

**COUNTY OF MERCER
NEW JERSEY**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL DATA**

DECEMBER 31, 2010

**COUNTY OF MERCER
NEW JERSEY**

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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, 2010, 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, 2010, 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 2009 financial statements and, in our report dated October 2, 2010, 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, 2010, or the results of its operations for the year then ended.

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OVER 45 YEARS OF SERVICE TO THE COMMUNITY

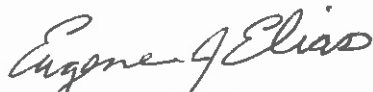
INDEPENDENT AUDITORS' REPORT (CONTINUED)

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, 2010, 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 June 24, 2011, 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 138 to 143 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
June 24, 2011

**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, 2010, and have issued our report thereon dated June 24, 2011, in which we expressed an adverse opinion on the conformity of the financial statements with accounting principles generally accepted in the United States of America due to the differences between those principles and the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matter that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2010-01.

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
June 24, 2011

FINANCIAL STATEMENTS

COUNTY OF MERCER
COMBINED STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE - ALL FUND TYPES
STATUTORY BASIS
DECEMBER 31, 2010
(with comparative totals for 2009)

	Current & Grant	Capital	Trust Funds	Fixed Asset Account Group	Totals	
					12/31/2010	12/31/2009
ASSETS AND OTHER DEBITS						
Cash	\$ 36,531,791	\$ 7,334,049	\$ 18,029,026	\$ -	\$ 61,894,866	\$ 69,060,543
Investments	2,029,647	2,730	14,440,388	-	16,472,765	6,174,389
Intergovernmental Receivable	-	25,431,266	-	-	25,431,266	36,655,650
Prepaid Revenue	-	-	-	-	-	243
Federal and State Grants Receivable	41,898,266	24,586,145	-	-	66,484,411	75,854,930
Interfund Receivable	179,218	7,578,203	3,424,209	-	11,181,630	16,442,180
Receivables and Other Assets						
Added and Omitted Taxes	933,421	-	-	-	933,421	1,364,328
Accounts Receivable	1,112,303	-	-	-	1,112,303	2,298,781
Home Consortium - Due from HUD	-	-	874,792	-	874,792	1,015,107
Due from MCIA	474,984	-	-	-	474,984	174,984
Due from Payroll	-	-	-	-	-	79,769
Surplus Fund Receivable	-	-	8,720	-	8,720	8,720
Security Deposit	5,000	-	-	-	5,000	5,000
Due from NJEIT	-	140,552	-	-	140,552	140,552
Due From Library	-	-	2,128,850	-	2,128,850	2,128,851
Prepaid Debt Service	286,994	-	-	-	286,994	-
Deficit in General Insurance Fund	-	-	5,172,153	-	5,172,153	5,619,224
Deferred Charges	-	524,096,018	-	-	524,096,018	532,810,768
Fixed Assets	-	-	-	49,637,490	49,637,490	33,926,736
	\$ 83,451,625	\$ 589,168,963	\$ 44,078,138	\$ 49,637,490	\$ 766,336,216	\$ 783,760,756

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, 2010
 (with comparative totals for 2009)

	Current & Grant	Capital	Trust Funds	Fixed Asset Account Group	Totals	
					12/31/2010	12/31/2009
Appropriation Reserves	\$ 37,507,085	\$ -	\$ -	\$ -	\$ 37,507,085	\$ 33,222,328
Encumbrance Reserves	18,719,932	-	-	-	18,719,932	15,116,441
Other Liabilities and Reserves	1,664,641	49,610,840	34,204,721	-	85,480,202	83,155,174
Deferred Revenue	-	-	-	-	-	20,916
Improvements Authorizations	-	114,084,710	-	-	114,084,710	148,662,668
Interfund Payable	1,308,964	-	9,872,666	-	11,181,630	16,442,181
Serial Bonds Payable	-	110,786,087	-	-	110,786,087	106,529,000
Bond Anticipation Notes	-	39,290,000	-	-	39,290,000	39,990,000
Loans Payable	-	269,244,003	-	-	269,244,003	282,398,899
Reserve for Receivables	2,525,708	-	-	-	2,525,708	3,922,862
Fixed Assets	-	-	-	49,637,490	49,637,490	33,926,736
Fund Balance	21,725,296	6,153,323	751	-	27,879,370	20,373,551
	<u>\$ 83,451,625</u>	<u>\$ 589,168,963</u>	<u>\$ 44,078,138</u>	<u>\$ 49,637,490</u>	<u>\$ 766,336,216</u>	<u>\$ 783,760,756</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, 2010

	Budget as Modified	Actual	Variance
REVENUES			
Fund Balance Utilized	\$ 10,758,325	\$ 10,758,325	\$ -
Miscellaneous Revenues Anticipated	76,053,340	80,252,591	4,199,251
Receipts from Current Taxes	230,930,019	230,930,019	-
Miscellaneous Revenue Not Anticipated	-	8,990,692	8,990,692
Unexpended Balances of Appropriation Reserves	-	5,085,458	5,085,458
Accounts Payable Cancelled	-	658,712	658,712
Interfund Loans Returned	-	426,964	426,964
	<u>317,741,684</u>	<u>337,102,760</u>	<u>19,361,076</u>
Total Revenues			
EXPENDITURES			
Budget Appropriations:			
Salaries and Wages	99,567,863	99,567,863	-
Other Expenses	174,925,044	174,925,044	-
Debt Service	14,014,250	14,004,539	9,711
Capital Improvements	500,000	500,000	-
Deferred Charges and Statutory Expenditures	28,734,527	28,661,620	72,907
Refunded Prior Year Revenue	-	66,851	(66,851)
Interfund Loans Created	-	300,000	(300,000)
Inventory Purchased - Park Commission	-	171,381	(171,381)
	<u>317,741,684</u>	<u>318,197,297</u>	<u>(455,613)</u>
Total Expenditures			
Statutory Excess to Fund Balance	\$ -	18,905,463	\$ 18,905,463
Fund Balance - January 1, 2010		13,578,158	
		32,483,621	
Decreased by:			
Utilized as Anticipated Revenue		10,758,325	
Fund Balance - December 31, 2010		\$ 21,725,296	

COUNTY OF MERCER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - STATUTORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Actual
REVENUES	
Fund Balance Utilized	\$ 10,758,325
Miscellaneous Revenues Anticipated	80,252,591
Receipts from Current Taxes	230,930,019
Miscellaneous Revenue Not Anticipated	8,990,692
Unexpended Balances of Appropriation Reserves	5,085,458
Accounts Payable Cancelled	658,712
Interfund Loans Returned	426,964
Total Revenues	337,102,760
EXPENDITURES	
Budget Appropriations	
Salaries and Wages	99,567,863
Other Expenses	174,925,044
Debt Service	14,004,539
Capital Improvements	500,000
Deferred Charges and Statutory Expenditures	28,661,620
Refunded Prior Year Revenue	66,851
Interfund Loans Reserved	300,000
Inventory Purchased - Park Commission	171,381
Total Expenditures	318,197,297
Statutory Excess to Fund Balance	18,905,463
Fund Balance - January 1, 2010	13,578,158
	32,483,621
Decreased by:	
Utilized as Anticipated Revenue	10,758,325
Fund Balance - December 31, 2010	\$ 21,725,296

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.

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

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

C. DEFERRED COMPENSATION TRUST FUND (CONTINUED)

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.

At December 31, 2010, the cash and cash equivalents and investments bank balances of Mercer County consisted of the following:

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

D. CASH AND CASH EQUIVALENTS (CONTINUED)

Cash	\$ 62,486,435
NJCMF	1,633,972
Treasury	203,585
CD's	2,239,109
	<u>\$ 66,563,100</u>

During the year ended December 31, 2010, 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 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, 2010. 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.

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.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

D. CASH AND CASH EQUIVALENTS (CONTINUED)

Investments (Continued)

- 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, 2010, the County had bond anticipation notes totaling \$39,290,000.

F. BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

At December 31, 2010, the County had bonds and notes authorized but not issued totaling \$104,775,928. 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.

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.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

H. DEBT, DEBT SERVICE AND STATUTORY DEBT CONDITIONS

Summary of County Debt

	December 31.				
	2010	2009	2008	2007	2006
Issued and Outstanding					
General Obligation, Vocational School and Community College Serial Bonds	\$ 110,786,087	\$ 106,529,000	\$ 113,109,000	\$ 100,739,000	\$ 96,343,000
Green Trust, EDA & NJEIT Loans Payable	16,228,003	15,365,900	16,368,790	17,512,808	17,379,367
Installment Purchase Agreements	9,838,800	9,838,800	9,838,800	980,628	980,628
Bond Anticipation Notes	39,290,000	39,990,000	25,300,000	25,400,000	12,600,000
Total Issued and Outstanding	176,142,890	171,723,700	164,616,590	144,632,436	127,302,995
Authorized but Not Issued					
Bonds and Notes	104,775,928	103,892,867	134,620,786	123,192,712	93,920,324
Total Bonds and Notes Authorized	280,918,818	275,616,567	299,237,376	267,825,148	221,223,319
Lease/Rental Obligations	306,599,957	267,033,000	167,686,250	179,695,250	167,714,250
Bonds Outstanding Guaranteed by the County Mercer County Improvement Authority Bonds	95,879,844	134,779,354	148,070,563	160,841,640	161,084,518
Total Gross Debt	\$ 683,398,619	\$ 677,428,921	\$ 614,994,189	\$ 608,362,038	\$ 550,022,087

Summary of County Debt for Capital Projects

Summarized below are the County's individual bond and loan issues that were outstanding at December 31, 2010:

<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>				
General Obligation Bonds of 2003	\$ 63,289,000	\$ 61,539,000	4.28%-4.34%	2028
Early Retirement Incentive	6,270,000	4,940,000	1.85%-5.55%	2019
Early Retirement Incentive	11,625,000	9,840,000	5.38-5.6%	2020
Early Retirement Incentive	8,910,000	6,630,000	5-5.375%	2020
General Obligation Bonds of 2010	8,559,087	8,559,087	1-5%	2025
Total General Improvement Debt		91,508,087		
<u>County College Bonds</u>				
Community College Bonds of 2003	2,944,000	675,000	3.2%	2015
Community College Bonds of 2008		16,250,000		2023
County College Bonds of 2010		2,353,000	5.38%-5.6%	
Total Community College Bonds		19,278,000		
<u>Bond Anticipation Notes Issued</u>				
Bond Anticipation Notes		39,290,000		
<u>Loans Payable</u>				
NJEIT Loan Payable		653,233		2022
Green Trust Loan Payable		10,563,709	2%	2030
EDA Loan Payable		5,011,061		2019
		16,228,003		
<u>Installment Purchase Agreements</u>				
Open Space Preservation		9,838,800		
Total Debt Issued and Outstanding		\$ 176,142,890		

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)

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 683,398,619</u>	<u>\$ 125,905,592</u>	<u>\$ 557,493,027</u>
2008 Equalization Valuation Basis of Real Property			\$ 48,161,749,417
2009 Equalization Valuation Basis of Real Property			47,979,188,737
2010 Equalization Valuation Basis of Real Property			<u>45,983,174,631</u>
Average Equalized Valuation Basis			<u>\$ 47,374,704,262</u>
Cash Reserves Pledged to Payment of Serial Bonds			\$ 30,025,748
Mercer County Improvement Authority Bonds and			
Notes Guaranteed by the County			95,879,844
Total Statutory Deductions			<u>\$ 125,905,592</u>
2% of Average Equalization Valuation Basis			\$ 947,494,085
Net Debt			557,493,027
Remaining Borrowing Power			<u>\$ 390,001,058</u>

Net debt of \$557,493,027 divided by the Equalized Valuation Basis per N.J.S.A. 40A: 2-2 as amended of \$47,374,704,262 equals 1.1768%. 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

<u>Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
2011	\$ 5,289,087	\$ 5,262,933	\$ 10,552,020
2012	5,865,000	5,151,524	11,016,524
2013	6,131,000	4,988,470	11,119,470
2014	6,436,000	4,837,327	11,273,327
2015	6,773,000	4,678,323	11,451,323
2016-2020	36,877,000	19,567,254	56,444,254
2021-2025	28,532,000	10,853,906	39,385,906
2026-2028	14,883,000	982,448	15,865,448
	<u>\$ 110,786,087</u>	<u>\$ 56,322,184</u>	<u>\$ 167,108,271</u>

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 12/31/2010
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	\$ 228,368
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	17,937
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	582,452
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	980,870
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	2,569,587
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	343,397
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	1,641,115
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	740,621
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	1,041,882
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	142,480
Balpatte Mountain semiannual payments of \$777.29 commencing February 28, 2011, including interest at 2% per annum. The loan is due on February 28, 2030.	25,000	25,000
Balpatte Mountain semiannual payments of \$69,959.09 commencing February 28, 2011, including interest at 2% per annum. The loan is due on February 28, 2030.	2,250,000	2,250,000
	\$ 20,259,573	\$ 10,563,709

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>
2011	\$ 1,100,033	\$ 196,363	\$ 1,296,395
2012	1,122,143	174,062	1,296,206
2013	1,144,698	151,314	1,296,012
2014	1,167,707	128,108	1,295,815
2015	1,121,088	114,652	1,235,740
2016-2020	3,163,715	309,619	3,473,333
2021-2025	994,321	130,504	1,124,825
2026-2030	750,005	35,048	785,052
	<u>\$ 10,563,709</u>	<u>\$ 1,239,669</u>	<u>\$ 11,803,379</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>
2011	\$ 397,218	\$ 138,659	\$ 535,877
2012	407,347	127,782	535,129
2013	417,735	117,653	535,388
2014	592,387	107,266	699,653
2015	607,492	96,613	704,105
2016-2019	2,588,882	248,626	2,837,508
	<u>\$ 5,011,061</u>	<u>\$ 836,599</u>	<u>\$ 5,847,660</u>

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>
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	48,752	11,750	60,502
2016-2020	302,423	34,894	337,317
2021-2022	98,681	2,281	100,962
	<u>\$ 653,233</u>	<u>\$ 108,875</u>	<u>\$ 762,108</u>

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

I. FUND BALANCE APPROPRIATED

Of the fund balance for the Current Fund at December 31, 2009, \$10,758,325 was appropriated and included as anticipated revenue for the year ended December 31, 2010, as adopted May 12, 2010.

<u>Year</u>	<u>Fund Balance at December 31,</u>	<u>Utilized in Budget of Succeeding Year</u>
2010	\$ 21,725,296	\$ 11,391,188
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

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 2010, there were \$5,929,176 and \$7,128,706 in employer contributions for PERS and PFRS, respectively.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

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

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

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 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, 2010, 2009 and 2008, were \$5,661,431, \$5,017,000 and \$4,912,552, respectively, which equaled the required contributions for each year. There were approximately 606, 579 and 554 retired participants eligible at December 31, 2010, 2009 and 2008, respectively.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

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 \$3.4 million as of December 31, 2010. The estimated cost of unused sick time compensation due to employees upon their retirement is calculated to be \$7,743,714 as of December 31, 2010. These amounts are not reflected as expenditures or liabilities in the financial statements of the County.

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, 2010, the County estimates that no material liabilities will result from such audits.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

L. CONTINGENCIES AND COMMITMENTS

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, 2010. 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	\$ 13,810,000
for Handicapped students	08/15/92	15,215,000	15,215,000	2,850,000
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	37,250,000
Government lease program	09/22/97	18,000,000	14,575,000	2,456,000
Government lease program	04/27/00	14,905,000	14,905,000	5,390,000
Government lease program	12/28/00	11,360,000	11,360,000	5,965,000
Government lease program	12/18/01	9,455,000	9,455,000	4,330,000
Government lease program	02/27/03	14,470,000	14,470,000	8,465,000
Government lease program	12/23/03	20,125,000	20,125,000	14,035,000
County Capital Build America Bonds	08/15/09	35,225,000	35,225,000	35,225,000
Equipment lease/open space	06/17/05	45,710,000	45,710,000	40,680,000
Sports & multi-use complex	12/05/99	50,890,000	50,890,000	47,686,169
Parking facilities project	12/01/99	10,420,000	10,420,000	8,199,070
Lease bank program	11/05/06	10,000,000	2,744,605	1,261,224
		<u>\$ 595,065,000</u>	<u>\$ 576,015,484</u>	<u>\$ 231,762,463</u>

Of the amounts above \$95,879,844 is included in gross debt of the County as described in Note H.

- (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")

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

L. CONTINGENCIES AND COMMITMENTS (CONTINUED)

Debt Guaranteed by the County (Continued)

\$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.

In December of 2010, the MCIA successfully refinanced the outstanding bonds and extended the maturity schedules until 2022. This plan is expected to allow the MCIA to fund the payments of the bonds through cash flows without state aid or calling on the County to support the operations.

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, 2010, amounts to approximately \$1,100,000.

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

Accounts Receivable – General Capital Fund

At December 31, 2010, the County had recorded \$24,586,145 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, 2010, the County estimates that no material write-offs of General Capital Fund accounts receivable are required.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

M. CAPITAL LEASES

The County is a lessee of various types of property under capital leases expiring in various years through 2041 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, 2010, are as follows:

<u>Property</u>	<u>Original Issue Amount of County Guaranteed Bonds and Notes - Debt</u>	<u>Principal Balance at December 31, 2010</u>
Baseball Stadium	\$ 37,531,506	\$ 11,015,000
Court House	33,460,000	12,775,000
Golf Course	14,210,000	3,865,000
Youth Center	11,750,000	4,915,000
County College	6,810,000	3,910,000
Arena Improvement District	5,475,000	1,230,000
Waterfront Development Improvements Project	3,355,000	1,915,000
	2,765,000	135,000
Special Services School District	34,525,000	20,710,000
New Criminal Courthouse	76,000,000	76,000,000
County Capital Build America Bonds	35,225,000	35,225,000
* Arena	52,400,250	45,384,887
* Parking for Arena	11,820,000	8,199,070
MCIA Gov't Lease	167,085,000	81,321,000
Subtotal	\$ 492,411,756	306,599,957
* Guaranteed MCIA Bonds		53,583,957
Total		\$ 253,016,000

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, 2010:

2011	\$25,902,390
2012	28,271,924
2013	26,753,057
2014	25,642,528
2015	22,294,490
2016-2020	101,024,039
2021-2025	60,117,770
2026-2030	47,448,448
2031-2035	30,960,687
2036-2040	<u>3,705,000</u>
Total net minimum lease payments	372,120,333
Less amount representing interest	<u>119,104,333</u>
Present value of net minimum lease payments	<u>\$ 253,016,000</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 2010, deposits amounted to \$35,029,969, and payments for claims amounted to \$34,582,898. The deficit, which is not based on an actuarial analysis, is \$5,172,153.

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

P. SUBSEQUENT EVENTS

Management has evaluated subsequent events that occurred after the statement of assets, liabilities, reserves and fund balance date but before June 24, 2011, the date the financial

COUNTY OF MERCER, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS

Q. SALE OF GERIATRIC CENTER

In November 2010, the Geriatric Center Facility was sold by the County to a private investor for \$7.7 million. The amount is included in miscellaneous revenue not anticipated - current fund in the accompanying 2010 financial statements.

SUPPLEMENTAL SCHEDULES

COUNTY OF MERCER, NEW JERSEY

A

CURRENT FUND
 STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE
 STATUTORY BASIS
 December 31, 2010
 (With comparative totals for 2009)

Assets	Reference	2010	2009	Liabilities, Reserves and Fund Balance	Reference	2010	2009
Cash and Investments:							
Cash		\$ 36,531,791	\$ 29,092,683	Liabilities:			
Investments		2,029,647	2,015,954	Encumbrance Reserves	A - 3, A - 11	\$ 6,469,665	\$ 8,833,744
				Appropriation Reserves	A - 3	7,679,866	7,176,957
Total Cash and Investments		38,561,439	31,108,638	Reserve for Grant Interest	A - 13	382,959	373,878
Receivables with Full Reserves:				Accounts Payable:			
Added and Omitted Taxes	A - 7	933,421	1,364,328	Other	A - 12	1,281,682	979,435
Revenue Accounts Receivable	A - 8	1,112,303	2,298,781	Deferred Revenue	A - 14	-	20,916
Due from Payroll		-	79,769	Due to Prosecutors Forfeiture	A - 10	8,967	-
Due from MCIA		474,984	174,984	Due to Grant Fund	A - 10	179,218	-
Security Deposit		5,000	5,000	Due to Trust - Insurance Fund	A - 10	250,956	-
				Due to Capital Fund	A - 10	869,823	145,550
Total Reserved Receivables		2,525,708	3,922,862			17,123,136	17,530,480
Prepaid Debt Service		286,994	-	Reserve for Receivables		2,525,708	3,922,862
				Fund Balance	A - 1	21,725,296	13,578,158
		41,374,140	35,031,500			41,374,140	35,031,500
				Grant Fund			
Due from Current Fund	A - 18	179,218	-	Appropriated Reserves	A - 16	29,827,218	26,045,371
Accounts Receivable	A - 15	41,898,266	34,114,899	Reserve for Encumbrances	A - 17	12,250,267	6,282,697
				Due to Capital Fund	A - 18	-	1,786,831
		42,077,485	34,114,899			42,077,485	34,114,899
Total Assets		\$ 83,451,625	\$ 69,146,399	Total Liabilities, Reserves and Fund Balance		\$ 83,451,625	\$ 69,146,399

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 STATUTORY BASIS
 YEAR ENDED DECEMBER 31, 2010
 (With comparative totals for 2009)

	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Revenues:			
Fund Balance Utilized	A - 2	\$ 10,758,325	\$ 13,674,811
Miscellaneous Revenue Anticipated	A - 2	80,252,591	76,823,725
Receipts from Current Taxes	A - 2	230,930,019	218,666,167
Miscellaneous Revenue Not Anticipated	A - 2, A - 2A	8,990,692	3,419,385
Unexpended Balance of Appropriation Reserves	A - 9	5,085,458	1,765,968
Other Credits to Income:			
Accounts Payable Cancelled	A - 12	658,712	976,638
Interfund Loans Returned		426,964	1,616
Total Income		<u>337,102,760</u>	<u>315,328,310</u>
Expenditures:			
Budget Appropriations:			
Salaries and Wages	A - 3	99,567,863	93,870,257
Other Expenses	A - 3	174,925,044	177,552,534
Debt Service	A - 3	14,004,539	14,036,648
Capital Improvements	A - 3	500,000	950,000
Deferred Charges and Statutory Expenditures	A - 3	28,661,620	27,817,709
Refunded Prior Year Revenue		66,851	2,550
Interfund Loans Reserve		300,000	134,984
Inventory Purchased - Park Commission		171,381	60,873
Total Expenditures		<u>318,197,297</u>	<u>314,425,555</u>
Statutory Excess to Fund Balance		18,905,463	902,755
Fund Balance - January 1	A	<u>13,578,158</u>	<u>26,350,214</u>
		32,483,621	27,252,969
Decreased by:			
Utilized as Anticipated Revenue	A-2	<u>10,758,325</u>	<u>13,674,811</u>
Fund Balance - December 31	A	<u>\$ 21,725,296</u>	<u>\$ 13,578,158</u>

COUNTY OF MERCER, NEW JERSEY

A-2

CURRENT FUND
STATEMENT OF REVENUES - STATUTORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
	\$	\$	\$	\$	\$
Surplus Anticipated	10,758,325	-	10,758,325	10,758,325	-
Miscellaneous Revenue Anticipated:					
Added and Omitted Taxes	1,333,545	-	1,333,545	1,333,545	-
Supplemental Social Security Income	1,802,639	-	1,802,639	1,908,265	105,626
Fringe Benefits Reimbursement	241,125	-	241,125	529,646	288,521
Grants (See Schedule A-15)	15,776,780	19,453,694	35,230,474	35,230,474	-
Franchise Tax on Stock Insurance Companies	417,985	-	417,985	520,280	102,295
Court Reimbursement	292,042	-	292,042	230,944	(61,098)
Board of Social Services - ERI	480,000	-	480,000	500,000	20,000
County Clerk	3,305,164	-	3,305,164	2,934,169	(370,995)
County Clerk - Special Legislation	1,253,312	-	1,253,312	1,560,253	306,941
Surrogate	430,147	-	430,147	384,873	(45,274)
Sheriff	569,862	-	569,862	628,341	58,479
Telephone Reimbursement	364,516	-	364,516	292,590	(71,926)
Green Lights Program	21,435	-	21,435	21,435	-
School Board Election Reimbursement	247,728	-	247,728	140,470	(107,258)
Prosecutor Pilot Program	491,500	-	491,500	491,500	-
Board of State Prisoners	544,970	-	544,970	797,690	252,720
Reimbursement from Civil Defense	25,000	-	25,000	50,000	25,000
Bd. Of County Patients in St. & Other Institutions	2,214	-	2,214	2,593	379
Mercer County Geriatric Center	6,742,679	-	6,742,679	9,731,583	2,988,904
Princeton Country Club	739,756	-	739,756	717,016	(22,740)
Mountain View Golf Course	1,343,747	-	1,343,747	1,362,094	18,347
Mercer Oaks Golf Course	2,834,301	-	2,834,301	2,933,239	98,938
Stadium Fees	150,204	-	150,204	496,911	346,707
Indoor Tennis Center	444,863	-	444,863	582,648	137,785
Skating Rink	312,774	-	312,774	319,848	7,074
Park Commission Recreation/Leagues	194,883	-	194,883	341,421	146,538
Equestrian Center	178,743	-	178,743	123,718	(55,025)
Motor Vehicle Fines	3,023,712	-	3,023,712	2,636,933	(386,779)
Weights and Measures Fines	74,000	-	74,000	75,198	1,198

COUNTY OF MERCER, NEW JERSEY

A-2

CURRENT FUND
STATEMENT OF REVENUES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

	Adopted Budget	Anticipated Special 40A: 4-87	Budget After Modification	Realized	Excess (Deficit)
Interest on Investments and Deposits	142,008	-	142,008	84,230	(57,778)
Airport Income	1,978,864	-	1,978,864	2,451,772	472,908
Rental of Property	86,311	-	86,311	90,371	4,060
Central Purchasing	1,297	-	1,297	153	(1,144)
Library Indirect Cost Study	743,536	-	743,536	759,756	16,220
Mercer County Improvement Authority Reimbursement	155,000	-	155,000	144,066	(10,934)
Open Space Preservation Fund Reimbursement	7,059,579	-	7,059,579	7,059,579	-
Capital Surplus	1,000,000	-	1,000,000	1,000,000	-
Reserve to Pay Bonds	1,000,000	-	1,000,000	1,000,000	-
State Aid - Bonds	793,425	-	793,425	784,988	(8,437)
Total Miscellaneous Revenues Anticipated	56,599,646	19,453,694	76,053,340	80,252,591	4,199,251
Subtotal General Revenues	67,357,971	19,453,694	86,811,665	91,010,916	4,199,251
Amount to be Raised by Taxation - County Purpose Tax	230,930,019	-	230,930,019	230,930,019	-
Total Budgeted General Revenues	298,287,990	19,453,694	317,741,684	321,940,935	4,199,251
Nonbudgeted Revenues - Miscellaneous Revenues	-	-	-	8,990,692	8,990,692
Total Revenues	\$ 298,287,990	\$ 19,453,694	\$ 317,741,684	\$ 330,931,627	\$ 13,189,943

Ref.

A - 3

A-3, A-15, A-16

A - 3

A - 1

COUNTY OF MERCER, NEW JERSEY

A-2A

CURRENT FUND
STATEMENT OF MISCELLANEOUS REVENUES NOT ANTICIPATED
STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2010

Sale of Geriatric Center	\$ 7,711,931
Election Reimbursements	129,372
Copier Reimbursements	37,454
Vehicle Maintenance Reimbursements	10,069
Salary Reimbursements	25,009
Appropriation Credits	40,823
Gasoline	13,619
Vending Machine Commissions	47,079
Inmate Social Security	66,400
Autopsy Fees	400
Plans/Specs	16,065
Road Opening Permits	4,422
Milk Program	39,602
Planning Dept. Fees	101,093
Shooting Range Fees	2,300
Police Academy	28,575
Probation Fees/ Restitution	6,767
Miscellaneous - Park	200
Miscellaneous	617,683
Miscellaneous - Grants	6,791
Free Trade Zone	30,000
Inmate Slap Program	55,039
	<u>\$ 8,990,692</u>
	A - 1, A - 2

COUNTY OF MERCER, NEW JERSEY

A - 3

CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2010

Page 1 of 5

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
ADMINISTRATIVE AND EXECUTIVE					
Board of Chosen Freeholders					
Salaries and Wages	\$ 646,079	\$ 646,079	\$ 619,463	\$ -	\$ 26,616
Other Expenses	112,100	112,100	32,564	-	79,536
Clerk to the Board					
Salaries and Wages	300,038	300,038	291,338	-	8,700
Other Expenses	72,400	72,400	32,448	-	39,952
County Executive					
Salaries and Wages	239,311	239,311	239,309	-	2
Other Expenses	10,700	10,700	3,437	-	7,263
Chief of Staff					
Salaries and Wages	255,856	257,956	257,898	-	58
Other Expenses	6,100	4,500	382	-	4,118
Veterans					
Salaries and Wages	124,426	126,526	125,902	-	624
Other Expenses	61,775	59,675	47,538	-	12,137
Public Information Office					
Salaries and Wages	155,078	162,078	161,873	-	205
Other Expenses	3,000	3,000	685	-	2,315
County Administrator					
Salaries and Wages	462,433	462,433	428,594	-	33,839
Other Expenses	141,131	141,131	120,966	-	20,165
County Treasurer					
Salaries and Wages	816,473	831,473	826,774	-	4,699
Other Expenses	235,008	235,008	181,802	-	53,206
Inspector General					
Salaries and Wages	132,900	132,900	132,900	-	(0)
Other Expenses	1,200	1,200	-	-	1,200
Employee Relations					
Salaries and Wages	593,086	583,086	558,439	-	24,647
Other Expenses	334,000	334,000	236,847	-	97,153
Buildings and Grounds					
Salaries and Wages	2,230,355	2,155,355	2,122,125	-	33,230
Other Expenses	3,811,364	3,811,364	3,548,534	-	262,830
Purchasing					
Salaries and Wages	253,429	253,429	236,668	-	16,761
Other Expenses	35,500	35,500	16,034	-	19,466
Office of Information Technology					
Salaries and Wages	407,662	422,162	422,162	-	-
Other Expenses	908,010	833,010	814,601	-	18,409
Motor Pool					
Salaries and Wages	1,162,534	1,062,534	1,039,947	-	22,587
Other Expenses	773,250	673,250	591,974	-	81,276
Medical Examiner Morgue					
Salaries and Wages	268,716	268,716	256,437	-	12,279
Other Expenses	211,800	211,800	176,940	-	34,860
Medical Services					
Salaries and Wages	1,664,524	1,901,524	1,901,038	-	486
Other Expenses	6,092,853	5,801,353	3,642,017	-	2,159,336
Insurance and Property					
Salaries and Wages	127,230	138,230	136,968	-	1,262
Other Expenses	10,500	10,500	10,075	-	425
Economic Opportunity					
Salaries and Wages	244,939	258,439	258,065	-	374
Other Expenses	320,412	309,412	81,287	-	228,125
Division of Housing					
Salaries and Wages	5,850	5,850	(31,040)	-	36,890
Other Expenses	20,500	20,500	11,765	-	8,735
Cultural and Heritage					
Salaries and Wages	183,003	183,003	173,105	-	9,898
Other Expenses	25,885	25,885	19,647	-	6,238
Division of Planning					
Salaries and Wages	277,936	286,936	286,936	-	-
Other Expenses	125,105	125,105	66,173	-	58,932
Extension Services					
Salaries and Wages	204,281	204,281	202,829	-	1,452
Other Expenses	140,007	140,007	88,575	-	51,432
County Counsel					
Salaries and Wages	817,716	817,716	815,847	-	1,869
Other Expenses	413,200	413,200	111,474	-	301,726
Consumer Affairs					
Salaries and Wages	243,360	243,360	227,834	-	15,526
Other Expenses	5,450	5,450	4,361	-	1,089
County Adjuster					
Salaries and Wages	159,605	160,605	159,605	-	1,000
Other Expenses	103,700	103,700	100,883	-	2,817
DM & H County Share	3,275,858	3,275,858	3,275,858	-	-

COUNTY OF MERCER, NEW JERSEY

A - 3

CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

Page 2 of 6

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
Emergency Management Office					
Salaries and Wages	182,914	220,914	220,084	-	830
Other Expenses	9,000	9,000	8,055	-	945
Emergency and Rescue Squads					
Other Expenses	52,200	52,200	-	-	52,200
Communications Center					
Salaries and Wages	983,006	922,006	917,783	-	4,223
Other Expenses	17,350	17,350	10,784	-	6,566
Utility Expenses					
Electric	2,521,911	2,271,911	2,092,368	-	179,543
Gas (Natural)	450,000	375,000	307,625	-	67,375
Water-Sewer	197,082	197,082	194,766	-	2,316
Sewerage Processing/Disposal	48,914	48,914	47,003	-	1,911
Fuel Oil	466,435	366,435	280,647	-	85,789
Gasoline	946,000	821,000	781,620	-	39,380
Telephone	1,150,000	1,090,000	982,212	-	107,788
Audit Services	82,671	82,671	43,771	-	38,900
Total Administrative and Executive	36,335,111	35,348,111	30,954,598	-	4,393,513
DEPARTMENT OF LAW AND JUSTICE					
Prosecutor					
Salaries and Wages	13,000,659	12,850,659	12,699,280	-	151,379
Other Expenses	1,247,520	1,247,520	1,161,086	-	86,434
County Clerk - Recording					
Salaries and Wages	1,624,714	1,574,714	1,552,494	-	22,220
Other Expenses	140,476	140,476	124,447	-	16,029
County Clerk - Elections					
Salaries and Wages	120,290	120,290	103,159	-	17,131
Other Expenses	411,000	411,000	365,594	-	45,406
County Surrogate					
Salaries and Wages	724,725	724,725	712,111	-	12,614
Other Expenses	80,100	80,100	64,669	-	15,431
Sheriff's Office					
Salaries and Wages	12,618,510	12,193,510	12,086,936	-	106,574
Other Expenses	478,100	478,100	406,206	-	71,894
Total Law and Justice	30,446,094	29,821,094	29,275,981	-	545,113
DEPT OF TRANSPORTATION AND INFRASTRUCTURE					
Department Director					
Salaries and Wages	185,612	185,612	185,550	-	62
Other Expenses	3,350	3,350	3,015	-	335
Highways					
Salaries and Wages	3,282,887	3,232,887	3,063,044	-	169,843
Other Expenses	1,008,478	1,058,478	1,002,831	-	55,647
Division of Engineering					
Salaries and Wages	310,210	310,210	308,929	-	1,281
Other Expenses	19,305	19,305	14,323	-	4,982
Airport					
Salaries and Wages	1,049,970	999,970	979,494	-	20,476
Other Expenses	1,309,252	1,309,252	1,146,866	-	162,386
TRADE					
Salaries and Wages	388,029	550,029	550,029	-	-
Other Expenses	55,514	55,514	38,844	-	16,670
Total Transportation and Infrastructure	7,612,607	7,724,607	7,292,925	-	431,682
DEPARTMENT OF PUBLIC SAFETY					
Correction Center					
Salaries and Wages	28,875,018	28,950,018	28,865,766	-	84,252
Other Expenses	6,448,769	6,148,769	5,878,357	-	270,412
Total Public Safety	35,323,787	35,098,787	34,744,122	-	354,665
DEPARTMENT OF HUMAN SERVICES					
Department Director					
Salaries and Wages	189,342	369,342	369,342	-	-
Other Expenses	20,100	20,100	9,004	-	11,096
Peer Grouping - Community Services					
Other Expenses	544,190	544,190	544,190	-	-

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

Page 3 of 5

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
Mental Health Administration					
Salaries and Wages	172,781	172,781	101,745	-	71,036
Other Expenses	6,700	6,700	(1,092)	-	7,792
Mental Health Programs (R.S. 40:5-2.9)					
Other Expenses	886,339	886,339	866,089	-	20,250
Developmental Disabilities					
Other Expenses	264,069	264,069	263,099	-	970
Youth Services Programs					
Other Expenses	1,632,829	1,632,829	1,429,090	-	203,739
Health Services					
Other Expenses	91,488	91,488	66,452	-	25,036
Youth Services Administration					
Salaries and Wages	157,470	82,470	77,144	-	5,326
Child & Neighborhood Centers					
Other Expenses	517,238	517,238	391,239	-	125,999
Office for the Disabled					
Salaries and Wages	148,450	148,450	114,590	-	33,860
Physically Disabled - Recreation					
Other Expenses	99,510	99,510	85,170	-	14,340
Drug and Alcohol Program - Administrative					
Salaries and Wages	54,110	54,110	53,021	-	1,089
Alcohol Addiction Programs (R.S. 40:5-2.9)					
Other Expenses	662,437	662,437	651,876	-	10,561
Office on Aging Administration					
Salaries and Wages	419,512	419,512	419,512	-	-
Other Expenses	420,314	420,314	384,322	-	35,992
Community Services Administration					
Salaries and Wages	90,658	90,658	83,846	-	6,812
Homeless Services					
Other Expenses	289,575	289,575	289,530	-	45
Division of Environmental Health					
Salaries and Wages	94,226	94,226	80,996	-	13,230
Genetic Center					
Salaries and Wages	6,151,942	7,776,942	7,605,626	-	171,316
Other Expenses	2,823,177	3,273,177	2,923,465	-	349,712
Youth Detention Center					
Salaries and Wages	2,721,439	3,001,439	2,956,527	-	44,912
Other Expenses	619,529	619,529	259,179	-	360,350
Total Human Services	19,077,425	21,537,425	20,023,961	-	1,513,464
UNCLASSIFIED					
Board of Taxation					
Salaries and Wages	219,963	219,963	199,896	-	20,067
Other Expenses	54,400	54,400	53,641	-	759
Board of Elections					
Salaries and Wages	290,441	310,441	305,723	-	4,718
Other Expenses	358,162	358,162	313,813	-	44,349
Superintendent of Elections					
Salaries and Wages	1,386,876	1,386,876	1,369,623	-	17,253
Other Expenses	326,825	421,825	414,796	-	7,029
Park Commission (40:37-95.9)	11,046,883	10,546,883	10,366,519	-	180,364
Board of Social Services					
Administration	13,829,911	13,829,911	13,829,911	-	-
Supplemental Security Income	2,627,507	2,627,507	2,627,507	-	-
Welfare Services	1,068,836	1,068,836	1,068,836	-	-
Vocational School	6,764,339	6,764,339	6,764,339	-	-
Mercer County Community College	14,410,203	14,410,203	14,410,203	-	-
Special Services School District	2,058,549	2,058,549	2,058,549	-	-
Superintendent of Schools					
Salaries and Wages	221,669	221,669	213,355	-	8,314
Other Expenses	11,610	11,610	2,525	-	9,085
Compensated Absence Liability	253,629	253,629	245,320	-	8,309
Group Insurance for Employees	25,252,566	25,252,566	25,250,550	-	2,016
Insurance Premiums	2,000,000	2,000,000	1,998,590	-	1,410
Property Management	270,000	270,000	250,000	-	20,000
Lease Rental Payments	27,654,640	27,654,640	27,654,640	-	-
East Windsor Bus Transportation	10,400	10,400	-	-	10,400
Total Unclassified	110,117,409	109,732,409	109,398,336	-	334,073

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
State and Federal Grants Offset by Revenues					
Weatherization #090675	93,952	93,952	93,952	-	-
Human Services Advisory Council	67,508	67,508	67,508	-	-
NJ Council on the Arts	76,460	76,460	76,460	-	-
Lincs Brioterror	20,000	20,000	20,000	-	-
Weatherization #071722	65,974	65,974	65,974	-	-
Trade NJ Transit	233,155	233,155	233,155	-	-
NJDL&PS, Body Armor Replacement	7,459	31,219	31,219	-	-
NJDL&PS, Body Armor Replacement	1,843	6,680	6,680	-	-
NJDL&PS, Body Armor Replacement	3,870	15,172	15,172	-	-
USDJ, Gun Violence Grant	26,136	26,136	26,136	-	-
NJ Transit, TRADE	1,007,364	1,007,364	1,007,364	-	-
NJDHS, Title, SSBG	573,727	573,727	573,727	-	-
Right To Know	13,247	13,247	13,247	-	-
Jag Byrne Justice Grant	255,505	255,505	255,505	-	-
NJDHS, Personal Assistance Program	463,695	463,695	463,695	-	-
NJJC, State Community Partnership	379,253	379,253	379,253	-	-
NJDHS, Family Court	206,715	206,715	206,715	-	-
NJDH, JJC, JABG	30,441	30,441	30,441	-	-
NJDH&SS Area Plan Grant	1,355,329	1,355,329	1,355,329	-	-
NJDH&SS Farmers Market Nutrition	3,000	3,000	3,000	-	-
NJDHS, Services to the Homeless	676,533	676,533	676,533	-	-
NJDCA, CSBG	58,271	257,802	257,802	-	-
Healthy Adolescents Project	70,000	70,000	70,000	-	-
Asian Tiger Mosquito Project	154,522	154,522	154,522	-	-
ARRA Jag	128,228	128,228	128,228	-	-
WorkFirst Learning Link	55,302	55,302	55,302	-	-
NJDH&SS, Comprehensive Alcohol	798,324	798,324	798,324	-	-
Weatherization	1,080,290	1,080,290	1,080,290	-	-
Little Peoples Safety Grant	27,134	27,134	27,134	-	-
NJ Governors Council, Municipal Alliance	432,525	432,525	432,525	-	-
ARRA Wastewater Management	109,091	109,091	109,091	-	-
NJDEP CEHA County Environmental	170,350	165,610	165,610	-	-
State Incentive Program (MI)	7,158	7,158	7,158	-	-
ARRA stop violence against Women	35,634	35,634	35,634	-	-
NJDHS CIACC	37,243	37,243	37,243	-	-
IDAJ - Juvenile Detention Alternatives	160,000	160,000	160,000	-	-
State Incentive Program (MI)	180,611	180,611	180,611	-	-
Airport Wildlife Fence	71,250	71,250	71,250	-	-
NJDOT, ATP - Annual Transp Prog	3,699,500	3,699,500	3,699,500	-	-
Equestrian Trail	13,746	13,746	13,746	-	-
NJDL&PS, Megan's Law	13,547	13,547	13,547	-	-
County Bridge Initiative	1,000,000	1,000,000	1,000,000	-	-
Asian Tiger	11,324	11,324	11,324	-	-
WIA Financial Sector Neg	150,000	150,000	150,000	-	-
NJDY&FS CIACC	72,592	72,592	72,592	-	-
Work First	500,000	500,000	500,000	-	-
Workforce Development	35,807	35,807	35,807	-	-
Disability Program Navigator	70,125	70,125	70,125	-	-
Advance Post TANF	66,000	66,000	66,000	-	-
NJDHSS, LINCIS	559,331	559,331	559,331	-	-
Howell Farm Curator	22,709	22,709	22,709	-	-
NJDL&PS, Insurance Fraud Program	250,000	250,000	250,000	-	-
Inmate Community Reentry Program	215,000	215,000	215,000	-	-
JARC	-	168,095	168,095	-	-
WORKFIRST NJ	-	4,293,032	4,293,032	-	-
WDP - Learning Link	-	159,659	159,659	-	-
MULTI-JURISDICTIONAL GANG GUN	-	128,228	128,228	-	-
ARRA- DOT - PAVEMENT RESTORATION	-	3,946,485	3,946,485	-	-
ARRA- DOT - OLDEN AVE SAFFTY IMPROV	-	485,585	485,585	-	-
ARRA- DOT - ADA RAMPS	-	658,550	658,550	-	-
ARRA- DOT - PEDESTRIAN SIGNAL IMPROV	-	352,200	352,200	-	-
WIA - ADULT	-	628,850	628,850	-	-
WIA - YOUTH	-	859,292	859,292	-	-
WIA - DISLOCATED WORKER	-	623,245	623,245	-	-
AREA PLAN GRANT - MIDYFAR	-	800,857	800,857	-	-
VOCA - Victim Witness Advocacy	-	171,351	171,351	-	-
ARRA - Summer Youth Works	-	325,000	325,000	-	-
Airport Taxiways	-	3,092,337	3,092,337	-	-
NJ Arts Historical Comm	-	11,516	11,516	-	-
ARRA - JAG MJGANG, GUN & NTF	-	241,145	241,145	-	-
YIP	-	145,184	145,184	-	-
CARS - E Canine	-	50,000	50,000	-	-
CARS - E Aviation	-	250,000	250,000	-	-
EM - Performance Grant	-	33,685	33,685	-	-
Region Wide Transport System	-	20,000	20,000	-	-
Supportive Regional Transit Plan	-	33,413	33,413	-	-
Supportive Regional Highway Plan	-	33,911	33,911	-	-
ARRA- DOT - PAVEMENT RESTORATION	-	270,788	270,788	-	-
AREA PLAN GRANT - MIDYFAR	-	8,355	8,355	-	-
JAG- Ed Byrnr Mem Justice Assist	-	60,000	60,000	-	-
SANE SART	-	67,655	67,655	-	-

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

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Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
Victim and Witness Advocacy	-	199,542	199,542	-	-
Homeland Security	-	776,044	776,044	-	-
Airfield Marking Improvement	-	285,000	285,000	-	-
Total State and Federal Programs	A - 16	15,776,780	35,230,474	35,230,474	-
Total Operations	A - 1	254,689,213	274,492,907	266,920,398	7,572,509
CAPITAL IMPROVEMENTS					
Capital Improvement Fund	A - 1	500,000	500,000	500,000	-
COUNTY DEBT SERVICE					
Payment of Bond Principal					
County College Bonds	585,000	585,000	585,000	-	-
State Aid County College Bonds	450,000	450,000	450,000	-	-
Other Bonds	5,620,000	5,620,000	5,620,000	-	-
Payment of Bond Anticipation Note Principal					
Interest on Bonds	400,000	400,000	400,000	-	-
County College Bonds	361,145	361,145	361,145	-	-
State Aid County College Bonds	334,988	334,988	334,988	-	-
Other Bonds	3,974,777	3,974,777	3,968,530	6,247	-
Interest on Notes	537,192	537,192	537,192	-	-
Green Trust Principal and Interest	1,159,838	1,159,838	1,159,838	-	-
NJIT Principal and Interest	65,310	65,310	62,846	2,464	-
NJEDA Principal and Interest	526,000	526,000	525,000	1,000	-
Total County Debt Service	A - 1	14,014,250	14,014,250	14,004,539	9,711
DEFERRED CHARGES AND STATUTORY EXPENDITURES					
Deferred Charges - Prior Year's Bills	300,000	300,000	227,093	72,907	-
Deferred Charges - Prior DM&H (Essex I & II)	13,741	13,741	13,741	-	-
Deferred Charges - Capital	1,000,000	1,000,000	1,000,000	-	-
Deficit in Insurance Trust Fund	5,619,222	5,619,222	5,619,222	-	-
Unemployment Compensation Insurance	740,000	740,000	740,000	-	-
County Pension and Retirement Fund	108,000	108,000	72,738	-	35,262
Social Security System	8,239,682	7,889,682	7,821,810	-	67,872
Public Employees' Retirement System	5,929,176	5,929,176	5,929,176	-	-
Police & Firemen's Retirement Fund	7,128,706	7,128,706	7,128,706	-	-
Defined Contribution Plan	6,000	6,000	1,777	-	4,223
Total Def Charges and Stat Expenditures	A - 1	29,084,527	28,734,527	28,554,263	107,357
Total General Appropriations		\$ 298,287,990	\$ 317,741,684	\$ 309,979,199	\$ 82,618
	Reference	A - 2	A-2		A
Budget	A - 2		\$ 298,287,990		
Appropriation by 40A-4-87	A - 2, A - 15, A - 16		19,453,694		
			\$ 317,741,684		
Cash Disbursed			\$ 268,279,060		
Reserve for Federal and State Grants	A - 15, A - 16		35,230,474		
Encumbrance Reserves - Current	A, A - 11		6,469,665		
			\$ 309,979,199		

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 SCHEDULE OF TAXES LEVIED AND COLLECTED
 YEAR ENDED DECEMBER 31, 2010

<u>Municipality</u>	<u>Reference</u>	<u>Amount Levied</u>	<u>Percent</u>	<u>Amount Collected</u>
East Windsor Township		\$ 15,059,770	6.52%	\$ 15,059,770
Ewing Township		17,840,081	7.73%	17,840,081
Hamilton Township		50,783,780	21.99%	50,783,780
Hightstown Borough		2,441,484	1.06%	2,441,484
Hopewell Borough		1,564,957	0.68%	1,564,957
Hopewell Township		20,155,849	8.73%	20,155,849
Lawrence Township		25,833,914	11.19%	25,833,914
Pennington Borough		2,438,395	1.06%	2,438,395
Princeton Borough		12,604,237	5.46%	12,604,237
Princeton Township		24,809,408	10.74%	24,809,408
City of Trenton		14,983,478	6.49%	14,983,478
Robbinsville Township		11,983,209	5.19%	11,983,209
West Windsor Township		30,431,456	13.18%	30,431,456
	A-2	<u>\$ 230,930,019</u>	<u>100.00%</u>	<u>\$ 230,930,019</u>

COUNTY OF MERCER, NEW JERSEY

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**CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE
YEAR ENDED DECEMBER 31, 2010**

<u>Municipality</u>	<u>Balance December 31, 2009</u>	<u>2010 Levied</u>	<u>2010 Collected</u>	<u>Balance December 31, 2010</u>
East Windsor Township	\$ 67,335	\$ 56,845	\$ 67,335	\$ 56,844
Ewing Township	55,721	52,010	55,721	52,010
Hamilton Township	307,556	190,622	307,556	190,622
Hightstown Borough	9,345	15,399	9,345	15,400
Hopewell Borough	7,787	1,979	7,787	1,979
Hopewell Township	38,400	44,186	38,400	44,185
Lawrence Township	99,746	59,270	99,747	59,269
Pennington Borough	4,664	4,922	4,664	4,922
Princeton Borough	88,746	15,972	84,398	20,320
Princeton Township	141,054	93,476	114,619	119,912
City of Trenton	52,638	18,763	52,638	18,763
Robbinsville Township	110,887	134,936	110,887	134,935
West Windsor Township	380,448	214,259	380,448	214,259
	<u>\$ 1,364,328</u>	<u>\$ 902,638</u>	<u>\$ 1,333,545</u>	<u>\$ 933,421</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, 2010

	Balance December 31, 2009	Accrued	Collected	Balance December 31, 2010
2009 Quarterly Taxes	\$ 347,168	\$ -	\$ 347,168	\$ -
Fringe Benefit Reimbursement	270,459	259,187	529,646	-
Court Reimbursement	47,599	183,345	230,944	-
County Clerk Fees	362,301	2,704,096	2,934,169	132,228
County Clerk - Special	118,357	1,560,675	1,560,253	118,779
Surrogate Fees	33,625	401,486	384,873	50,238
Sheriff Fees	-	628,341	628,341	-
Telephone Reimbursement	26,408	266,182	292,590	-
Board of State Prisoners	7,685	790,005	797,690	-
Geriatric Center	599,312	9,467,046	9,731,583	334,775
Princeton Country Club	4,424	713,259	717,016	668
Mountain View	27,614	1,375,547	1,362,094	41,066
Mercer Oaks	52,082	2,921,471	2,933,239	40,314
Tennis	53,453	581,145	582,648	51,950
Indoor Skating	49,133	349,545	319,848	78,830
Recreation Leagues	8,900	164,217	167,492	5,625
Marina	4,246	130,593	127,019	7,820
Howell Farm	1,820	30,559	32,379	-
Naturalist	1,074	9,488	9,641	921
Equestrian Center	9,624	136,329	123,718	22,235
Wildlife Center	690	3,575	3,365	900
Motor Vehicle Fines	205,974	2,620,932	2,636,933	189,973
Interest Income	908	83,415	84,230	93
Airport	65,785	2,504,926	2,534,823	35,888
Veterans Group Home	128	7,192	7,320	-
Central Purchasing	12	141	153	-
	<u>\$ 2,298,781</u>	<u>\$ 27,892,696</u>	<u>\$ 29,079,174</u>	<u>\$ 1,112,303</u>

Reference A

A

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION AND ENCUMBRANCE RESERVES

	Balance December 31, 2009	Encumbered December 31, 2009	Budget as Modified	Paid or Charged	Canceled
ADMINISTRATIVE AND EXECUTIVE					
Board of Chosen Freeholders					
Salaries and Wages	\$ 17,605	\$ -	\$ 17,605	\$ -	\$ 17,605
Other Expenses	74,646	3,545	78,191	3,656	74,535
Clerk to the Board					
Salaries and Wages	6,904	-	6,904	-	6,904
Other Expenses	41,585	2,406	43,991	2,471	41,520
County Executive					
Salaries and Wages	199	-	199	-	199
Other Expenses	4,790	1,691	6,481	1,691	4,790
Chief of Staff					
Salaries and Wages	1,565	-	1,565	-	1,565
Other Expenses	4,466	45	4,511	45	4,466
Veterans					
Salaries and Wages	2,408	-	2,408	-	2,408
Other Expenses	3,527	19,438	22,965	19,438	3,527
Public Information Office					
Salaries and Wages	288	-	288	-	288
Other Expenses	2,218	782	3,000	782	2,218
County Administrator					
Salaries and Wages	855	-	855	-	855
Other Expenses	4,784	6,270	11,054	6,474	4,580
County Treasurer					
Salaries and Wages	1,648	-	1,648	-	1,648
Other Expenses	39,055	37,529	76,884	64,660	12,224
Inspector General					
Salaries and Wages	4,069	-	4,069	-	4,069
Other Expenses	8,347	816	9,164	822	8,341
Employee Relations					
Salaries and Wages	43,781	-	43,781	-	43,781
Other Expenses	95,829	87,898	183,727	87,966	95,761
Buildings and Grounds					
Salaries and Wages	41,956	-	9,956	-	9,956
Other Expenses	490,030	475,643	965,673	680,518	285,155
Purchasing					
Salaries and Wages	80,460	-	22,710	-	22,710
Other Expenses	6,952	1,632	8,584	1,924	6,660
Print Shop					
Salaries and Wages	488	-	488	-	488
Other Expenses	11,081	652	11,733	652	11,081
Office of Information Technology					
Salaries and Wages	37,691	-	37,691	-	37,691
Other Expenses	114,808	90,547	205,355	137,242	68,113
Motor Pool					
Salaries and Wages	386	-	386	(44,957)	45,343
Other Expenses	238,300	87,010	325,310	96,997	228,313
Medical Examiner Morgue					
Salaries and Wages	5,040	-	5,040	-	5,040
Other Expenses	8,589	52,480	61,069	54,270	6,800
Medical Services					
Salaries and Wages	16,477	-	16,477	-	16,477
Other Expenses	1,191,069	1,501,384	2,692,453	2,494,075	198,378
Insurance and Property					
Salaries and Wages	462	-	462	-	462
Other Expenses	30,304	2,000	32,304	-	32,304
Economic Opportunities					
Salaries and Wages	1,316	-	1,316	-	1,316
Other Expenses	214,252	12,901	227,153	12,901	214,252
Division of Housing					
Salaries and Wages	4,277	-	4,277	-	4,277
Other Expenses	10,306	4,322	14,628	4,322	10,306
Cultural and Heritage					
Salaries and Wages	1,338	-	1,338	-	1,338
Other Expenses	11,144	3,409	14,553	3,528	11,026
Division of Planning					
Salaries and Wages	5,111	-	5,111	-	5,111
Other Expenses	45,381	36,586	81,967	36,648	45,319
Extension Services					
Salaries and Wages	933	-	933	-	933
Other Expenses	56,178	29,773	85,951	58,318	27,633
County Counsel					
Salaries and Wages	2,296	-	2,296	-	2,296
Other Expenses	17,643	42,571	117,964	46,253	71,711
Consumer Affairs					
Salaries and Wages	27,495	-	27,495	-	27,495
Other Expenses	5,567	3,099	8,666	4,398	4,267
County Adjuster					
Salaries and Wages	197	-	197	-	197
Other Expenses	47,140	11,457	58,596	34,769	23,827
DM & H County Share	6,391	-	6,391	-	6,391

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION AND ENCUMBRANCE RESERVES

	Balance December 31, 2009	Encumbered December 31, 2009	Budget as Modified	Paid or Charged	Canceled
Emergency Management Office					
Salaries and Wages	617	-	617	-	617
Other Expenses	12,120	2,940	15,060	1,454	13,606
Emergency and Rescue Squads					
Other Expenses	52,200	-	52,200	49,200	3,000
Communications Center					
Salaries and Wages	5,716	-	5,716	-	5,716
Other Expenses	5,756	4,586	10,342	4,583	5,759
Utility Expenses					
Electric	51,987	105,488	157,474	154,381	3,093
Gas (Natural)	56,986	23,638	80,624	79,323	1,301
Water Sewer	27,592	17,629	45,221	42,599	2,622
Sewerage Processing/Disposal	6,574	6,716	13,290	10,698	2,592
Fuel Oil	18,671	232,805	283,476	279,790	3,686
Gasoline	79,937	98,475	178,413	141,667	36,746
Telephone	63,725	371,933	435,658	392,074	43,584
Audit Services	40,471	-	40,471	40,000	471
Total Administrative and Executive	3,511,980	3,350,393	6,892,373	5,005,632	1,886,741
DEPARTMENT OF LAW AND JUSTICE					
Prosecutor					
Salaries and Wages	41,456	-	41,456	(242,178)	283,634
Other Expenses	76,812	145,180	221,992	182,213	39,779
County Clerk - Recording					
Salaries and Wages	38,631	-	38,631	-	38,631
Other Expenses	17,829	32,800	50,629	36,034	14,596
County Clerk - Elections					
Salaries and Wages	46,281	-	46,281	-	46,281
Other Expenses	48,951	10,581	59,533	3,983	55,550
County Surrogate					
Salaries and Wages	1,822	-	1,822	-	1,822
Other Expenses	7,707	9,838	17,545	10,874	6,671
Sheriff's Office					
Salaries and Wages	37,456	-	37,456	(46,580)	84,036
Other Expenses	221,630	175,802	397,432	185,016	212,416
Total Law and Justice	538,576	374,201	912,777	129,361	783,416
DEPT OF TRANSPORTATION AND INFRASTRUCTURE					
Department Director					
Salaries and Wages	64	-	64	-	64
Other Expenses	1,558	440	1,997	1,635	363
Highways					
Salaries and Wages	538,780	-	538,780	(93,318)	632,099
Other Expenses	50,073	320,468	370,542	357,631	12,711
Division of Engineering					
Salaries and Wages	114,959	-	114,959	-	114,959
Other Expenses	866	5,342	6,208	5,274	934
Airport					
Salaries and Wages	51,250	-	51,250	-	51,250
Other Expenses	178,744	230,779	409,522	229,802	179,720
TRADE					
Salaries and Wages	138,338	-	138,338	138,338	-
Other Expenses	26,430	13,026	39,456	12,133	27,323
Total Transportation and Infrastructure	1,101,063	570,054	1,671,117	651,694	1,019,423
DEPARTMENT OF PUBLIC SAFETY					
Correction Center					
Salaries and Wages	298,061	-	77,061	-	77,061
Other Expenses	280,913	1,346,236	1,848,149	1,844,575	3,574
Total Public Safety	578,974	1,346,236	1,925,210	1,844,575	80,635
DEPARTMENT OF HUMAN SERVICES					
Department Director					
Salaries and Wages	419	-	419	-	419
Other Expenses	13,023	1,682	14,705	1,682	13,023
Peer Grouping - Community Services					
Other Expenses	-	158,445	158,445	157,184	1,261

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION AND ENCUMBRANCE RESERVES

	Balance December 31, 2009	Encumbered December 31, 2009	Budget as Modified	Paid or Charged	Canceled
Mental Health Administration					
Salaries and Wages	13,154	-	13,154	(6,000)	19,154
Other Expenses	6,039	1,474	7,514	1,474	6,039
Mental Health Programs (R.S. 40:5-2.9)					
Other Expenses	23,611	222,302	245,912	222,302	23,611
Developmental Disabilities					
Other Expenses	-	48,541	48,541	41,964	6,577
Youth Services Programs					
Other Expenses	152,088	483,723	635,811	465,536	170,273
Health Services					
Other Expenses	4,016	47,708	51,724	47,708	4,016
Youth Services Administration					
Salaries and Wages	702	-	702	-	702
Child & Neighborhood Centers					
Other Expenses	80,966	83,840	164,806	152,388	12,418
Office for the Disabled					
Salaries and Wages	46	-	46	-	46
Physically Disabled - Recreation					
Other Expenses	6,337	9,058	15,395	9,058	6,337
Drug and Alcohol Program - Administrative					
Salaries and Wages	9,947	-	9,947	(18,834)	28,781
Alcohol Addiction Programs (R.S. 40:5-2.9)					
Other Expenses	3,803	249,285	253,088	251,957	1,131
Office on Aging Administration					
Salaries and Wages	39,685	20,145	59,830	20,145	39,685
Other Expenses	37,008	18,338	55,346	17,646	37,700
Community Services Administration					
Salaries and Wages	29,399	-	29,399	-	29,399
Homeless Services					
Other Expenses	3	49,291	49,295	49,291	3
Division of Environmental Health					
Salaries and Wages	39,161	-	39,161	-	39,161
Geriatric Center					
Salaries and Wages	65,541	221,820	287,361	221,820	65,541
Other Expenses	165,019	930,397	1,095,416	937,361	158,055
Youth Detention Center					
Salaries and Wages	35,744	-	35,744	(18,789)	54,533
Other Expenses	84,808	107,694	192,502	107,287	85,215
Total Human Services	810,520	2,653,743	3,464,262	2,661,182	803,081
UNCLASSIFIED					
Board of Taxation					
Salaries and Wages	6,080	-	6,080	-	6,080
Other Expenses	2,993	-	2,993	-	2,993
Board of Elections					
Salaries and Wages	35,239	-	35,239	-	35,239
Other Expenses	18,350	47,107	65,457	52,314	13,143
Superintendent of Elections					
Salaries and Wages	29,336	-	29,336	-	29,336
Other Expenses	23,773	19,785	43,558	19,744	23,814
Park Commission (40:37-95.9)	385,576	422,097	807,673	540,588	267,085
Board of Social Services					
TANF	0	-	0	-	0
Special Services School District	24,910	-	24,910	-	24,910
Superintendent of Schools					
Salaries and Wages	5,646	-	5,646	-	5,646
Other Expenses	6,360	998	7,358	1,023	6,335
Compensated Absence Liability	856	-	856	-	856
Group Insurance for Employees	14,784	19,130	33,914	19,130	14,784
Insurance Premiums	704	-	704	-	704
Property Management	8,873	-	8,873	-	8,873
East Windsor Bus Transportation	10,400	-	10,400	-	10,400
Total Unclassified	573,882	509,117	1,082,999	632,799	450,200
Total Operations	7,114,994	8,833,744	15,948,739	10,925,244	5,023,495

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION AND ENCUMBRANCE RESERVES

	Balance December 31, 2009	Encumbered December 31, 2009	Budget as Modified	Paid or Charged	Canceled
DEFERRED CHARGES AND STATUTORY EXPENDITURES					
Deferred Charges - Prior Year's Bills	0	-	0	-	0
Deferred Charges - Prior. DM&H (Essex I & II)	13,741	-	13,741	-	13,741
County Pension and Retirement Fund	23,281	-	23,281	-	23,281
Social Security System	20,350	-	20,350	-	20,350
Defined Contribution Plan	4,591	-	4,591	-	4,591
Total Def Charges and Stat Expenditures	61,963	-	61,963	-	61,963
Total General Appropriations	\$ 7,176,957	\$ 8,833,744	\$ 16,010,701	\$ 10,925,244	\$ 5,085,458
	A	A			A - 1
Expenditures				\$ 9,751,762	
Appropriation Reserves Transferred to Accounts Payable			A-12	1,173,481	
				\$ 10,925,244	

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 SCHEDULE OF INTERFUND RECEIVABLE (PAYABLE)
 YEAR ENDED DECEMBER 31, 2010

Reference	Total	Open Space Trust Fund	Capital Fund	General Library Fund	General Trust Fund	General Insurance Fund	Grant Fund
Balance - December 31, 2009	\$ (145,550)	\$ -	\$ (145,550)	\$ -	\$ -	\$ -	\$ -
Increased by:							
Interfund Loans Advanced	118,749,204	471,597	29,381,198	4,309,688	3,958,100	29,634,104	50,994,517
Total Increases	118,749,204	471,597	29,381,198	4,309,688	3,958,100	29,634,104	50,994,517
Decreased by:							
Interfund Loans Repaid	119,912,618	471,597	30,105,471	4,309,688	3,967,067	29,885,060	51,173,735
Total Decreases	119,912,618	471,597	30,105,471	4,309,688	3,967,067	29,885,060	51,173,735
Balance - December 31, 2010	\$ (1,308,964)	\$ -	\$ (869,823)	\$ -	\$ (8,967)	\$ (250,956)	\$ (179,218)

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF ENCUMBRANCE RESERVES
YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	A	\$ 8,833,744
Increased by:		
Current Year Encumbrances	A, A - 3	<u>6,469,665</u>
		15,303,409
Decreased by:		
Transferred to Appropriation Reserves	A	<u>8,833,744</u>
Balance - December 31, 2010	A	<u><u>\$ 6,469,665</u></u>

COUNTY OF MERCER, NEW JERSEY

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**CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE
YEAR ENDED DECEMBER 31, 2010**

	<u>Reference</u>		
Balance - December 31, 2009	A		\$ 979,435
Increased by:			
Additions to Accounts Payable:			
2009 Reserves - Encumbered	A - 9	<u>\$ 1,173,481</u>	<u>1,173,481</u>
			2,152,916
Decreased by:			
Transferred to Fund Balance	A - 1	658,712	
Cash Disbursements		<u>212,522</u>	<u>871,234</u>
Balance - December 31, 2010	A		<u><u>\$ 1,281,682</u></u>

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF RESERVE FOR GRANT INTEREST
YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	A	\$ 373,878
Increased by:		
Receipts		<u>9,081</u>
		<u>382,959</u>
Balance - December 31, 2010	A	<u>\$ 382,959</u>

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 SCHEDULE OF DEFERRED REVENUE
 YEAR ENDED DECEMBER 31, 2010

	Balance December 31, 2009	Realized as 2010 Revenue	2010 Receipts	Balance December 31, 2010
Prepayment Applied to 2009 Program	\$ 20,916	\$ 20,916	\$ -	\$ -
<u>Reference</u>	A			A

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget Revenues				Received	Balance December 31, 2010
		Adopted Budget	Special Item by 40A: 4-87	Budget after Modification	Cancellations		
USDHHD, Economic Development	\$ 257,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,432
NJDOL, Workfirst	49,558	-	-	-	49,558	-	-
NJTRAN, TRADE - NJ Transit	12,946	-	-	-	12,945	-	1
NJDOL, Work First	30,149	-	-	-	30,149	-	-
NJ Transit, Street Scape - Cass St	423,432	-	-	-	-	-	423,432
DVPC, Region Wide Transportation	353	-	-	-	353	-	-
NJ Transit, TRADE	44,525	-	-	-	-	-	44,525
NJJJC, State/Community Partnership	15,812	-	-	-	1,636	-	14,176
NJDOL, Workfirst	26,988	-	-	-	26,988	-	-
NJDL&PS, EM - Homeland Security	2,725	-	-	-	-	-	2,725
NJDEP, County Environmental Health	2,435	-	-	-	1,146	-	1,289
NJHT, Noah Hunt House	469,141	-	-	-	-	303,424	165,718
NJ Transit, TRADE	30,613	-	-	-	-	-	30,613
NJDHS, Personal Attendant	35,629	-	-	-	-	-	35,629
NJDARM, Paris Grant	29,939	-	-	-	29,939	-	-
NJDH&SS, Area Plan Grant, Title III	374,922	-	-	-	-	-	374,922
NJDOL, Federal Bullet Proof Vest Program	1,486	-	-	-	-	-	1,486
NJDL&PS, EM - Homeland Security	32,060	-	-	-	-	-	32,060
NJDOL, Correction Education Program	11,363	-	-	-	-	-	11,363
NJDL&PS, Victims of Crimes	15,544	-	-	-	-	-	15,544
NJDL&PS, Sexual Assault Nurse Examiner	3,827	-	-	-	-	-	3,827
CEHA Environmental Health	2,009	-	-	-	-	-	2,009
LINC'S Health Grant	63,472	-	-	-	-	-	63,472
NJ Transit, TRADE	26,173	-	-	-	-	-	26,173
NJDHS, Title XX, SSDG	18,000	-	-	-	-	-	18,000
NJDHS, CIACC	606	-	-	-	-	-	606
NJDHS, Disability and Aging Needs	20,000	-	-	-	-	-	20,000
NJDHS, Personal Attendant	44,390	-	-	-	-	-	44,390
NJJJC, State/Community Partnership	66,820	-	-	-	66,031	-	789
NJDHS, Services for the Disabled	2,347	-	-	-	-	-	2,347
NJDHS, Family Court	84,748	-	-	-	-	-	84,748
NJDARM, Paris Grant	70,369	-	-	-	70,369	-	0
NJDH&SS, Comprehensive Alcohol Program	17,982	-	-	-	-	-	17,982
NJ Governor's Council, Municipal Alliance	4,295	-	-	-	-	-	4,295

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget Revenues				Balance December 31, 2010
		Adopted Budget	Special Item by 40A: 4-87	Budget after Modification	Cancellations	
NJDH&SS, Area Plan Grant, Title III	\$ 171,055	\$ -	\$ -	\$ -	\$ -	\$ 171,055
NJDHS, Services to the Homeless	23,103	-	-	-	-	23,103
NJDOL, Workfirst	16,050	-	-	-	-	16,050
NJDOJ, Federal Bullet Proof Vest Program	937	-	-	-	-	937
DYR&PC, Restriping Program	291,173	-	-	-	-	291,173
NJD&PS, Sexual Assault Nurse Examiner	139	-	-	-	-	139
NJDOL, Correction Education Program	6,717	-	-	-	-	6,717
NJD&PS, National Criminal History Improvement	11,000	-	-	-	-	11,000
NJD&PS, Serious Traffic Accident Response	2,244	-	-	-	-	2,244
NJTRANS, JARC - Job Access	(1)	-	-	-	(1)	-
NJDEP, CEHA - County Environmental Health	1,566	-	-	-	-	1,566
NJDH&SS, LINC'S - Bioterrorism Preparedness	91,527	-	-	-	-	91,527
NJDHS, CIACC	2,204	-	-	-	-	2,204
NJDHS, Personal Attendant	104,775	-	-	-	-	104,775
NJJC, State Community Partnerships	370,005	-	-	-	-	370,005
NJDH&SS, Comprehensive Alcohol Program	22,867	-	-	-	-	22,867
NJ Gov Council, Municipal Alliance	32,665	-	-	-	316,100	348,765
NJDH&SS, Area Plan Grant	219,543	-	-	-	-	219,543
NJDHS, Services to the Homeless	5,939	-	-	-	-	5,939
NJD&PS, Little People Safety Grant	5,348	-	-	-	-	5,348
NJDOL, Workforce Learning Link	30,314	-	-	-	(133,497)	16,817
USDJ, Federal Bullet Proof Vest Program	32,667	-	-	-	-	32,667
NJD&PS, VOCA Victims of Crimes Act	22,490	-	-	-	-	22,490
NJ Transit, Trade NJ Transit	143,893	-	-	-	-	143,893
NJDA&RM, Paris Grant	163,713	-	-	-	-	163,713
NJDCA, COUNT, Shared Services	64,348	-	-	-	111,940	176,288
NJDCA, Weatherization #071722	188,438	65,974	-	65,974	-	254,412
NJDEP, Green Communities Grant	3,000	-	-	-	-	3,000
USFAA, FAA, Rehabilitation	3,401,740	-	-	-	-	3,401,740
NJD&PS, FM - Homeland Security	334,066	-	-	-	301,826	32,240

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget Revenues				Cancellations	Received	Balance December 31, 2010
		Adopted Budget	Special Item by 40A: 4-87	Budget alter Modification				
NJDOT, Transportation and Comm Develop	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	
NJDOL, Correction Education Program	9,912	-	-	-	-	-	9,912	
NJDL&PS, Project Vision	43,750	-	-	-	-	43,750	-	
NJDL&PS, SANE/SART	1,392	-	-	-	-	-	1,392	
NUTRANS, JARC - Job Access, Reverse Commute	26,928	-	-	-	-	26,928	-	
NIDEF, CEHA - County Environmental Health	2,673	-	-	-	-	-	2,673	
NJDH&SS, LDNC'S - Bioterrorism Preparedness	52,274	-	-	-	-	-	52,274	
NJTRAN, Trade NJ Transit	89,262	-	-	-	-	-	89,262	
NJDOL, Trade Vocational Rehab	51,161	-	-	-	-	-	51,161	
NJDL&PS, State Incentive Program (PS)	184,238	-	-	-	-	40,678	143,560	
NJDHS, CIACC	(5)	-	-	-	-	(3,035)	3,030	
NJDHS, Human Services Advisory Council	113	-	-	-	-	-	113	
NJDHS, Personal Assistance Program	126,185	-	-	-	-	-	126,185	
NJJJC, Family Courts CBS	375,498	-	-	-	-	310,525	64,973	
NJJJC, Family Courts, CBS	204,668	-	-	-	-	202,604	2,064	
NJDL&PS, JABG Juvenile Accountability	26,222	-	-	-	-	26,222	-	
NJDOS, PARIS	384,850	-	-	-	58,093	326,027	730	
NJDH&SS, Comprehensive Alcohol	36,492	-	-	-	-	-	36,492	
NJGOVCO, Municipal Alliance	65,952	-	-	-	-	-	65,952	
NJDH&SS, Area Plan Grant	162,345	-	-	-	-	(5,836)	168,181	
NJDHS, Services to the Homeless	8,046	-	-	-	-	-	8,046	
NJDL&PS, Little People Safety Grant	4,413	-	-	-	-	-	4,413	
NJDOL, Work Verification	10,552	-	-	-	-	10,552	-	
NJDOL, Workfirst	327,123	150,000	-	150,000	-	327,123	150,000	
NJDOL, Workfirst Development	225,943	-	-	-	-	133,497	92,446	
NJDCA, Weatherization #08-1890	40,701	-	-	-	-	40,701	-	

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget Revenues				Balance December 31, 2010
		Adopted Budget	Special Item by 40A: 4-87	Budget after Modification	Cancellations	
	\$	\$	\$	\$	\$	\$
NJDOT, Supportive Regional Highway Plan	39,810	-	-	-	-	33,413
NJDOT, Supportive Regional Transit Plan	32,008	-	-	-	-	28,547
NIHT, Upper Bellemont Farm	48,750	-	-	-	-	39,000
USDA/ARU, Asian Tiger Mosquito Project	28,187	-	-	-	-	25,556
NIHT, Abbott Farm	10,000	-	-	-	-	10,000
NJDL&PS, Homeland Security	726,147	-	-	-	-	198,687
NJHSS, LINC'S Bioterrorism Preparedness	13,894	-	-	-	-	13,894
NJDL&PS, State Incentive Program (MI)	24,113	-	-	-	-	18,061
NJDOT, Capital Transportation Program	2,852,000	-	-	-	-	2,852,000
NJDOT, Discretionary Aid	100,000	-	-	-	-	100,000
NJDOT, WIA - Adult	143,704	-	-	-	-	143,704
NJCA, Weatherization #090505	356,921	-	-	-	-	356,921
NJCA, Weatherization #090543	249,435	-	-	-	-	-
NJSCA, NJ State Council on the Arts	16,159	-	-	-	-	16,159
NJSHC, NJ Arts Historical Comm.	4,997	-	-	-	-	2,905
NJDL&PS, VICA Victim Witness Advocacy	171,846	-	-	-	-	171,846
NJH&SS, Right to Know	3,312	-	-	-	-	3,312
NJDL&PS, Insurance Fraud	76,887	-	-	-	-	76,887
NJDL&PS, Community Justice	60,000	-	-	-	-	60,000
DVRPC, Region Wide Planning GIS	50,000	-	-	-	-	30,000
NJDL&PS, SANE / SART (VS-32-08)	12,248	-	-	-	197	12,051
NITRANS, JARC - Job Access	148,941	-	-	-	-	107,579
NJDEP, CEHA - County Environmental Health	84,617	-	-	-	-	77,632
NJH&SS, LINC'S - Bioterrorism Preparedness	489,331	20,000	-	20,000	-	504,019
NITRANS, Community Shuttle	30,000	-	-	-	-	30,000
NITRANS, N J Transit	537,518	233,155	-	233,155	-	688,609

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget Revenues			Cancellations	Received	Balance December 31, 2010
		Adopted Budget	Special Item by 40A: 4-87	Budget alter Modification			
NIDHS, TRADE - SSBG	\$ 69,712	\$ -	\$ -	\$ -	\$ 69,712	\$ -	
NIDL&PS, State Incentive Program (PS)	284,413	-	-	-	284,413	-	
NIJJC, State Community Partnership	379,253	-	-	-	315,738	63,515	
NIJJC, Family Courts - CBS	206,715	-	-	-	173,834	32,881	
HSAC	-	-	-	-	(6,693)	6,693	
Personal Attendant Svc.	-	-	-	-	(32,814)	32,814	
NIDL&PS, JABG - Juvenile Accountability	27,070	-	-	-	27,070	-	
NIDOS, PARIS	305,513	-	-	-	151,756	153,757	
Comp. Alcohol	-	-	-	-	(4,546)	4,546	
NIJGOVCO, Municipal Alliance	300,491	-	-	-	265,751	34,740	
NIDH&SS, Area Plan Grant	179,974	-	-	-	40,530	139,444	
NIDH&SS, ARRA, Nutrition Funds	(109,072)	-	-	-	5,629	(114,701)	
NIDMV/A, Veterans Transportation	15,000	-	-	-	15,000	-	
NIDHS, Services to the Homeless	96,250	-	-	-	84,945	11,305	
NIDCA, COUNT/SHARE, Vehicle Wash	30,227	-	-	-	-	30,227	
NIDCA, CSBG	105,554	-	-	-	105,554	-	
NIDL&PS, Little People Safety Grant	17,559	-	-	-	-	17,559	
NIDOL, WorkFirst	4,549,075	500,000	-	-	4,870,701	178,374	
DVRPC, Supportive Regional Highway Plan	32,206	-	-	-	-	32,206	
DVRPC, Supportive Regional Transit Plan	27,239	-	-	-	-	27,239	
USDA/RU, Asian Tiger Mosquito Project	158,611	-	-	-	-	158,611	
NIDL&PS, Multi-Jurisdictional Gang, Gun	73,207	-	-	-	73,207	-	
NIDCA, SHARE - Weights and Measures	23,857	-	-	-	23,850	7	
NIDI&PS, SANE/SART (VS32-09)	67,655	-	-	-	64,420	3,235	
NJOHS&P, Homeland Security	759,142	-	-	-	147,186	611,956	
NIDL&PS, State Incentive Program (MI)	18,061	-	-	-	5,777	12,284	
NIDCA, ARRA, CSBG	287,333	-	-	-	205,461	81,872	
NIDL&PS, Special Needs Shelter	21,400	-	-	-	-	21,400	
NIDOT, Capital Transportation Program	2,856,000	-	-	-	-	2,856,000	
NIDOT, Discretionary Aid	500,000	-	-	-	-	500,000	

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget Revenues				Received	Balance December 31, 2010
		Adopted Budget	Special Item by 40A: 4-87	Budget alter Modification	Cancellations		
NJDOI, Capital Transportation Program - 1995	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ -	530,000
NJDOT, County Bridge Initiative	1,000,000	-	-	-	-	648,579	351,421
NJDC'A, Weatherization #090565	201,733	-	-	-	-	170,697	31,036
NJDC'A, ARRA, Weatherization #090685	1,300,000	-	-	-	-	32,364	1,267,636
NJDC'A, ARRA, Weatherization #090675	148,201	93,952	-	93,952	-	242,153	-
NJDOI, WIA - Adult	526,767	-	-	-	-	477,216	49,551
NJDOI, WIA - Youth	149,785	-	-	-	-	149,785	-
NJDOI, WIA - Dislocated Workers	688,979	-	-	-	-	754,979	(66,000)
NJDOI, Summer Heat	105,928	-	-	-	63,100	42,827	1
NJDOI, ARRA, WIA - Adult	312,499	-	-	-	-	300,781	11,718
NJDOI, ARRA, WIA - Youth	(545,657)	-	-	-	-	(545,657)	-
NJDOI, ARRA, WIA - Dislocated Workers	719,578	-	-	-	-	891,407	(171,829)
NJDOI, ARRA, WIA - Youth - Out of School	445,507	-	-	-	-	445,507	-
NJDOI, ARRA, WIA - Youth - In School	297,008	-	-	-	-	297,008	-
CIACC - Youth Incentive Program	-	72,592	-	72,592	-	72,592	-
Workforce Learning Link WDP	-	35,807	-	35,807	-	35,848	(41)
Workforce Learning Link	-	55,302	-	55,302	-	55,302	-
ARRA - Disability Program Navigator	-	70,125	-	70,125	-	13,854	56,271
WIA - Dislocated Worker Post TANF	-	66,000	-	66,000	-	66,000	-
NJ STATE COUNCIL ON THE ARTS	-	76,460	-	76,460	-	64,991	11,469
MEGANS LAW	-	13,547	-	13,547	-	10,427	3,120
Body Armor - Pres	-	1,843	-	1,843	-	6,680	-
Body Armor - Sheriff	-	3,870	-	3,870	-	15,172	-
Body Armor - Correction	-	7,459	23,760	31,219	-	31,219	-
RIGHT TO KNOW	-	13,247	-	13,247	-	9,935	3,312
INSURANCE FRAUD	-	250,000	-	250,000	-	177,090	72,910
JAG-BYRNE JUSTICE ASSISTANCE GRANT	-	255,505	-	255,505	-	255,505	-
HEALTHY ADOLESCENTS PROJECT	-	70,000	-	70,000	-	70,000	-
CEHA - COUNTY ENVIRONMENTAL HEALTH	-	130,350	-	130,350	-	121,542	8,808
LINCS	-	559,331	-	559,331	-	559,331	-
TRADE- NJ TRANSIT	-	1,007,364	-	1,007,364	-	110,969	896,395
TRADE- SSBG	-	573,727	-	573,727	-	276,998	296,729
STATE INCENTIVE PROGRAM (PS)	-	180,611	-	180,611	-	180,611	-
CIACC - YOUTH INCENTIVE PROGRAM	-	37,243	-	37,243	-	37,243	-

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget Revenues			Cancellations	Received	Balance December 31, 2010
		Adopted Budget	Special Item by 40A: 4-87	Budget alter Modification			
HOWELL FARM - CURATOR	\$ -	\$ 22,709	\$ -	\$ 22,709	\$ -	\$ 22,709	\$ -
HUMAN SERVICES ADVISORY COUNCIL	-	67,508	-	67,508	-	67,508	-
PERSONAL-ASSISTANCE SERVICES	-	463,695	-	463,695	-	463,695	-
STATE/COMMUNITY PARTNERSHIP	-	379,253	-	379,253	-	379,253	-
FAMILY COURTS- CBS	-	206,715	-	206,715	-	206,715	-
JABG-JUVENILE ACCOUNTABILITY	-	30,441	-	30,441	-	30,441	-
COMPREHENSIVE ALCOHOL PROGRAM	-	798,324	-	798,324	-	798,324	-
MUNICIPAL ALLIANCE	-	432,525	-	432,525	-	432,525	-
AREA PLAN GRANT	-	1,355,329	-	1,355,329	-	1,355,329	-
SERVICES TO THE HOMELESS	-	676,533	-	676,533	-	676,533	-
CSBG	-	58,271	199,531	257,802	-	191,980	65,822
LITTLE PEOPLE SAFETY GRANT	-	27,134	-	27,134	-	13,425	13,709
FARMERS MARKET NUTRITION PROGRAM	-	3,000	-	3,000	-	3,000	-
ASIAN TIGER	-	154,522	-	154,522	-	154,522	-
GUN VIOLENCE GRANT-ADULT	-	26,136	-	26,136	-	26,136	-
ARRA - JAG M/GANG/GUN/NTF	-	128,228	-	128,228	-	128,228	-
INMATE COMMUNITY REENTRY PROGRAM	-	215,000	-	215,000	-	215,000	-
ARRA - WASTEWATER MANAGEMENT	-	109,091	-	109,091	-	109,091	-
ASIAN TIGER - USING PYRIPROXYEN	-	11,324	-	11,324	-	11,324	-
EQUESTRIAN TRAIL GARDEN LINK	-	13,746	-	13,746	-	13,746	-
ARRA - STOP VIOLENCE AGAINST WOMEN	-	35,634	-	35,634	-	35,634	-
STATE INCENTIVE PROGRAM (MI)	-	7,158	-	7,158	-	7,158	-
JDAL - JUVENILE DETENTION ALTER	-	160,000	-	160,000	-	160,000	-
AIRPORT - WILDLIFE FENCING	-	71,250	-	71,250	-	71,250	-
CTP-CAPITAL TRANSPORTATION PROG	-	3,699,500	-	3,699,500	-	3,699,500	-
COUNTY BRIDGE INITIATIVE	-	1,000,000	-	1,000,000	-	1,000,000	-
WEATHERIZATION #100146 USF	-	141,044	-	141,044	-	141,044	-
WEATHERIZATION #100405 LIHEAP	-	503,875	-	503,875	-	176,356	327,519
WEATHERIZATION #100668 HIP	-	321,885	-	321,885	-	321,885	-
WEATHERIZATION #100544 LIHEAP	-	113,486	-	113,486	-	113,486	-

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget Revenues			Received	Balance December 31, 2010
		Adopted Budget	Special Item by 40A: 4-87	Budget alter Modification		
JARC	\$ -	\$ -	\$ 168,095	\$ 168,095	\$ -	\$ 168,095
WORKFIRST NJ	-	-	4,293,032	4,293,032	884,264	3,408,768
MULTI-JURISDICTIONAL GANG, GUN,	-	-	128,228	128,228	-	128,228
ARRA-DOT - PAVEMENT RESTORATION	-	-	3,946,485	3,946,485	-	3,946,485
ARRA-DOT - OLDEN AVE SAFETY IMPROV	-	-	485,585	485,585	-	485,585
ARRA-DOT - ADA RAMPS	-	-	658,550	658,550	-	658,550
ARRA-DOT - PEDESTRIAN SIGNAL IMPROV	-	-	352,200	352,200	-	352,200
WIA -ADULT	-	-	628,850	628,850	164,685	464,165
WIA -YOUTH	-	-	859,292	859,292	241,692	617,600
WIA - DISLOCATED WORKER	-	-	623,245	623,245	341,547	281,698
AREA PLAN GRANT - MIDYEAR	-	-	800,857	800,857	-	800,857
CEHA	-	-	35,260	35,260	-	35,260
ARRA - SUMMER YOUTH WORKS	-	-	325,000	325,000	214,159	110,841
FAA - AIRPORT TAXIWAYS	-	-	3,092,337	3,092,337	-	3,092,337
NJ Arts Historical Comm	-	-	11,516	11,516	-	11,516
Workforce Learning Link	-	-	159,659	159,659	44,764	114,895
ARRA - JAG M/GANG, GUN, & NFI	-	-	241,145	241,145	128,228	112,917
EM - Performance Grant	-	-	33,685	33,685	33,685	-
YIP - Youth Incentive Program	-	-	145,184	145,184	72,588	72,596
CARS - F Canine	-	-	50,000	50,000	-	50,000
CARS - E Aviation	-	-	250,000	250,000	-	250,000
Region Wide Transport System	-	-	20,000	20,000	-	20,000
Supportive Regional Transit Plan	-	-	33,413	33,413	-	33,413
Supportive Regional Highway Plan	-	-	33,911	33,911	-	33,911
VOC A- Victim Witness Advocacy	-	-	171,351	171,351	-	171,351
ARRA-DOT - PAVEMENT RESTORATION	-	-	270,788	270,788	-	270,788
JAG- Ed Byrn Mem Justice Assist	-	-	60,000	60,000	-	60,000
SANE/SART	-	-	67,655	67,655	-	67,655
Victim and Witness Advocacy	-	-	199,542	199,542	-	199,542
Homeland Security	-	-	776,044	776,044	-	776,044
Airfield Marking Improv	-	-	285,000	285,000	-	285,000
AREA PLAN GRANT - Final	-	-	8,355	8,355	-	8,355
	<u>\$ 34,114,901</u>	<u>\$ 15,776,780</u>	<u>\$ 19,453,694</u>	<u>\$ 35,230,474</u>	<u>\$ 344,473</u>	<u>\$ 41,898,265</u>

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COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF APPROPRIATED RESERVES
 FOR FEDERAL AND STATE GRANTS
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget	Appropriated by 40A:4-87	Budget After Modification	Paid	Encumbrances Payable	Transferred From Encumbrances	Paid or Charged	Cancelled	Balance December 31, 2010
NJDHS, Kids Learn to Farm / EYES	\$ 165,142	\$ -	\$ -	\$ -	\$ 52,895	\$ 2,970	-	\$ 55,865	\$ -	\$ 109,277
USDHHD, Economic Develop Initiative Sr Center	257,432	-	-	-	-	-	-	-	-	257,432
NJDHS, Services to the Homeless	3,000	-	-	-	-	-	-	-	3,000	-
NJDOL, Work First	49,558	-	-	-	-	-	-	-	49,558	-
NJ Transit TRADE	-	-	-	-	-	-	70	(70)	-	-
NJ Historical Comm, Howell Living Farm	-	-	-	-	-	-	375	(375)	-	-
NJDHS, TRADE - SSBG	3,176	-	-	-	-	-	-	-	3,176	-
NJJC, State Community Partnership	501	-	-	-	-	-	-	-	-	-
NJGOVCO, Municipal Alliance	604	-	-	-	-	-	206	(206)	-	-
NJDH&SS, Area Plan Grant, Title III	-	-	-	-	-	-	60	(60)	-	-
NJDOL, Work First	30,148	-	-	-	-	-	-	-	30,149	(1)
CJPL, EM - Jersey Light	2,115	-	-	-	2,115	-	-	2,115	-	-
NJ Transit, Street Scape - Cass St	-	-	-	-	-	84,156	-	-	-	-
NJD&PS, Body Armor - Sheriff	142	-	-	-	142	-	-	142	-	-
DVRPC, Region-Wide Transportation	352	-	-	-	-	-	-	-	353	(1)
NJ Transit, TRADE	44,902	-	-	-	-	-	-	-	-	44,902
NJDHS, Title XX, SSBG	14,066	-	-	-	-	-	-	-	-	14,066
NJDHS, Youth Incentive Program	662	-	-	-	661	-	-	661	-	-
NJ Historical Comm, Howell Living Farm	12,939	-	-	-	8,750	5,465	1,278	12,938	-	1
NJDHS, HSAC	-	-	-	-	60	-	60	-	-	-
NJJC, State Community Partnership	1,636	-	-	-	-	-	-	-	1,636	-
NJDOL, Workfirst	26,987	-	-	-	-	-	-	-	26,988	(1)
NJDCA, CSBG	-	-	-	-	-	-	128	(128)	-	-
NJDOL, Workforce Investment Act	-	-	-	-	-	-	42	(42)	-	-
NJ Council on the Arts	6,868	-	-	-	4,000	-	1,932	2,068	-	4,800
NJDEP, County Environmental Health	274	-	-	-	-	-	897	(897)	1,146	25
NJHL, Noah Hunt House	-	-	-	-	483,464	-	483,464	0	-	-
NJ Transit, TRADE	27,538	-	-	-	-	115	-	-	-	27,538
NJDHS, Title XX, SSBG	10,698	-	-	-	-	-	-	-	-	10,698
NJDHS, Personal Attendant	35,629	-	-	-	-	-	-	-	-	35,629
NJJC, State Community Partnership	12,968	-	-	-	-	-	-	-	-	12,968
NJDARM, Paris Grant	29,939	-	-	-	-	-	-	-	29,939	-
NJDH&SS, Area Plan Grant, Title III	374,929	-	-	-	-	-	-	-	-	374,929
NJDOL, Workfirst	1	-	-	-	-	-	-	-	-	1
NJDHS, Safe Haven Infant Program	10,000	-	-	-	10,000	-	-	10,000	-	-
Work First	-	-	-	-	-	-	-	-	-	(1)
DVRPC, Restoring Program	2,263	-	-	-	-	-	-	-	2,264	(1)
NJD&PS, EM - Homeland Security	32,040	-	-	-	(20)	-	-	(20)	-	32,060

COUNTY OF MERCER, NEW JERSEY
 FEDERAL AND STATE GRANT FUND
 SCHEDULE OF APPROPRIATED RESERVES
 FOR FEDERAL AND STATE GRANTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget	Appropriated by 40A:4-87	Budget After Modification	Paid	Encumbrances Payable	Transferred from Encumbrances	Paid or Changed	Cancelled	Balance December 31, 2010
NJDOL, Workforce Investment Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,949
NJDCA, Weatherization #063R29	-	-	-	-	-	-	963	(963)	-	963
NJDCA, Weatherization #053R0800	-	-	-	-	-	-	175	(175)	-	175
Correction Education Program	11,381	-	-	-	17	-	-	17	-	11,364
NJDL&PS, Victims of Crimes	15,544	-	-	-	-	-	-	-	-	15,544
NJDL&PS, Body Armor - Sheriff	345	-	-	-	345	-	-	345	-	-
NJDL&PS, Sexual Assault Nurse Examiner	3,828	-	-	-	-	-	-	-	-	3,828
CEHA Environmental Health	1,400	-	-	-	4,413	4,413	4,413	-	-	1,400
LINCS Health Grant	63,496	-	-	-	2,534	2,534	2,534	-	-	63,496
NJ Transit, TRADE	19,916	-	-	-	46	46	46	-	-	19,916
NJDHS, Title XX, SSBG	19,701	-	-	-	-	-	-	-	-	19,701
CIACC Youth Incentive	606	-	-	-	-	-	-	-	-	606
NJDHS, Human Services Advisory Council	158	-	-	-	1,053	-	895	158	-	-
Disability and Aging	56,668	-	-	-	-	-	-	-	-	56,668
NJDHS, Personal Attendant	44,391	-	-	-	-	-	-	-	-	44,391
NJJC, State Community Partnership	11,724	-	-	-	373	373	373	-	-	11,724
NJDHS, Services for the Disabled	2,347	-	-	-	-	-	-	-	-	2,347
NJDHS, Family Court	83,958	-	-	-	790	790	790	-	-	83,958
NJDARMI, Pairs Grant	70,392	-	-	-	22	22	22	22	70,369	1
NJDH&SS, Comprehensive Alcohol	17,980	-	-	-	150	150	150	-	-	17,980
NJ Governor's Council, Municipal Alliance	4,296	-	-	-	-	-	-	-	-	4,296
NJDH&SS, Area Plan Grant, Title III	171,054	-	-	-	509	509	509	-	-	171,054
NJDHS, Services to the Homeless	19,938	-	-	-	2,847	2,847	2,847	(11,344)	-	31,282
NJDOL, Workfirst	16,050	-	-	-	68,068	68,068	68,068	-	-	16,050
NJDOL, Workforce Development	0	-	-	-	-	-	-	-	-	-
NJDOL, Workforce Investment Board	108	-	-	-	158	158	58	100	-	8
NJDOL, Federal Bullet Proof Vest Program	468	-	-	-	-	-	-	-	-	468
DVRIC, Resisting Program	204,426	-	-	-	-	-	-	-	-	204,426
Sexual Assault SANE/ SART	139	-	-	-	-	-	-	-	-	139
NJDL&PS, EM - Homeland Security	0	-	-	-	0	0	-	0	-	-
NJDL&PS, CERT - Community Response	2,752	-	-	-	-	-	-	-	-	2,752
NJ Council on the Arts	80	-	-	-	-	-	-	-	-	80
NJDL&PS, State Incentive Program (MI)	80	-	-	-	-	-	-	-	-	80
NJDCA, Weatherization #071467	(0)	-	-	-	-	-	250	(250)	-	250
NJDL&PS, Megan's Law	1	-	-	-	1	1	1,249	(1,249)	-	1,249
NJDOL, Correction Education Program	6,717	-	-	-	-	-	-	-	-	6,717
NJDL&PS, YOCA Victims of Crimes Act	22,490	-	-	-	-	-	-	-	-	22,490
NJDL&PS, Body Armor - Sheriff	212	-	-	-	212	212	-	212	-	-
NJDL&PS, Serious Traffic Accident Response	2,244	-	-	-	-	-	-	-	-	2,244
NJDCA, Smart Growth	447	-	-	-	447	447	-	447	-	-
NJDEF, CEHA - County Environmental Health	1,628	-	-	-	190	190	215	(25)	-	1,653
NJDH&SS, LINCS - Bioterrorism Preparedness	92,192	-	-	-	2,420	2,420	2,420	-	-	92,192
NJ Transit, Trade NJ Transit	98,381	-	-	-	7,653	7,653	7,653	-	-	98,381
NJDHS, Trade SSBG	3	-	-	-	3	3	-	3	-	-
NJDHS, CIACC	2,204	-	-	-	-	-	-	-	-	2,204
NJDHS, Human Services Advisory Council	3,389	-	-	-	3,389	3,389	-	3,389	-	-

COUNTY OF MERCER, NEW JERSEY

FEDERAL AND STATE GRANT FUND
 SCHEDULE OF APPROPRIATED RESERVES
 FOR FEDERAL AND STATE GRANTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget	Appropriated by 40A:4-87	Budget After Modification	Paid	Encumbrances Payable	Transferred from Encumbrances	Paid or Changed	Cancelled	Balance December 31, 2010
NJDHS, Personal Assistance Services	\$ 104,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,775
NJJC, State Community Partnership	28,023	-	-	-	-	210	210	-	-	28,023
NJJC, Family Courts CBS	4,643	-	-	-	-	3,500	3,500	(323,902)	111,940	4,643
NJDA&RM, Paris Grant	175,411	-	-	-	11,566	55	55	-	-	387,374
NJDH&SS, Comprehensive Alcohol Program	22,868	-	-	-	-	55	55	-	-	22,868
NJ Gov Council/Municipal Alliance	32,665	-	-	-	-	55	55	-	-	32,665
NJDH&SS, Area Plan Grant	525,362	-	-	-	328,346	333	333	328,013	-	197,349
NJDHS, Services to the Homeless	6,134	-	-	-	6	791	791	(785)	-	6,919
NJDCA, COUNT, Shared Services	58,745	-	-	-	57,946	-	-	57,946	-	799
NJD&PS, Little People Safety Grant	5,348	-	-	-	-	-	-	-	-	5,348
NJDCA, Weatherization #071722	1	65,974	-	65,974	-	89	89	65,518	-	457
NJDOL, Workfint	95,832	-	-	-	283,385	11,267	203,051	91,701	-	4,131
NJDOL, Workforce Learning Link	135,494	-	-	-	135,494	13,763	13,763	135,494	-	-
NJDOT, Transportation and Comm Develop	17,969	-	-	-	2,837	2,887	2,887	7,946	-	50
USDJ, Federal Bullet Proof Vest Program	180,796	-	-	-	7,946	-	-	7,946	-	10,023
NJD&PS, EM - Homeland Security	7,314	-	-	-	292,027	14,304	125,788	180,543	-	253
NJD&PS, State Incentive Program (MI)	5	-	-	-	7,256	-	-	7,256	-	58
NJD&PS, Sheriff ID Program	729,567	-	-	-	5	-	-	5	-	729,567
USEFAA, FAA, Rehabilitation	791,792	-	-	-	772,709	156,925	929,634	84,274	-	617,518
NJDOT, Annual Transportation Program	(0)	-	-	-	120,158	969	35,884	84,274	-	-
NJDOL, WIA, Adult	16,657	-	-	-	-	969	969	16,657	-	-
NJDOL, WIA, Youth	-	-	-	-	29,133	10,722	23,198	16,657	-	-
NJD&PS, Megan's Law	-	-	-	-	765	-	767	(2)	-	2
NJSJC, NJ Arts Historical Comm	13,839	-	-	-	500	-	500	-	-	-
NJDOL, Correction Education Program	-	-	-	-	3,927	-	500	3,927	-	9,912
NJD&PS, Project Vision	-	-	-	-	43,750	-	43,750	-	-	-
NJD&PS, Body Armor - Prosecutor	5,940	-	-	-	506	-	-	5,940	-	1,274
NJD&PS, Body Armor - Sheriff	27,984	-	-	-	5,940	-	-	(768)	-	27,984
NJD&PS, Body Armor - Corrections	1,392	-	-	-	-	-	-	-	-	1,392
NJD&PS, SAFE-SART	-	-	-	-	-	-	-	-	-	-
Healthy Adolescents Proj	-	-	-	-	-	-	-	-	-	-
NJDEP, CEHA - County Environmental Health	3,227	-	-	-	1	-	197	(1)	-	(1)
NJDH&SS, LINC-S - Bioterrorism Preparedness	52,274	-	-	-	-	-	-	(197)	-	3,424
NJDH&SS, MRC - Capacity Building	8,183	-	-	-	-	-	-	-	-	52,274
NJTRAN, Trade NJ Transit	55,405	-	-	-	(2,201)	-	-	-	-	8,183
NJDHS, Trade SDBG	589	-	-	-	-	-	-	(2,201)	-	57,605
NJDOL, Trade Vocational Rehab	53,361	-	-	-	2,201	-	-	2,201	-	589
NJD&PS, State Incentive Program (PS)	182,514	-	-	-	38,955	-	-	38,955	-	51,161
NJDHS, CHACC	3,030	-	-	-	-	-	-	-	-	143,559
NJDHS, Human Services Advisory Council	66	-	-	-	19	-	67	(48)	-	3,030
NJDHS, Personal Assistance Program	125,990	-	-	-	(195)	-	-	(195)	-	114
NJJC, Family Courts CBS	56,961	-	-	-	11,712	199	7,221	4,690	-	126,185
NJJC, Family Courts, CBS	-	-	-	-	-	-	2,064	(2,064)	-	52,271
NJJC, Family Courts, CBS	-	-	-	-	-	-	-	-	-	2,064

COUNTY OF MERCER, NEW JERSEY
 FEDERAL AND STATE GRANT FUND
 SCHEDULE OF APPROPRIATED RESERVES
 FOR FEDERAL AND STATE GRANTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance	2010	Appropriated	Budget After	Paid	Encumbrances	Transferred	Paid or	Cancelled	Balance
	December 31,									Budget
	2009	Budget				Payable	from	Charged		2010
NJDOS, PARIS	\$ 263,293	\$ -	\$ -	\$ -	\$ 322,000	\$ 78,400	\$ 195,931	\$ -	\$ 88,093	\$ 730
NJDI&SS, Comprehensive Alcohol	36,600	-	-	-	-	138	138	-	-	16,600
NJGOVCO, Municipal Alliance	46,170	-	-	-	-	19,822	19,822	-	-	46,130
NJDI&SS, Area Plan Grant	241,752	-	-	-	115,095	-	-	-	-	126,657
NJDI&SS, Veterans Transportation	7,500	-	-	-	7,500	-	-	115,095	-	-
NJDI&SS, Veterans Transportation	8,047	-	-	-	(614)	-	-	7,500	-	-
NJDI&PS, Little People Safety Grant	3,893	-	-	-	(520)	-	-	(614)	-	8,661
NJDI&PS, Work Verification	8,508	-	-	-	(520)	-	-	(520)	-	4,413
NJDI&PS, Work Verification	151,076	150,000	-	150,000	7,265	-	-	7,265	-	743
NJDI&PS, Workforce Development	97,510	-	-	-	171,102	16,873	140,177	249,798	-	51,279
NJDI&PS, Workforce Development Board	1,686	-	-	-	8,575	-	-	8,575	-	88,936
NJDI&PS, Weatherization #08-2227	28,340	-	-	-	1,697	-	12	1,685	-	-
NJDI&PS, Weatherization #08-1890	10,073	-	-	-	32,758	2,773	8,422	27,108	-	1,232
NJDI&PS, Clean Energy #08-0815	6,950	-	-	-	13,963	3,481	8,990	8,454	-	1,619
NJDI&PS, Supportive Regional Highway Plan	65,618	-	-	-	59,222	3,113	3,113	59,222	-	6,950
NJDI&PS, Supportive Regional Transit Plan	32,008	-	-	-	28,547	-	-	28,547	-	6,397
NJDI&PS, Upper Bellemont Farm	48,750	-	-	-	-	-	-	-	-	3,461
USDA, RTI, Asian Tiger Mosquito Project	24,171	-	-	-	21,540	-	-	21,540	-	48,750
NJDI&PS, NJITF Narcotic Task Force	50,000	-	-	-	-	-	-	-	-	50,000
NJDI&PS, Anti Gang Initiative	180	-	-	-	1	-	-	1	-	-
NJDI&PS, Homeland Security	609,894	-	-	-	728	-	548	180	-	-
NJDI&PS, LINC's Bioremediation Preparedness	12,940	-	-	-	95,113	9,158	4,020	100,251	-	509,643
NJDI&PS, State Incentive Program (MI)	24,033	-	-	-	12,647	13,625	26,834	(562)	-	13,503
NJDI&PS, Capital Transportation Program	2,852,000	-	-	-	18,061	-	-	18,061	-	5,972
NJDI&PS, Discretionary Aid	100,000	-	-	-	670	767,052	-	767,722	-	2,084,278
NJDI&PS, WIA - Adult	70,645	-	-	-	59,725	12,354	1,433	70,645	-	100,000
NJDI&PS, WIA - Youth	32,090	-	-	-	52,619	79,256	116,984	14,891	-	17,199
NJDI&PS, WIA - Dislocated Workers	(26,161)	-	-	-	(39,638)	16,038	2,561	(26,161)	-	-
NJDI&PS, Weatherization #090505	491,231	-	-	-	437,045	123	123	437,045	-	54,186
NJDI&PS, Weatherization #090169	131,002	-	-	-	119,278	-	93	119,185	-	11,817
NJDI&PS, Weatherization #090543	34,565	-	-	-	1,495	1,035	1,370	1,160	-	31,404
NJDI&PS, NJ State Council on the Arts	29,014	-	-	-	29,065	250	10,450	18,865	-	10,149
NJDI&PS, NJ Arts Historical Comm.	10,458	-	-	-	9,895	4,181	3,618	10,458	-	-
NJDI&PS, VOCA Victim Witness Advocacy	112,352	-	-	-	112,352	-	-	112,352	-	-
NJDI&PS, Body Armor, Prosecutor	5,329	-	-	-	5,329	-	-	5,329	-	-
NJDI&PS, Body Armor, Sheriff	315	-	-	-	315	-	-	315	-	-
NJDI&PS, Body Armor, Jail	26,480	-	-	-	-	-	-	-	-	26,480
NJDI&PS, Right to Know	3,312	-	-	-	-	-	-	3,312	-	-
NJDI&PS, Insurance Fraud	24,047	-	-	-	3,312	-	-	24,047	-	-
NJDI&PS, Community Justice	22,395	-	-	-	24,047	-	-	22,395	-	-
DYR/PC, Region Wide Planning GIS	20,000	-	-	-	22,395	-	-	20,000	-	-
NJDI&PS, SANE /SART (VS-32-08)	197	-	-	-	20,000	-	-	20,000	-	-
NJDI&PS, Healthy Adolescent	-	-	-	-	764	-	567	197	-	-
NJDI&PS, JARC - Job Access	97,527	-	-	-	12,604	-	12,604	93,474	-	4,053
NJDI&PS, CEHA - County Environmental Health	(7,618)	-	-	-	93,474	-	-	(11,180)	-	3,562
NJDI&PS, LINC'S - Bioremediation Preparedness	360,292	20,000	20,000	20,000	2,833	2,833	13,761	374,801	-	30,000
NJDI&PS, Community Shuttle	30,000	-	-	-	301	301	5,292	-	-	12,927
NJDI&PS, NJ Transit	(490,819)	233,155	233,155	(270,610)	-	-	104,276	(270,610)	-	6,001
NJDI&PS, TRADE - SSNG	212,529	-	-	-	310,804	-	-	206,538	-	-

COUNTY OF MERCER, NEW JERSEY

FEDERAL AND STATE GRANT FUND
 SCHEDULE OF APPROPRIATED RESERVES
 FOR FEDERAL AND STATE GRANTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance	2010	Budget	Appropriated by 40A.4-87	Budget After Modification	Paid	Encumbrances Payable	Transferred from Encumbrances	Paid or Changed	Cancelled	Balance
	December 31, 2009										December 31, 2010
NJDL&PS, State Incentive Program (PS)	\$ 914	\$ -	\$ 72,592	\$ -	\$ -	\$ 9,631	\$ -	\$ 9,631	\$ 0	\$ -	\$ -
NJHHS, CIACC / Youth Incentive Program	6,875	-	72,592	-	72,592	207,750	-	135,250	72,500	-	1,006
NJHHS, Human Services Advisory Council	109,559	-	-	-	4,941	4,760	-	4,760	181	-	6,693
NJHHS, Personal Assistance Services	75,671	-	-	-	120,491	16,957	-	43,771	76,721	-	32,839
NJJC, State Community Partnership	25,076	-	-	-	10,340	18,145	-	98,847	42,765	-	32,906
NJJC, Family Courts - CHS	590,324	-	-	-	7,985	37	-	28,485	(7,985)	-	25,076
NJDL&PS, JAIB - Juvenile Accountability	19,918	-	-	-	261,105	128,016	-	1,500	387,620	-	425
NJDOS, PARIS	29,344	-	-	-	80,824	3,998	-	68,911	15,911	-	202,703
NJHHS&SS, Comprehensive Alcohol Program	673,785	-	-	-	211,001	216,438	-	5,437	(5,437)	-	4,026
NJGOVCO, Municipal Alliance	112,572	-	-	-	894,017	644,527	-	249,490	644,527	-	34,781
NJHHS&SS, Area Plan Grant	-	-	-	-	112,572	-	-	-	112,572	-	29,258
NJHHS&SS, ARRA, Nutrition Funds	-	-	-	-	(22,527)	-	-	-	(22,527)	-	22,527
Aging I&R	-	-	-	-	(8,571)	-	-	-	(8,571)	-	8,571
Aging comp plan	-	-	-	-	(40,778)	-	-	-	(40,778)	-	40,778
Area Plan Grant Nutrition	15,000	-	-	-	15,000	-	-	-	15,000	-	-
NJDMVA, Veterans Transportation	48	-	-	-	73,186	-	-	84,443	-	-	11,305
NJHHS, Services to the Homeless	61,093	-	-	-	(18,639)	-	-	(11,257)	(18,639)	-	18,639
County - Shared Services coord.	33,834	-	-	-	62,202	270	-	1,396	61,077	-	16
CSBG	1,893,395	-	500,000	-	16,275	-	-	-	16,275	-	17,559
Little People Safety Prog	-	-	91,109	-	500,000	173,608	-	1,598,512	2,077,220	-	316,175
Work First	540	-	-	-	(1,059)	264	-	-	(795)	-	91,109
WJDP Learning Link	32,206	-	-	-	-	-	-	-	-	-	1,335
Workforce Investment Board - conference	27,239	-	-	-	-	-	-	-	-	-	32,206
Planning - Supp Reg Highway	128,254	-	-	-	111,386	-	-	3,390	107,996	-	27,239
Planning - Supp Reg Transit	213	-	-	-	17,610	-	-	17,404	206	-	20,248
Asian Tiger Mosquito Project	67,655	-	-	-	66,712	426	-	-	67,138	-	7
Share - Weights & Measures	759,142	-	-	-	305,264	51,016	-	-	356,280	-	517
NJDL&PS, SANE/SART (VS12-09)	18,061	-	-	-	15,683	-	-	-	15,683	-	402,862
NJHHS&P, Homeland Security	23,414	-	-	-	6,318	-	-	56,586	(36,602)	-	2,378
NJDL&PS, State Incentive Program (MI)	342,288	-	-	-	242,525	13,667	-	99,762	142,763	-	60,016
NJJC, JDAI - Juvenile Detention Aler	2,933	-	-	-	13,462	1,238	-	13,113	1,587	-	199,525
NJDL&PS, Special Needs Shelter	2,856,000	-	-	-	-	-	-	-	-	-	1,345
NJDL&PS, Special Needs Shelter	500,000	-	-	-	121,944	-	-	-	121,944	-	2,856,000
NJDOT, Capital Transportation Program	530,000	-	-	-	-	-	-	-	-	-	378,056
NJDOT, Discretionary Aid	1,000,000	-	-	-	648,579	-	-	-	648,579	-	530,000
NJDOT, Capital Transportation Program - 1995	76,016	-	-	-	31,007	3,145	-	39,986	165	-	351,421
NJDOT, County Bridge Initiative	1,958,680	-	-	-	362,028	598,171	-	21,934	938,266	-	75,851
NJDL&PS, Weatherization #090565	97,911	-	93,952	-	43,435	1,373	-	43,441	43,441	-	1,020,414
NJDL&PS, Weatherization #090565	(57,828)	-	-	-	(69,056)	16,517	-	5,290	(57,828)	-	148,422
NJDL&PS, Weatherization #090675	654,472	-	-	-	343,000	311,516	-	44	654,472	-	-
NJDL, WIA - Adult	554,398	-	66,000	-	621,347	24,559	-	25,508	620,298	-	-
NJDL, WIA - Youth	68,428	-	-	-	-	625	-	-	-	63,100	5,328
NJDL, Summer Heal	244,352	-	-	-	320,864	14,223	-	90,734	244,353	-	-
NJDL, WIA - Adult	(789)	-	-	-	139,878	34,466	-	175,133	(790)	-	-
NJDL, ARRA, WIA - Youth	680,601	-	-	-	709,652	68,408	-	97,440	680,600	-	-
NJDL, ARRA, WIA - Dislocated Workers	263,383	-	-	-	263,383	-	-	-	263,383	-	-
NJDL, ARRA, WIA - Youth - Out of School	(12,430)	-	-	-	(12,429)	-	-	-	(12,429)	-	(1)
NJDL, ARRA, WIA - Youth - In School	70,125	-	70,125	-	-	-	-	-	-	-	70,125
ARRA - Disability Program Navigator	-	-	-	-	-	-	-	-	-	-	-

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR FEDERAL AND STATE GRANTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget	Appropriated by 40A:4-87	Budget After Modification	Paid	Encumbrances Payable	Transferred from Encumbrances	Paid or Charged	Cancelled	Balance December 31, 2010
NU STATE COUNCIL ON THE ARTS	\$ -	\$ 76,460	\$ -	\$ 76,460	\$ 45,642	\$ 16,638	\$ -	\$ 62,279	\$ -	\$ 14,181
MEGANS LAW	-	13,547	-	13,547	12,018	1,529	-	13,547	-	6,680
Body Armor - Pros	-	1,843	4,837	6,680	-	-	-	-	-	11,687
Body Armor - Sheriff	-	3,870	11,302	15,172	(1,520)	5,005	-	3,485	-	26,827
Body Armor - Correction	-	7,459	23,760	31,219	-	4,392	-	4,392	-	3,312
RIGHT TO KNOW	-	13,247	-	13,247	9,915	-	-	9,915	-	72,910
INSURANCE FRAUD	-	250,000	-	250,000	177,090	-	-	177,090	-	255,505
JAG-BYRNE JUSTICE ASSISTANCE GRANT	-	70,000	-	70,000	44,550	-	-	-	-	5,100
HEALTHY ADOLESCENTS PROJECT	-	130,350	35,260	165,610	160,300	142	-	160,442	-	5,168
CEIA - COUNTY ENVIRONMENTAL HEALTH	-	559,331	-	559,331	153,796	13,894	-	167,690	-	391,641
LINCS	-	1,007,364	-	1,007,364	1,000,646	-	-	1,000,646	-	6,718
TRADE-SSBG	-	573,727	-	573,727	376,616	-	-	459,787	-	113,940
STATE INCENTIVE PROGRAM (PS)	-	180,611	-	180,611	-	83,171	-	180,611	-	-
CIACC - YOUTH INCENTIVE PROGRAM	-	37,243	-	37,243	32,400	4,843	-	37,243	-	21,444
HOWELL FARM - CURATOR	-	22,709	-	22,709	-	1,265	-	1,265	-	933
HUMAN SERVICES ADVISORY COUNCIL	-	67,508	-	67,508	61,821	4,758	-	66,575	-	4,387
PERSONAL ASSISTANCE SERVICES	-	465,695	-	465,695	427,600	31,708	-	459,308	-	35,328
STATE COMMUNITY PARTNERSHIP	-	379,253	-	379,253	255,397	88,528	-	343,925	-	28,676
FAMILY COURTS- CBS	-	206,715	-	206,715	115,826	62,213	-	178,039	-	-
JABG-JUVENILE ACCOUNTABILITY	-	30,441	-	30,441	30,441	-	-	30,441	-	9,557
COMPREHENSIVE ALCOHOL PROGRAM	-	798,324	-	798,324	722,915	65,852	-	788,767	-	9,217
MUNICIPAL ALLIANCE	-	432,525	-	432,525	189,067	234,241	-	423,308	-	49,535
AREA PLAN GRANT	-	1,355,329	-	1,355,329	1,256,980	48,815	-	1,305,794	-	603
SERVICES TO THE HOMELESS	-	676,533	-	676,533	617,226	58,704	-	675,930	-	57,716
CSBG	-	58,271	199,531	257,802	158,485	41,601	-	200,086	-	13,709
LITTLE PEOPLE SAFETY GRANT	-	27,134	-	27,134	13,425	-	-	13,425	-	136,711
FARMERS MARKET NUTRITION PROGRAM	-	3,000	-	3,000	1,109	1,891	-	3,000	-	-
ASIAN TIGER	-	154,522	-	154,522	16,906	903	-	17,809	-	215,000
GUN VIOLENCE GRANT-ADULT	-	26,136	-	26,136	26,136	-	-	26,136	-	-
ARRA - JAG MURKIN&NTF	-	128,228	-	128,228	128,228	-	-	128,228	-	-
INMATE COMMUNITY REENTRY PROGRAM	-	215,000	-	215,000	109,091	-	-	109,091	-	109,091
ARRA - WASTEWATER MANAGEMENT	-	109,091	-	109,091	889	-	-	889	-	889
ASIAN TIGER - USING PYRPROXYEN	-	11,324	-	11,324	-	-	-	-	-	10,435
EQUESTRIAN TRAIL GARDEN LINK	-	13,746	-	13,746	-	-	-	-	-	13,746
ARRA - STOP VIOLENCE AGAINST WOMEN	-	35,634	-	35,634	23,959	-	-	23,959	-	11,675
STATE INCENTIVE PROGRAM (M)	-	7,158	-	7,158	-	-	-	-	-	7,158
JDAI - JUVENILE DETENTION ALTER	-	160,000	-	160,000	-	-	-	-	-	160,000
AIRPORT - WILDLIFE FENCING	-	71,250	-	71,250	60,016	-	-	60,016	-	11,234
CTP-CAPITAL TRANSPORTATION PROG	-	3,699,500	-	3,699,500	-	-	-	-	-	3,699,500
COUNTY BRIDGE INITIATIVE	-	1,000,000	-	1,000,000	-	-	-	-	-	1,000,000
WEATHERIZATION #100146 USF	-	141,044	-	141,044	140,606	438	-	141,044	-	232,021
WEATHERIZATION #100405 LIJIFAP	-	503,875	-	503,875	270,109	1,745	-	271,854	-	160,295
WEATHERIZATION #100668 HIP	-	321,885	-	321,885	89,739	71,851	-	161,590	-	112,294
WEATHERIZATION #100344 LIJIFAP	-	113,486	-	113,486	-	1,192	-	1,192	-	51,608
JARC	-	168,095	-	168,095	116,487	-	-	116,487	-	1,135,898
WORKFIRST NJ	-	4,293,032	-	4,293,032	1,215,123	1,942,011	-	3,157,134	-	105,269
WDP - Learning Link	-	159,659	-	159,659	53,890	-	-	53,890	-	1,788,585
MULTI-JURISDICTIONAL GANG, GUN,	-	128,228	-	128,228	128,228	-	-	128,228	-	485,585
ARRA- DOT - PAVEMENT RESTORATION	-	3,946,485	-	3,946,485	-	-	-	-	-	314,050
ARRA- DOT - OLDEN AVE SAFETY IMPROV	-	485,585	-	485,585	-	-	-	-	-	85,200
ARRA- DOT - ADA RAMPS	-	658,550	-	658,550	-	-	-	-	-	628,850
ARRA- DOT - PEDESTRIAN SIGNAL IMPROV	-	352,200	-	352,200	628,850	-	-	628,850	-	708,267
ARRA- ADULT	-	628,850	-	628,850	628,850	-	-	628,850	-	-
WIA -YOUTH	-	859,292	-	859,292	276,983	431,284	-	708,267	-	151,025

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF APPROPRIATED RESERVES
 FOR FEDERAL AND STATE GRANTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2010

Grant	Balance December 31, 2009	2010 Budget	Appropriated by 40A, 4-87	Budget After Modification	Paid	Encumbrances Payable	Transferred from Encumbrances	Paid or Charged	Cancelled	Balance December 31, 2010
WIA - DISLOCATED WORKER	\$ -	\$ -	\$ 623,245	\$ 623,245	\$ 210,196	\$ 44,638	\$ -	\$ 254,834	\$ -	\$ 368,411
AREA PLAN GRANT - MIDYEAR	-	-	800,857	800,857	-	-	-	-	-	800,857
VOCA - Victim Witness Advocacy	-	-	171,351	171,351	44,683	-	-	44,683	-	126,668
ARRA - Summer Youth Works	-	-	325,000	325,000	213,345	-	-	213,345	-	111,655
Airport Taxways	-	-	3,092,337	3,092,337	-	3,092,337	-	3,092,337	-	-
NI Arts Historical Comm	-	-	11,516	11,516	-	-	-	-	-	11,516
ARRA - JAG MUGANG, GUN & NTF	-	-	241,145	241,145	129,053	-	-	129,053	-	112,092
YIP	-	-	145,184	145,184	5,081	26,331	-	31,412	-	113,772
CARS - F Canine	-	-	50,000	50,000	-	38,392	-	38,392	-	11,608
CARS - E Aviation	-	-	50,000	50,000	-	5,500	-	5,500	-	44,500
EM - Performance Grant	-	-	250,000	250,000	13,685	-	-	13,685	-	236,315
Region Wide Transport System	-	-	33,685	33,685	490	-	-	490	-	33,195
Supportive Regional Transit Plan	-	-	20,000	20,000	-	-	-	-	-	20,000
Supportive Regional Highways Plan	-	-	33,413	33,413	-	6,313	-	6,313	-	27,100
ARRA - DOT - PAVEMENT RESTORATION	-	-	33,911	33,911	-	-	-	-	-	33,911
AREA PLAN GRANT - MIDYEAR	-	-	270,788	270,788	-	-	-	-	-	270,788
JAG- Ed Byrne Mem Justice Assist	-	-	8,355	8,355	-	-	-	-	-	8,355
SANE/SART	-	-	60,000	60,000	-	-	-	-	-	60,000
Victim and Witness Advocacy	-	-	67,655	67,655	-	-	-	-	-	67,655
Homeland Security	-	-	199,542	199,542	-	-	-	-	-	199,542
Airfield Marking Improv	-	-	776,044	776,044	-	-	-	-	-	776,044
	-	-	285,000	285,000	-	-	-	-	-	285,000
Total	\$ 26,045,371	\$ 15,776,780	\$ 19,453,694	\$ 35,230,474	\$ 25,027,364	\$ 12,250,267	\$ 6,282,697	\$ 30,994,933	\$ 453,698	\$ 29,827,218
Reference	A	A-2, A-3, A-15	A-2, A-3, A-15	A-2, A-3, A-15	A-18	A-17	A-17	A-17	A-18	A

COUNTY OF MERCER, NEW JERSEY

A - 17

FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	A	\$ 6,282,697
Increased by:		
Charged to State and Federal Grants Appropriated	A - 16	<u>12,250,267</u>
		18,532,964
Decreased by:		
Transferred to State and Federal Grants Appropriated	A - 16	<u>6,282,697</u>
Balance - December 31, 2010	A	<u><u>\$ 12,250,267</u></u>

COUNTY OF MERCER, NEW JERSEY

A - 18

FEDERAL AND STATE GRANT FUND
 SCHEDULE OF DUE (TO) FROM CURRENT FUND
 YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>		
Balance - December 31, 2009	A		\$ (1,786,831)
Increased by:			
Grant Funds Received	A - 15	\$ 27,102,635	
Cancellations	A - 15	<u>344,473</u>	
			<u>27,447,108</u>
			25,660,277
Decreased by:			
Payments	A - 16	25,027,364	
Cancellations	A - 16	<u>453,698</u>	
			<u>25,481,062</u>
Balance - December 31, 2010	A		<u><u>\$ 179,218</u></u>

COUNTY OF MERCER, NEW JERSEY

B

TRUST FUND

**STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE - STATUTORY BASIS
DECEMBER 31, 2010 AND 2009**

<u>ASSETS</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Cash and Investments:			
Cash		\$ 18,029,026	\$ 14,047,064
Investments		14,440,388	4,155,712
Prepaid Revenue		-	243
1837 Surplus Fund Receivable		8,720	8,720
Home Consortium - Due from HUD	B - 5	874,792	1,015,107
Deficit in General Insurance Fund	B - 7	5,172,153	5,619,224
Insurance Fund - Due from Library		2,128,850	2,128,851
Insurance Fund Due from Current Fund		250,956	-
Trust Fund - Due from Open Space		-	1,384,992
Trust Fund - Due from General Insurance		64,288	-
Open Space - Due from General Capital	C - 19	-	8,392,241
Due From Current Fund		8,967	-
Open Space - Due from General Insurance		3,100,000	3,100,000
Total Assets		<u>\$ 44,078,138</u>	<u>\$ 39,852,154</u>

LIABILITIES, RESERVES AND FUND BALANCE

Open Space due to Trust	A - 10	\$ -	\$ 4,484,992
Trust Insurance - due to capital		6,500,000	1,632,566
Trust Open Space - due to capital		208,381	-
Trust Insurance - due to General Trust		64,288	-
Trust Insurance - due to Open Space		3,100,000	-
Reserve for Audio-Visual Aid Commission	B - 3	47,867	47,462
Reserve for Home Consortium Fund	B - 4	1,244,836	1,471,876
Reserve for Soil Conservation	B - 8	1,129,258	1,120,357
Reserve for NJ Unemployment Tax	B - 9	51,923	222,589
Payroll Trust - Payroll Deductions Payable		-	103,832
Due to Current Fund - payroll		-	79,769
Specific Reserves	B - 10	5,693,375	4,889,229
Reserve for Airport - PFC Escrow	B - 11	601,071	595,312
Reserve for Prosecutor's Seized Fund Interest		57,045	54,558
Reserve for Prosecutor's Seized Fund	B - 12	947,715	1,083,875
Reserve for 1837 Surplus Revenue Claimed		-	8,340
Reserve for Housing Revolving Loan Fund	B - 14	352,600	317,420
Reserve for Econ. Dev. Revolving Loan Fund	B - 15	93,050	92,628
Reserve for Open Space Trust Fund	B - 16	22,114,358	21,834,271
Reserve for Green Trust Fund	B - 17	152,956	152,255
Reserve for Asset Maintenance Account	B-19	38,149	119,557
Reserve for Federal Treasury	B-18	5,693	91,073
Reserve for Federal Justice	B-20	147,474	151,454
Reserve for Prosecutor's Forfeiture	B - 2, B - 13	1,499,502	1,288,655
Reserve for LEOTEF	B-21	27,847	9,334
General Trust Fund Balance		751	751
Total Liabilities, Reserves and Fund Balances		<u>\$ 44,078,138</u>	<u>\$ 39,852,154</u>

COUNTY OF MERCER, NEW JERSEY

B - 2

TRUST FUND
 STATEMENT OF RESERVE FOR PROSECUTOR'S FORFEITURE FUND
 DECEMBER 31, 2010 AND 2009

	<u>Reference</u>	<u>2010</u>	<u>2009</u>
<i>Revenues:</i>			
Forfeiture Funds	B - 13	\$ 626,170	\$ 303,162
Sale of Property	B - 13	62,594	-
Interest Income	B - 13	3,584	3,743
<i>Total Income</i>		692,348	306,905
<i>Expenditures:</i>			
Authorized Expenses Paid	B - 13	481,501	514,684
Funds Transferred		-	688
<i>Total Expenditures</i>	B - 13	481,501	515,372
<i>Excess (Deficit) in Revenue</i>		210,847	(208,467)
Balance, January 1	B	1,288,655	1,497,122
Balance, December 31	B	<u>\$ 1,499,502</u>	<u>\$ 1,288,655</u>

COUNTY OF MERCER, NEW JERSEY

B - 3

TRUST FUND
SCHEDULE OF RESERVE FOR AUDIO-VISUAL AID COMMISSION
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 47,462
Increased by:		
Interest		<u>406</u>
Balance - December 31, 2010	B	<u>\$ 47,867</u>

COUNTY OF MERCER, NEW JERSEY

B - 4

TRUST FUND
 SCHEDULE OF RESERVE FOR HOME CONSORTIUM FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>		
Balance - December 31, 2009	B		\$ 1,471,876
Increased by:			
Due from U.S. Dept of Housing and Urban Development	B - 5	\$ 722,493	
Other		<u>73,864</u>	
			<u>796,357</u>
			2,268,232
Decreased by:			
Cash Disbursements		<u>1,023,396</u>	
			<u>1,023,396</u>
Balance - December 31, 2010	B		<u><u>\$ 1,244,836</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 5

TRUST FUND
HOME CONSORTIUM FUND
SCHEDULE OF ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 1,015,107
Increased by:		
Due from U.S. Dept. of Housing and Urban Development - Home Consortium Grant	B - 4	<u>722,493</u>
		1,737,600
Decreased by:		
Deobligated Received from U.S. Dept. of Housing and Urban Development - Home Consortium Grant		<u>\$ 862,808</u>
		<u>862,808</u>
Balance - December 31, 2010	B	<u><u>\$ 874,792</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 7

**TRUST FUND
SCHEDULE OF DEFICIT IN GENERAL INSURANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Reference</u>	
Balance - (Deficit) December 31, 2009	B	\$ (5,619,224)
Increased by:		
Interest Income	\$ 5,900	
Refunds from Insurance Companies	228,105	
Contribution from JTPA	261,353	
Contributions from Budget Appropriations	26,762,925	
Raising of Deficit	5,619,222	
Contributions from MCIA	205,663	
Contributions from Library	330,046	
COBRA Payments	13,243	
Payroll Deductions and COBRA	<u>1,603,512</u>	
		<u>35,029,969</u>
		29,410,744
Decreased by:		
Payments to Various Vendors		<u>34,582,898</u>
Balance - (Deficit) December 31, 2010	B	<u>\$ (5,172,154)</u>

COUNTY OF MERCER, NEW JERSEY

B - 8

**TRUST FUND
SCHEDULE OF RESERVE FOR SOIL CONSERVATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 1,120,357
Increased by:		
Interest Income		<u>8,901</u>
Balance - December 31, 2010	B	<u>\$ 1,129,258</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, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 222,589
Increased by:		
Payroll Deductions		\$ 551,689
Contributions from MC Current Fund		<u>740,000</u>
		<u>1,291,689</u>
		1,514,278
Decreased by:		
Payments of Claims		<u>1,462,355</u>
Balance - December 31, 2010	B	<u><u>\$ 51,923</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 10

TRUST FUND
SCHEDULE OF RESERVES FOR SPECIFIC PURPOSES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance December 31, 2009	RECEIPTS			Disbursements	Balance December 31, 2010
		Payroll Deductions	Other			
Payroll Deductions Payable	\$ 17,061	\$ -	\$ 88,108	\$ -	\$ 105,169	
Colonial Life	7,025	-	-	-	7,025	
AFLAC	1,786	-	-	-	1,786	
Realty Transfer Fees	29,898	-	-	-	29,898	
Employees' Savings Bonds	4,031	21,850	-	23,700	2,181	
Employees' Contributory Ins.	450,586	271,574	-	270,934	451,226	
Employee Retirement System	607,986	8,660,752	12,313,587	20,899,821	682,504	
CEHA Fines/Violations	80,229	-	28,233	19,963	88,499	
Employee Supp. Annuity	7,281	3,528	-	3,393	7,417	
Bonds and Coupons	1,875	-	-	-	1,875	
Veterans Activities	8,178	-	8,450	7,625	9,003	
Prosecutor Trust - Laqueer	8,400	-	-	-	8,400	
Restitution	1,373	-	502	-	1,875	
Inmate Funds - Detention	73,865	-	-	-	73,865	
Homeless Trust Fund	-	-	49,297	-	49,297	
County Clerk	1,958,103	-	335,620	23,993	2,269,730	
Surrogate Fees	127,437	-	15,696	-	143,133	
Tenancy Account - Airport	9,175	-	-	-	9,175	
Sheriff Fees	61,824	-	11,860	1,394	72,290	
Sheriff Project Lifesaver	2,320	-	2,275	2,225	2,370	
Sheriff attorney ID fees	1,400	-	625	-	2,025	
Springmeadow Estates	10,000	-	-	-	10,000	
Tax Appeals	96,470	-	100,824	16,988	180,306	
Land Acq Escrow Capital	4,714	-	-	-	4,714	
Audit Fees	37,548	-	8,259	20,000	25,807	
Personal Attendant Services	36,717	-	6,870	1,267	42,320	
Youth Conference	275	-	-	-	275	
MC Entertainment	1,083	-	-	-	1,083	
MCGC Donation	166	-	-	-	166	
Sheriff Forfeiture	12,630	-	5,031	-	17,661	
MC Golf	748	-	-	-	748	
One Ease E-Link Dues	100	-	-	-	100	
Weatherization Escrow	81,128	-	-	81,128	-	
TRADE - Transp Resources	3,483	-	-	-	3,483	
TRADE Donations	8,204	-	9,437	-	17,641	
Liberty Green - Hovnanian	36,500	-	-	-	36,500	
Griblin Estate	27,638	-	-	-	27,638	
Teen Arts Festival	750	-	4,750	5,487	13	
Mercer House - Credit Card	2	-	-	-	2	
Internal Affairs	1,014	-	-	-	1,014	
Wildlife Donations	2,656	-	185,000	-	187,656	
Bullet Proof Vest Donation	5,000	-	-	-	5,000	
Interest	38,453	-	21,261	-	59,714	
Judicial - Bail Forfeiture	1,024,114	-	28,675	-	1,052,789	
	<u>\$ 4,889,229</u>	<u>\$ 8,957,704</u>	<u>\$ 13,224,359</u>	<u>\$ 21,377,918</u>	<u>\$ 5,693,375</u>	
	B				B	

COUNTY OF MERCER, NEW JERSEY

B - 11

TRUST FUND
SCHEDULE OF RESERVE FOR AIRPORT - PFC ESCROW
FOR THE YEAR ENDED DECEMBER 31, 2010

Balance - December 31, 2009	B	\$	595,312
Increased by:			
Interest Income		\$	1,177
Airline PFC Charges			<u>4,582</u>
			<u>5,759</u>
Balance - December 31, 2010	B	\$	<u><u>601,071</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, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 1,083,876
Increased by:		
Receipts		<u>477,477</u>
		1,561,353
Decreased by:		
Refunds	\$ 90,930	
Other	4,713	
Forfeitures	<u>517,995</u>	
Forfeitures		<u>613,638</u>
Balance - December 31, 2010	B	<u><u>\$ 947,715</u></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, 2010

	<u>Reference</u>		
Balance - December 31, 2009	B		\$ 1,288,655
Increased by:			
Interest Income	B - 13	\$ 3,584	
Forfeited Funds	B - 2	626,170	
Sale of Property	B - 2	<u>62,594</u>	
			<u>692,348</u>
			1,981,003
Decreased by:			
Payments to other law enforcement agencies		420,535	
Payments to Various Vendors		<u>60,965</u>	
			<u>481,501</u>
Balance - December 31, 2010	B		<u>\$ 1,499,502</u>

COUNTY OF MERCER, NEW JERSEY

B - 14

TRUST FUND
SCHEDULE OF RESERVE FOR HOUSING
REVOLVING LOAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 317,420
Increased by:		
Interest		\$ 2,669
Receipts		32,511
		<u>35,180</u>
Balance - December 31, 2010	B	<u>\$ 352,600</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, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 92,628
Increased by:		
Interest Income		<u>422</u>
Balance - December 31, 2010	B	<u>\$ 93,050</u>

COUNTY OF MERCER, NEW JERSEY

B - 16

TRUST FUND
 SCHEDULE OF RESERVE FOR OPEN SPACE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>		
Balance - December 31, 2009	B		\$ 21,834,271
Increased by:			
Receipts from Taxes		\$ 9,580,443	
Miscellaneous (sale of land)		<u>11,680</u>	
			<u>9,592,124</u>
			31,426,394
Decreased by:			
Down Payment on Ordinances	C-19	208,381	
Expenses		458,124	
Debt Service		1,043,643	
Current Fund - Budget Reimbursement:			
Debt Service	A-2	7,059,579	
Salaries		<u>542,309</u>	
			<u>9,312,036</u>
Balance - December 31, 2010	B		<u><u>\$ 22,114,358</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 17

TRUST FUND
SCHEDULE OF RESERVE FOR GREEN TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>		
Balance - December 31, 2009	B	\$	152,255
Increased by:			
Interest Income			<u>701</u>
Balance - December 31, 2010	B	\$	<u>152,956</u>

COUNTY OF MERCER, NEW JERSEY

B - 18

TRUST FUND
SCHEDULE OF RESERVE FOR FEDERAL TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>		
Balance - December 31, 2009	B	\$	91,073
Increased by:			
Interest Income			<u>145</u>
			91,218
Decreased by:			
Expenditures			<u>85,525</u>
Balance - December 31, 2010	B	\$	<u><u>5,693</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 19

TRUST FUND
SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 119,557
Increased by:		
Interest Income		<u>69</u>
		119,625
Decreased by:		
Expenditures		<u>81,477</u>
Balance - December 31, 2010	B	<u><u>\$ 38,149</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 20

TRUST FUND
SCHEDULE OF RESERVE FOR FEDERAL JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 151,454
Increased by:		
Interest Income		<u>260</u>
		151,713
Decreased by:		
Expenditures		<u>4,240</u>
Balance - December 31, 2010	B	<u>\$ 147,474</u>

COUNTY OF MERCER, NEW JERSEY

B - 21

TRUST FUND
SCHEDULE OF RESERVE FOR LEOTEF
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	B	\$ 9,334
Increased by:		
Cash Receipts		<u>18,513</u>
Balance - December 31, 2010	B	<u>\$ 27,847</u>

COUNTY OF MERCER, NEW JERSEY

C

CAPITAL FUND

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE - STATUTORY BASIS

DECEMBER 31, 2010

<u>Assets</u>	<u>Reference</u>	<u>Balance December 31, 2010</u>	<u>Balance December 31, 2009</u>
Cash and investments:			
Cash		\$ 7,334,049	\$ 25,920,796
Investments		2,730	2,723
Total cash and investments	C-2	<u>7,336,779</u>	<u>25,923,519</u>
Federal and State Grants Receivable	C-3	24,586,145	41,740,031
Due from Mercer County Improvement Authority	C-2, C-7	25,431,266	36,655,650
Due from NJEIT	C-2	140,552	140,552
Due from Trust- insurance	C-2	6,500,000	1,632,566
Due from Current Fund	C-4	869,822	145,550
Due from Federal and State Grant Fund		-	1,786,831
Due from Open Space Trust Fund	C-19	208,381	-
Deferred Charges to Future Taxation:			
Funded	C-5	380,030,090	388,927,900
Unfunded	C-6	<u>144,065,928</u>	<u>143,882,868</u>
		<u>581,832,184</u>	<u>614,911,948</u>
Total		<u>\$ 589,168,963</u>	<u>\$ 640,835,467</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Bond Anticipation Notes Payable	C-17	\$ 39,290,000	\$ 39,990,000
General Serial Bonds Outstanding	C-18	110,786,087	106,529,000
Green Trust Loans Payable	C-12	10,563,709	9,269,286
Economic Development Fund Obligations Payable	C-13	5,011,061	5,398,402
Government Leasing Program Obligations Payable	C-15	253,016,000	267,033,000
NJEIT Trust Loan Payable	C-14	653,233	698,211
Improvement Authorizations:			
Funded	C-16	28,635,358	682,149
Unfunded	C-16	85,449,352	147,980,519
Due to Open Space Trust Fund	C-2, C-19	-	8,392,242
Reserve for			
Capital Improvement Fund	C-2, C-8	902	10,865
Payment of Serial Bonds and Notes	C-2, C-9	26,539,078	2,066,033
Encumbrances Payable	C-2, C-10	19,751,403	27,346,661
Installment Purchase Agreement		3,319,457	3,319,457
Federal and State Grants (non-spending reserve)		-	15,325,000
Fund Balance	C-1, C-2	<u>6,153,323</u>	<u>6,794,642</u>
Total		<u>\$ 589,168,963</u>	<u>\$ 640,835,467</u>

There were bonds and notes authorized but not issued on December 31, 2010 and 2009 in the amount of \$104,775,928 and \$103,892,867, respectively. (Exhibit C-20).

COUNTY OF MERCER, NEW JERSEY

C-1

GENERAL CAPITAL FUND

STATEMENT OF CHANGES IN FUND BALANCE - STATUTORY BASIS

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 6,794,642
Increased by:		
Premium on Bond Sale	\$ 228	
Premium on Note Sale	<u>358,453</u>	<u>358,681</u>
		7,153,323
Decreased by:		
Appropriated as revenue in 2010 budget	<u>1,000,000</u>	<u>1,000,000</u>
Balance - December 31, 2010	C, C-2	<u>\$ 6,153,323</u>

COUNTY OF MERCER

C-2

GENERAL CAPITAL FUND

ANALYSIS OF GENERAL CAPITAL CASH AND INVESTMENTS

YEAR ENDED DECEMBER 31, 2010

<u>Ordinance Number</u>		<u>Reference</u>	<u>Balance Dec. 31, 2010</u>
	Fund Balance	C, C-1	\$ 6,153,323
	Capital Improvement Fund	C, C-8	902
	FAA		(14,972,864)
	Federal and State Grants in Aid		(8,532,126)
	Other Governmental Agencies		(1,081,156)
	Encumbrances	C, C-10	19,751,403
	Payment for Serial Bonds, Notes and Lease Obligations	C, C-9	26,539,078
	Installment Purchase Agreement - Lee Turkey Farm	C	3,319,456
	Due to Trust Insurance Fund	C	(6,500,000)
	Due from Open Space Trust Fund	C, C-19	(208,381)
	Due from Mercer County Improvement Authority	C, C-7	(25,431,265)
	Due to Current Fund	C, C-4	(1,074,650)
	Due from NJEIT	C	(140,552)
84-19	Airport: Security Fencing & Engineering Services		6,358
86-18	Various Improvements		15,000
91-19	Correction Center Improvements		15,000
92-05	Various Improvements		59,730
93-01/93-14	Various Improvements		2,317,295
94-11	Bridge Improvements		373,059
95-03	Various Improvements		15,000
96-11	Bridges and Culverts		171,611
97-02	Mercer County Community College - Various Improvements		369,826
97-03	Various Improvements		85,954
98-06	Open Space and Farmland Acquisition		8,119,410
98-12			(924)
99-03	Community College Various Improvements		131,761
99-04	Various Improvements		(217,712)
99-06	Equipment and Improvements		(1,422,591)
99-07	Various Improvements		1,573,361
00-08	Various Improvements		(1,015,775)
00-10	Various Improvements		(862,143)
00-11	Various Improvements		(3,834,596)
00-12	Various Improvements		43,524
00-17	Various Improvements		20,087
01-06	County College Improvements		(850,000)

COUNTY OF MERCER

C-2

GENERAL CAPITAL FUND

ANALYSIS OF GENERAL CAPITAL CASH AND INVESTMENTS

YEAR ENDED DECEMBER 31, 2010

<u>Ordinance Number</u>		<u>Reference</u>	<u>Balance Dec. 31, 2010</u>
01-07	Various Improvements		(1,140,000)
01-08	Various Improvements; Amending Ord 93-14		350,000
01-09	Various Improvements		2,057,265
01-11	Open Space and Farmland Preservation		(1,502,388)
02-01	Vocational School Improvements		(32,040)
02-02	Various Improvements		(1,841,577)
02-04	Open Space and Farmland Acquisition		106
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		(1,621,798)
03-10	Open Space		(6,531)
03-11	Special Services School		(678)
03-14	Open Space and Farmland Preservation		(613,480)
03-18	Various Courthouse Improvements		(948,966)
03-19	Construction Management Fees for Courthouse		(1,261,897)
04-10	Open Space and Farmland Preservation		59,089
05-02	Gazebo and Related Items		1,894
05-18	Various Improvements		10,329,637
05-20	ERI		(4,191)
05-31	MCIA Arena		920
06-17	Courthouse Improvements		3
06-18	ERI County		(125,000)
07-01	Construction of Wildlife Center		(89,998)
07-05	Various Improvements		(22,224,683)
07-27	Community College Improvements		(257,250)
08-02	Open Space and Various Improvements		3,839,863
08-30	Various Capital Improvements		23,185,145
	Wastewater		(543,727)
	2009 Capital Program		(2,292,346)
	County College Improvements		1,101,666
	2010 Capital Program		(2,633,664)
		C	<u>\$ 7,336,778</u>

COUNTY OF MERCER, NEW JERSEY

C-3A

GENERAL CAPITAL FUND

SCHEDULE OF ACCOUNTS RECEIVABLE
U.S.F.A.A. SHARE OF COST

YEAR ENDED DECEMBER 31, 2010

	<u>Ordinance Numbers</u>	<u>Balance December 31, 2009</u>	<u>Accrued 2010</u>	<u>Collected</u>	<u>Canceled</u>	<u>Balance December 31, 2010</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	2000-10	71,250	-	-	-	71,250
Master Plan Update	2001-09	71,250	-	40,312	-	30,938
Relocate REILS	2001-09	130,000	-	-	-	130,000
Airport Rescue/Fire Fighting Equip	2001-09	162,912	-	-	-	162,912
Environmental Assessment Study	2001-09	5,500	-	-	-	5,500
Design & Construct Snow Removal Equip Storage Bldg - Phase I	2002-05	1,407,500	-	-	1,407,500	-
Design & Imp Runway Safety Areas	2002-05	109,201	-	38,639	-	70,562
Rehab Runway 16/34 and Associated Taxiways - Phase II	2002-05	55,542	-	-	55,542	0
Rehab Runway 16/34 and Associated	2003-16	338,459	-	-	338,459	-
Interactive Employee Training System	2003-16	4,932	-	-	4,932	-
Airfield Security Access Control	2003-16	179,728	-	-	179,728	0
Design & Construct Infrared Deicing Facility	2003-16	3,240,000	-	-	3,240,000	-
Snow Removal Equipment	2003-16	(39,682)	-	-	(39,682)	(0)
Demolition of Hangers	2003-16	1,350,000	-	-	1,350,000	-
Airfield Security Access Phase II	2004-09	104,698	-	-	104,698	-
Various Improvements	2005-18	1,147,194	2,176,391	-	-	3,323,585
Various Improvements	2007-5	6,303,375	-	-	-	6,303,375
Runway Charlie	2008-30	500,000	-	75,848	-	424,152
Safety Improvements	2008-30	2,650,000	-	-	-	2,650,000
Runway Hotel Bravo	2008-30	1,750,000	-	-	-	1,750,000
		<u>\$ 19,592,449</u>	<u>\$ 2,176,391</u>	<u>\$ 154,799</u>	<u>\$ 6,641,177</u>	<u>14,972,864</u>
					C-3B	8,532,125
					C-3C	1,081,155
					C	<u>\$ 24,586,145</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, 2010

	<u>Ordinance Numbers</u>	<u>Balance December 31, 2009</u>	<u>Collected</u>	<u>Canceled</u>	<u>Balance December 31, 2010</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	2005-18	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	2005-18	1,000,000	1,000,000	-	-
Computer Equipment	2001-09	2,150	-	-	2,150
Bridge 762.80	2003-06	90,000	-	-	90,000
Various Bridge and Culvert Improvements	2003-09	4,330,000	-	2,360,000	1,970,000
Open Space and Farmland Preservation	2004-10	8,720,000	-	8,720,000	-
Improvements to Henry Phillips House	2007-5	856,425	-	-	856,425
		<u>\$ 20,612,125</u>	<u>\$ 1,000,000</u>	<u>\$ 11,080,000</u>	<u>\$ 8,532,125</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, 2010

	<u>Ordinance Numbers</u>	<u>Balance December 31, 2009</u>	<u>2010 Collected</u>	<u>Canceled</u>	<u>Balance December 31, 2010</u>
Veterans' Group Home	99-07	\$ 333,955	\$ -	\$ -	\$ 333,955
Arena Improvement District	99-07	250,000	-	-	250,000
Data Processing:					
Various Computer Equipment	2000-10	400,000	-	-	400,000
Housing Rehabilitation	2000-10	134,000	-	-	134,000
Construct Wildlife Center	2003-16	100,000	-	100,000	-
Data Processing	2003-16	217,500	-	217,500	-
Waste Water Program	2009	100,000	136,800	-	(36,800)
		<u>\$ 1,535,455</u>	<u>\$ 136,800</u>	<u>\$ 317,500</u>	<u>\$ 1,081,155</u>

Reference

C-3A

COUNTY OF MERCER, NEW JERSEY

C-4

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO CURRENT FUND

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance Due from Current Fund, December 31, 2009	C	\$ 145,550
Increased by		
Collected by Current fund		<u>1,524,257</u>
		1,669,807
Advanced		
Collected		799,963
Interest earned		<u>23</u>
Balance Due from Current Fund, December 31, 2010	C	<u>\$ 869,822</u>

COUNTY OF MERCER, NEW JERSEY

C-5

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>		
Balance - December 31, 2009	C		\$388,927,900
Increased by:			
Bonds Issued	C-6, C-18, C-20	\$ 10,912,087	
Green Trust Loan Issued	C-12	<u>2,275,000</u>	
			<u>13,187,087</u>
			402,114,987
Decreased by:			
General Serial Bonds Matured	C-18	6,655,000	
MCIA Government Leasing Program Matured	C-15	14,017,000	
Green Trust Loan Matured	C-12	980,577	
Economic Development Authority Loan Matured	C-13	387,341	
NJEIT Loan Matured	C-14	<u>44,979</u>	
			<u>22,084,897</u>
Balance - December 31, 2010	C		<u>\$380,030,090</u>

CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

YEAR ENDED DECEMBER 31, 2010

Ordinance	Description	Balance December 31, 2009	2010 Authorizations	Funded by Bonds Issued	Funded by Green Acres Loans	Payment of BAN Principal	Cancellations	Raised by Budget Appropriation	Balance December 31, 2010
93-14	Various Improvements	\$ 5,280,736	\$ -	\$ 5,280,736	\$ -	\$ -	\$ -	\$ -	\$ -
99-7	Various Improvements	91,761	-	-	-	-	-	91,761	-
00-08	Various Improvements	76,000	-	-	-	-	-	76,000	-
00-10	Various Improvements	1,541,900	-	1,541,900	-	-	-	-	-
2000-11	Various Improvements - Waterfront Park	1,170,000	-	1,170,000	-	-	-	-	-
2001-08	Various Improvements Amending Ord 93-14	332,500	-	-	-	-	-	332,500	-
2001-09	Various Improvements	1,077,750	-	566,451	-	-	-	499,739	11,560
2002-01	Various Improvements	50,000	-	-	-	-	-	-	50,000
2002-02	Various Improvements	2,010,200	-	-	-	-	-	-	2,010,200
2002-05	Various Improvements	(230,000)	-	-	-	100,000	(230,000)	-	-
2002-12	Various Improvements	1,800,000	-	-	-	-	-	-	1,700,000
2003-04	Improvements to Vocational School	65,000	-	-	-	-	-	-	65,000
2003-05	Retrofit Lighting Systems	332,500	-	-	-	-	-	-	332,500
2003-06	Renovations to the Correction Center	342,000	-	-	-	-	-	-	342,000
2003-09	Various Improvements	3,964,498	-	-	-	-	-	-	3,964,498
2003-14	Open Space and Farmland Preservation	10,500,000	-	-	-	600,000	-	-	9,900,000
2003-18	Various Courthouse Improvements	900,000	-	-	-	-	-	-	900,000
2003-19	Construction Management Fees for Courthouse	1,805,000	-	-	-	-	-	-	1,805,000
2004-09	Various Improvements	2,340,000	-	-	-	-	2,340,000	-	-
2004-12	Mercer Jackson Urban Renewal	1,095,000	-	-	-	-	-	-	1,095,000
2005-18	Various Improvements	16,175,000	-	-	-	-	-	-	16,175,000
2005-18	Open Space and Farmland Preservation	10,000,000	-	-	-	-	-	-	10,000,000
2005-20	Early Retirement Incentive	290,000	-	-	-	-	-	-	290,000
2006-18	Early Retirement Incentive	125,000	-	-	-	-	-	-	125,000
2007-1	Construction of Wildlife Center	1,515,000	-	-	-	-	-	-	1,515,000
2007-5	Various Improvements	39,827,439	-	-	-	-	1,595,435	-	38,232,004
2007-27	Community College Improvements	300,000	-	-	-	-	-	-	300,000
2008-2	Various Improvements	9,316,190	-	-	2,275,000	-	-	-	7,041,190
2008-30	Various Improvements	993,330	-	-	-	-	605,000	-	388,330
2009	Wastewater	570,000	-	-	-	-	-	-	570,000
2009	2009 Capital Program	30,226,063	-	-	-	-	-	-	28,608,679
2010	County College Improvements	-	2,555,000	2,153,000	-	-	1,617,384	-	202,000
2010	2010 Capital Program	-	18,442,967	-	-	-	-	-	18,442,967
		\$ 143,882,867	\$ 20,997,967	\$ 10,912,087	\$ 2,275,000	\$ 700,000	\$ 5,927,819	\$ 1,000,000	\$ 144,065,928

Reference

C

C-16, C-20

C-5, C-18, C-20

C-17

C-9

C

COUNTY OF MERCER, NEW JERSEY

C-7

CAPITAL FUND

SCHEDULE OF DUE FROM MERCER COUNTY
IMPROVEMENT AUTHORITY

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 36,655,650
Decreased by:		
Charged to improvement authorizations		\$ 6,187,344
Receipts from M.C.I.A.		<u>5,037,041</u>
		<u>11,224,385</u>
Balance - December 31, 2010	C, C-2	<u>\$ 25,431,266</u>

COUNTY OF MERCER, NEW JERSEY

C-8

CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 10,865
Increased by:		
Ordinance Cancellation		\$ 252,339
2010 Budget Appropriations Due from Current Fund		<u>500,000</u>
		<u>752,339</u>
		763,204
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-16	<u>762,302</u>
Balance - December 31, 2010	C, C-2	<u><u>\$ 902</u></u>

COUNTY OF MERCER, NEW JERSEY

C-9

CAPITAL FUND

SCHEDULE OF RESERVE FOR PAYMENTS OF SERIAL BONDS

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>		
Balance - December 31, 2009	C		\$ 2,066,033
Decreased by :			
Advanced to Special Services School District		\$ 595,595	
Anticipated as revenue- Current Fund	C-6	<u>1,000,000</u>	
			1,595,595
Increased by:			
Cash Receipts		732,606	
From AR		5,807,089	
Bond ordinance cancellations		<u>19,528,945</u>	
			<u>26,068,641</u>
Balance - December 31, 2010	C, C-2		<u>\$ 26,539,078</u>

COUNTY OF MERCER, NEW JERSEY

C-10

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 27,346,661
Decreased by:		
Applied to Improvement Authorizations		<u>27,346,661</u>
Increased by:		
Charges to Improvement Authorizations		<u>19,751,403</u>
Balance - December 31, 2010	C, C-2	<u>\$ 19,751,403</u>

COUNTY OF MERCER, NEW JERSEY

C-12

GENERAL CAPITAL FUND

SCHEDULE OF GREEN TRUST LOANS PAYABLE

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 9,269,286
Increased by:		
Issued	C-5	2,275,000
Decreased by:		
Payment of principal	C-5	<u>980,577</u>
Balance - December 31, 2010	C	<u>\$ 10,563,709</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, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 5,398,402
Decreased by:		
Paid by Budget Appropriation	C-5	<u>387,341</u>
Balance - December 31, 2010	C	<u>\$ 5,011,061</u>

COUNTY OF MERCER, NEW JERSEY

C-14

GENERAL CAPITAL FUND

SCHEDULE OF NJEIT LOAN

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 698,212
Decreased by:		
Principal Payments	C-5	<u>44,979</u>
Balance - December 31, 2010	C	<u>\$ 653,233</u>

COUNTY OF MERCER, NEW JERSEY

C-15

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL LEASES PAYABLE

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 267,033,000
Decreased by:		
Principal payment paid by Budget Appropriation	C-5	<u>14,017,000</u>
Balance - December 31, 2010	C	<u><u>\$ 253,016,000</u></u>

COUNTY OF MERCER, NEW JERSEY

C-16

CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

YEAR ENDED DECEMBER 31, 2010

Ordinance Number	Improvements	Amount	Balance December 31, 2009		2010 Authorizations	Paid or Charged	Canceled	Balance December 31, 2010	
			Funded	Unfunded				Funded	Unfunded
			\$	\$				\$	\$
90-9	Various Improvements	10,679,858	99,880	-	-	28,454	-	71,426	-
92-5	Various Improvements	8,102,752	92,786	-	-	-	-	92,786	-
93-01/93-14	Various Improvements	18,371,297	-	-	-	(2,327)	-	-	2,326
95-03	General Improvements	12,516,820	-	15,000	-	-	-	-	15,000
96-04	General Improvements	15,456,948	-	2,024	-	2,024	-	-	0
96-11	Bridges and Culverts	450,000	74,585	7,026	-	-	-	74,585	7,026
97-2	Mercer County Community College: Various Renovations and Improvements	2,000,000	369,826	-	-	-	-	369,826	-
97-3	General Improvements	15,080,100	-	10,954	-	-	-	-	10,954
97-9	Electronic Data Processing	552,000	857	-	-	-	-	857	-
1998-12			1	(0)	-	-	-	1	(0)
99-04	Correction Center Improvements	9,000,000	0	-	-	109	-	(109)	-
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	-	0	-	(3,097)	-	-	3,097
00-11	Various Improvements	6,600,000	-	-	-	(76,020)	-	-	76,020
00-12	Various Improvements	27,110,000	-	219,871	-	176,345	-	-	43,527
00-17	Various Improvements	435,000	40,174	-	-	-	-	40,174	-
01-08	Various Improvements; Amending Ord 93-14 REC-2003-7	350,000	17,500	332,500	-	-	-	17,500	332,500
01-09	Various Improvements	23,314,000	-	422,325	-	48,878	-	-	373,447
02-01	Vocational School Improvements	50,000	-	17,960	-	-	-	-	17,960
02-02	Various Improvements	2,916,000	(60,245)	-	-	(60,244)	-	-	-
02-04	Open Space and Farmland Acquisitions	8,401,255	-	106	-	(0)	-	-	106
02-05	Various Improvements	23,863,195	-	5,765,196	-	941,445	4,823,752	-	(0)
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
03-04	Improvements to Vocational School	65,000	-	65,000	-	-	-	-	65,000
03-05	Retrofit Lighting Systems	350,000	-	350,000	-	-	-	-	350,000
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	-	5,445,992	-	-	-	-	5,334,976
03-16	Various Improvements	24,512,155	-	11,710,036	-	111,016	-	-	(0)
03-18	Various Courthouse Improvements	950,000	-	1,035	-	3,266,056	8,443,980	-	(0)
03-19	Construction Management Fees for Courthouse	1,900,000	-	638,102	-	0	-	-	1,035
04-09	Various Improvements	30,000,000	-	15,197,465	-	4,235,763	10,961,702	-	638,102
									(0)

COUNTY OF MERCER, NEW JERSEY
CAPITAL FUND

C-16

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (CONTINUED)

YEAR ENDED DECEMBER 31, 2010

Ordinance Number	Improvements	Amount	Balance December 31, 2009		2010 Authorizations	Paid or Charged	Cancelled	Balance December 31, 2010	
			Funded	Unfunded				Funded	Unfunded
04-10	Open Space and Farmland Preservation	19,000,000	-	36,020	-	36,021	-	-	(0)
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	-	12,281,264	-	2,240,747	-	-	10,040,518
05-20	ERI	9,200,000	-	285,808	-	-	-	-	285,808
05-31	MCIA Arena	1,547,000	920	-	-	-	-	920	-
06-17	Courthouse Improvements	275,000	-	3	-	-	-	-	3
07-01	Construction of a Wildlife Center	1,700,000	-	(1)	-	-	-	-	(2)
07-05	Various Improvements	49,237,239	-	19,907,807	-	2,395,053	1,595,435	-	15,917,320
07-27	County College Improvements	12,650,000	-	754,785	-	712,037	-	-	42,747
08-02	Open Space and Various Improvements	9,934,850	-	7,271,965	-	141,232	-	89,543	7,041,190
08-30	Various Capital Improvements	46,128,330	-	33,211,807	-	5,283,331	605,000	26,730,318	388,330
	Waste Water Plan	600,000	-	26,161	-	(112)	-	-	26,273
	2009 Capital Plan	31,895,856	-	31,895,856	-	3,877,013	1,702,510	-	26,316,333
	County College Improvements		-		2,555,000	1,251,334	-	1,101,666	202,000
	2010 Capital Plan		-	-	19,413,650	3,604,347	-	-	15,809,304
	Grand Totals - All Ordinances		\$ 682,149	\$ 147,980,519	\$ 21,968,650	\$ 28,209,404	\$ 28,132,379	\$ 28,635,358	\$ 85,449,352

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Deferred Charges to Future Taxation - Unfunded
Open Space Trust Fund
Capital Improvement Fund
Due from Open Space Trust Fund

\$ 20,997,967
3,381
762,302
205,000
\$ 21,968,650

COUNTY OF MERCER, NEW JERSEY
GENERAL CAPITAL FUND

C-17

SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2010

Ordinance	Issue Date of Original Note	Date of Issue	Date of Maturity	Interest Rate	Balance December 31, 2009	Increased	Decreased	Balance December 31, 2010
2005-18	12.18.09	12.18.09	6.17.10	1.500%	\$ 13,275,000	\$ -	\$ 13,275,000	\$ -
	12.18.09	6.16.10	2.15.11			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	1.13.10	6.17.10		-	10,200,000	10,200,000	-
	12.15.06	6.16.10	2.15.11			9,900,000		9,900,000
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	1.13.10	6.17.10		-	12,900,000	12,900,000	-
		6.16.10	2.15.11			12,900,000		12,900,000
2007-Construction of Wildlife Center	6.16.10	6.16.10	2.15.11	2.350%	1,800,000		1,800,000	-
02-12 Various Improvements	11/14/2002	4.29.09	4.28.10	2.350%		1,515,000		1,515,000
02-12 Various Improvements	11/14/2002	5.11.08	4.29.09	1.790%		1,700,000		1,700,000
			Totals		\$ 39,990,000	\$ 62,390,000	\$ 63,090,000	\$ 39,290,000

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Reference

Cash Disbursed
Paid by Open Space Trust Fund
Paid with Current Fund Budget Appropriation

\$ 62,690,000
300,000
400,000
\$ 63,390,000

COUNTY OF MERCER, NEW JERSEY
GENERAL CAPITAL FUND

C-18

SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING

YEAR ENDED DECEMBER 31, 2010

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2010		Interest Rate	Balance December 31, 2009	Increases	Decreases	Balance December 31, 2010
			Date	Amount					
General Obligation	5.1.03	\$ 63,206,000	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%		\$ 61,789,000	\$ -	\$ 250,000	\$ 61,539,000
County College Bonds	5.1.03	2,944,000	5.1.11 to 15	135,000	3.200%	810,000	-	135,000	675,000
Early Retirement Refunding	9.1.03	6,270,000	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%		5,250,000	-	310,000	4,940,000	
Refunding Series 2003	9.1.03	20,505,000	9.1.10	3,840,000	3.200%	3,840,000	-	3,840,000	-

COUNTY OF MERCER, NEW JERSEY
GENERAL CAPITAL FUND

C-18

SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2010		Interest Rate	Balance December 31, 2009	Increases	Decreases	Balance December 31, 2010
			Date	Amount					
Early Retirement Incentive (Board of Social Services)	12.1.05	8,910,000	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%			7,130,000	500,000
Early Retirement Incentive	2.2.07	11,625,000	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%			10,560,000	720,000

COUNTY OF MERCER, NEW JERSEY
GENERAL CAPITAL FUND

C-18

SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2010		Interest Rate	Balance December 31, 2009	Increases	Decreases	Balance December 31, 2010	Reference			
			Date	Amount									
County College Bonds	6.1.08	18,000,000				17,150,000	-	900,000	16,250,000				
			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%								
			6.1.21	1,450,000	4.000%								
			6.1.22	1,500,000	4.000%								
			6.1.23	1,550,000	4.200%								
			County College Bonds	8.1.10	2,353,000								
						8.15.11	120,000	1.000%					
						8.15.12&13	150,000	1.000-2.000%					
8.15.14	173,000	2.000%											
Serial Bonds	12.20.10	8,559,087											
			8.15.15-18	200,000	2.000%								
			8.15.19-22	240,000	2.100-2.600%			2,353,000	-	2,353,000			
			3.1.11	299,087	1.000%				8,559,087	-	8,559,087		
			3.1.12	590,000	1.250%								
			3.1.13	590,000	1.850%								
			3.1.14	590,000	2.250%								
			3.1.15	590,000	2.650%								
			3.1.16	590,000	3.150%								
			3.1.17	590,000	3.650%								
3.1.18	590,000	3.750%											
3.1.19	590,000	3.950%											
3.1.20	590,000	4.150%											
3.1.21	590,000	4.350%											
3.1.22	590,000	4.600%											
3.1.23	590,000	4.600%											
3.1.24	590,000	4.840%											
3.1.25	590,000	5.000%											
						<u>\$ 106,529,000</u>	<u>\$ 10,912,087</u>	<u>\$ 6,655,000</u>	<u>\$ 110,786,087</u>				
						C	C-5	C-5	C	C			

COUNTY OF MERCER, NEW JERSEY

C-19

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO (FROM) OPEN SPACE TRUST FUND

YEAR ENDED DECEMBER 31, 2010

	<u>Reference</u>	
Balance - December 31, 2009	C	\$ 8,392,241
Decreased by:		
Down payment on Improvement Authorization	B-16	\$ 208,381
Interfund returned		<u>8,392,241</u>
		<u>8,600,622</u>
Balance - December 31, 2010	C, C-2	<u>\$ (208,381)</u>

COUNTY OF MERCER, NEW JERSEY
CAPITAL FUND

C-20

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

YEAR ENDED DECEMBER 31, 2010

Ordinance	Description	Balance December 31, 2009	2010 Authorizations	Raised by Budget Appropriation	Bonds Issued	Green Acres Loan Issued	Canceled	Balance December 31, 2010
93-14	Various Improvements	\$ 5,280,736	\$ -	\$ -	\$ 5,280,736	\$ -	\$ -	\$ -
99-3	County College Improvements	91,761	-	91,761	-	-	-	-
2000-08	Various Improvements	76,000	-	76,000	-	-	-	-
2000-10	Various Improvements	1,541,900	-	-	1,541,900	-	-	-
2000-11	Various Improvements - Waterfront Park	1,170,000	-	-	1,170,000	-	-	-
2001-08	Various Improvements Amending Ord 93-14	332,500	-	332,500	-	-	-	-
2001-09	Various Improvements	1,077,750	-	499,739	566,451	-	-	11,560
2002-01	Various Improvements	50,000	-	-	-	-	-	50,000
2002-02	Various Improvements	2,010,200	-	-	-	-	-	2,010,200
2002-05	Various Improvements	(230,000)	-	-	-	-	(230,000)	-
03-04	Improvements to Vocational School	65,000	-	-	-	-	-	65,000
03-05	Reirofit Lighting systems	332,500	-	-	-	-	-	332,500
03-06	Various Improvements:							
	Renovations to the Correction Center	342,000	-	-	-	-	-	342,000
03-09	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
05-20	ERI	290,000	-	-	-	-	-	290,000
06-18	ERI - County	125,000	-	-	-	-	-	125,000
07-05	Various Improvements	39,827,439	-	-	-	-	1,595,435	38,232,004
07-27	County College Improvements	300,000	-	-	-	-	-	300,000
08-02	Open Space	9,316,190	-	-	-	2,275,000	-	7,041,190
08-30	Various Improvements	993,330	-	-	-	-	605,000	388,330
	Waste Water Treatment	570,000	-	-	-	-	-	570,000
	2009 Capital Program	30,226,063	-	-	-	-	1,617,384	28,608,679
	County College Improvements	-	2,555,000	-	2,353,000	-	-	202,000
	Various Improvements	-	18,442,967	-	-	-	-	18,442,967
		\$ 103,892,867	\$ 20,997,967	\$ 1,000,000	\$ 10,912,087	\$ 2,275,000	\$ 5,927,819	\$ 104,775,928

Reference

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C-6, C-16

C-1

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SUPPLEMENTAL INFORMATION

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND 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, 2010. 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,
MCGLADREY ALLIANCE
- 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
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND 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, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and New Jersey Circular Letter 04-04-OMB and which is described in the accompanying *Schedule of Findings and Questioned Costs* as item 2010-01.

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.

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 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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-01 to be a significant deficiency.

Our consideration of internal control over compliance 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 compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as define above.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND 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)

The 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
June 24, 2011

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2010

	State Account Number	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures
				From	To		
Department of Agriculture							
Pass-through payments from State of New Jersey Department of Agriculture:							
Farmer's Market Nutrition Program	100-046-4560-474	10 576	10-221-WIC-L-O	06/01/10	09/30/10	\$ 3,000	\$ 1,109
Pass-through payments from Rutgers, the State University of New Jersey:							
Asian Tiger Mosquito Pest Management		10 001		04/01/08	12/31/08	125,400	21,540
Asian Tiger Mosquito Pest Management		10 001		10/01/08	09/30/09	158,611	111,386
Asian Tiger Mosquito Pest Management		10 001		10/01/10	12/31/10	154,522	16,906
Asian Tiger Mosquito Pest Management - Pyriproxyfen		10 001		04/01/10	03/31/11	11,324	889
Total Department of Agriculture						452,857	151,830
Department of Energy							
Pass-through payments from State of New Jersey Department of Community Affairs:							
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	100-022-8050-160	81,042	08-2227-00	04/01/08	03/31/09	175,853	32,758
Weatherization Assistance for Elderly, Handicapped and Low Income Persons ARRA*	100-022-8050-B47	81,042	09-0685-00	04/01/09	03/31/12	2,000,000	362,028
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	100-022-8050-160	81,042	09-0675-00	04/01/09	03/31/10	321,953	43,435
Total Department of Energy						2,497,806	438,221
Department of Health and Human Services							
Pass-through payments from State of New Jersey Department of Human Services:							
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	100-022-8050-182	93,568	07-1722-00	10/01/06	09/30/09	342,937	65,975
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	100-022-8050-182	93,568	08-1890-00	10/01/07	09/30/08	536,234	13,963
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	100-022-8050-182	93,568	09-0505-00	01/01/08	09/30/09	549,109	437,045
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	100-022-8050-182	93,568	09-0543-00	01/01/08	09/30/11	383,746	1,495
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	100-022-8050-182	93,568	09-0565-00	01/01/08	12/29/10	310,357	37,007
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	100-022-8050-182	93,568	10-0405-00	09/30/09	01/29/11	503,875	270,109
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	100-022-8050-182	93,568	10-0668-00	10/01/09	09/30/12	371,885	89,739
Kids Needs Learn to Earn Program (EYES)	100-054-7570-389	17,255		07/01/01	06/30/02	400,000	52,895

COUNTY OF MERCER, NEW JERSEY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2010

	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures
			From	To		
Pass-through payments from State of New Jersey Department of Community Affairs						
Area Plan Grant, Title III Part B	100-046-1144-262	100-046-1144-262	01/01/09	12/31/09	409,175	153,618
Area Plan Grant, Title III Part C1	100-046-1144-061	100-046-1144-061	01/01/09	12/31/09	535,944	70,960
Area Plan Grant, Title III Part C2	100-046-1144-061	100-046-1144-061	01/01/09	12/31/09	153,710	36,539
Area Plan Grant, Title III Part D	100-046-1144-265	100-046-1144-265	01/01/09	12/31/09	23,416	16,364
Area Plan Grant, Title III Part E	100-046-1144-331	100-046-1144-331	01/01/09	12/31/09	185,888	86,858
Area Plan Grant, Title III Part B	100-046-1144-262	100-046-1144-262	01/01/10	12/31/10	407,641	242,768
Area Plan Grant, Title III Part C1	100-046-1144-061	100-046-1144-061	01/01/10	12/31/10	429,641	478,818
Area Plan Grant, Title III Part C2	100-046-1144-061	100-046-1144-061	01/01/10	12/31/10	248,228	107,802
Area Plan Grant, Title III Part D	100-046-1144-265	100-046-1144-265	01/01/10	12/31/10	23,289	11,529
Area Plan Grant, Title III Part E	100-046-1144-331	100-046-1144-331	01/01/10	12/31/10	178,241	103,247
Senior Nutrition Program - Congregate - ARRA	93.707	100-046-1144-387	04/01/09	12/31/09	75,435	75,135
Senior Nutrition Program - Home Delivered Meals -ARRA	93.705	100-046-1144-388	04/01/09	12/31/09	37,137	37,137
Community Services Block Grant - ARRA	93.569	09-1774-00	04/10/09	09/30/10	442,050	242,524
Community Services Block Grant	93.569	09-0575-00	10/01/08	09/30/10	257,801	62,202
Community Services Block Grant	93.569	10-0445-00	10/01/09	09/30/11	257,802	158,485
Total Department of Health and Human Services					7,013,541	2,854,214
Department of Homeland Security						
Pass-through payments from State of New Jersey Department of Law and Public Safety, Division of State Police						
Emergency Management Performance Grant	97.042	07S--EMPG-P130-01	01/01/09	09/30/10	33,685	13,685
Special Needs Shelter Planning and Support	97.042	08-EMPG-P330-06	01/01/09	09/30/10	21,400	13,462
State Homeland Security Grant Program*	97.073	07-HSGP	07/01/07	06/30/09	717,867	292,027
State Homeland Security Grant Program*	97.073	08-HSGP	07/01/08	09/30/10	820,656	93,113
State Homeland Security Grant Program*	97.073	09-HSGP	07/01/09	09/30/11	759,142	305,264
Total Department of Homeland Security					2,352,750	719,551
Division of Human Services						
Services to the Homeless - ARRA	93.714	SH09011	01/01/09	12/31/09	50,000	45,000
Total Division of Human Services					50,000	45,000
Department of Housing and Urban Development						
Home Investment Partnership Program*	14.239	-	07/01/06	12/31/08	689,384	29,053
Home Investment Partnership Program*	14.239	-	07/01/07	12/31/09	687,397	613,863
Home Investment Partnership Program*	14.239	-	07/01/08	12/31/10	654,224	236,460
Total Department of Housing and Urban Development					2,031,005	879,376

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2010

	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures
			From	To		
Department of Justice						
Pass-through payments from State of New Jersey						
Department of Law and Public Safety:						
Body Armor Replacement Program - Sheriff	718-066-1020-001		07/01/03	06/30/04	10,924	142
Body Armor Replacement Program - Sheriff	718-066-1020-001		07/01/05	06/30/06	10,588	345
Body Armor Replacement Program - Sheriff	718-066-1020-001		07/01/06	06/30/07	11,476	212
Body Armor Replacement Program - Prosecutor	718-066-1020-001		07/01/07	06/30/08	5,940	5,940
Body Armor Replacement Program - Sheriff	718-066-1020-001		07/01/07	06/30/08	13,883	506
Body Armor Replacement Program - Prosecutor	718-066-1020-001		07/01/08	06/30/09	5,329	5,329
Body Armor Replacement Program - Sheriff	718-066-1020-001		07/01/08	06/30/09	13,055	315
Body Armor Replacement Program - Sheriff	718-066-1020-001		07/01/09	06/30/11	15,172	(1,520)
Community Justice Program	718-066-1020-001	JAG 3-21-06	04/01/09	06/30/10	60,000	22,395
Federal Bullet Proof Vest Program	16 607				32,667	7,946
Juvenile Accountability Incentive Block Grant	16 523	JAIBG-08-11	01/01/09	12/31/09	27,070	(7,985)
Juvenile Accountability Incentive Block Grant	16 523	JAIBG-08-11	01/01/10	12/31/10	30,441	30,441
Megan's Law Assistance Program	16 738	JAG 1-14LL-06	04/01/08	06/30/09	13,547	765
Megan's Law Assistance Program	16 738	JAG 1-13LL-07	09/01/09	08/31/10	13,547	12,018
Multijurisdictional Gang, Gun, and Narcotics Task Force - ARRA*	100-066-1020-364	JAG 1-11TF-09A	07/01/09	12/31/09	128,228	128,228
Multijurisdictional Gang, Gun, and Narcotics Task Force - ARRA*	100-066-1020-421	RJAG 1-11TF-09B	01/01/10	06/30/10	128,228	128,228
Multijurisdictional Gang, Gun, and Narcotics Task Force - ARRA*	100-066-1020-421	RJAG 1-11TF-09C	07/01/10	06/30/11	241,145	129,053
Project Safe Neighborhoods - Anti Gang Initiative	100-066-1020-395	AG 1-07	03/01/08	02/29/09	175,813	728
Project Safe Neighborhoods - Adult Gun	100-066-1020-142	PSN 4-09	07/01/09	12/31/09	26,136	26,136
Sexual Assault Nurse Examiner	100-066-1020-142	VS-32-08	10/01/08	09/30/09	55,541	567
Sexual Assault Nurse Examiner	100-066-1020-142	VS-32-09	10/01/09	09/30/10	67,655	66,712
STOP Violence Against Women - ARRA	100-066-1020-142	09VAVAWA-11	02/01/10	01/31/11	35,634	23,959
Victims of Crime Act	100-066-1020-142	V-10-08	07/01/09	06/30/10	171,846	112,352
Victims of Crime Act	100-066-1020-142	V-11-09	07/01/10	06/30/11	171,351	44,683
Total Department of Justice					1,465,216	737,495

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2010

	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures
			From	To		
Department of Labor						
Workforce Development Program - Learning Link	767-062-4545-003	17.255	07/01/06	06/30/08	496,898	4,886
Workforce Development Program - Learning Link	767-062-4545-003	17.255	07/01/08	06/30/09	225,943	8,575
Workforce Development Program - Learning Link	767-062-4545-003	17.255	07/01/10	06/30/11	159,659	53,890
Workforce Investment Act - Youth*		17.259	07/01/07	06/30/08	716,848	29,133
Workforce Investment Act - Adult*		17.258	07/01/08	06/30/09	510,085	137,238
Workforce Investment Act - Youth*		17.259	07/01/08	06/30/09	677,635	52,619
Workforce Investment Act - Dislocated Workers*		17.260	07/01/08	06/30/09	568,511	64,110
Workforce Investment Act - Adult*		17.258	07/01/09	06/30/10	526,767	1,096,603
Workforce Investment Act - Youth*		17.259	07/01/09	06/30/10	711,206	198,840
Workforce Investment Act - Dislocated Workers*		17.260	07/01/09	06/30/10	818,585	624,705
Workforce Investment Act - Adult ARRA*		17.258	07/01/08	06/30/09	343,202	193,946
Workforce Investment Act - Youth ARRA, Out/In*		17.259	07/01/08	06/30/09	1,016,862	360,001
Workforce Investment Act - Dislocated Workers ARRA*		17.260	07/01/08	06/30/09	1,375,337	467,129
Workforce Investment Act - Adult*		17.258	07/01/10	06/30/11	628,850	97,472
Workforce Investment Act - Youth*		17.259	07/01/10	06/30/11	859,292	133,073
Workforce Investment Act - Dislocated Workers*		17.260	07/01/10	06/30/11	623,245	210,196
Workforce Investment Act - Summer Youth Works SYW-ARRA*		17.259	07/01/10	06/30/11	325,000	213,345
Workforce Investment Board	100-062-4545-265	17.255	07/01/05	06/30/07	45,000	158
Workforce Investment Board	100-062-4545-265	17.255	07/01/07	06/30/09	40,000	1,697
Total Department of Labor					10,668,925	3,947,617
Department of Transportation						
Pass-through payments from New Jersey Transit:						
Consolidated Jobs Access and Reverse Commute Program						
Pass-through payments from Delaware Valley Regional Planning Commission:		20.516	01/01/10	06/31/11	168,095	116,487
Region-Wide Transportation System		20.205	07/01/09	06/30/10	20,000	20,000
Supportive Regional Highway Planning Program		20.205	07/01/10	06/30/11	20,000	490
Supportive Regional Transit Planning Program		20.205	07/01/07	06/30/08	32,205	32,205
Supportive Regional Transit Planning Program		20.205	07/01/08	06/30/09	33,413	27,017
Supportive Regional Transit Planning Program		20.205	07/01/07	06/30/08	32,000	3,461
Transportation and Community Development Initiative		20.205	07/01/08	06/30/09	28,547	25,086
Pass-through payments from State of New Jersey Department of Law and Public Safety, Division of Highway Traffic Safety:		20.205	07/01/07	06/30/10	125,000	2,837
Little People Safety Grant	100-066-1160-113	20.613	06/01/08	10/31/08	17,635	(520)
Little People Safety Grant	100-066-1160-113	20.613	10/01/08	10/31/09	33,834	16,725
Little People Safety Grant	100-066-1160-113	20.613	10/01/09	10/31/10	27,134	13,425
Airport Improvement Program-Phase I Taxiway A, C, & J		20.106	3-34-0042-34-07		3,640,655	772,709
Airport Improvement Program-Phase I Rwy 6-24, Rwy 16-34		20.106	3-34-0042-35-09		1,666,300	78,825
Airport Improvement Program-Phase II Taxiway A, C, & J - Design		20.106	3-34-0042-36-09		88,437	84,270
Total Department of Transportation					5,933,255	1,193,016

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2010

	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures
			From	To		
Environmental Protection Agency						
Pass-through payments from State of New Jersey Department of Environmental Protection:						
Wastewater Management - ARRA*	100-042-4801-504	66-454	5/1/2009	6/30/2011	109,091	109,091
Total Environmental Protection Agency					109,091	109,091
Total Federal Financial Assistance					<u>\$ 32,574,446</u>	<u>\$ 11,075,411</u>

* Denotes a Major Program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE AWARDS

YEAR ENDED DECEMBER 31, 2010

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2010 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	\$ 57,945	\$ 299,199
COUNT - Shared Services - Vehicle Wash	495-022-8030-025	2009-04665-0218-00	11/01/09	04/30/11	30,227	(18,639)	11,588
SHARE - Weights and Measures	100-022-8030-658	2009-04665-0662-00	05/01/09	10/31/10	23,857	17,610	23,850
New Jersey Historic Trust - Bellemont Farm		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	-	-
Smart Growth Planning	100-022-8049-006	2006-99900-3971-00	01/01/06	07/01/08	46,700	447	46,700
Clean Energy	100-022-8050-B15	08-0815-00	01/01/07	12/31/07	152,082	-	142,019
USF Weatherization Program	100-022-8050-B13	09-0169-00	07/01/08	06/30/09	132,427	119,278	120,610
USF Weatherization Program	100-022-8050-B13	10-0146-00	07/01/09	09/28/10	141,044	140,606	140,606
Total Department of Community Affairs					925,087	317,247	784,572
Department of Environmental Protection							
County Environmental Health Act	100-042-4855-075	EN05-020	01/01/05	12/31/05	153,854	-	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	-	158,284
County Environmental Health Act	100-042-4855-075	EN08-020	01/01/08	12/31/08	167,988	-	164,564
County Environmental Health Act	100-042-4855-075	EN09-020	01/01/09	12/31/09	161,700	(252)	155,305
County Environmental Health Act	100-042-4855-075	EN10-020	01/01/10	12/31/10	165,610	160,300	160,300
Green Communities Challenge Grant	100-042-4870-038		03/28/07	03/28/09	3,000	-	3,000
Equestrian Trail - Garden Link			01/01/09	12/31/09	13,746	-	-
Total Department of Environmental Protection					991,366	160,048	954,808
Governor's Council on Alcohol and Drug Abuse							
Municipal Alliance Extension Plan	100-082-C001-044	N/A	01/01/06	12/31/06	428,088	-	423,793
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	-	353,366
Municipal Alliance Extension Plan	100-082-C001-044	N/A	01/01/09	12/31/09	432,525	211,001	397,744
Municipal Alliance Extension Plan	100-082-C001-044	N/A	01/01/10	12/31/10	432,525	189,067	189,067
Total Governor's Council on Alcohol and Drug Abuse					2,137,541	400,068	1,756,335
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
County Comprehensive Alcohol Program	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
County Comprehensive Alcohol Program	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	-	779,988
County Comprehensive Alcohol Program	100-054-4219-012						

COUNTY OF MERCER, NEW JERSEY
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2010

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures	Cumulative Expenditures
			From	To			
County Comprehensive Alcohol Program*	760-046-4219-001	09-533-ADA-c-0	01/01/09	12/31/09	801,302	80,824	795,278
	100-054-4219-012						
County Comprehensive Alcohol Program*	760-046-4219-001	09-533-ADA-c-0	01/01/10	12/31/10	798,324	722,915	722,915
	100-054-4219-012						
Healthy Adolescents Program	100-046-4542-124	09-217-CHS-C-0	01/01/09	12/31/09	70,000	12,604	70,000
Healthy Adolescents Program	100-046-4542-124	10-217-CHS-C-0	01/01/10	12/31/10	70,000	44,550	44,550
Local Core Capacity Bioterrorism Preparedness	100-046-410-360	06-1164-BT-L-1	08/31/05	08/30/06	599,715	-	493,666
Local Core Capacity Bioterrorism Preparedness	100-046-4E00-360	07-1164-BT-L-2	08/31/06	08/20/07	715,142	-	620,531
Local Core Capacity Bioterrorism Preparedness	100-046-4E00-360	08-1164-BT-L-3	08/31/07	08/20/08	565,599	-	513,325
Local Core Capacity Bioterrorism Preparedness*	100-046-4E00-360	09-1164-BT-L-1	08/10/08	08/09/09	474,116	12,647	446,989
Local Core Capacity Bioterrorism Preparedness*	100-046-4E00-360	10-1164-BT-L-2	08/10/09	08/09/10	509,331	379,792	503,539
Local Core Capacity Bioterrorism Preparedness*	100-046-4E00-360	EX-HIPER1-2011	08/10/10	08/09/11	559,331	153,796	153,796
Area Plan Grant, State Matching Funds*	100-046-4110-228	06-1386	01/01/09	12/31/09	114,917	72,267	113,473
Area Plan Grant, State Non-Title III Awards*	491-046-4110-080	06-1386	01/01/09	12/31/09	651,615	222,776	542,962
Area Plan Grant, State Matching Funds*	100-046-4110-228	06-1386	01/01/10	12/31/10	111,794	57,116	57,116
Area Plan Grant, State Non-Title III Awards*	491-046-4110-080	06-1386	01/01/10	12/31/10	651,006	353,978	353,978
Right to Know	100-046-4771-105	92-2233-RTK-00	01/01/09	12/31/09	13,247	3,312	13,247
Right to Know	100-046-4771-105	92-2233-RTK-00	01/01/10	12/31/10	13,247	9,935	9,935
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	-	565,029
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	3	573,727
Social Services Block Grant	100-046-4144-248	08-1386	01/01/08	12/31/08	573,727	-	573,138
Social Services Block Grant*	100-046-4144-248	09-1386	01/01/09	12/31/09	573,727	310,804	567,726
Social Services Block Grant*	100-046-4144-248	09-1386	01/01/10	12/31/10	573,727	376,616	376,616
Total Department of Health and Senior Services					13,078,888	2,813,934	11,527,546
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	100-016-1610-039	06BRLC	01/01/06	12/31/06	65,373	1,053	65,373
Human Services Advisory Council	100-016-1610-039	07BRLC	01/01/07	12/31/07	65,866	3,389	65,866
Human Services Advisory Council	100-016-1610-039	08BRLC	01/01/08	12/31/08	68,508	19	68,395
Human Services Advisory Council	100-016-1610-039	09BRLC	01/01/09	12/31/09	67,508	4,941	60,815
Human Services Advisory Council	100-016-1610-039	10BRLC	01/01/10	12/31/10	67,508	61,821	61,821
Personal Attendant Demonstration Contract	100-054-1014-005	05CDLC	01/01/05	12/31/05	340,642	-	305,013
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	-	324,321
Personal Attendant Demonstration Contract	100-054-1014-005	08CDLC	01/01/08	12/31/08	536,188	(195)	410,003
Personal Attendant Demonstration Contract	100-054-1014-005	09CDLC	01/01/09	12/31/09	536,188	120,491	503,349
Personal Attendant Demonstration Contract	100-054-1014-005	05GMILC	01/01/05	12/31/05	463,695	427,600	427,600
Safe Haven Infant Protection Program	100-054-7570-493	SH06011	01/01/06	12/31/06	442,221	10,000	10,000
Services to the Homeless*	100-054-7550-072	SH07011	01/01/07	12/31/07	413,787	-	410,939
Services to the Homeless*	100-054-7550-072	SH08011	01/01/08	12/31/08	420,969	(614)	412,308

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE AWARDS

YEAR ENDED DECEMBER 31, 2010

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures	Cumulative Expenditures
			From	To			
Services to the Homeless*	100-054-7550-072	SH09011	01/01/09	12/31/09	452,219	28,186	440,914
Services to the Homeless*	100-054-7550-072	SH10011	01/01/10	12/31/10	676,533	617,226	617,226
Youth Incentive Program	100-054-7570-361	04BSLC	01/01/04	12/31/04	35,194	661	35,194
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	-	34,213
Youth Incentive Program	100-016-1620-007	09QQLR	01/01/09	06/30/10	217,776	202,500	217,500
CIACC Children's Interagency Coordinating Council	100-016-1610-023	09BSLC	01/01/09	12/31/09	37,243	5,250	36,513
CIACC Children's Interagency Coordinating Council	100-016-1610-023	10BSLC	01/01/10	12/31/10	37,243	32,400	32,400
Youth Incentive Program	100-016-1620-007	10QQLR	01/01/10	06/30/11	145,184	5,081	5,081
Total Department of Human Services					6,048,955	1,519,815	5,330,612
Department of Labor and Workforce Development							
Pass-through payments from Mercer County Community College							
Adult Basic Skills Education Program Correction Center		0600-00	07/01/05	06/30/06	26,500	17	15,137
Adult Basic Skills Education Program Correction Center		ABS-11-07-27	07/01/06	06/30/07	17,000	-	10,283
Adult Basic Skills Education Program Correction Center			07/01/07	06/30/09	30,000	3,927	20,088
Pass-through payments from ARC							
Vocational Rehabilitation Transport Assistance	100-062-4535-054	N/A	01/01/08	12/31/08	80,480	2,201	29,320
Division of One Stop							
TANF - Work Verification			01/01/08	06/30/09	63,718	7,765	62,975
Work First New Jersey	780-062-4545-010	WFNJ/TANF/FY06	01/01/06	06/30/07	4,241,025	-	4,222,128
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY07	01/01/07	06/30/08	4,915,268	283,385	4,899,768
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY08	01/01/08	06/30/09	3,661,983	373,102	3,593,831
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY09	07/01/09	06/30/10	5,049,075	3,502,124	4,559,292
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY10	07/01/10	06/30/11	4,293,032	1,215,123	1,215,123
Total Department of Labor and Workforce Development					22,378,081	5,387,645	18,627,946
Department of Law and Public Safety							
Division of Criminal Justice							
Insurance Fraud Program	100-066-1020-305		01/01/09	12/31/09	250,000	24,047	250,000
Insurance Fraud Program	100-066-1020-305		01/01/10	12/31/10	250,000	177,090	177,090
Project Vision	100-066-13LP-041	PV-09-05	06/01/09	05/31/10	43,750	43,750	43,750
Victim and Witness Advocacy Fund			11/01/10	04/30/12	199,542	-	-
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	-	287,401
Family Court - Community Based Services	100-066-1500-021	FC-09-11	01/01/09	12/31/09	206,715	10,340	163,494
Family Court - Community Based Services	100-066-1500-021	FC-10-11	01/01/10	12/31/10	206,715	115,826	115,826
Juvenile Detention Alternatives Initiative - Innovation	100-066-1500-237	JDAI-08-IF-11	01/01/09	12/31/09	80,000	6,318	6,318
Juvenile Detention Alternatives Initiative - Innovation	100-066-1500-237		03/01/10	12/31/10	160,000	-	-
State/Community Partnership Grant Program	100-066-1500-007	04SCP-PS/PM-11	01/01/04	12/31/04	303,802	-	302,166

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE AWARDS

YEAR ENDED DECEMBER 31, 2010

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures	Cumulative Expenditures
			From	To			
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	-	354,778
State/Community Partnership Grant Program	100-066-1500-007	07SCP-PS/PM-11	01/01/07	12/31/07	370,005	-	341,772
State/Community Partnership Grant Program	100-066-1500-007	08SCP-PS/PM-11	01/01/08	12/31/08	375,498	11,712	323,029
State/Community Partnership Grant Program	100-066-1500-007	09SCP-PS/PM-11	01/01/09	12/31/09	379,253	124,655	329,390
State/Community Partnership Grant Program	100-066-1500-007	10SCP-PS/PM-11	01/01/10	12/31/10	379,253	253,397	255,397
State Incentive Program	100-166-1500-168	SIP-07-MI-11	01/01/07	12/31/07	17,503	7,256	17,444
State Incentive Program	100-166-1500-168	SIP-08-PS-11	01/01/08	12/31/08	355,170	38,954	211,610
State Incentive Program	100-166-1500-168	SIP-08-MI-11	01/01/08	12/31/08	24,113	18,061	18,141
State Incentive Program	100-166-1500-168	SIP-09-PS-11	01/01/09	12/31/09	361,222	9,631	361,222
State Incentive Program	100-166-1500-168	SIP-09-MI-11	01/01/09	12/31/09	18,061	15,683	15,683
State Incentive Program	100-166-1500-168	SIP-09-PS-11	01/01/10	12/31/10	180,611	180,611	180,611
State Incentive Program	100-166-1500-168	SIP-09-MI-11	01/01/10	12/31/10	7,158	-	-
Office of The Attorney General							
Sheriff Identification Program					11,000	5	11,000
Office of Emergency Management/New Jersey State Police							
Community Emergency Response Team	100-166-1200-893				5,000	-	2,248
Special Needs Planning Grant	100-166-1200-726		01/01/06	06/30/06	10,000		7,653
Total Department of Law and Public Safety					5,698,929	1,039,336	4,521,879
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	15,000
Veteran's Transportation Services	100-067-3610-058	VL09T22	07/01/09	06/30/10	15,000	15,000	15,000
Veteran's Transportation Services	100-067-3610-058	VL09T22	07/01/10	06/30/11	15,000	-	-
Total Department of Military and Veteran's Affairs					45,000	22,500	30,000
Department of the State							
PARIS Grant - Public Archives & Record Infrastructure Support*	100-074-2545-033	07110001	07/01/07	06/30/08	750,460	11,566	359,497
PARIS Grant - Public Archives & Record Infrastructure Support*	100-074-2545-033	08110001/4	09/01/08	08/31/09	711,607	322,000	632,477
PARIS Grant - Public Archives & Record Infrastructure Support*	100-074-2545-033	091100051	09/01/09	08/31/12	611,025	261,105	280,307
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	4,000	84,094
Cultural Projects	100-074-2530-032	0-713-A-060323	01/01/07	12/31/07	82,874	-	82,874
Cultural Projects	100-074-2530-032	0-913-A-060279	01/01/09	12/31/09	101,946	29,065	91,547
Cultural Projects	100-074-2530-032	1013-A-060029	01/01/10	12/31/10	76,460	43,642	43,642
New Jersey Historical Commission							
Howell Living Farm - Curator	100-074-2540-105	GOS-04-004	07/01/03	06/30/04	38,000	8,750	32,535
Howell Living Farm - Curator	100-074-2540-105	10HIST134AGO	07/01/10	06/30/11	22,709	-	-
NJ Arts Historical Commission - General operating support	100-074-2540-105	08HIST14AGO	07/01/07	06/30/08	17,500	500	17,500
NJ Arts Historical Commission - General operating support	100-074-2540-105	09HIST14AGO	07/01/08	06/30/09	14,525	3,618	14,525
NJ Arts Historical Commission - General operating support	100-074-2540-105	10HIST14AGO	07/01/09	06/30/10	10,458	6,277	6,277
NJ Arts Historical Commission - General operating support	100-074-2540-105	11HIST14AGO	07/01/10	06/30/11	11,516	-	-
Noah Hunt House - Historic Trust Capital Grant*	734-022-8049-001	NIHT 2004 2083	05/04/05	05/04/10	733,585	483,464	733,585

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE AWARDS

YEAR ENDED DECEMBER 31, 2010

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2010 Expenditures	Cumulative Expenditures
			From	To			
Office of Homeland Security and Preparedness							
CARS-F Sheriff Canine Unit					50,000	-	-
CARS-E Sheriff Trenton - Mercer Airport/Aviation					250,000	-	-
Total Department of the State					3,571,559	1,175,986	2,380,609
Department of the Transportation							
Capital Transportation Grant Program	480-078-6320-496	1996 CTP			2,193,000	-	1,912,535
Capital Transportation Grant Program	480-078-6320-607	1997 CTP			2,193,000	-	1,857,195
Capital Transportation Grant Program	480-078-6320-607	2000 CTP			2,193,000	-	2,191,725
Capital Transportation Grant Program	480-078-6320-607	2001 CTP			2,193,000	-	981,855
Capital Transportation Grant Program	480-078-6320-659	2001 CTP AMEND			310,000	-	-
Capital Transportation Grant Program 1999 Bridge Bond	572-078-6220-011	FY200111BB			5,285,000	896,675	5,084,858
Capital Transportation Grant Program 1999 Bridge Bond	572-078-6220-033	FY200003B			5,285,000	-	2,185,000
Capital Transportation Grant Program 1983-89 Bridge Bond	549-078-6220-140	FY2002			1,309,975	-	920,772
Annual Transportation Program	480-078-6320-AJC	2002 ATP			2,473,000	-	140,000
Annual Transportation Program	480-078-6320-AG4	2003 ATP			2,473,000	-	503,456
Annual Transportation Program	480-078-6320-AID	2004 ATP			2,473,000	-	-
Annual Transportation Program	480-078-6320-AFF	2005 ATP			2,473,000	-	273,000
Annual Transportation Program	480-078-6320-AJM	2006 ATP			2,473,000	500,000	2,473,000
Annual Transportation Program	480-078-6320-AJV	2007A IP			2,852,000	120,158	2,234,481
Annual Transportation Program	480-078-6320-AJC	2008 ATP			2,852,000	670	670
Discretionary Aid Program	480-078-6010-AJC	FY2004-2005			100,000	-	-
Annual Transportation Program		2009 ATP			2,856,000	-	-
Discretionary Aid Program					500,000	-	-
1995 Capital Transportation Program					530,000	-	-
County Bridge Initiative					1,000,000	648,579	648,579
County Bridge Initiative-2010 Local Bridges - Future Needs					3,699,500	-	-
Airport - Security Wildlife Fencing					1,000,000	-	-
Airport - Airfield Marking Improvements					71,250	60,016	60,016
Total Department of Transportation					49,072,725	2,226,098	21,467,142
New Jersey Transit Corporation							
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	-	1,263,681
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/08	12/31/08	1,233,669	(2,200)	1,176,064
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/09	12/31/09	1,359,488	(270,610)	1,346,562
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/10	12/31/10	1,007,364	1,000,646	1,000,646
Streetscape	N/A	N/A			30,000	-	-
Total New Jersey Transit Corporation					8,442,653	727,836	415,844
Total State Financial Assistance					\$ 112,390,784	\$ 1,5790,513	\$ 75,434,143

* Denotes a Major Program

COUNTY OF MERCER, NEW JERSEY

**NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2010**

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, 2010**

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:

<u>Program Title</u>	<u>Federal CFDA Number/State Account Number</u>	<u>Amount Provided to Subcontractors</u>
Department of Labor -		
- Workforce Development Program	17.255	\$ 300
- Workforce Investment Act - Adult	17.258	277,723
- Workforce Investment Act - Youth	17.259	240,159
- Workforce Investment Act - Dislocated Worker	17.260	409,961
- Work First New Jersey	780-062-4545-010	2,044,867
- Workforce Investment Act - Adult - ARRA	17.258	181,002
- Workforce Investment Act - Youth - ARRA	17.259	147,758
- Workforce Investment Act - Dislocated Worker - ARRA	17.260	442,414
Department of Health and Human Services -		
- Area Plan Grant Title III	93.043	1,382,306
- Community Services Block Grant	93.569	213,485
Department of Housing and Urban Development -		
- Home Investment Partnership Program	14.239	1,016,868
Governor's Council on Alcohol and Drug Abuse -		
- Municipal Alliance Extension Plan	100-082-C001-044	326,897
Department of Health and Senior Services -		
- County Comprehensive Alcohol Program	760-046-4219-001	658,134
- Social Services Block Grant	100-046-4110-248	390,977
Department of Human Services -		
- Services to the Homeless	100-054-7550-072	686,360
- Personal Assistance Program	100-054-I014-005	481,468
Department of Law and Public Safety -		
- Family Court - Community Based Services	100-066-1500-021	106,698
- State/Community Partnership Grant Program	100-066-1500-007	353,468
- State Incentive Program	100-166-1500-168	229,196
		<u>\$ 9,590,040</u>

COUNTY OF MERCER, NEW JERSEY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2010**

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	Weatherization Assistance for Elderly, Handicapped, and Low Income Persons - ARRA
93.568	Weatherization Assistance for Elderly, Handicapped, and Low Income Persons
97.073	State Homeland Security Grant Program
14.239	Home Investment Partnership Program
16.803	Multijurisdictional Gang, Gun and Narcotics Task Force - ARRA
17.258	Workforce Investment Act - Adult
17.259	Workforce Investment Act - Youth
17.260	Workforce Investment Act - Dislocated Workers
17.258	Workforce Investment Act - Adult ARRA
17.259	Workforce Investment Act - Youth - ARRA
17.259	Workforce Investment Act - Summer Youth Works SYW - ARRA
17.259	Workforce Investment Act - Youth ARRA Out/In
17.260	Workforce Investment Act - Dislocated Workers - ARRA
66.454	Wastewater Management - ARRA

Dollar threshold used to determine

Type A Programs: \$ 332,262

Auditee qualified as low-risk auditee? yes no

COUNTY OF MERCER, NEW JERSEY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010**

Section I - Summary of Auditors' Results (Continued)

State Awards

Internal control over major programs:

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

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 X no

Identification of major programs:

State Account Number	Name of State Program or Cluster
760-046-4219-001 / 100-054-4219-012	County Comprehensive Alcohol Program
100-046-4E00-360	Local Core Capacity Bioterrorism Preparedness
100-046-4110-228 / 491-046-4110-080	Area Plan Grant
100-046-4144-248	Social Services Block Grant
100-054-7550-072	Services to the Homeless
780-062-4545-010	Work First New Jersey
100-074-2545-033	PARIS Grant - Public Archives & Record Infrastructure Support
734-022-8049-001	Noah Hunt House - Historic Trust Capital Grant

Dollar threshold used to determine Type A Programs: \$ 473,715

Auditee qualified as low-risk auditee? _____yes X 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, 2010

Section II – Financial Statement Findings

None

COUNTY OF MERCER, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

Section III – Federal and State Award Findings

Finding 2010-01

Program

CFDA 81.042 New Jersey Department of Energy Weatherization ARRA Grant Program

Criteria

The Weatherization ARRA grant program requires that quarterly reports of financial information, as well as program status information in accordance with Section 1512 of the Recovery Act be submitted to the Federal Government. To comply with these requirements the State of New Jersey (the “State”) requires each sub-recipient, (the “County”) to file quarterly reports, which include this information to the State in the System of Administering Grants Electronically (“SAGE”).

Condition

The information reported to the State in SAGE relating to financial status and compliance with Section 1512 for vendor payments and job creation was not completed accurately or timely.

Context

We examined the Financial Status Reports (“FSRs”) and ARRA Job Creation and Retention and Vendor Reports in SAGE, which are used to report to the Federal Government the grant information and determined the following:

Financial Status Reports

- There were only two FSRs submitted during 2010, one for the period January 1, 2010 through September 30, 2010, and the other for the period October 1, 2010 through October 30, 2010. Both FSRs were rejected by the State and sent back to the County for revisions. They were subsequently accepted by the State in March of 2011.

Job Creation and Retention Report

- Hours for two employees whose salaries and time were charged to the grant were not reported on the SAGE 1512 report.

Vendor Report

- We noted fourteen vendors that were used by the County for weatherization work who were not reported on the SAGE Vendor Report.

COUNTY OF MERCER, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2010

Section III – Federal and State Award Findings

Finding 2010-01 (Continued)

Effect

The reports were filed inaccurately and late to the State of New Jersey.

Cause

Program personnel involved in preparing the reports were not completely aware of the program reporting requirements, and guidance available, in order to properly prepare and submit the reports on a timely basis.

Recommendation

Program personnel overseeing this program should be aware of all ARRA reporting requirements in order to properly complete the reports. Any questions regarding completion of reports should be forwarded to the New Jersey Department of Community Affairs Weatherization Monitor for resolution.

County Response

We concur with the finding and corrective action has been taken, all reports have been corrected and all reports to date reflect accurate information and reported on time.

COUNTY OF MERCER, NEW JERSEY

**GENERAL COMMENTS
DECEMBER 31, 2010**

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

Pursuant to N.J.S. 40A:11-3(c) and 18A:18A-3(b), Governor Chris Christie has exercised his authority to adjust the bid threshold for awarding contracts by various contracting units. The bid threshold for contracting units governed by the Local Public Contracts Law (N.J.S.A. 40A:11-2) and the Public School Contracts Law (N.J.S.A. 18A:18A-2) increased from \$21,000 to \$26,000 on July 1, 2010.

Local units and the board of education that have appointed a Qualified Purchasing Agent pursuant to N.J.S.A. 40A:11-9(b) and take advantage of a higher bid threshold pursuant to N.J.S.A. 40A:11-3(a) and 18A:18A-3(a), have their maximum bid threshold increased from \$29,000 to \$36,000. Where the higher bid threshold is authorized, appropriate action should be taken to adjust the locally set amount.

Contracts exceeding the new threshold are subject to the appropriate requirements of the Local Public Contracts Law and the Public School Contracts Law. As a result of the change in bid threshold, the 15% threshold for the informal receipt of quotations thresholds of N.J.S.A. 40A:11-6.1(a) and 18A:18A-37(a) also changes. The following table summarizes the new bid and quotation thresholds.

	<u>Bid Threshold</u>	<u>Quotation Threshold</u>
Base amount	\$26,000	\$3,900
With qualified purchasing agent	\$36,000	\$5,400

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 2010. Earnings from interest on investments and deposits are shown as revenue in the various accounts and funds of the County for 2010.

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 CURRENT YEAR FINDINGS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2010

No current year findings.

COUNTY OF MERCER, NEW JERSEY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2010

All prior year findings have been resolved.

COUNTY OF MERCER, NEW JERSEY

SCHEDULE 1

OFFICIALS IN OFFICE

Brian M. Hughes

County Executive

Board of Chosen Freeholders

Ann M. Cannon

Freeholder Chair

Pasquale Colavita

Vice Chair

Keith V. Hamilton

Freeholder

Anthony P. Carabelli

Freeholder

John A. Cimino

Freeholder

Daniel R. Benson

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, NEW JERSEY

SCHEDULE 2

SCHEDULE OF TAX RATE, TAX LEVY AND TAX COLLECTIONS

	2010		
<u>Comparison of Tax Rate Information</u>	2010	2009	2008
Total Tax Rate (a)	<u>0.4859</u>	<u>0.4506</u>	<u>0.4370</u>
<u>Net Valuation For County Tax Apportionment</u>			
	2010	\$ 47,633,570,644	
	2009	48,579,136,675	
	2008	47,759,991,188	

(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>
2010	\$ 230,930,019	\$ 230,930,019	100.00%
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>2010</u>	<u>2009</u>	<u>2008</u>
East Windsor Township	\$ 3,116,896,718	\$ 3,166,959,196	\$ 3,136,963,914
Ewing Township	3,634,559,942	3,772,424,236	3,604,629,401
Hamilton Township	10,455,312,066	10,444,604,711	10,114,275,612
Hightstown Borough	505,157,060	535,458,483	521,510,079
Hopewell Borough	323,755,253	334,375,220	351,015,273
Hopewell Township	4,159,076,020	4,322,023,148	4,379,444,863
Lawrence Township	5,366,655,629	5,692,002,118	5,646,846,397
Pennington Borough	502,711,694	518,981,236	506,721,797
Princeton Borough	2,596,275,756	2,560,967,009	2,504,932,529
Princeton Township	5,110,694,840	5,126,162,940	5,119,535,943
Trenton City	3,087,981,717	3,342,189,250	3,265,599,068
Robbinsville(formerly Washington) Tow	2,504,279,535	2,562,553,740	2,439,443,718
West Windsor Township	6,270,214,414	6,200,435,388	6,169,072,594
Total County	<u>\$ 47,633,570,644</u>	<u>\$ 48,579,136,675</u>	<u>\$ 47,759,991,188</u>

COUNTY OF MERCER, NEW JERSEY

TABLE 2

SCHEDULE OF TEN LARGEST TAXPAYERS
(UNAUDITED)

2010

<u>Name</u>	<u>Assessed Value</u>
Bristol-Myers Squibb	\$ 442,484,400
Trustees of Princeton University	392,313,300
Merrill Lynch HPL LLC	366,906,600
Carnegie Assoc. - Boston Properties	233,590,900
Janssen Pharmaceutical	90,025,100
Princeton Junction Apartment LP	72,279,500
Matrix 7A Land Development Venture	67,583,500
ETS	65,944,700
Teachers Insurance & Annuity Association	61,000,000
Rozel Road Investors C/O Deloitte	59,170,700

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
2009	4.506		48,579,136,675
2010	4.859		47,633,570,644

COUNTY OF MERCER, NEW JERSEY

TABLE 4

**SUMMARY OF COUNTY BUDGET
(UNAUDITED)**

	<u>2010 Actual</u>	<u>2010 Budget</u>	<u>2009 Actual</u>
Appropriations:			
Administrative	\$ 27,645,234	\$ 28,577,734	\$ 35,963,320
Law & Justice	29,821,094	30,446,094	30,569,516
Infrastructure & Transportation	7,724,607	7,612,607	9,006,158
Public Safety	42,801,664	43,081,164	32,908,631
Human Services	21,537,425	19,077,425	23,575,054
Unclassified	109,732,409	110,117,409	109,118,085
State and Federal Programs			
Offset with Revenues	35,230,474	15,776,780	29,680,754
Capital Improvements	500,000	500,000	950,000
Debt Service	14,004,539	14,014,250	14,409,165
Deferred Charges and Statutory Expenses	<u>28,661,620</u>	<u>29,084,527</u>	<u>27,817,709</u>
Total General Appropriations	<u><u>\$ 317,659,066</u></u>	<u><u>\$ 298,287,990</u></u>	<u><u>\$ 313,998,392</u></u>
Anticipated Revenues:			
Miscellaneous Revenues:			
Local Revenue	\$ 40,619,759	\$ 36,526,513	\$ 45,155,649
State Aid	491,500	491,500	983,000
Social, Welfare, & Psychiatric (5)	1,910,858	1,804,853	1,679,494
Revenue Offset with Appropriations	35,230,474	15,776,780	23,005,582
Other Special Items	<u>2,000,000</u>	<u>2,000,000</u>	<u>6,000,000</u>
Total Miscellaneous Revenues	80,252,591	56,599,646	76,823,725
Surplus Anticipated	10,758,325	10,758,325	13,674,811
Amount to be Raised by Taxation	<u>230,930,019</u>	<u>230,930,019</u>	<u>218,666,167</u>
Total General Revenues	<u><u>\$ 321,940,935</u></u>	<u><u>\$ 298,287,990</u></u>	<u><u>\$ 309,164,703</u></u>

COUNTY OF MERCER, NEW JERSEY

TABLE 5

**COUNTY REVENUES AND TAX RECEIPTS
(UNAUDITED)**

<u>Year</u>	<u>Total Revenues</u>	<u>County Purpose Tax Revenues</u>	<u>Taxes as a % of Revenues</u>	<u>Other Revenues</u>
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
2009	309,164,703	218,666,167	70.73%	90,498,536
2010	321,940,935	230,930,019	71.73%	91,010,916

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>
2010	\$ 8,067,897	\$ 5,936,642	\$ 14,004,539	\$ 317,659,066	4.41%
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%
2003	7,344,220	4,404,159	11,748,379	213,416,739	5.50%