

COUNTY OF ATLANTIC, NEW JERSEY
YEAR ENDED DECEMBER 31, 2009

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

with

INDEPENDENT AUDITOR'S REPORTS

and

COMMENTS AND RECOMMENDATIONS

COUNTY OF ATLANTIC, NEW JERSEY

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

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INDEPENDENT AUDITOR'S REPORT

Honorable County Executive and Members
of the Board of Chosen Freeholders
County of Atlantic, New Jersey

We have audited the accompanying regulatory-basis financial statements of the County of Atlantic, New Jersey ("County"), as of December 31, 2009, and for the year then ended, which collectively comprise the County's basic financial statements as listed as financial statement exhibits in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audits. The financial statements of the County for the year ended December 31, 2008 were audited by other auditors whose report dated June 10, 2009 expressed an adverse opinion in accordance with generally accepted accounting principles in the United States of America and unqualified on a regulatory basis.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and in compliance with the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes 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 the 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.

Documents supporting disbursements for 2009 and 2008 of Public Assistance Funds from the Current Fund are considered confidential by the Department of Human Services, Division of Public Welfare, State of New Jersey and are subject to audit only by their representatives. Accordingly, we were unable to audit the underlying documentation.

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

FINANCIAL STATEMENTS

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2009 or the results of its operations for the year then ended. Further, the County has not presented a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

However, in our opinion, except for such adjustments, if any, as might have been determined to be necessary had we been able to audit the underlying documents supporting the disbursement of Public Assistance Funds, the financial statements referred to above present fairly, in all material respects, the financial position, on a regulatory accounting basis, of the various funds of the County at December 31, 2009 and the results of operations of such funds for the year then ended, in conformity with the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated July 1, 2010 on our consideration of the County of Atlantic, State of New Jersey's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the regulatory-basis financial statements taken as a whole. The accompanying Schedules of Federal Financial Awards and State Financial Assistance are presented for the purpose of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. The accompanying supplementary schedules and Comments section listed in the Table of Contents are presented for purposes of additional analysis as required by the Division and are not a required part of the regulatory-basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1.

Hutchins, Farrell, Meyer & Allison, P.A.
Independent Auditors

Eugene M. Farrell
Eugene M. Farrell
Registered Municipal Accountant
(#409)

July 1, 2010

COUNTY OF ATLANTIC, NEW JERSEY

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CURRENT FUND

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COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

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

Years ended December 31, 2009 and 2008

	<u>Reference</u>	<u>2009</u>	<u>2008</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized	A-2	\$ 7,750,000.00	\$ 10,584,314.49
Miscellaneous Revenue Anticipated	A-2	72,981,680.41	61,161,780.01
Receipts From Current Taxes	A-2	138,827,135.56	129,466,269.95
Non-Budget Revenue	A-2	1,677,994.38	1,891,404.10
Other Credits To Income:			
Unexpended Balance of Appropriation			
Reserves	8-A	3,981,010.13	2,682,791.31
Grants Cancelled	A-1		361,650.37
Prior Year Accounts Payable Cancelled	10-A	345,625.76	177,156.87
		<u>225,563,446.24</u>	<u>206,325,367.10</u>
<u>Expenditures</u>			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	70,191,891.00	70,239,616.00
Other Expenses	A-3	112,692,421.55	98,353,462.61
Capital Improvements	A-3	4,249,000.00	5,210,000.00
Debt Service	A-3	16,616,480.41	14,653,465.42
Deferred Charges and Statutory Expenditures	A-3	14,038,628.54	12,597,911.52
Grants Cancelled	20-A	33,046.07	
Current Taxes and Added & Omitted - Cancelled	4-A,6-A	29,664.50	
Refund Prior Years' Revenue	1-A	36,170.90	64,858.64
		<u>217,887,302.97</u>	<u>201,119,314.19</u>
Excess in Revenue		7,676,143.27	5,206,052.91
Fund Balance, January 1	A	<u>15,516,611.38</u>	<u>20,894,872.96</u>
		23,192,754.65	26,100,925.87
Decreased By:			
Utilized as Anticipated Revenue	A-1	<u>7,750,000.00</u>	<u>10,584,314.49</u>
Fund Balance, December 31	A	<u>\$ 15,442,754.65</u>	<u>\$ 15,516,611.38</u>

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2009 and 2008

Assets	Reference	2009	2008	Liabilities, Reserves and Fund Balance	Reference	2009	2008
Cash and Cash Equivalents	1-A	\$ 40,012,348.44	\$ 40,392,775.69	Appropriation Reserves	A-3,8-A	\$ 3,133,989.02	\$ 3,621,852.68
Change Funds	3-A	410.00	410.00	Encumbrances Payable	9-A	8,359,710.50	8,963,098.31
		40,012,758.44	40,393,185.69	Accounts Payable	10-A	2,877,842.73	1,440,176.05
				Prepaid Revenue	17-A	29,808.33	
				Due To:			
				State of New Jersey:			
				Share of Realty Transfer Fees	12-A	731,545.23	691,226.25
				Federal and State Grant Fund	A	7,938,839.81	8,193,597.33
				Welfare Department	19-A	125,712.65	56,959.66
				Reserve for Arbitrage	21-A	403,025.86	282,671.65
				Payroll Deductions Payable	11-A	969,529.66	1,626,992.38
Receivables and Other Assets With Full Reserves:						24,570,003.79	24,876,574.31
Added and Omitted County Taxes	4-A	389,735.60	845,275.78	Reserve for Receivables	A	389,735.60	845,275.78
		40,402,494.04	41,238,461.47	Fund Balance	A-1	15,442,754.65	15,516,611.38
Federal and State Grant Fund:						40,402,494.04	41,238,461.47
Due From Current Fund	A	7,938,839.81	8,193,597.33	Due To State of New Jersey	20-A	279,338.04	140,269.34
Grants Receivable	14-A	36,788,224.91	29,048,884.64	Accounts Payable	22-A	53,681.00	
		44,727,064.72	37,242,481.97	Encumbrances Payable	18-A	13,115,478.60	8,898,442.57
				Reserve for State Grants - Appropriated	16-A	31,256,222.08	28,019,606.06
				Reserve for State Grants - Unappropriated	15-A	22,345.00	184,164.00
Total Assets		\$ 85,129,558.76	\$ 78,480,943.44			44,727,064.72	37,242,481.97
				Total Liabilities, Reserves and Fund Balance		\$ 85,129,558.76	\$ 78,480,943.44

See accompanying notes.

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2009

	Reference	Anticipated Budget	Special N.J.S. 40A:4-87	Amount Realized	Excess/ (Deficit)
Fund Balance Anticipated	A-1	\$ 7,750,000.00		\$ 7,750,000.00	
Miscellaneous Revenues:					
County Clerk	7-A	3,739,300.00		4,669,906.30	\$ 930,606.30
Surrogate	7-A	263,300.00		310,271.81	46,971.81
Sheriff	7-A	732,000.00		651,140.25	(80,859.75)
Interest on Investments and Deposits	7-A	1,312,556.00		738,283.23	(574,272.77)
Medicaid Reimbursement - Nursing Home and Home Care	7-A	14,542,500.00		14,561,673.74	19,173.74
Fees and Permits	7-A	62,200.00		62,702.89	502.89
Rental of County Offices	7-A	1,218,800.00		1,366,378.53	147,578.53
Correction Department - NJ Reimbursement for State Prisoners	7-A	1,450,000.00		1,752,856.51	302,856.51
Sale of Food - Central Supply Items, Nutrition Project, etc.	7-A	1,245,200.00		1,573,312.34	328,112.34
Youth Service Shelter Reimbursement	7-A	199,700.00		211,438.23	11,738.23
Refunds - Insurance, Telephone, etc.	7-A	910,000.00		1,697,302.90	787,302.90
Bail Bonds Forfeitures	7-A	184,000.00		59,045.00	(124,955.00)
Public Health - Indirect Cost Reimbursement	7-A	2,074,253.00		2,074,377.00	124.00
Area Plan Grant - Nutrition Project Cash Donations Income	7-A	163,025.00		161,910.42	(1,114.58)
Green Tree Golf Revenue	7-A	456,900.00		421,070.23	(35,829.77)
Animal Shelter	7-A	78,500.00		77,977.52	(522.48)
State Aid - County College Bonds (NJSA 18A:64-22.6)	7-A	388,130.00		388,130.00	
Social and Welfare Services (C.66, P.L. 1990):					
Supplemental Social Security Income	7-A	1,007,792.00		944,246.00	(63,546.00)
Psychiatric Facilities (C.73, P.L. 1990):					
Board of County Patients in State and Other Institutions	7-A	37,544.00		82,281.62	44,737.62
Reserve for the Payment of Serial Bonds	7-A	1,540,243.10		1,540,243.10	
Reserve for Capital	7-A	118,553.87		118,553.87	
State and Federal Revenues Offset With Appropriations:					
ACCC Adult Education Basic Skill Initiative 08-09	7-A,14-A		\$ 32,821.00	32,821.00	
ACCC Adult Education Basic Skill Initiative 09-10	7-A,14-A		32,056.00	32,056.00	
Area Plan Grant CY 2009	7-A,14-A	1,452,869.00	893,953.00	2,346,822.00	
Atlantic County Teen Choice Program 2007/08	7-A,14-A		25,000.00	25,000.00	
Grainger Community Program 2009	7-A,14-A		5,000.00	5,000.00	
NJ Council on the Arts - Local Arts Program- 2009	7-A,14-A		91,487.00	91,487.00	
NJ Council on the Arts - Local Arts Program- 2010	7-A,14-A		68,615.00	68,615.00	
NJ DEP - Clean Communities Grant FY09	7-A,14-A		96,055.00	96,055.00	
NJ DEP - Green Communities 2009	7-A,14-A		3,000.00	3,000.00	
NJ DEP - Waste Management Plan CY2009	7-A,14-A		100,000.00	100,000.00	
NJ DEP - Capital Bond Project Youth Shelter Renovation	7-A,14-A		27,569.00	27,569.00	
NJ DHS - F&A APPI FY2009/10	7-A,14-A		1,487,069.00	1,487,069.00	
NJ DHS - Community Justice Institute- 2009	7-A,14-A		38,544.00	38,544.00	
NJ DHS - Family Court CY 09	7-A,14-A	153,581.00		153,581.00	
NJ DH&SS - Peer Grouping	7-A	1,656,506.32		1,656,506.32	
NJ DHS - Family Crisis Intervention- 2009	7-A,14-A		26,994.00	26,994.00	
NJ DHS - Information Atlantic- 2009	7-A,14-A		120,186.00	120,186.00	
NJ DHS - IV - D Law FY2009	7-A,14-A		67,690.78	67,690.78	
NJ DHS - Juvenile Accountability Incentive Block	7-A,14-A	35,854.00		35,854.00	
NJ DHS - JJC Program Management - 2009	7-A,14-A	55,550.00		55,550.00	
NJ DHS - JJC Program Services 2009	7-A,14-A	322,462.00		322,462.00	
NJ DHS - Mental Health Administrator 2009	7-A,14-A		9,000.00	9,000.00	
NJ DHS - Mental Health Advisory Board 2009	7-A,14-A		6,000.00	6,000.00	
NJ DHS - PASP 2009	7-A,14-A		331,510.00	331,510.00	
NJ DHS - Runaway Youth and Homeless Project 2009	7-A,14-A		90,023.00	90,023.00	
NJ DHS - Try It Program (TSSA)- 2009	7-A,14-A		80,881.00	80,881.00	
NJ DHS - Youth Services Coordinator CY 2009	7-A,14-A		39,825.00	39,825.00	
NJ DH&SS - HIV Testing, Counseling, and Referral 09	7-A,14-A		74,680.00	74,680.00	
NJ DH&SS - Respite Care Program 09	7-A,14-A	169,824.00	3,944.00	173,768.00	
NJ DH&SS - SCH Case Management 09-10	7-A,14-A		74,283.00	74,283.00	
NJ DH&SS - HIV Testing, Counseling, and Referral	7-A,14-A		18,669.00	18,669.00	
NJ DH&SS - SCH Case Management 08-09	7-A,14-A	3,000.00		3,000.00	
NJ DH&SS - Early Intervention Services- 08-09	7-A,14-A		265,073.00	265,073.00	
NJ DL&PS - Cares for Kids Grant 2009	7-A,14-A		35,960.00	35,960.00	
NJ DL&PS - Commodities Distribution Plan 2009	7-A,14-A		33,685.00	33,685.00	
NJ DL&PS - Confidence in the Hot Zone 2009	7-A,14-A		24,256.00	24,256.00	
NJ DL&PS - Detention Diversion- 2009	7-A,14-A		37,132.00	37,132.00	
NJ DL&PS - Drunk Driving Enforcement 09-10	7-A,14-A		3,150.49	3,150.49	
NJ DL&PS - Drunk Driving Enforcement 09-10 #2	7-A,14-A		2,629.54	2,629.54	
NJ DL&PS - DWI Enforcement 08-09	7-A,14-A		79,000.00	79,000.00	
NJ DL&PS - Emergency Management Assistance- 2008	7-A,14-A		18,000.00	18,000.00	
NJ DL&PS - Emergency Management Assistance- 2009	7-A,14-A		50,000.00	50,000.00	
NJ DL&PS - Highway Traffic Safety Program- 2009	7-A,14-A	119,482.84		119,482.84	
NJ DL&PS - Insurance Fraud 2009	7-A,14-A		152,080.00	152,080.00	
NJ DL&PS - JJC Innovations Funding CY09	7-A,14-A		160,000.00	160,000.00	
NJ DL&PS - Juvenile Detention Alternative Initiative	7-A,14-A		164,074.00	164,074.00	
NJ DL&PS - Megan's Law 09-10	7-A,14-A		19,679.00	19,679.00	
NJ DL&PS - Project Vision 08-09	7-A,14-A		43,750.00	43,750.00	
NJ DL&PS - Sexual Assault Nurse Examiner Grant- 2008	7-A,14-A		32,271.00	32,271.00	
NJ DL&PS - Special Needs Shelter 09	7-A,14-A		21,400.00	21,400.00	
NJ DL&PS - State Facilities Education Act 09-10	7-A,14-A		148,500.00	148,500.00	

See accompanying notes.

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2009

	Reference	Anticipated Budget	Special N.J.S. 40A:4-87	Amount Realized	Excess/ (Deficit)
NJ DL&PS - Think Safety Mobilization 2010	7-A,14-A		4,000.00	4,000.00	
NJ DL&PS - Victim-Witness Assistance Grant 08-10	7-A,14-A		93,840.00	93,840.00	
NJ DL&PS - Victim-Witness Assistance Grant 09-10	7-A,14-A		241,525.00	241,525.00	
NJ DM&VA - Veterans Transportation- 08-09	7-A,14-A		17,000.00	17,000.00	
NJ DOL - ARRA - WIA Adult- 08-09	7-A,14-A		1,138,687.00	1,138,687.00	
NJ DOL - ARRA - WIA Dislocated Worker- 08-09	7-A,14-A		1,158,998.00	1,158,998.00	
NJ DOL - ARRA - WIA YOUTH- 08-09	7-A,14-A		2,538,412.00	2,538,412.00	
NJ DOL - NJ Youth Corps 09-10	7-A,14-A		361,000.00	361,000.00	
NJ DOL - Summer Heat 09	7-A,14-A		102,600.00	102,600.00	
NJ DOL - Summer Youth Corps 2009	7-A,14-A		70,908.00	70,908.00	
NJ DOL - TANF Dislocated Worker 09-10	7-A,14-A		66,000.00	66,000.00	
NJ DOL - WIA Adult 09-10	7-A,14-A		1,579,175.00	1,579,175.00	
NJ DOL - WIA Child 09-10	7-A,14-A		1,578,566.00	1,578,566.00	
NJ DOL - WIA Dislocated Woker 09-10	7-A,14-A		1,108,742.00	1,108,742.00	
NJ DOL - WIB Work First New Jersey SFY10	7-A,14-A		3,756,211.00	3,756,211.00	
NJ DOL - Workforce Development Partnership Program- 2009	7-A,14-A		52,753.00	52,753.00	
NJ DOL - Workforce Learning Link FY10	7-A,14-A		264,683.00	264,683.00	
NJ DOS - General Operating Support- 08-09	7-A,14-A		14,110.00	14,110.00	
NJ DOS - General Operating Support- 08-09	7-A,14-A		7,500.00	7,500.00	
NJ DOS - PARIS 08-10	7-A,14-A		770,938.00	770,938.00	
NJ DOS - HAVA 261 FY09	7-A,14-A		13,117.00	13,117.00	
NJ DOT - Bridge Initiative Program FY09	7-A,14-A		1,750,000.00	1,750,000.00	
NJ DOT - County Aid 2009	7-A,14-A		3,164,000.00	3,164,000.00	
NJ DOT - Tilton Rd CR563 Section 4C	7-A,14-A		475,386.00	475,386.00	
NJ DOT - Tilton Rd CR563 Section 6A	7-A,14-A		1,149,600.00	1,149,600.00	
NJ DOT - Tilton Rd CR563 Section 6B	7-A,14-A		850,000.00	850,000.00	
NJ OHS - Emergency Operations Center FY09	7-A,14-A		1,000,000.00	1,000,000.00	
NJ OHS - Homeland Security Grant 2007	7-A,14-A		150,247.68	150,247.68	
NJ OHS - Homeland Security Grant- 2009	7-A,14-A		1,204,376.75	1,204,376.75	
NJ OIT - Enhance 9-1-1 County Coordinator	7-A,14-A		25,000.00	25,000.00	
NJ Transit - CARTS- 08-10	7-A,14-A		269,176.00	269,176.00	
NJ Transit - Casino Revenue Trans Grant- 2009	7-A,14-A		914,427.94	914,427.94	
NJ Transit - Job Access and Reverse Commute Grant	7-A,14-A	144,000.00		144,000.00	
SJTA - Subregional Transportation- 2009	7-A,14-A		83,200.00	83,200.00	
ST of NJ - Pinelands Commission, Colgne Ave FY09	7-A,14-A		300,000.00	300,000.00	
US - SH&HS - Federal Runaway & Homeless Youth 07-08	7-A,14-A		171,943.00	171,943.00	
US DJ - Bulletproof Vest Partnership Grant- 2009	7-A,14-A		7,972.83	7,972.83	
US DJ - Safe Streets Task Force 2008-2009	7-A,14-A		81,643.75	81,643.75	
US DJ - SCAAP Grant FY08	7-A,14-A	178,424.00		178,424.00	
US DJ - SCAAP Grant FY09	7-A,14-A		170,515.00	170,515.00	
US HUD - SJEDD09	7-A,14-A	98,000.00		98,000.00	
US HUD - HUD-EDI Special Projects FY09	7-A,14-A		142,500.00	142,500.00	
US HUD Community Development Block Grant	7-A,14-A		356,997.00	356,997.00	
US HUD Community Development Block Grant	7-A,14-A		545,890.00	545,890.00	
US HUD Community Development Block Grant	7-A,14-A		1,467,932.00	1,467,932.00	
US HUD HOME Investment Partnership Grant FY09	7-A,14-A		773,958.00	773,958.00	
Total Miscellaneous Revenues	A-1,7-A	<u>36,114,050.13</u>	<u>35,129,025.76</u>	<u>72,981,680.41</u>	<u>1,738,604.52</u>
Subtotal General Revenues		<u>43,864,050.13</u>	<u>35,129,025.76</u>	<u>80,731,680.41</u>	<u>1,738,604.52</u>
Amount To Be Raised By Taxation - County Purpose Tax	A-1,6-A	<u>138,827,135.56</u>		<u>138,827,135.56</u>	
Budget Totals	A-3	<u>182,691,185.69</u>	<u>35,129,025.76</u>	<u>219,558,815.97</u>	<u>1,738,604.52</u>
Miscellaneous Unanticipated	13-A			785,992.27	785,992.27
Added and Omitted Taxes	4-A,13-A			892,002.11	892,002.11
Non-Budget Revenues	A-1			<u>1,677,994.38</u>	<u>1,677,994.38</u>
Total		<u>\$ 182,691,185.69</u>	<u>\$ 35,129,025.76</u>	<u>\$ 221,236,810.35</u>	<u>\$ 3,416,598.90</u>

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2009

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Within "CAPS"	\$ 398,088.00	\$ 398,088.00	\$ 394,388.77	\$ 3,699.23	
	65,060.00	65,060.00	46,405.07	18,654.93	
LEGISLATIVE BRANCH					
Board of Freeholders:					
Salaries and Wages	705,517.00	705,517.00	691,607.96	13,909.04	
Other Expenses	15,340.00	15,340.00	13,564.88	1,775.12	
Treasurer's Office:					
Salaries and Wages	753,934.00	723,934.00	720,014.34	3,919.66	
Other Expenses	133,985.00	133,985.00	112,188.69	21,786.31	
Division of Extension Services:					
Salaries and Wages	262,632.00	262,632.00	255,657.22	6,974.78	
Other Expenses	268,677.00	268,677.00	258,641.77	10,035.23	
Policy and Planning:					
Salaries and Wages	1,053,339.00	1,033,339.00	1,020,230.92	13,108.08	
Other Expenses	112,524.00	92,524.00	75,763.18	16,760.82	
Audit	100,000.00	100,000.00	89,000.00	11,000.00	
Matching Funds for Grants	100,000.00	100,000.00	1,596.00		
Conservation of Soil (NUS 4:24-22)	20,000.00	20,000.00	20,000.00		
Compensated Absences	1.00	1.00		1.00	
					\$ 21,316.00
DEPARTMENT OF ADMINISTRATIVE SERVICES					
Division of Purchasing and Budget:					
Salaries and Wages	459,093.00	460,193.00	459,815.15	377.85	
Other Expenses	102,522.00	102,522.00	83,121.47	19,400.53	
Human Resources:					
Salaries and Wages	604,523.00	584,523.00	577,799.82	6,723.18	
Other Expenses	79,477.00	79,477.00	54,881.78	24,595.22	
Information Technologies:					
Salaries and Wages	1,743,607.00	1,743,607.00	1,736,241.29	7,365.71	
Other Expenses	885,737.00	885,737.00	828,931.53	56,805.47	
DEPARTMENT OF LAW					
Department of Law:					
Salaries and Wages	1,705,944.00	1,705,944.00	1,668,996.79	36,947.21	
Other Expenses	186,350.00	186,350.00	183,333.52	3,016.48	
Division of Consumer Affairs:					
Salaries and Wages	133,134.00	133,134.00	132,651.45	482.55	
CONSTITUTIONAL OFFICES					
County Surrogate:					
Salaries and Wages	378,641.00	378,641.00	378,523.99	117.01	
Other Expenses	15,476.00	15,476.00	13,203.55	2,272.45	
County Clerk:					
Salaries and Wages	1,478,049.00	1,478,049.00	1,433,236.71	44,812.29	
Other Expenses	427,071.00	427,071.00	347,209.74	79,861.26	
County Prosecutor:					
Salaries and Wages	12,786,548.00	12,786,548.00	12,777,314.57	9,233.43	
Other Expenses	511,048.00	511,048.00	496,234.68	14,813.32	
Sheriff's Office:					
Salaries and Wages	7,567,048.00	7,565,048.00	7,471,085.04	93,962.96	
Other Expenses	174,300.00	176,300.00	173,397.93	2,902.07	

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2009

	Appropriated		Paid or Charged	Expended	Reserved	Cancelled
	Original Budget	Budget After Modification				
General Appropriations Operations - Within "CAPS"						
DEPARTMENT OF PUBLIC SAFETY						
Division of Adult Detention:						
Salaries and Wages	15,550,541.00	15,550,541.00	15,499,670.39	50,870.61		
Other Expenses	6,921,211.00	6,842,911.00	6,766,061.66	76,849.34		
Division of Youth Services:						
Other Expenses	2,422,314.00	2,422,314.00	2,357,064.00	65,250.00		
Office of Emergency Management:						
Salaries and Wages	1,036,912.00	1,036,912.00	1,032,509.93	4,402.07		
Other Expenses	779,278.00	779,278.00	736,017.42	43,260.58		
Office of the Medical Examiner:						
Salaries and Wages	516,420.00	556,420.00	556,390.58	29.42		
Other Expenses	202,682.00	184,682.00	173,032.41	11,649.59		
Animal Shelter:						
Salaries and Wages	490,717.00	490,717.00	477,996.32	12,720.68		
Other Expenses	150,510.00	150,510.00	134,172.76	16,337.24		
COUNTY BOARDS						
Superintendent of Elections:						
Salaries and Wages	740,871.00	740,871.00	719,116.53	21,754.47		
Other Expenses	305,575.00	305,575.00	178,519.88	127,055.12		
Board of Taxation:						
Salaries and Wages	213,260.00	214,260.00	213,664.78	595.22		
Other Expenses	16,850.00	16,850.00	5,565.02	11,284.98		
Board of Elections:						
Salaries and Wages	210,192.00	210,192.00	206,407.49	3,784.51		
Other Expenses	416,100.00	416,100.00	355,602.82	60,497.18		
DEPARTMENT OF PUBLIC WORKS						
Division of Parks and Recreation:						
Salaries and Wages	1,359,900.00	1,319,900.00	1,319,848.52	51.48		
Other Expenses	290,352.00	270,352.00	205,362.41	64,989.59		
Division of Roads and Bridges:						
Salaries and Wages	3,479,333.00	3,479,333.00	3,441,406.65	37,926.35		
Other Expenses						
Division of Engineering:						
Salaries and Wages	1,318,050.00	1,273,050.00	1,269,724.46	3,325.54		
Other Expenses	54,720.00	54,720.00	46,383.40	8,336.60		
Division of Facilities Management:						
Salaries and Wages	1,416,738.00	1,416,738.00	1,389,590.94	27,147.06		
Other Expenses	2,754,960.00	2,739,960.00	2,694,916.08	45,043.92		
Office of Fleet Management:						
Salaries and Wages	762,577.00	762,577.00	738,148.16	24,428.84		
Other Expenses	374,300.00	374,300.00	355,372.14	18,927.86		
Supported Work Program:						
Salaries and Wages	1,377,872.00	1,405,872.00	1,405,074.77	797.23		
Other Expenses	346,949.00	346,949.00	281,946.33	65,002.67		
Mosquito Unit:						
Salaries and Wages	621,293.00	621,293.00	608,948.44	12,344.56		
Other Expenses	175,442.00	175,442.00	146,364.87	29,077.13		

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2009

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Within "CAPS"					
DEPARTMENT OF ECONOMIC ASSISTANCE AND COMMUNITY DEVELOPMENT					
Administration	3,741,248.63	3,741,248.63	3,741,248.63		
Assistance for Dependent Children	497,719.00	497,719.00	497,719.00		
S.S.I. Recipients	1,007,792.00	1,007,792.00	1,007,792.00		
DEPARTMENT OF HUMAN SERVICES					
Division of Resident Services:					
Salaries and Wages	6,826,977.00	7,061,977.00	7,027,825.00	34,152.00	
Other Expenses	795,928.00	795,928.00	759,736.22	36,191.78	
DHS - Support Services:					
Salaries and Wages	2,202,364.00	2,202,364.00	2,100,868.16	101,495.84	
Other Expenses	2,048,252.00	2,048,252.00	1,944,232.55	104,019.45	
Intergenerational Services:					
Salaries and Wages	1,561,059.00	1,561,059.00	1,297,214.30	263,844.70	
Other Expenses	73,991.00	73,991.00	68,194.51	5,796.49	
Maintenance of Patients in Private Institutions for Mental Disease	84,000.00	84,000.00	27,994.05	56,005.95	
Maintenance of Patients in State Institutions for Mental Disease	1,913,454.00	1,913,454.00	1,913,454.00		
EDUCATION					
Office of Superintendent of Schools:					
Salaries and Wages	328,617.00	328,617.00	315,855.19	12,761.81	
Other Expenses	11,213.00	11,213.00	10,734.18	478.82	
Atlantic County Community College	6,600,000.00	6,600,000.00	6,593,879.00	6,121.00	
Special Services School District	1,980,000.00	1,980,000.00	1,980,000.00		
Atlantic Community Vocational School	3,882,000.00	3,882,000.00	3,882,000.00		
Reimbursement for Residents Attending Out of County Two Year Colleges (NJS 18A:64A-23)	90,000.00	90,000.00	40,824.54	49,175.46	
Reimbursement for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	10,000.00	10,000.00	6,000.00	4,000.00	
INSURANCE: N.J.S.A. 40A:4-45.3(00)					
Other Insurance Plans	520,000.00	520,000.00	519,978.97	21.03	
Worker's Compensation Insurance	4,920,000.00	4,920,000.00	4,919,808.34	191.66	
Group Insurance Plan - Employees	18,317,421.00	18,317,421.00	18,316,555.01	855.99	

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2009

	Original Budget	Appropriated	Budget After Modification	Paid or Charged	Expended	Reserved	Cancelled
General Appropriations Operations - Within "CAPS"							
UNCLASSIFIED							
Volunteer Fire Companies - Instruction (RS 40:23-8.9)	10,000.00	10,000.00	10,000.00	10,000.00			
County Fire Fighter's Association for Operation of Emergency Operation Control Center (RS 40:23-8.3)	10,000.00	10,000.00	10,000.00	10,000.00			
Aid To Volunteer Rescue and Ambulance County, Inc. (RS 40:23-8.11)	34,305.00	34,305.00	34,305.00	34,305.00		10,123.92	
Purchase of Vehicles County Wide	310,000.00	310,000.00	310,000.00	299,876.08		2,405.27	
Atlantic County Board of Ethics	8,500.00	8,500.00	8,500.00	6,094.73			
Environmental Health Act	200,000.00	200,000.00	200,000.00	200,000.00			
Utilities:							
Rental of Real Estate	15,450.00	15,450.00	15,450.00	14,952.72		497.28	
Fuel	24,000.00	24,000.00	24,000.00	16,312.53		7,687.47	
Electricity	4,850,000.00	4,850,000.00	4,850,000.00	4,264,707.62		585,292.38	
Telephone	999,000.00	999,000.00	999,000.00	861,501.15		137,498.85	
Street Lighting	262,150.00	262,150.00	262,150.00	245,353.83		16,796.17	
Water	520,000.00	520,000.00	520,000.00	508,257.87		11,742.13	
Traffic Lights	100,000.00	100,000.00	100,000.00	92,887.34		7,112.66	
Gas	630,000.00	630,000.00	630,000.00	494,000.62		135,999.38	
Trash Disposal	83,200.00	83,200.00	83,200.00	73,305.62		9,894.38	
Total Operations - Within "CAPS"	143,002,224.63	142,923,936.63	142,923,936.63	139,933,405.73	2,969,214.90	21,316.00	
Detail:							
Salaries and Wages	70,043,791.00	70,191,891.00	70,191,891.00	69,337,824.63		854,066.37	
Other Expenses (Including Contingent)	72,958,433.63	72,732,045.63	72,732,045.63	70,595,581.10		2,115,148.53	
Deferred Charges and Statutory Expenditures - Municipal - Within "CAPS"							
DEFERRED CHARGES							
Prior Years Bills	4,326.37	4,326.37	4,326.37	4,326.37			
Deferred Charges To Future Taxation, Unfunded: Ordinance #1 of 2008	1,200.00	2,400.00	2,400.00	2,375.00		25.00	
STATUTORY EXPENDITURES							
Contribution To:							
Public Employees Retirement System	8,527,055.00	8,527,055.00	8,527,055.00	8,414,687.19		112,367.81	
Social Security System (O.A.S.I.)	5,434,847.17	5,434,847.17	5,434,847.17	5,434,051.17		796.00	
Unemployment Compensation Insurance	70,000.00	70,000.00	70,000.00	69,998.78		1.22	
Total Deferred Charges and Statutory Expenditures - Municipal - Within "CAPS"	14,037,428.54	14,038,628.54	14,038,628.54	13,925,438.51	113,190.03		
Total General Appropriations for Municipal Purposes - Within "CAPS"	157,039,653.17	156,962,565.17	156,962,565.17	153,858,844.24	3,082,404.93	21,316.00	

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2009

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded from "CAPS"					
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
ACCC Adult Education Basic Skill Initiative 08-09	32,821.00	32,821.00	32,821.00		
ACCC Adult Education Basic Skill Initiative 09-10	32,056.00	32,056.00	32,056.00		
Area Plan Grant CY 2009	2,732,847.00	2,732,847.00	2,732,847.00		
Atlantic County Teen Choice Program 2007/08	25,000.00	25,000.00	25,000.00		
Grainger Community Program 2009	5,000.00	5,000.00	5,000.00		
NJ Council on the Arts - Local Arts Program- 2009	91,487.00	91,487.00	91,487.00		
NJ Council on the Arts - Local Arts Program- 2010	68,615.00	68,615.00	68,615.00		
NJ DEP - Clean Communities Grant FY09	96,055.00	96,055.00	96,055.00		
NJ DEP - Green Communities 2009	3,000.00	3,000.00	3,000.00		
NJ DEP - Waste Management Plan CY2009	100,000.00	100,000.00	100,000.00		
NJ DEP - Capital Bond Project Youth Shelter Renovation	27,569.00	27,569.00	27,569.00		
NJ DHS - CFI & APPI FY2009/10	1,487,069.00	1,487,069.00	1,487,069.00		
NJ DHS - Community Justice Institute- 2009	38,544.00	38,544.00	38,544.00		
NJ DHS - Family Court CY 09	153,581.00	153,581.00	153,581.00		
NJ DH&SS - Peer Grouping	1,656,506.32	1,656,506.32	1,605,528.63	50,977.69	
NJ DHS - Family Crisis Intervention- 2009	26,994.00	26,994.00	26,994.00		
NJ DHS - Information Atlantic- 2009	120,186.00	120,186.00	120,186.00		
NJ DHS - IV-D Law- 2009	67,690.78	67,690.78	67,690.78		
NJ DHS - Juvenile Accountability Incentive Block	35,854.00	35,854.00	35,854.00		
NJ DHS - JJC Program Management - 2009	55,550.00	55,550.00	55,550.00		
NJ DHS - JJC Program Services 2009	322,462.00	322,462.00	322,462.00		
NJ DHS - Mental Health Administrator 2009	9,000.00	9,000.00	9,000.00		
NJ DHS - Mental Health Advisory Board 2009	6,000.00	6,000.00	6,000.00		
NJ DHS - PASP 2009	331,510.00	331,510.00	331,510.00		
NJ DHS - Runaway Youth and Homeless Project 2009	90,023.00	90,023.00	90,023.00		
NJ DHS - Try It Program (TSSA)- 2009	80,881.00	80,881.00	80,881.00		
NJ DHS - Youth Services Coordinator CY 2009	39,825.00	39,825.00	39,825.00		
NJ DH&SS - HIV Testing, Counseling, and Referral 09	74,680.00	74,680.00	74,680.00		
NJ DH&SS - Respite Care Program 09	173,768.00	173,768.00	173,768.00		
NJ DH&SS - SCH Case Management 09-10	74,283.00	74,283.00	74,283.00		
NJ DH&SS - HIV Testing, Counseling, and Referral	18,669.00	18,669.00	18,669.00		
NJ DH&SS - SCH Case Management 08-09	3,000.00	3,000.00	3,000.00		
NJ DL&PS - Early Intervention Services- 08-09	265,073.00	265,073.00	265,073.00		
NJ DL&PS - Cares for Kids Grant 2009	35,960.00	35,960.00	35,960.00		
NJ DL&PS - Commodities Distribution Plan 2009	33,685.00	33,685.00	33,685.00		
NJ DL&PS - Confidence in the Hot Zone 2009	24,256.00	24,256.00	24,256.00		
NJ DL&PS - Detention Diversion- 2009	37,132.00	37,132.00	37,132.00		
NJ DL&PS - Drunk Driving Enforcement 09-10	3,150.49	3,150.49	3,150.49		
NJ DL&PS - Drunk Driving Enforcement 09-10 #2	2,629.54	2,629.54	2,629.54		
NJ DL&PS - DWI Enforcement 08-09	79,000.00	79,000.00	79,000.00		
NJ DL&PS - Emergency Management Assistance- 2008	18,000.00	18,000.00	18,000.00		
NJ DL&PS - Emergency Management Assistance- 2009	50,000.00	50,000.00	50,000.00		
NJ DL&PS - Highway Traffic Safety Program- 2009	119,482.84	119,482.84	119,482.84		
NJ DL&PS - Insurance Fraud 2009	152,080.00	152,080.00	152,080.00		
NJ DL&PS - JJC Innovations Funding CY09	160,000.00	160,000.00	160,000.00		
NJ DL&PS - Juvenile Detention Alternative Initiative	164,074.00	164,074.00	164,074.00		

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2009

	Appropriated		Budget After Modification	Expended	Paid or Charged	Reserved	Cancelled
	Original Budget	Modification					
General Appropriations Operations - Excluded from "CAPS"							
NJ DL&PS - Megan's Law 09-10	19,679.00		19,679.00	19,679.00			
NJ DL&PS - Project Vision 08-09	43,750.00		43,750.00	43,750.00			
NJ DL&PS - Sexual Assault Nurse Examiner Grant- 2008	32,271.00		32,271.00	32,271.00			
NJ DL&PS - Special Needs Shelter 09	21,400.00		21,400.00	21,400.00			
NJ DL&PS - State Facilities Education Act 09-10	148,500.00		148,500.00	148,500.00			
NJ DL&PS - Think Safety Mobilization 2010	4,000.00		4,000.00	4,000.00			
NJ DL&PS - Victim-Witness Assistance Grant 08-10	93,840.00		93,840.00	93,840.00			
NJ DL&PS - Victim-Witness Assistance Grant 09-10	241,525.00		241,525.00	241,525.00			
NJ DM&VA - Veterans Transportation- 08-09	17,000.00		17,000.00	17,000.00			
NJ DOL - ARRA - WIA Adult- 08-09	1,138,687.00		1,138,687.00	1,138,687.00			
NJ DOL - ARRA - WIA Dislocated Worker- 08-09	1,158,998.00		1,158,998.00	1,158,998.00			
NJ DOL - ARRA - WIA YOUTH- 08-09	2,538,412.00		2,538,412.00	2,538,412.00			
NJ DOL - NJ Youth Corps 09-10	361,000.00		361,000.00	361,000.00			
NJ DOL - Summer Heat 09	102,600.00		102,600.00	102,600.00			
NJ DOL - Summer Youth Corps 2009	70,908.00		70,908.00	70,908.00			
NJ DOL - TANF Dislocated Worker 09-10	66,000.00		66,000.00	66,000.00			
NJ DOL - WIA Adult 09-10	1,579,175.00		1,579,175.00	1,579,175.00			
NJ DOL - WIA Child 09-10	1,578,566.00		1,578,566.00	1,578,566.00			
NJ DOL - WIA Dislocated Worker 09-10	1,108,742.00		1,108,742.00	1,108,742.00			
NJ DOL - WIB Work First New Jersey SFY10	3,756,211.00		3,756,211.00	3,756,211.00			
NJ DOL - Workforce Development Partnership Program- 2009	52,753.00		52,753.00	52,753.00			
NJ DOL - Workforce Learning Link FY10	264,683.00		264,683.00	264,683.00			
NJ DOS - General Operating Support- 08-09	14,110.00		14,110.00	14,110.00			
NJ DOS - General Operating Support- 08-09	7,500.00		7,500.00	7,500.00			
NJ DOS - PARIS 09-10	770,938.00		770,938.00	770,938.00			
NJ DOS - HAVA 261 FY09	13,117.00		13,117.00	13,117.00			
NJ DOT - Bridge Initiative Program FY09	1,750,000.00		1,750,000.00	1,750,000.00			
NJ DOT - County Aid 2009	3,164,000.00		3,164,000.00	3,164,000.00			
NJ DOT - Tilton Rd CR563 Section 4C	475,386.00		475,386.00	475,386.00			
NJ DOT - Tilton Rd CR563 Section 6A	1,149,600.00		1,149,600.00	1,149,600.00			
NJ DOT - Tilton Rd CR563 Section 6B	850,000.00		850,000.00	850,000.00			
NJ OHS - Emergency Operations Center FY09	1,000,000.00		1,000,000.00	1,000,000.00			
NJ OHS - Homeland Security Grant 2007	150,247.68		150,247.68	150,247.68			
NJ OHS - Homeland Security Grant- 2009	1,204,376.75		1,204,376.75	1,204,376.75			
NJ OIT - Enhance 9-1-1 County Coordinator	25,000.00		25,000.00	25,000.00			
NJ Transit - CARYS- 09-10	269,176.00		269,176.00	269,176.00			
NJ Transit - Casino Revenue Trans Grant- 2009	914,427.94		914,427.94	914,427.94			
NJ Transit - Job Access and Reverse Commute Grant	144,000.00		144,000.00	144,000.00			
SJTA - Subregional Transportation- 2009	83,200.00		83,200.00	83,200.00			
ST of NJ - Pinelands Commission, Colgne Ave FY09	300,000.00		300,000.00	300,000.00			
US - SH&HS - Federal Runaway & Homeless Youth 07-08	171,943.00		171,943.00	171,943.00			
US DJ - Bulletproof Vest Partnership Grant- 2009	7,972.83		7,972.83	7,972.83			
US DJ - Safe Streets Task Force 2008-2009	81,643.75		81,643.75	81,643.75			
US DJ - SCAAP Grant FY08	178,424.00		178,424.00	178,424.00			
US DJ - SCAAP Grant FY09	170,515.00		170,515.00	170,515.00			

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2009

	Original Budget	Appropriated	Budget After Modification	Paid or Charged	Expended	Reserved	Cancelled
General Appropriations							
Operations - Excluded from "CAPS"							
US HUD - SJEDD09	98,000.00		98,000.00	98,000.00			
US HUD - HUD-EDI Special Projects FY09	142,500.00		142,500.00	142,500.00			
US HUD Community Development Block Grant	356,997.00		356,997.00	356,997.00			
US HUD Community Development Block Grant	545,890.00		545,890.00	545,890.00			
US HUD Community Development Block Grant	1,467,932.00		1,467,932.00	1,467,932.00			
US HUD HOME Investment Partnership Grant FY09	773,958.00		773,958.00	773,958.00			
Total Public and Private Programs Offset By Revenues - Excluded From "CAPS"	39,904,603.92		39,981,691.92	39,930,714.23		50,977.69	
Total Operations - Excluded From "CAPS"	39,904,603.92		39,981,691.92	39,930,714.23		50,977.69	
Detail:							
Other Expenses	39,904,603.92		39,981,691.92	39,930,714.23		50,977.69	
Capital Improvements - Excluded From "CAPS"							
Capital Improvement Fund	3,979,000.00		3,979,000.00	3,979,000.00		606.40	
Acquisition of New Equipment	270,000.00		270,000.00	269,393.60			
Total Capital Improvements - Excluded From "CAPS"	4,249,000.00		4,249,000.00	4,248,393.60		606.40	
Payment of Bond Principal:							
State Aid - County College Bonds (NJSA 18A:64A-22.6)	2,930,000.00		2,930,000.00	2,930,000.00			
Vocational School Bonds	200,000.00		200,000.00	200,000.00			
Other Bonds	4,255,000.00		4,255,000.00	4,255,000.00			
Interest on Bonds:							
State Aid - County College Bonds	586,478.50		586,478.50	586,478.50			0.01
Vocational School Bonds	81,250.00		81,250.00	81,249.99			
Other Bonds	2,680,112.46		2,680,112.46	2,680,112.46			
Green Acres Loan Program:							
Loan Repayment for Principal and Interest	598,113.40		598,113.40	598,113.40			
ACIA Lease Payments, New County Complex	5,296,000.00		5,296,000.00	5,285,526.06			10,473.94
Total County Debt Service - Excluded From "CAPS"	16,626,954.36		16,626,954.36	16,616,480.41			10,473.95
Total General Appropriations - Excluded From "CAPS"	60,780,556.28		60,857,646.28	60,795,588.24		51,584.09	10,473.95
Total General Appropriations	\$ 217,820,211.45		\$ 217,820,211.45	\$ 214,654,432.48		\$ 3,133,989.02	\$ 31,789.95

Reference

Analysis of Budget After Modification
Appropriations \$ 182,691,185.69
Appropriations - 40A-4-87 35,129,025.76

A-2 \$ 217,820,211.45

Analysis of Paid or Charged
Cash Disbursements 1-A 124,064,536.71
Encumbrances Payable 9-A 8,359,710.50
Payroll Deductions Payable 11-A 43,982,067.67
Federal and State Grants Appropriated 16-A 38,248,097.60

\$ 214,654,432.48

TRUST FUND

EXHIBIT

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2009 and 2008

Assets	Reference	2009	2008	Liabilities, Reserves, and Fund Balance	Reference	2009	2008
Trust - Other Fund:							
Cash on Investments	1-B	\$ 22,497,539.37	\$ 20,709,262.76	Trust - Other Fund:			
Total Trust- Other		22,497,539.37	20,709,262.76	Motor Vehicle Fines	2-B	\$ 1,633,055.55	\$ 1,522,935.71
Public Health Service Trust Fund:				Accounts Payable	3-B	1,779,931.79	1,385,218.88
Cash:				Reserve for:			
Change Fund	B	300.00	300.00	Funds Awaiting Court Disposition	4-B	541,986.01	482,802.45
Treasurer	23-B	3,109,940.94	2,422,262.42	State Unemployment Compensation	5-B	385,812.65	106,707.35
Federal and State Grants Receivable	24-B	2,151,981.78	1,843,683.14	Self Insurance:			
Added or Omitted Taxes Receivable	25-B	25,361.45	28,096.26	Worker's Compensation	6-B	4,494,566.62	3,227,333.55
Total Public Health Service Trust Fund		5,287,584.17	4,294,341.82	General Liability	7-B	5,960,652.57	5,952,802.36
				Repairs To County Roads	8-B	773,059.58	842,777.69
				County Clerk - Recording Fees	9-B	504,889.72	392,879.85
				Board of Taxation - Recording Fees	10-B	502,086.67	300,680.74
				Veterans' Cemetery	11-B	4,344.42	3,455.09
				Prosecutor's Forfeitures	12-B	233,168.06	329,478.73
				Prosecutor DEA Forfeited Funds	13-B	5,067.56	5,067.56
				Surrogate's Office	14-B	29,801.62	40,851.89
				Directional Signals	15-B	412,095.99	412,095.99
				Weights and Measures	16-B	441,483.32	378,898.03
				Audio Visual Aids Commission	17-B	143,449.71	150,473.47
				Prosecutor's Auto Theft Fees	18-B	28,063.28	26,310.96
				Prosecutor's AMA Interest	19-B	59,126.56	63,410.96
				State Funded Social Services	78-B	1,889.00	1,889.00
				Law Enforcement Trust	79-B	26,620.92	16,618.21
				Parks & Recreation	B	120.00	120.00
				Gasoline Resale	20-B	81,940.53	68,463.25
				Sheriff's Improvement Fund	21-B	47,158.09	58,058.65
				Accumulated Absences	22-B	4,409,058.15	4,939,932.39
				Total Trust - Other Fund		22,497,539.37	20,709,262.76
Public Health Service Trust Fund:				Public Health Service Trust Fund:			
Cash:				Encumbrances Payable	26-B	634,165.05	657,905.38
Change Fund	B	300.00	300.00	Reserve for:			
Treasurer	23-B	3,109,940.94	2,422,262.42	Grants Receivable	24-B	2,151,981.78	1,843,683.14
Federal and State Grants Receivable	24-B	2,151,981.78	1,843,683.14	Added or Omitted Taxes Receivable	25-B	25,361.45	28,096.26
Added or Omitted Taxes Receivable	25-B	25,361.45	28,096.26	Expenditures	27-B	2,476,075.89	1,764,657.04
Total Public Health Service Trust Fund		5,287,584.17	4,294,341.82	Total Public Health Service Trust Fund		5,287,584.17	4,294,341.82

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2009 and 2008

Assets	Reference	2009	2008	Liabilities, Reserves and Fund Balance	Reference	2009	2008
Library Trust Fund:				Library Trust Fund:			
Cash:				Encumbrances Payable	30-B	589,972.79	650,877.98
Change Fund	B	565.00	565.00	Reserve for:			
Treasurer	28-B	4,053,599.60	3,415,149.71	Receivables	29-B	36,769.68	63,441.80
Added or Omitted Taxes Receivable	29-B	36,769.68	63,441.80	Expenditures	31-B	3,464,191.81	2,764,836.73
Total Library Trust Fund		4,090,934.28	3,479,156.51	Total Library Trust Fund		4,090,934.28	3,479,156.51
Open Space Trust Fund:				Open Space Trust Fund:			
Cash:				Encumbrances Payable	34-B	12,646,609.38	16,652,017.64
Treasurer	32-B	37,915,501.32	39,730,775.61	Reserve for:			
Receivables With Full Reserves:				Expenditures	35-B	25,268,891.94	23,078,757.97
Added or Omitted Taxes Receivable	33-B	11,152.23	75,670.34	Receivables	33-B	11,152.23	75,670.34
Total Open Space Trust Fund		37,926,653.55	39,806,445.95	Total Open Space Trust Fund		37,926,653.55	39,806,445.95
County Clerk:				County Clerk:			
Cash				Due To Secretary of State	39-B	975.00	1,612.50
Accounts Receivable	36-B	1,329,113.25	1,215,444.34	Refunds Payable	40-B	1,578.00	32.80
County Clerk Fees	37-B	16,505.50	17,670.50	Attorney Deposits	41-B	211,294.23	177,960.45
Total County Clerk		1,345,618.75	1,233,114.84	Reserve for:			
				Receivables	37-B	16,505.50	17,670.50
				County Clerk Fees	38-B	1,115,266.02	1,035,838.59
				Total County Clerk		1,345,618.75	1,233,114.84
Correction Center:				Correction Center:			
Inmates' Fund:				Inmates' Fund:			
Cash	42-B	149,438.19	128,612.60	Due To:			
				Inmates	43-B	12,155.34	12,363.75
				State	44-B	8,145.55	5,224.73
				Commissary Fund	47-B	36,045.73	32,999.18
				Other Payables			
				Reserve for Inmates' Fund	45-B	43,509.91	46,220.70
				Accounts Payable	46-B	49,581.66	31,804.24
				Total Correction Center		149,438.19	128,612.60

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2009 and 2008

<u>Assets</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>
Bail Fund:				Bail Fund:			
Cash	52-B	5,526.49	1,480.11	Accounts Payable	53-B	5,170.00	
				Other Payables	54-B	356.49	1,480.11
		5,526.49	1,480.11			5,526.49	1,480.11
Commissary Fund:				Commissary Fund:			
Cash	48-B	96,090.21	198,564.23	Accounts Payable	49-B	5,978.00	7,609.00
Due From Inmates' Fund	50-B	36,045.73	32,999.18	Fund Balance	51-B	126,157.94	223,954.41
		132,135.94	231,563.41			132,135.94	231,563.41
Total Correction Center		287,100.62	361,656.12	Total Correction Center		287,100.62	361,656.12
County Adjuster:				County Adjuster:			
Maintenance Accounts Receivable	55-B	11,446.85	11,421.85	Maintenance Accounts Reserve	55-B	11,446.85	11,421.85
Total County Adjuster		11,446.85	11,421.85	Total County Adjuster		11,446.85	11,421.85
Sheriff's Office:				Sheriff's Office:			
Cash:				Reserve for:			
Cash				Foreclosure and Execution Deposits	59-B	815,894.11	628,527.77
Cash - Change Fund	58-B	828,235.35	640,209.61	Attorney Deposits	60-B	9,299.33	8,238.72
	B	100.00	100.00	Bail and Fine Deposits	61-B		400.00
Total Sheriff's Office		828,335.35	640,309.61	Sheriff's Office Fees	62-B	1,169.55	1,170.76
				Unclaimed Property	63-B	1,972.36	1,972.36
				Total Sheriff's Office		828,335.35	640,309.61
Surrogate's Office:				Surrogate's Office:			
Cash				Overpayments	72-B	11.00	
Deposits Receivable	65-B	11,253,886.83	10,522,588.42	Due To Clerk of Superior Court		384.14	149.35
	B	304.69	304.69	Notice of Motion Fees	67-B	15.00	45.00
Total Surrogate's Office		11,254,191.52	10,522,893.11	Pending Estates	68-B	15,693.00	15,901.85
				Attorney Deposits	69-B	22,555.37	22,202.37
				Reserve For Surrogate's Fees	70-B	44,057.70	19,299.42
				Probate Court Deposits	71-B	11,171,475.31	10,465,295.12
				Total Surrogate's Office		11,254,191.52	10,522,893.11

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2009 and 2008

<u>Assets</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>
Meadowview:				Meadowview:			
Cash				Patients' Trust Accounts	75-B	62,380.25	47,284.13
Patients' Accounts Receivable	73-B	411,036.52	131,368.82	Other Payables	76-B	347,622.16	82,343.97
	74-B	2,948,975.71	2,628,184.37	Due To Patients' Trust	77-B	1,034.11	1,740.72
				Reserve for Receivables	74-B	2,948,975.71	2,628,184.37
Total Meadowview		3,360,012.23	2,759,553.19	Total Meadowview		3,360,012.23	2,759,553.19
Total Assets		\$ 86,889,416.69	\$ 83,818,155.76	Total Liabilities, Reserves and Fund Balance		\$ 86,889,416.69	\$ 83,818,155.76

GENERAL CAPITAL FUND

EXHIBITS

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2009 and 2008

<u>Assets</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>
Cash	1-C	\$ 69,965,333.11	\$ 32,973,818.86	General Serial Bonds	7-C	\$ 118,639,000.00	\$ 82,194,000.00
Due From:				Green Acres Loans Trust Funds	8-C	3,504,687.99	4,024,891.62
State of New Jersey - DEP	3-C	64,842.85	64,842.85	Improvement Authorizations:			
State of New Jersey - EFA	4-C		37,132.31	Funded			
Deferred Charges To Future Taxation:				Unfunded			
Funded	5-C	122,143,687.99	86,218,891.62	Encumbrances Payable	9-C	56,910,033.42	20,410,171.92
Unfunded	6-C	16,610,842.85	51,049,842.85	Due To Green Acres Trust Fund	9-C	14,441,601.75	49,251,229.83
Total Assets		\$ 208,784,706.80	\$ 170,344,528.49	Reserve For Debt Service Payment	10-C	8,899,007.18	6,364,203.46
				Capital Improvement Fund	11-C	289,880.30	323,834.42
				Reserve for Grants Receivable	12-C	14,105.67	388,130.00
				Fund Balance	13-C	5,804,917.89	7,224,917.89
					C	64,842.85	64,842.85
					C-1	216,629.75	98,306.50
				Total Liabilities, Reserves and Fund Balance		\$ 208,784,706.80	\$ 170,344,528.49

See accompanying notes.

GENERAL FIXED ASSETS ACCOUNT GROUP

EXHIBIT

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL FIXED ASSETS ACCOUNT GROUP

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS -
REGULATORY BASIS

December 31, 2009 and 2008

	<u>Reference</u>	Balance December 31, <u>2009</u>	Balance December 31, <u>2008</u>
<u>Assets</u>			
Land		\$ 29,896,382.57	\$ 29,616,082.57
Buildings		122,579,755.00	121,443,453.67
Major Movable Equipment		19,847,212.92	18,430,817.60
Vehicles		22,894,158.86	21,269,759.96
Construction in Progress		<u>1,861,292.19</u>	<u>2,344,208.93</u>
Total General Fixed Assets	1-D	<u>\$ 197,078,801.54</u>	<u>\$ 193,104,322.73</u>
<u>Fund Balances</u>			
Investment in General Fixed Assets:			
Prior To 1986		\$ 73,692,604.00	\$ 73,692,604.00
After 1985		<u>123,386,197.54</u>	<u>119,411,718.73</u>
	2-D	<u>\$ 197,078,801.54</u>	<u>\$ 193,104,322.73</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of the County of Atlantic, New Jersey ("County") conform to the accounting principles and practices applicable to counties which 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. The accompanying financial statements - regulatory basis are presented in the format prescribed by the State of New Jersey. The following is a summary of the significant policies.

In 1974, the voters of Atlantic County adopted the County Executive Plan of the Optional County Charter Law as the form of government of Atlantic 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 the County government. The accompanying financial statements reflect the operation of the County government. In prior years, the Constitutional Offices and Institutions of the County were reported separately. Beginning in 2002, they are included as part of the Trust Fund.

Except as noted, the financial statements of the County of Atlantic include every board, body, office or commission supported and maintained wholly or in part by funds appropriated by the County of Atlantic, as required by N.J.S. 40A:5-5.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes. The County has component units. They are as follows:

- Atlantic County Utilities Authority
- Atlantic County Improvement Authority
- Atlantic Cape Community College
- Atlantic County Vocational Technical School
- Atlantic County Special Services School District

These component units are not included in the County financial statements. These component units have independent audits of their individual financial statements.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

B. Description of Funds

The accounting policies of the County of Atlantic conform to the accounting principles and practices applicable to counties prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The accompanying financial statements are presented in the format prescribed by the State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and are a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds:

Current Fund - resources and expenditures for governmental operations of a general nature, including Federal and State grant funds.

Trust Funds - receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - receipt and disbursement of funds for the acquisition of general facilities other than those acquired in the Current Fund.

General Fixed Assets Account Group - All fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds.

C. Basis of Accounting

The accounting principles and practices prescribed for counties by the State of New Jersey differ in certain respects from generally accepted accounting principles ("GAAP") applicable to local government units. The more significant differences follow.

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

Revenues

Revenues are recorded as received in cash except for certain amounts that are due from other governmental units. Receipts from Federal and State grants are realized as revenue 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. Other amounts that are due to the County which are susceptible to accrual are also recorded as receivables with offsetting reserves and recorded as revenue when received.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

Expenditures

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 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 December 31 of each year and recorded as liabilities, except for amounts which may be cancelled by the Governing Body. Appropriation Reserves are available, until lapsed at the close of the succeeding year, to meet specific 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; interest on general capital indebtedness is on the cash basis.

Interfunds - Interfund receivables in the Current Fund are recognized with offsetting reserves which 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.

Inventories of Supplies - The cost of Inventories of Supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories are not included on the various balance sheets.

General Fixed Assets - The County has developed a fixed asset accounting and reporting system, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles.

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

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available except for land which is valued at estimated market value on the date of acquisition.

No depreciation has been provided for in the financial statements.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

Expenditures (continued)

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

Levy of Taxes - The County Board of Taxation certifies the tax levy of the County each year. The tax levy is based on the equalized valuation of taxable property within each municipality. Taxes are payable on the fifteenth day of February, May, August, and November.

Capitalization of Interest - It is the policy of the County to treat interest on projects as a current expense and the interest is included on the current operating budget.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles or the statutory basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Material estimates that are particularly susceptible to significant change are the appropriate level of self-insurance funds that are funded annually. Management has estimated these amounts based upon information as to outstanding pending claims provided by their insurance providers and other resources.

While management uses available information to estimate the annual self-insurance funds, future additions may be necessary based upon changes in pending claims. Because of these factors, it is reasonably possible that the funds required for self-insurance claims may change materially in the near term.

D. Budgets and Budgetary Accounting

An annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the State Division of Local Government Services in accordance with N.J.S.A. 40A:4 et seq.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

E. Grants

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

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

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

F. Interfund Receivables

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

G. Deferred Charges to Future Taxation Funded and Unfunded

Upon the authorization of capital projects, the County establishes deferred charges for the costs of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit to repay the debt. Annually, the County raises the debt requirements for that particular year in the Current Fund budget. As funds are raised, the deferred charges are reduced.

COUNTY OF ATLANTIC, NEW JERSEY
 NOTES TO FINANCIAL STATEMENTS
 Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

J. Inventories of Supplies

The costs of inventories of supplies for all funds are recorded as expenditures at the time the individual items are purchased. The costs of inventories are not included on the various balance sheets.

K. Comparative Data

Comparative total data for the prior-year has been presented in the accompanying Balance Sheets and Statement of Operations in order to provide an understanding of changes in the County's financial position. However, comparative (i.e., presentation of prior-year totals by fund type) data have not been presented in each of the supplemental schedules since their inclusion would make the statements unduly complex and difficult to read.

2. Deposits and Investments

Deposits

The carrying amount of the County's cash and investments at December 31, 2009 was \$190,523,357.90 and the bank balance was \$196,078,333.40. Of the bank balance, \$1,368,430.21 was covered by federal depository insurance and the remaining \$194,709,903.19 was covered under the unit certificate of eligibility as required by New Jersey statutes.

<u>Depository Account</u>	<u>2009</u>	<u>Bank Balance</u>	<u>2008</u>
Insured:			
FDIC	\$ 1,368,430.21		\$ 10,790,035.98
GUDPA	<u>194,709,903.19</u>		<u>147,705,454.10</u>
	<u>\$ 196,078,333.40</u>		<u>\$ 158,495,490.08</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The County has a formal policy for custodial credit risk.

Credit Risk

State law limits investments as noted above.

The fair value of the above-listed investments was based on quoted market prices.

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

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

3. Interfund Balances and Activity

Balances due to/from other funds at December 31, 2009 consist of the following:

Due to Federal and State Grant Fund from Current Fund representing cash advances	\$ 7,938,839.81
Due to Green Acres Trust Fund from General Capital Fund representing cash advances	289,880.30

4. Budgetary Information

Under New Jersey State Statutes, the annual budget is required to be a balanced cash basis document. To balance the budget, the County is required to show a budgeted fund balance. The amount of the fund balance budgeted to balance the 2009 and 2008 statutory budget was \$7,750,000.00 and \$10,584,314.49, respectively.

The Chief Financial Officer has the discretion of approving intra-department budgetary transfers throughout the year. Inter-department transfers are not permitted prior to November 1. After November 1, these transfers can be made in the form of a resolution and approved by the Board of Chosen Freeholders. The following significant budget transfers were approved in the 2009 calendar year.

<u>Budget Category</u>	<u>Amount</u>
Transfers From:	
Sheriff's Office – Salaries and Wages	\$ 2,000.00
Treasurer's Office – Salaries and Wages	30,000.00
Policy & Planning – Salaries and Wages	20,000.00
Human Resources – Salaries and Wages	20,000.00
Division of Parks & Recreation – Salaries and Wages	40,000.00
Division of Engineering – Salaries and Wages	45,000.00
Division of Adult Detention – Salaries and Wages	78,300.00
Policy & Planning – Other Expenses	20,000.00
Division of Facilities Management – Other Expenses	15,000.00
Office of Medical Examiner – Other Expenses	18,000.00
Division of Parks & Recreation – Other Expenses	20,000.00

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

4. Budgetary Information (continued)

<u>Budget Category</u>	<u>Amount</u>
Transfers To:	
Division of Resident Services – Salaries and Wages	\$ 235,000.00
Board of Taxation – Salaries and Wages	1,000.00
Division of Purchasing & Budget – Salaries and Wages	1,100.00
Supported Work Program – Salaries and Wages	28,000.00
Office of Medical Examiner – Salaries and Wages	40,000.00
Sheriff's Office – Other Expenses	2,000.00
DCRP	1,200.00

N.J.S.A. 40A:4-87 permits special items of revenue and appropriations to be inserted into the annual budget when the item has been made available by any public or private funding sources and the item was not determined at the time of the budget adoption. The County inserted \$35,129,025.76 as revenue and appropriations into the 2009 budget. The detail of this amount is reported on Exhibit A-3.

The County may make emergency appropriations, after adoption of the budget, for a purpose which was not foreseen at the time the budget was adopted or for which adequate provision was not made therein. This type of appropriation shall be made to meet a pressing need for public expenditure to protect or promote the public health, safety, morals or welfare or to provide temporary housing or public assistance prior to the next succeeding fiscal year. Emergency appropriations, except those classified as a special emergency, must be raised in the budget of the succeeding year. Special emergency appropriations are permitted to be raised in the budgets of the succeeding three or five years. No emergency appropriations were approved during the 2009 calendar year.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

5. Fixed Assets

The following summarizes the changes in fixed assets by source. In addition, the County updated its fixed assets analysis and subsidiary records; as such, the County adjusted its records accordingly.

	Balance, December 31, 2008	<u>Additions</u>	<u>Adjustments</u>	<u>Deletions</u>	Balance, December 31, 2009
Land	\$ 29,616,082.57	\$ 280,300.00			\$ 29,896,382.57
Buildings	121,443,453.67	1,136,301.33			122,579,755.00
Major Movable Equipment	18,430,817.60	1,502,699.07		\$ 86,303.75	19,847,212.92
Vehicles	21,269,759.96	2,049,078.90		424,680.00	22,894,158.86
Construction in Progress	2,344,208.93	653,384.59		1,136,301.33	1,861,292.19
Total	<u>\$ 193,104,322.73</u>	<u>\$ 5,622,063.895</u>	<u>\$ 0.00</u>	<u>\$ 1,647,285.08</u>	<u>\$ 197,078,801.54</u>

6. Long-Term Debt

The County's long-term debt consisted of the following at December 31, 2009:

<u>Purpose</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	Balance December 31, 2009
Refunding Bonds 2001	11/15/01	\$ 10,820,000.00	4.500%-5.000%	2014	\$ 3,835,000.00
General Improvements	02/01/02	38,000,000.00	4.500%	2010	1,700,000.00
General Improvements	07/26/06	9,600,000.00	4.000%-4.250%	2018	7,875,000.00
Vocational Bonds	07/26/06	2,400,000.00	4.000%-4.250%	2018	1,800,000.00
College Bonds	07/26/06	3,122,000.00	4.000%	2012	1,655,000.00
State Aid – College Bonds	07/26/06	3,122,000.00	4.000%	2012	1,655,000.00
General Improvements	06/11/08	12,775,000.00	3.500%-4.000%	2023	12,175,000.00
College Bonds	06/11/08	4,505,000.00	3.500%-3.750%	2018	4,185,000.00
State Aid – College Bonds	06/11/08	4,504,000.00	3.125%-3.750%	2018	4,184,000.00
General Refunding	07/31/08	9,655,000.00	3.000%-5.000%	2020	9,645,000.00
General Refunding	02/04/09	24,930,000.00	2.000%-5.000%	2022	24,930,000.00
General Improvements	09/17/09	5,000,000.00	1.500%-3.500%	2024	5,000,000.00
Vocational Bonds	09/17/09	40,000,000.00	2.000%-3.250%	2024	40,000,000.00
					<u>\$ 118,639,000.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

6. Long-Term Debt. (continued)

The aggregate debt requirements to maturity, including Green Acres and EDA Loans, are as follows:

<u>Year</u>	<u>General Capital Fund</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2010	\$ 8,810,659.74	\$ 4,334,947.44	\$ 13,145,607.18
2011	8,801,325.97	4,056,496.78	12,857,822.75
2012	8,998,909.90	3,780,841.14	12,779,751.04
2013	8,602,723.88	3,483,210.27	12,085,934.15
2014	8,856,220.63	3,203,807.27	12,060,027.90
2015	9,227,992.18	2,867,063.22	12,095,055.40
2016	9,541,297.22	2,519,891.40	12,061,188.62
2017	9,984,941.32	2,157,372.33	12,142,313.65
2018	10,416,833.74	1,771,379.46	12,188,213.20
2019	7,969,465.48	1,380,879.82	9,350,345.30
2020	8,126,665.73	1,061,723.30	9,188,389.03
2021	7,201,200.75	742,950.11	7,944,150.86
2022	7,205,982.24	471,185.64	7,677,167.88
2023	4,746,202.99	259,933.65	5,006,136.64
2024	3,611,428.17	119,008.47	3,730,436.64
2025	11,657.88	778.76	12,436.64
2026	11,892.20	544.44	12,436.64
2027	12,131.23	305.41	12,436.64
2028	6,156.74	61.57	6,218.31
	<u>\$ 122,143,687.99</u>	<u>\$ 32,212,380.48</u>	<u>\$ 154,356,068.47</u>

General Serial Bonds are direct obligations of the County for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the County.

At December 31, 2009, the County has authorized but not issued debt of \$16,610,842.85.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

H. Pension Plans

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

Covered employees are required by State statute to contribute a certain percentage of their salary to the plan. In addition, PERS and PFRS bill the County annually at an actuarially determined rate for its required contribution. The current member's contribution rate is 5.0% or 7.5% for PERS and 8.5% for PFRS of annual covered payroll.

The contribution requirements of plan members and the County are established and may be amended by the Board of Trustees of the respective plans. The County's contribution to the plans for the years ended December 31, 2009 and 2008 were \$8,311,450.19 and \$6,908,594.09, respectively, equal to the required contributions for each year.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

I. Deposits and Investments

Deposits

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

The market value of the collateral must equal 5 percent of the average daily balance of public funds; or

If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

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

The State of New Jersey Cash Management Fund is authorized by statute and regulations of the State Investment Council to invest in fixed income and debt securities which mature within one year. Collateralization of Fund investments is generally not required.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

I. Deposits and Investments (continued)

Investments

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

- (a) Bonds or other obligations of the United States or obligations guaranteed by the United States.
- (b) Government Money Market Mutual Funds.
- (c) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an Act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor.
- (d) Bonds or other obligations of the County, or bonds or other obligations of school districts of which the County is a part or within which the school district is located.
- (e) Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, that are approved by the New Jersey Department of Treasury, Division of Investments.
- (f) Local Government Investment Pools.
- (g) Deposits with the State of New Jersey Cash Management Fund established pursuant to Section 1 of P.L. 1977, C. 281 (C.52:18A:90.4).

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

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

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

1. Summary of Significant Accounting Policies (continued)

I. Deposits and Investments (continued)

Investments (continued)

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

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

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

- (a) All investments made or redeemed over the past month.
- (b) Each organization holding local unit funds.
- (c) The amount of securities purchased or sold, class or type of securities purchased, book value, earned income, fees incurred, and market value of all investments as of the report date.
- (d) Other information that may be required by the governing body.

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

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

6. Long-Term Debt (continued)

Green Acres Loan Program

The County has been awarded various loans under the New Jersey Green Acres Bond Act of 1983:

	<u>Original Loan</u>	Balance December 31, <u>2009</u>
Greentree Golf Course	\$ 1,875,000.00	\$ 282,939.22
Daniel Estell Manor Acquisition	355,776.00	64,107.49
Galloway Seaview Acquisition	1,935,000.00	569,814.86
Maine Avenue Waterfront Park	1,935,320.00	735,789.47
Lake Lenape Park I	500,000.00	312,221.52
Absecon Inlet	500,000.00	301,503.94
Maine Avenue Waterfront Park	499,999.40	293,584.59
Galloway	475,876.30	347,786.61
Estelle Manor	30,918.69	21,108.15
Lake Lenape Park II	498,659.59	384,310.96
Lake Lenape Park II	200,000.00	<u>191,521.18</u>
		<u>\$ 3,504,687.99</u>

The loan transactions are accounted for in the General Capital Fund. Semi-annual principal and interest payments are required. As of December 31, 2009, \$0.00 was received on complete projects. All projects are complete and payment schedules are in place. All loans have an annual interest rate of 2%. The loans are summarized in detail at the supplemental information Schedule 8-C.

COUNTY OF ATLANTIC, NEW JERSEY
 NOTES TO FINANCIAL STATEMENTS
 Years ended December 31, 2009 and 2008

6. Long-Term Debt (continued)

As of December 31, 2009, the carrying value of the above municipal bonds approximates the fair value of the bonds.

Summary of County Debt

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Bonds and Notes Issued	\$ 122,143,687.99	\$ 86,218,891.62	\$ 70,609,533.44
Bonds and Notes Authorized But Not Issued	<u>16,610,842.85</u>	<u>51,049,842.85</u>	<u>14,639,842.85</u>
Net Bonds and Notes Authorized Authorized But Not Issued	<u>\$ 138,754,530.84</u>	<u>\$ 137,268,734.47</u>	<u>\$ 85,249,376.29</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of 0.23%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 138,754,530.84</u>	<u>\$ 5,839,000.00</u>	<u>\$ 132,915,530.84</u>

Net Debt \$132,915,530.84 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$56,711,204,494.00 = 0.23%.

COUNTY OF ATLANTIC, NEW JERSEY
 NOTES TO FINANCIAL STATEMENTS
 Years ended December 31, 2009 and 2008

6. Long-Term Debt (continued)

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

2.0% of Equalized Valuation Basis (State)
 Less: Net Debt

\$ 1,134,224,089.88
132,915,530.84

Remaining Borrowing Power

\$ 1,001,308,559.04

7. Fund Balance Appropriated

The Current Fund balance at December 31, 2009 was \$15,442,754.65 of which \$7,722,000.00 was appropriated and included as anticipated revenue for the year ended December 31, 2010.

8. Fund Balances Reserved

Fund balances reserved include amounts designated for specific purposes or obligations by statute, contract or agreement, management of the County or reserves for amounts due to the County from outside sources or from other funds within the County.

9. Accrued Sick and Vacation Benefits - Unaudited

As discussed in Note 1 and in accordance with accounting principles prescribed by the State of New Jersey, the cash basis of accounting is followed for recording the County's liability related to unused vacation and compensation time. The County permits its employees to accumulate unused sick, vacation and compensation time, which may be taken as time off or paid at a later date at an agreed-upon rate. The County estimates the current cost of such unpaid compensation to be \$14,452,227.00 at December 31, 2009. In accordance with New Jersey accounting principles, this amount is not reported as an expenditure or liability in the accompanying financial statements beyond being shown as a Reserve for Accumulated Absences in the Trust Fund of \$4,409,058.15 and \$4,939,932.39 for 2009 and 2008, respectively.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

9. Accrued Sick and Vacation Benefits - Unaudited (continued)

Post Employment Benefits

In addition to the pension benefits described in Note 1, the County provides continued health coverage benefits in accordance with N.J.S.A. 40A:10-23 as follows:

Retirees may continue the health benefits programs in which they are enrolled at time of retirement, provided the retiree pays the costs of the benefits (at group rates) for themselves and their eligible dependents. A retiree may receive County-paid health benefits - number of years of paid benefits is based upon labor agreement or management benefits package - if they meet any one of the following requirements:

- (1) Twenty-five years or more of full-time service with Atlantic County; or
- (2) Fifteen years of full-time service with Atlantic County and sixty-two years of age.

During 2009, the County expended \$1,621,575.17 for 139 eligible employees.

10. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; error and omission, injuries to employees; and natural disaster. Because of the prohibitive cost of commercial insurance, the County incorporates a program of self-insurance and stop-loss coverage as it relates to its various risk management programs. The County currently provides for claims in its budget and transfers those funds to Trust Funds established by a Dedication by Rider to disburse claims. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

At December 31, 2009, the amount of these unreported liabilities was \$17,127,809.00 utilizing actuarial claims to generate the following information:

Balance December 31, <u>2008</u>	Current Year <u>Claims</u>	<u>Adjustment</u>	<u>Claim Payments</u>	Balance, December 31, <u>2009</u>
<u>\$ 19,629,152.96</u>	<u>\$ 4,386,558.00</u>	<u>\$(2,686,975.00)</u>	<u>\$(4,200,928.00)</u>	<u>\$ 17,127,809.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

11. Lease Agreement

The County has leased from the Atlantic County Improvement Authority ("ACIA") certain office buildings and sites. The agreement began December 1, 1981 and shall continue as long as there are outstanding Certificates of Participation, Series 1991 (Public Facilities Lease Agreement - Atlantic County Project). The County agrees to pay a rental equal to the sum of interest and principal accrued during the period of the Certificates. Payments commenced in 1985 and continue through 2015 as per the following schedule:

<u>Year</u>	<u>Total</u>
2010	\$ 5,402,215.00
2011	5,393,985.00
2012	5,384,295.00
2013	5,399,400.00
2014-2015	<u>10,783,750.00</u>
	<u>\$ 32,363,645.00</u>

The above figures will be subject to a yearly offset of approximately \$200,000.00 which comes from the earnings of the Atlantic County Improvement Authority Debt Reserve Fund. These funds were required to be set aside at the bond closing for borrower protection.

12. Commitments and Contingencies

Contingencies - Atlantic County Human Services Department (Meadowview)

The County Human Services Department receives funding predominately from the State of New Jersey and the U.S. Government in the form of Medicaid and Medicare cost reimbursements. All such reimbursements are subject to financial and compliance audits by the provider agencies. Reimbursement rates are subject to change based on changes in legislation and other factors, and such changes may be significant. As of December 31, 2009, the County estimates that no material liabilities will result from such.

State and Federal Grants

The County receives financial assistance from the State of New Jersey and the U.S. Government in the form of other grants. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of the funds for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by grantors. As a result of these audits, costs previously reimbursed could be disallowed and required repayment to the grantor agency. As of December 31, 2009, the County estimates that no material liabilities will result from such audits.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

12. Commitments and Contingencies (continued)

State and Federal Grants (continued)

Under certain of these grants administered by the ACIA, interest-free non-amortizing housing rehabilitation loans are made to qualified homeowners. Repayment of these loans upon the sale of the property constitutes "Program Income" under Grant Agreements. The ACIA is authorized to utilize these funds in accordance with the Grant Agreements. The County does not record the repayments as "Program Income."

Pending Litigation

Currently, there are cases pending where the awards for Worker's Compensation and General Liability could exceed \$30,000.00. None of the outcomes of these cases can be determined at this time.

The County is involved in a claim alleging violations of the plaintiff's civil rights and violations of 42 U.S.C. 1983. The County has established a reserve of \$750,000.00 and a settlement threshold of \$1,000,000.00. However, a final settlement amount has not been accepted and the settlement amount could have an adverse result.

In the normal course of business, the County may periodically be named as a defendant in litigation. There are several other actions that have been instituted against the County which are either in the discovery stage or whose financial outcome cannot be determined at the present time. In the opinion of the administration, supported by legal counsel, the amount of ultimate liability with respect to these actions will not materially affect the financial position or operations of the County. Amounts have been reserved in the County's Self-Insurance Reserve.

13. Deferred Compensation Plan

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

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

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

Contributions are recognized when received by the Administrator, withdrawals and administrative fees when paid by the Administrator, and earnings when the company with which the funds are invested notifies the Administrator.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

13. Deferred Compensation Plan (continued)

Statutory and regulatory requirements governing the establishment and operation of Deferred Compensation Plans have been codified in the New Jersey Administrative Code as N.J.A.C. 5:37. The more significant of these provisions include no personal liability to the employer for negative return on investments, retention of assets by the employer, eligible investment types and the requirement for an independent review of all Plan funds if a private contractor is retained to administer the Plan.

The Small Business Job Protection Act of 1996 ("Act") requires plans created before August 20, 1996 to be held in trust for the exclusive benefit of participating employees and not be accessible by the County or its creditors by January 1, 1997.

On November 25, 1997, the County adopted a resolution establishing a Trust for its Deferred Compensation Plan as required by Section 457 of the Internal Revenue Code of 1986, as amended.

The Economic Growth and Tax Relief Reconciliation Act of 2001 ("2001 Act") substantially amended Section 457 of the Internal Revenue Code. On September 10, 2002, the County approved a resolution adopting a restated Plan that conforms with the 2001 Act.

14. Post-Retirement Benefits

The County participates in the New Jersey State Health Benefits Program ("SHBP") which qualifies as a cost-sharing, multiple-employer plan in accordance with GASB Statement 45, Accounting and financial Reporting by Employers for Post-Employment Benefits Other Than Pensions ("OPEB"). The SHBP is administered by the State of New Jersey, Department of the Treasury, Division of Pension and Benefits.

Under the SHBP, retirees may continue the health benefits programs in which they enrolled at the time of retirement, provided the retiree pays the costs of the benefits (at group rates) for themselves and their eligible dependents.

A retiree may also receive County-paid health benefits for a period of 3-5 years in accordance with labor agreements if they meet any one of the following requirements:

1. Twenty-five years or more of full-time service with Atlantic County and 25 years or more enrolled in the pension system; or
2. Fifteen years of full-time service with Atlantic County and the employee is 62 years of age.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly-available financial reports that include the financial statements and required supplementary information of the SHBP. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, PO Box 2295, Trenton, New Jersey 08625-0295.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

14. Post-Retirement Benefits (continued)

The SHBP is established under the authority of N.J.S.A. 52:14-17.25 et seq. and regulations adopted by the State Health Benefits Commission. The required contribution rate is determined on an annual pay-as-you-go basis. The following were the required contributions:

2009	\$ 1,549,282.00
2008	1,228,170.00
2007	1,479,401.00

The County also offers dental and vision coverage to eligible retirees and their dependents. This benefit is separate from the SHBP and is administered directly by the County.

The actuarial valuation report was based on 1,908 total participants including 344 retirees. The actuarial determined valuation of these benefits has been reviewed and will be reviewed bi-annually for the purpose of estimating the present value of future benefits for active and retired employees and their dependents as required by GASB 45.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost represents the accrued cost for post-employment benefits under GASB 45. The cumulative difference between the annual OPEB cost and the benefits paid during a year will result in a net OPEB obligation. The annual OPEB cost is equal to the annual required contribution ("ARC") less adjustment if a net OPEB obligation exists. The ARC is equal to the normal cost and amortization of the Unfunded Actuarial Accrued Liability ("UAAL") plus interest.

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates and assumptions about the probability of occurrences of events far into the future, including future employment, mortality and healthcare cost trends. Actuarially-determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

In the December 31, 2009 actuarial valuation, the projected unit credit cost method was used for all participants. The actuarial assumptions used to project future costs included a discount rate of 5.0% and annual dental and vision cost trend rate of 5.0%. In addition, the unfunded actuarial accrued liability is being amortized over the maximum acceptable period of 30 years and is calculated assuming a level percentage of projected payroll.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2009 and 2008

14. Post-Retirement Benefits (continued)

Other Post-Employment Benefit Costs and Obligations

In the December 31, 2009 actuarial valuation, the ARC for the year ending December 31, 2009 was projected as follows:

Normal Cost	\$ 70,635.00
Amortization of Unfunded Liability	<u>86,083.00</u>
Total ARC	<u>\$ 156,718.00</u>

The following reflects the components of the 2009 annual OPEB costs, amounts paid, and changes to the net accrued OPEB obligation based on the December 31, 2009 actuarial valuation and actual OPEB payments made or accrued during 2009:

Net OPEB Obligation, Beginning of Year	\$ 1,601,950.00
Adjustment*	<u>(1,573,020.00)</u>
Beginning Balance, As Adjusted	28,930.00
Annual OPEB Cost	156,373.00
OPEB Payments	<u>(79,811.00)</u>
Increase in Net OPEB Obligation	<u>76,562.00</u>
Net OPEB Obligation, End of Year	<u>\$ 105,492.00</u>
Percentage of OPEB Cost Contributed	<u>0.00%</u>

Required Supplementary Information:

Actuarial Value of Plan Assets	\$ 0.00
Actuarial Accrued Liability ("AAL")	<u>1,389,469.00</u>
Total Unfunded AAL ("UAAL")	<u>\$ 1,389,469.00</u>
Funded Ratio	0.00%
Covered Payroll	<u>\$93,755,740.00</u>
UAAL as a % of Covered Payroll	<u>1.48%</u>

* Based on consultation with Actuary

SUPPLEMENTARY SCHEDULES

CURRENT FUND
SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF CASH

Year ended December 31, 2009

	Reference	Regular Fund	Federal and State Grant Fund
Balance, December 31, 2008	A	\$ 40,392,775.69	\$ 0.00
Increased By Receipts:			
County Taxes Receivable:			
Added and Omitted	4-A	\$ 892,002.10	
Current Year	6-A	138,797,471.07	
Revenue Accounts Receivable	7-A	35,119,607.81	
Miscellaneous Revenue Not Anticipated	13-A	785,992.27	
Petty Cash Funds	2-A	5,600.00	
Due To:			
State of New Jersey - Realty	12-A	8,497,852.27	
Transfer Fees	19-A	68,752.99	
Welfare Department	21-A	120,354.21	
Reserve for Arbitrage	22-A	53,681.00	
Accounts Payable - Grant Fund	17-A	29,808.33	
Prepaid Revenue	1-A		\$ 727,509.59
Due From Current Fund	14-A		27,080,924.04
Federal and State Grants Receivable	15-A		16,605.00
Federal and State Grants Unappropriated		<u>184,371,122.05</u>	<u>27,825,038.63</u>
Decreased By Disbursements:			
2009 Appropriation Expenditures	A-3	124,064,536.71	
2008 Reserve Appropriations	8-A	6,773,038.53	
Grant Encumbrances	18-A		8,898,442.57
Accounts Payable	10-A	47,609.89	
Due To:			
Grant Fund	1-A	727,509.59	
State of New Jersey:			
Realty Transfer Fees	12-A	8,457,533.29	
Grant Fund	20-A		86,580.00
Petty Cash Funds	2-A	5,600.00	
Payroll Deductions Payable	11-A	44,639,550.39	
Refund of Prior Year Revenue	A-1	36,170.90	
Federal and State Grants- Appropriated	16-A		18,840,016.06
Balance, December 31, 2009	A	<u>\$ 40,012,348.44</u>	<u>\$ 0.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF PETTY CASH FUNDS

Year ended December 31, 2009

<u>Office</u>	<u>Received From Treasurer</u>	<u>Returned To Treasurer</u>
Prosecutor	\$ 2,250.00	\$ 2,250.00
Sheriff	1,700.00	1,700.00
County Clerk	200.00	200.00
Resident Services	100.00	100.00
Youth Shelter	150.00	150.00
Public Works	200.00	200.00
Policy and Planning	200.00	200.00
Law	200.00	200.00
Freeholders	100.00	100.00
Superintendent of Schools	100.00	100.00
Library	100.00	100.00
Facilities Management	100.00	100.00
Public Health	100.00	100.00
Intergenerational Services	100.00	100.00
	<u>\$ 5,600.00</u>	<u>\$ 5,600.00</u>
<u>Reference</u>	1-A	1-A

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF CHANGE FUNDS

Year ended December 31, 2009

	<u>Balance December 31, 2009 and 2008</u>
<u>Office</u>	
County Clerk	\$ 60.00
Director of Parks	250.00
Office of the Sheriff	<u>100.00</u>
	<u>\$ 410.00</u>
	<u>Reference</u> A

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

Year ended December 31, 2009

	Balance December 31, <u>2008</u>	2009 <u>Levy</u>	2009 <u>Collected</u>	Balance December 31 <u>2009</u>
City of Absecon	\$ 11,475.74	\$ 8,401.41	\$ 11,475.74	\$ 8,401.41
City of Atlantic City	309,667.77	12,606.21	309,667.77	12,606.21
City of Brigantine	45,025.13	27,289.76	45,025.13	27,289.76
Borough of Buena	4,974.35	5,125.04	4,974.35	5,125.04
Township of Buena Vista		12,707.68	12,707.68	
City of Corbin City	6,178.45	1,430.44	6,178.45	1,430.44
City of Egg Harbor	2,076.83	1,801.81	2,076.83	1,801.81
Township of Egg Harbor	225,247.05	121,769.81	225,247.05	121,769.81
City of Estell Manor	4,829.80	1,477.63	4,829.80	1,477.63
Borough of Folsom	0.01	4,814.42	4,814.43	
Township of Galloway	71,635.85	64,066.46	71,635.85	64,066.46
Township of Hamilton	57,391.03	38,768.74	57,391.03	38,768.74
Town of Hammonton	31,307.72	14,360.83	31,307.72	14,360.83
City of Linwood	12,679.95	16,969.23	12,679.95	16,969.23
Borough of Longport	17,271.77	25,322.61	17,271.77	25,322.61
City of Margate		25,423.85		25,423.85
Township of Mullica		11,461.28	11,461.28	
City of Northfield	15,892.34	9,748.33	15,892.34	9,748.33
City of Pleasantville	14,457.54	5,618.55	14,457.54	5,618.55
City of Port Republic	3,099.08	1,237.50	3,099.08	1,237.50
City of Somers Point		17,742.95	17,742.95	
City of Ventnor	12,065.37	5,516.32	12,065.37	5,516.32
Township of Weymouth		2,801.07		2,801.07
	<u>\$ 845,275.78</u>	<u>\$ 436,461.93</u>	<u>\$ 892,002.11</u>	<u>\$ 389,735.60</u>

Reference

A

4-A

A

Analysis of Collections:

Current Taxes

\$ 46,726.33

Prior Year Taxes

845,275.78

A-2,13-A

\$ 892,002.11

Cash Receipts

1-A

\$ 892,002.10

Balance Cancelled

A-1

0.01\$ 892,002.11

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	A,1-A	<u>\$ 40,392,775.69</u>
Analysis of Cash:		
Wachovia Bank		\$ 17,512,348.44
TD Bank		<u>22,500,000.00</u>
Balance, December 31, 2009	A,1-A	<u>\$ 40,012,348.44</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF TAXES LEVIED AND COLLECTED

Year ended December 31, 2009

Amount Required per 2009 County
Adopted Budget and Collected
During 2009

\$ 138,827,135.56

Analysis of 2009 County Taxes Levied and Collected

<u>Municipality</u>	<u>Amount</u>	<u>Percent</u>
City of Absecon	\$ 2,443,513.10	1.76%
City of Atlantic City	47,892,232.54	34.50%
City of Brigantine	11,285,841.73	8.13%
Borough of Buena	803,444.18	0.58%
Township of Buena Vista	1,718,703.62	1.24%
City of Corbin City	140,180.24	0.10%
City of Egg Harbor	809,704.08	0.58%
Township of Egg Harbor	13,320,271.41	9.59%
City of Estell Manor	563,978.82	0.41%
Borough of Folsom	507,891.28	0.37%
Township of Galloway	9,845,528.92	7.09%
Township of Hamilton	6,841,755.33	4.93%
Town of Hammonton	3,924,922.40	2.83%
City of Linwood	3,152,011.08	2.27%
Borough of Longport	5,019,941.45	3.62%
City of Margate	10,389,865.26	7.48%
Township of Mullica	1,647,438.10	1.19%
City of Northfield	3,080,441.26	2.22%
City of Pleasantville	3,261,852.82	2.35%
City of Port Republic	408,319.34	0.29%
City of Somers Point	3,935,861.18	2.84%
City of Ventnor	7,362,851.80	5.30%
Township of Weymouth	470,585.62	0.34%
	<u>\$ 138,827,135.56</u>	<u>100.00%</u>

Reference

Cash Receipts	1-A	\$ 138,797,471.07
Balance Cancelled	A-1	<u>29,664.49</u>
		<u>\$ 138,827,135.56</u>

COUNTY OF ATLANTIC, NEW JERSEY

Schedule 7-A

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2009

	Balance December 31, <u>2008</u>	Accrued in 2009	Collected in 2009	Balance December 31, <u>2009</u>
County Clerk		\$ 4,669,906.30	\$ 4,669,906.30	
Surrogate		310,271.81	310,271.81	
Sheriff		651,140.25	651,140.25	
Interest on investments and Deposits		738,283.23	738,283.23	
Medicaid Reimbursement - Nursing Home and Home Care		14,561,673.74	14,561,673.74	
Fees and Permits		62,702.89	62,702.89	
Rental of County Offices		1,366,378.53	1,366,378.53	
Correction Department - NJ Reimbursement for State Prisoners		1,752,856.51	1,752,856.51	
Sale of Food - Central Supply Items, Nutrition Project, etc.		1,573,312.34	1,573,312.34	
Youth Service Shelter Reimbursement		211,438.23	211,438.23	
Refunds - Insurance, Telephone, etc.		1,697,302.90	1,697,302.90	
Bail Bonds Forfeitures		59,045.00	59,045.00	
Public Health - Indirect Cost Reimbursement		2,074,377.00	2,074,377.00	
Area Plan Grant - Nutrition Project Cash Donations Income		161,910.42	161,910.42	
Green Tree Golf Revenue		421,070.23	421,070.23	
Animal Shelter		77,977.52	77,977.52	
State Aid - County College Bonds (NJSA 18A:64-22.6)		388,130.00	388,130.00	
Social and Welfare Services (C.66, P.L.1990):				
Supplemental Social Security Income		944,246.00	944,246.00	
Psychiatric Facilities (C.73, P.L.1990):				
Board of County Patients in State and Other Institutions		82,281.62	82,281.62	
Reserve for the Payment of Serial Bonds		1,540,243.10	1,540,243.10	
Reserve for Capital		118,553.87	118,553.87	
Public and Private Revenues Offset with Appropriations		39,518,578.92	39,518,578.92	
Miscellaneous Revenue Not Anticipated		<u>1,677,994.38</u>	<u>1,677,994.38</u>	
Total Miscellaneous Revenues	<u>\$ 0.00</u>	<u>\$ 74,659,674.79</u>	<u>\$ 74,659,674.79</u>	<u>\$ 0.00</u>
	A	7-A		A
Cash Receipts			\$ 35,119,607.81	
Federal and State Grants			37,862,072.60	
Miscellaneous Revenue Not Anticipated			<u>1,677,994.38</u>	
			<u>\$ 74,659,674.79</u>	

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2009

	Balance December 31, <u>2008</u>	Balance After <u>Transfer</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
LEGISLATIVE BRANCH				
Board of Freeholders:				
Salaries and Wages	\$ 11,319.66	\$ 15,819.66	\$ (14,537.95)	\$ 30,357.61
Other Expenses	3,676.77	11,181.13	4,214.97	6,966.16
DEPARTMENT OF ADMINISTRATION				
County Executive/Administrator:				
Salaries and Wages	12,662.97	20,662.97	7,369.43	13,293.54
Other Expenses	3,942.66	4,658.60	561.31	4,097.29
Treasurer's Office:				
Salaries and Wages	24,652.13	33,152.13	(43,491.77)	76,643.90
Other Expenses	39,619.08	47,079.63	14,762.89	32,316.74
Division of Extension Services:				
Salaries and Wages	4,133.83	7,133.83	(780.20)	7,914.03
Other Expenses	8,458.26	72,636.46	55,676.45	16,960.01
Policy and Planning:				
Salaries and Wages	19,157.67	34,157.67	(3,718.03)	37,875.70
Other Expenses	31,669.21	50,004.88	15,040.22	34,964.66
Audit	1,783.00	13,783.00	12,000.00	1,783.00
Soil Conservation		5,500.00	5,500.00	
Compensated Absences	1.00	1.00		1.00
DEPARTMENT OF ADMINISTRATIVE SERVICES				
Division of Purchasing and Budget:				
Salaries and Wages	2,504.15	8,004.15	5,018.81	2,985.34
Other Expenses	15,505.49	19,406.28	11,579.76	7,826.52
Human Resources:				
Salaries and Wages	21,177.91	28,677.91	(13,982.87)	42,660.78
Other Expenses	2,321.39	10,156.39	3,137.00	7,019.39
Information Technologies:				
Salaries and Wages	17,881.31	40,381.31	21,485.18	18,896.13
Other Expenses	113,985.95	208,423.11	100,546.15	107,876.96
DEPARTMENT OF LAW				
Department of Law:				
Salaries and Wages	5,026.20	25,026.20	(27,378.44)	52,404.64
Other Expenses	22,588.03	65,492.90	22,437.68	43,055.22
Division of Consumer Affairs:				
Salaries and Wages	6,784.32	8,284.32	(16,693.14)	24,977.46
CONSTITUTIONAL OFFICES				
County Surrogate:				
Salaries and Wages	2,629.42	6,829.42	3,827.70	3,001.72
Other Expenses	7,820.83	9,068.94	4,191.90	4,877.04
County Clerk:				
Salaries and Wages	21,710.85	39,210.85	15,581.27	23,629.58
Other Expenses	45,144.05	183,490.19	140,752.56	42,737.63
County Prosecutor:				
Salaries and Wages	634,502.00	1,384,502.00	741,244.10	643,257.90
Other Expenses	82,424.35	130,812.20	54,646.14	76,166.06
Sheriff's Office:				
Salaries and Wages	65,608.81	152,608.81	48,179.97	104,428.84
Other Expenses	13,166.80	50,509.25	42,659.18	7,850.07

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2009

	Balance December 31, <u>2008</u>	Balance After <u>Transfer</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
DEPARTMENT OF PUBLIC SAFETY				
Division of Adult Detention:				
Salaries and Wages	418,190.91	1,618,190.91	25,062.31	1,593,128.60
Other Expenses	209,738.56	846,131.05	675,467.74	170,663.31
Division of Youth Detention Services:				
Other Expenses	95,250.00	646,712.00	609,962.00	36,750.00
Office of Emergency Management:				
Salaries and Wages	20,826.53	37,826.53	(36,197.34)	74,023.87
Other Expenses	60,985.81	130,321.49	108,364.40	21,957.09
Office of the Medical Examiner:				
Salaries and Wages	3,266.60	14,266.60	8,743.03	5,523.57
Other Expenses	17,636.98	47,462.06	21,488.35	25,973.71
Animal Shelter:				
Salaries and Wages	5,810.38	12,310.38	5,830.32	6,480.06
Other Expenses	7,502.25	32,952.11	23,348.63	9,603.48
COUNTY BOARDS				
Superintendent of Elections:				
Salaries and Wages	9,919.56	17,619.56	7,684.57	9,934.99
Other Expenses	40,660.40	101,207.80	18,971.38	82,236.42
Board of Taxation:				
Salaries and Wages	1,803.42	4,303.42	2,317.98	1,985.44
Other Expenses	722.70	13,222.70	12,500.00	722.70
Board of Elections:				
Salaries and Wages	12,016.12	13,816.12	1,156.61	12,659.51
Other Expenses	9,269.60	56,421.38	20,020.53	36,400.85
DEPARTMENT OF PUBLIC WORKS				
Division of Parks and Recreation:				
Salaries and Wages	30,262.22	45,262.22	(22,168.30)	67,430.52
Other Expenses	88,657.37	146,178.44	54,121.25	92,057.19
Division of Roads and Bridges:				
Salaries and Wages	76,531.76	113,531.76	33,592.28	79,939.48
Other Expenses	9,484.97	12,563.37	3,097.11	9,466.26
Division of Engineering:				
Salaries and Wages	15,720.03	31,720.03	(34,767.01)	66,487.04
Other Expenses	7,514.16	16,657.13	9,309.57	7,347.56
Division of Facilities Management:				
Salaries and Wages	35,920.73	53,920.73	(9,837.02)	63,757.75
Other Expenses	46,412.44	576,914.18	293,682.19	283,231.99
Office of Fleet Management:				
Salaries and Wages	12,359.31	21,359.31	7,554.56	13,804.75
Other Expenses	23,566.49	82,042.18	52,236.13	29,806.05
Supported Work Program:				
Salaries and Wages	15,996.22	33,496.22	(33,060.66)	66,556.88
Other Expenses	5,914.77	32,037.27	26,189.24	5,848.03
Mosquito Unit:				
Salaries and Wages	18,651.79	25,851.79	6,271.89	19,579.90
Other Expenses	28,335.46	38,985.67	5,390.18	33,595.49

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2009

	Balance December 31, <u>2008</u>	Balance After <u>Transfer</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
DEPARTMENT OF HUMAN SERVICES				
Division of Resident Services:				
Salaries and Wages	9,547.34	117,547.34	58,318.31	59,229.03
Other Expenses	59,680.39	245,395.14	188,333.18	57,061.96
DHS - Support Services:				
Salaries and Wages	5,081.79	35,081.79	30,609.54	4,472.25
Other Expenses	26,942.86	163,133.15	132,569.30	30,563.85
Intergenerational Services:				
Salaries and Wages	7,058.56	329,058.56	70,929.66	258,128.90
Other Expenses	6,578.00	16,723.63	5,848.94	10,874.69
Maintenance of Patients in Private Institutions for Mental Disease				
	20,957.64	24,950.44	7,936.82	17,013.62
EDUCATION				
Office of Superintendent of Schools:				
Salaries and Wages	11,407.17	15,407.17	3,458.67	11,948.50
Other Expenses	1,589.76	3,368.01	1,723.56	1,644.45
Reimbursement for Residents Attending Out of County Two Year Colleges (NJS 18A:64A-23)				
	47,614.41	47,614.41	3,635.20	43,979.21
Reimbursement for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)				
	3,000.00	26,000.00	24,000.00	2,000.00
Insurance				
Group Insurance Plan for Employees		1,499,160.65	1,425,744.16	73,416.49
UNCLASSIFIED				
Volunteer Fire Companies - Instruction (RS 40:23-8.9)				
		2,500.00	2,500.00	
County Fire Fighter's Association fro Operation of Emergency Operation Control Center (RS 40:23.8.3)				
		2,500.00	2,500.00	
Aid To Volunteer Rescue and Ambulance County, Inc. (RS 40:23-8.11)				
	0.50	6,861.50	3,430.50	3,431.00
Purchase of Vehicles County Wide				
		83,386.04	82,429.89	956.15
Atlantic County Board of Ethics				
	753.50	3,856.00	497.10	3,358.90
Utilities:				
Rental of Real Estate	244.80	244.80		244.80
Fuel	659.53	10,659.53	376.06	10,283.47
Electricity	609,490.95	824,490.95	491,554.41	332,936.54
Telephone	48,370.95	117,211.12	53,552.46	63,658.66
Street Lighting	10,585.08	31,685.08	23,265.52	8,419.56
Water	30,212.43	54,212.43	15,172.78	39,039.65
Traffic Lights	8,500.83	15,500.83	8,022.09	7,478.74
Gas	37,654.15	37,654.15	4,997.16	32,656.99
Trash Disposal	2,717.17	8,817.17	5,681.81	3,135.36

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2009

	Balance December 31, <u>2008</u>	Balance After <u>Transfer</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES				
NJ DH&SS - Peer Grouping	2,059.17	286,047.50	243,571.07	42,476.43
DEFERRED CHARGES				
Prior Years Bills		23,241.20	9,641.71	13,599.49
CAPITAL IMPROVEMENTS				
Acquisition of New Equipment	12,433.43	256,728.19	243,599.20	13,128.99
Improvement to County Facilities		278,047.98	228,028.59	50,019.39
STATUTORY EXPENDITURES				
Public Employees' Retirement System	86,774.91	86,774.91	(14,260.91)	101,035.82
Social Security System	851.72	420,851.72	309,134.56	111,717.16
DCRP	300.00	300.00	75.00	225.00
Total General Appropriations	<u>\$ 3,621,852.68</u>	<u>\$ 12,584,950.99</u>	<u>\$ 6,773,038.53</u>	<u>\$ 5,811,912.46</u>
	<u>Reference</u>	A	1-A	
Appropriation Reserves	8-A	\$ 3,621,852.68		
Encumbrances Payable	9-A	8,963,098.31		
Transferred to Accounts Payable	10-A			\$ 1,830,902.33
Balance Lapsed	A-1			<u>3,981,010.13</u>
		<u>\$ 12,584,950.99</u>		<u>\$ 5,811,912.46</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	A	\$ 8,963,098.31
Increased By:		
2009 Budgeted Appropriations	A-3	<u>8,359,710.50</u>
		17,322,808.81
Decreased By:		
Transferred to Appropriation Reserves	8-A	<u>8,963,098.31</u>
Balance, December 31, 2009	A	<u>\$ 8,359,710.50</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	A		\$ 1,440,176.05
Increased By:			
Transfer From Appropriation Reserves	8-A		<u>1,830,902.33</u>
			3,271,078.38
Decreased By:			
Cash Disbursements	1-A	\$ 47,609.89	
Accounts Payable Cancelled	A-1	<u>345,625.76</u>	
			<u>393,235.65</u>
Balance, December 31, 2009	A		<u>\$ 2,877,842.73</u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND

SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

Year ended December 31, 2009

	Balance December 31, 2008	2009 Deductions Withheld and County's Share	Disbursed in 2009	Balance December 31, 2009
Public Employees' Retirement System ("PERS")	\$ 678,120.03	\$ 9,081,810.67	\$ 8,996,598.56	\$ 763,332.14
Contributory Life Insurance	27,939.60	810,513.59	805,079.87	33,373.32
Supplemental Annuity Contributory Trust	223.53	2,528.88	2,098.32	654.09
Social Security System ("O.A.S.I.")	(285,927.37)	14,297,598.90	14,260,753.47	(249,081.94)
Federal Withholding Tax	(254,508.49)	9,597,356.07	9,670,390.96	(327,543.38)
Payroll Savings Plan	4,550.71	27,572.00	27,600.00	4,522.71
Credit Union	66.00	1,681,654.98	1,681,654.98	66.00
Hospitalization	625,447.50	2,234,002.24	2,480,282.43	379,167.31
Garnishes	25,260.98	699,089.75	724,350.73	
Union Dues	1,492.78	727,945.59	724,056.39	5,381.98
United Way		72,835.00	72,835.00	
State Unemployment	670,366.53	262,344.57	641,374.71	291,336.39
State Withholding Tax	128,360.44	2,355,519.83	2,436,158.56	47,721.71
Family Leave Insurance		13,574.29		13,574.29
Dependent Care	291.66	17,682.46	16,611.39	1,362.73
Unreimbursed Deductions	5,855.48	24,497.55	23,331.72	7,021.31
College Savings Plan 529		42,589.00	42,589.00	
Insurance Withheld		2,050.37	2,050.37	
AFLAC Disability		465,701.27	465,701.27	
Bus Pass	(547.00)	21,453.00	22,265.00	(1,359.00)
Deferred Compensation		1,543,767.66	1,543,767.66	
	<u>\$ 1,626,992.38</u>	<u>\$ 43,982,087.67</u>	<u>\$ 44,639,550.39</u>	<u>\$ 969,529.66</u>

Reference

A

A-3

1-A

A

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY
STATE SHARE OF REALTY TRANSFER FEES

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	A	\$ 691,226.25
Increased By:		
Receipts	1-A	<u>8,497,852.27</u>
		9,189,078.52
Decreased By:		
Paid To State of New Jersey	1-A	<u>8,457,533.29</u>
Balance, December 31, 2009	A	<u><u>\$ 731,545.23</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Year ended December 31, 2009

Added and Omitted Taxes	\$ 892,002.11
Auction Proceeds	49,135.52
Bid Deposit	16,990.00
Card Replacement	181.00
Commissions	492,257.02
Construction Appeal Fees	1,600.00
Copy Fees	6,351.51
Disability Pool	7,425.30
Discovery Fees	60,684.44
Election Transportation	12,224.00
Fines/Miscellaneous	30,412.04
Jury Duty Fees	585.00
Workers Comp Refund	1,138.05
Medical Examiner	2,233.00
Miscellaneous	3,186.68
OPRA Fees	3,814.16
Parking Fees	6,592.50
Parks	31,867.00
Phone/Fax Usage	83.89
Postage	3,808.82
Planning Revenue	13,804.03
Range Revenue	32,194.79
Record Destruction	100.64
Wage Attachments	9,322.88
	<u>\$ 1,677,994.38</u>

Reference

Added and Omitted Taxes	A-2,4-A	\$ 892,002.11
Cash Receipts	A-2,1-A	<u>785,992.27</u>
	7-A	<u>\$ 1,677,994.38</u>

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2009

	Balance December 31, 2008	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2009
AC Assoc of County Chiefs - Police Training Account	\$ 340.06					\$ 340.06
ACCC Adult Education Basic Skill Initiative 07-08	6,215.82	\$ 32,821.00	\$ 32,821.00			6,215.82
ACCC Adult Education Basic Skill Initiative 08-09		32,056.00				32,056.00
ACCC Adult Education Basic Skill Initiative 08-09						20,750.00
ACCUA Solid Waste Plan 2007	20,750.00			\$ 74,875.00	\$ 74,875.00	
Area Plan Grant CY07			126,852.00			
Area Plan Grant CY08	201,727.00	2,346,822.00	2,094,494.00		(74,875.00)	252,328.00
Area Plan Grant CY09		25,000.00	25,000.00			
Atlantic County Teen Choice Program 07-08	38,778.00	5,000.00	5,000.00			38,778.00
CDBG FY						
Greiner Community Program 2009	24,604.00	91,487.00	24,598.00			6.00
NJ Council on the Arts Local Arts Program FY2008		68,615.00	76,986.00			14,501.00
NJ Council on the Arts Local Arts Program FY2009						68,615.00
NJ Council on the Arts Local Arts Program FY2010						1.00
NJ Council on the Arts Local Arts FY04	1.00					26,578.84
NJ DCA - Count Program 2006	71,886.00		45,307.16			13,388.99
NJ DCA - Recreation for Individuals with Disabilities Program 2009	22,300.00		8,911.01			6,017.45
NJ DCA - Recreation for Individuals with Disabilities FY05	6,017.45					
NJ DCA - ROID 2008	14,378.88		14,378.88			
NJ DCA - SHARE 2005	4,959.13			4,959.13		
NJ DEP - Clean Communities Grant FY09	119,998.93	96,055.00	96,055.00			119,998.93
NJ DEP - Flood Management Plan 06-08		3,000.00				3,000.00
NJ DEP - Green Communities 2009	288,505.64		241,712.05			46,793.59
NJ DEP - Open Space Acq Project FY05	800,000.00					800,000.00
NJ DEP - Open Space Acq Project FY06	600,000.00					600,000.00
NJ DEP - Open Space Acquisition FY07		100,000.00	26,949.60			73,050.40
NJ DEP - Waste Management Plan CY2009	25,000.00					25,000.00
NJ DEP - Recreational Trails 08-09		27,569.00	24,812.00			2,757.00
NJ DHS - Capital Bond Project Youth Shelter Renovations	619,446.00		619,446.00			619,446.00
NJ DHS - CFI & APPI 08-09		1,487,069.00	867,454.00			
NJ DHS - CFI & APPI FY09-10		38,544.00	38,544.00			
NJ DHS - Community Justice Institute CY09		153,581.00	61,106.02			
NJ DHS - Family Court CY09		26,994.00	26,994.00			
NJ DHS - Family Crisis Intervention CY09		120,186.00	120,186.00			
NJ DHS - Information Atlantic CY09		67,690.78	67,690.78			
NJ DHS - IV-D Law FY09		9,324.25	9,324.25			
NJ DHS - Juvenile Accountability Incentive Block Grant		35,854.00	35,854.00			
NJ DHS - JJC Program Management CY09	102,488.08	22,470.31	22,470.31			26,529.75
NJ DHS - JJC Program Services CY06		50,988.08	50,988.08			33,079.69
NJ DHS - JJC Program Services CY09		60,207.75	60,207.75			51,500.00
NJ DHS - JJC Program Services C07	40,347.40	322,462.00	17,152.84			262,254.25
NJ DHS - Mental Health Administrator CY09		9,000.00	9,000.00		0.01	23,194.56
NJ DHS - Mental Health Advisory Board FY08	0.01					
NJ DHS - Mental Health Advisory Board SFY09		6,000.00	6,000.00			6,000.00
NJ DHS - Mental Health Advisory Board SFY09	6,000.00					
NJ DHS - Mental Health Advisory Board SFY09	72,828.00			72,828.00		
NJ DHS - PASP CY07	2,676.92			24,185.22		
NJ DHS - PASP CY08						
NJ DHS - PASP CY09						
NJ DHS - Personal Care Attendant CY97	17,686.74	331,510.00	331,510.00			17,686.74

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2009

	Balance December 31, 2008	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2009
NJ DHS - Runaway Youth and Homeless Project CY09		90,023.00	90,023.00			
NJ DHS - Try It Program (TSSA) CY08		(85.00)	(85.00)	85.00		20,000.00
NJ DHS - Try It Program (TSSA) CY09		60,881.00	60,881.00			
NJ DHS - Youth Service Coordinator CY09		39,825.00	39,825.00			
NJ DH&SS-Early Intervention Coordination FY07-08	51,918.00			51,918.00		
NJ DH&SS-HIV Counseling, Testing, and Referral 08-09	74,680.00	18,669.00	56,009.97			37,339.03
NJ DH&SS-HIV Counseling, Testing, and Referral 09-10		74,680.00				74,680.00
NJ DH&SS - Respite Care Program FY08	7,047.08		(24,873.58)	31,920.66		
NJ DH&SS - Respite Care Program FY09	74,283.00	173,768.00	159,083.04			14,684.96
NJ DH&SS - SCH Case Management 08-09		3,000.00	68,468.00			8,815.00
NJ DH&SS - SCH Case Management 09-10		74,283.00	4,072.00			70,211.00
NJ DH&SS - Early Intervention Services 08-09	336,600.00	265,073.00	309,312.00			292,361.00
NJ DH&SS - Special Child Health FY07-08	9,673.00			9,673.00		
NJ DL&PS - Paul Coverdale Forensic Science Improvement	130.69			130.69		
NJ DL&PS - Alcohol and Impaired Driving Traffic Grant 07-08	136.79			136.79		
NJ DL&PS - Cares for Kids 07-08	13,857.35			13,857.35		
NJ DL&PS - Cares for Kids Grant FY2009		35,960.00	33,519.92			2,440.08
NJ DL&PS - Commodities Distribution Plan FY09		33,685.00			4,600.00	33,685.00
NJ DL&PS - Community Traffic Safety Program FY07-08	2,457.83					7,057.83
NJ DL&PS - Confidence in the Hot Zone 2009		24,256.00	24,256.00			
NJ DL&PS - Detention Diversion- 2008	3,096.00		3,096.00			
NJ DL&PS - Detention Diversion- 2009		37,132.00	34,036.00			3,096.00
NJ DL&PS - Division of Criminal Justice-Victim Assistance Project 07-08	128,606.00		128,606.00			
NJ DL&PS - Domestic Violence Municipal Court Prosecution	28,602.96		28,602.96			
NJ DL&PS - Drunk Driving Enforcement 09-10		3,150.49	3,150.49			1,711.70
NJ DL&PS - Drunk Driving Enforcement 09-10 #2		2,629.54	2,629.54			
NJ DL&PS - DWI Enforcement 08-09	7,000.00	79,000.00	77,288.30			1,711.70
NJ DL&PS - Emergency Management Assistance FY08		18,000.00	25,000.00			50,000.00
NJ DL&PS - Emergency Management Assistance FY09		50,000.00				
NJ DL&PS - Family Court Services 2008	29,718.04		29,718.04			
NJ DL&PS - Highway Traffic Safety Program CY09		119,482.84	114,324.47		(4,600.00)	558.37
NJ DL&PS - Homeland Security Grant- FY06-08	2,735.08		2,709.38			25.70
NJ DL&PS - Innovations Funding CY09		160,000.00	160,000.00			
NJ DL&PS - Insurance Fraud CY09		152,080.00	63,269.29			
NJ DL&PS - Insurance Fraud Reimbursement Program CY07	46,052.63		41,033.50	46,052.63		88,810.71
NJ DL&PS - Insurance Fraud Reimbursement Program FY08	100,203.38		21,698.27	59,169.88		
NJ DL&PS - Juvenile Accountability Block Grant FFY07	21,698.27		164,074.00			
NJ DL&PS - Juvenile Detention Alternative Initiative 07-08		164,074.00	11,753.00	3,918.00		
NJ DL&PS - Megan's Law 08-09	15,671.00					
NJ DL&PS - Megan's Law 09-10		19,679.00				
NJ DL&PS - Narcotic Task Force- 2007	143,800.00		122,496.00	143,800.00		19,679.00
NJ DL&PS - Narcotic Task Force Grant 2007	122,496.00					
NJ DL&PS - Pre-Disaster Mitigation Planning FY07	165,000.00		20,498.78			165,000.00
NJ DL&PS - Program Management 2008	20,498.78		179,667.81			
NJ DL&PS - Program Services 2008	179,667.81		43,750.00			
NJ DL&PS - Project Vision 08-09						
NJ DL&PS- Residential Substance Abuse Treatment- 07-08	20,979.77			20,979.77		
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2006	2,460.34			2,460.34		
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2007	3,391.97			3,391.97		

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2009

	Balance December 31, 2008	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2009
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2009		32,271.00	25,760.39			6,510.61
NJ DL&PS - Special Needs Shelter 09		21,400.00				21,400.00
NJ DL&PS - State Facilities Education Act 07-08			144,000.00			
NJ DL&PS - State Facilities Education Act FY09-10	144,000.00					
NJ DL&PS - Think Safety Mobilization 2010		148,500.00	74,250.00			74,250.00
NJ DL&PS - Victim Witness Assistance Grant 08-10		4,000.00	1,227.43			2,772.57
NJ DL&PS - Victim Witness Assistance Grant FY07-08		93,840.00	93,568.00			252.00
NJ DL&PS - Victim Witness Assistance Grant FY09-10	25,518.49			25,518.49		
NJ DL&PS - Veterans Transportation- 08-09		241,525.00	160,819.85			80,705.15
NJ DM&VA - Veterans Transportation- 09-10		17,000.00	7,080.00			9,920.00
NJ DOL - ARRA - WIA ADULT FY08-09	9,920.00		9,920.00			
NJ DOL - ARRA - WIA Dislocated Worker FY08-09		1,138,687.00	294,341.00			844,346.00
NJ DOL - ARRA - WIA Dislocated Worker FY08-09		1,158,998.00	182,302.00			976,696.00
NJ DOL - ARRA - WIA YOUTH FY08-09		2,538,412.00	1,601,436.00			936,976.00
NJ DOL - NJ Youth Corps 09-10		361,000.00	100,182.00			260,818.00
NJ DOL - Youth Corps FY08	311,762.00		296,589.00			15,173.00
NJ DOL - Smart STEPS SFY2008	2,408.00			2,408.00		
NJ DOL - Summer Heat 08	6,519.00			6,519.00		
NJ DOL - Summer Heat 08 Transportation	78,520.00			78,520.00		
NJ DOL - Summer HEAT 2009		102,600.00	22,869.00			79,731.00
NJ DOL - Summer Youth Corps 2009		70,908.00	70,268.00			640.00
NJ DOL - TANF Dislocated Worker 08-09	66,000.00		45,493.00			20,507.00
NJ DOL - TANF Dislocated Worker 09-10						66,000.00
NJ DOL - TANF Work Verification SFY08		66,000.00				
NJ DOL - WIA 06-07	14,119.00			14,119.00		
NJ DOL - WIA Adult FY08-09	175,741.00					
NJ DOL - WIA Adult FY09-10	1,321,712.00			172,932.84	(2,808.16)	148,955.00
NJ DOL - WIA Adult, Youth and Dislocated Worker 2007	224,114.00	1,579,175.00	1,172,757.00			1,579,175.00
NJ DOL - WIA CHILD FY08-09	1,438,452.00		1,436,754.00			56,463.16
NJ DOL - WIA Child FY09-10		1,578,566.00	29,114.00		2,808.16	
NJ DOL - WIA Dislocated Worker FY08-09	697,281.00		694,811.00		(1,698.00)	1,549,452.00
NJ DOL - WIA Dislocated Worker FY09-10		1,108,742.00	45,109.00			2,470.00
NJ DOL - WIB Admin FY08	20,000.00		20,000.00			1,063,633.00
NJ DOL - Work First New Jersey FY06-07	443,617.00					
NJ DOL - Work First New Jersey FY07-08	578,425.00		14,880.00			556,317.76
NJ DOL - Work First New Jersey SFY2009	2,856,316.00		2,382,201.00		(7,227.24)	475,813.00
NJ DOL - Work First New Jersey SFY2010		3,756,211.00	616,088.00		1,698.00	3,140,123.00
NJ DOL - Workforce Development Partnership Program 06-07	864.00			864.00		
NJ DOL - Workforce Development Partnership Program 07-08	37,619.00		35,212.00			2,407.00
NJ DOL - Workforce Development Partnership Program 08-09	62,241.00		26,587.00			35,654.00
NJ DOL - Workforce Development Partnership Program 08-09		52,753.00	21,685.00			52,753.00
NJ DOL - Workforce Learning Link FY010	16,765.00	264,683.00			(16,765.00)	242,998.00
NJ DOL - Workforce Learning Link SFY2007	4,371.00		11,064.00			10,072.00
NJ DOL - Workforce Learning Link SFY08	264,683.00		264,683.00			
NJ DOL - Workforce Learning Link SFY09	3,400.00		3,400.00			
NJ DOS - General Operating Support- 07-08		7,500.00				7,500.00
NJ DOS - General Operating Support- 08-09		14,110.00	11,288.00			2,822.00
NJ DOS - General Operating Support- 08-09		13,117.00	2,235.00			10,882.00
NJ DOS - HAVA 261 FY09		770,938.00	385,469.00			385,469.00

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

Year ended December 31, 2009

	Balance December 31, 2008	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2009
NJ DOS - Paris Grant 2005/2006	6,816.51		209,799.97	6,816.51		2,425.00
NJ DOS - Paris Grant 2006	254,342.84		498,301.85	44,542.87		1,000,000.00
NJ DOS - Paris III- 2007	591,762.50		17,925.00	93,460.65		551,154.87
NJ DOS - Paris IV- 2008	20,350.00	1,750,000.00	750,000.00			2,512,018.04
NJ DOT - Bridge Initiative Program FY09	1,020,000.00		650,981.96			
NJ DOT - Capital Transportation Delikat road CR646 Sec 5- 2007	3,163,000.00			235,168.21		
NJ DOT - Capital Transportation FY08	235,168.21			215,775.77		
NJ DOT - Capital Transportation LLP Egg Harbor Road	215,775.77			168,069.61		
NJ DOT - Capital Transportation LLP Main St/ Shore Rd- 4	168,069.61			729,785.77		
NJ DOT - Capital Transportation LLP Shore Rd/ Main St CD 585 Sec. 6A FY07	963,592.83		233,807.06			
NJ DOT - County Aid- 1981	59,000.00		59,000.00			3,164,000.00
NJ DOT - County Aid FY09		3,164,000.00				475,386.00
NJ DOT - Tilton Rd CR 563 Section 4C		475,386.00				1,149,600.00
NJ DOT - Tilton Road CR 563, Section 6A		1,149,600.00				850,000.00
NJ DOT - Tilton Toad CR 563, Section 6B		850,000.00				1,098,768.48
NJ DOT - Resurfacing Tilton Rd FY08		1,000,000.00				750,000.00
NJ OHS - Emergency Operations Center FY09	2,336,907.00		1,238,138.52			529,575.76
NJ OHS - Homeland Security Grant 06-08	1,314,874.52		250,000.00			168,042.86
NJ OHS - Homeland Security Grant FFY07	204,648.14		785,298.76			1,200,511.41
NJ OHS - Homeland Security Grant FY09		150,247.68	186,852.96			
NJ OHS - Homeland Security Grant FY09		1,204,376.75	3,865.34			
NJ OIT - Enhanced 9-1-1 County Coordinator FY09		25,000.00	300,000.00			
NJ Pineland Commission, Cologne Ave FY09		300,000.00	133,855.85			
NJ Transit - CARTS FY07-08	322,910.00		9,656.32			189,054.15
NJ Transit - CARTS FY07-08	9,656.32	269,176.00				269,176.00
NJ Transit - CARTS FY09-10				12,868.75		
NJ Transit - Casino Revenue Transp. Grant CY07	12,868.75		488,884.99			364,548.62
NJ Transit - Casino Revenue Transp. Grant CY08	529,713.63		549,879.32	40,828.64		
NJ Transit - Casino Revenue Transp. Grant CY09		914,427.94	2,147.35			
NJ Transit - Job Access and Reverse Commute Grant FY2006-2007	2,147.35	144,000.00	48,770.26			95,229.74
NJ Transit - Job Access and Reverse Commute Grant FY2008-2009						0.01
Open Space Acquisition 04	0.01					234.06
SJTA - Subregional Transportation FY2008	234.06		13,774.54			69,425.46
SJTA - Subregional Transportation FY2009		83,200.00	83,200.00			171,943.00
SJTA - Subregional Transportation Grant 08		171,943.00				
US - DH&HS - Federal Runaway and Homeless Youth 09-10	171,943.00		171,943.00			4,401.30
US - DH&HS - Federal Runaway and Homeless Youth 07-08	9,151.09		9,151.09			7,972.83
US DJ - Bulletproof Vest Partnership Grant FY06	7,642.61		7,642.61			
US DJ - Bulletproof Vest Partnership Grant FY07	4,645.61		244.31			
US DJ - Bulletproof Vest Partnership Grant FY08		7,972.83				
US DJ - Bulletproof Vest Partnership Grant FY09			13,611.93		0.50	39,955.37
US DJ - Safe Streets Task Force 07-08	13,612.43		41,688.38			78,400.00
US DJ - Safe Streets Task Force 08-09		81,643.75	178,424.00			10,025.50
US DJ - SCAAP Grant FY08		178,424.00	170,515.00			294,979.77
US DJ - SCAAP Grant FY09		170,515.00	19,600.00			1,164,150.98
US HUD - SJEED09		98,000.00				
US HUD - Community Development Block Grant	10,025.50		44,844.97			
US HUD - Community Development Block Grant FY05	338,824.74		435,444.05			
US HUD - Community Development Block Grant FY06	1,242,588.03					
US HUD - Community Development Block Grant FY07		356,997.00				

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2009

	Balance December 31, 2008	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2009
US HUD - Community Development Block Grant FY08 - HPRP						
US HUD - Community Development Block Grant FY09		545,890.00	61,666.80			484,223.20
US HUD - Community Development Block Grant FY2003		1,467,932.00	89,254.72			1,378,677.28
US HUD - Community Development Block Grant FY2005	44,485.00					44,485.00
US HUD - Community Development Block Grant FY2007	59,149.87		26,539.62			32,610.25
US HUD EDI Special Projects FY09	810,182.00		279,196.03			530,985.97
US HUD - Home Investment Partnership Grant FY09		142,500.00				142,500.00
US HUD - Home Investment Partnership Grant FY2005	115,480.00	773,958.00	131,007.87			642,950.13
US HUD - Home Investment Partnership Grant FY2006	172,285.00		48,067.85			67,412.15
US HUD - Home Investment Partnerships FY04	49,510.15		44,845.00			127,440.00
US HUD - Home Investment Partnerships FY07	640,990.35		49,510.15			
US HUD - Home Investment Partnership Grant FY2007	318,576.89		515,047.29			125,943.06
			210,860.91			107,715.98
	<u>\$ 29,048,884.64</u>	<u>\$ 37,862,072.60</u>	<u>\$ 27,259,348.04</u>	<u>\$ 2,863,384.29</u>	<u>\$ 0.00</u>	<u>\$ 36,788,224.91</u>

Reference

A

7-A

16-A

14-A

A

Cash Receipts
Unappropriated

1-A

15-A

\$ 27,080,924.04

178,424.00

\$ 27,259,348.04

COUNTY OF ATLANTIC, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

Year ended December 31, 2009

	Balance December 31, <u>2008</u>	Transferred from 2009 Budget <u>Appropriations</u>	Cash <u>Received</u>	Balance December 31, <u>2009</u>
NJ DOE- GED Testing Income	\$ 5,740.00		\$ 16,605.00	\$ 22,345.00
SCAAP FY08	<u>178,424.00</u>	<u>\$ 178,424.00</u>		
Total General Appropriations	<u>\$ 184,164.00</u>	<u>\$ 178,424.00</u>	<u>\$ 16,605.00</u>	<u>\$ 22,345.00</u>
<u>Reference</u>	A	14-A	1-A	A

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2009

	Balance December 31, 2008	Transferred from 2009 Budget Appropriations		Expended	Cancelled	Balance December 31, 2009
		Budget	Appropriation By 40A:4-87			
AC Assoc of County Chiefs - Police Training Account	\$ 14,136.37			\$ 5,403.84		\$ 8,732.53
ACCC Adult Education Basic Skill Initiative 07-08	6,215.82		\$ 32,821.00	32,821.00		6,215.82
ACCC Adult Education Basic Skill Initiative 08-09			32,056.00	11,682.19		20,373.81
ACCC Adult Education Basic Skill Initiative 09-10	91,434.84			(5,610.53)	91,434.84	44,497.29
Area Plan Grant CY 2007	38,886.76		893,953.00	2,547,400.96		185,446.04
Area Plan Grant CY 2008		\$ 1,838,894.00	25,000.00	25,000.00		5,000.00
Area Plan Grant CY 2009			5,000.00			
Atlantic County Teen Choice Program 2007/08	1,953.46			1,953.46		5,563.38
Grainger Community Program 2009	23,686.60			(5,563.38)		2,424.42
NJ Dept of Community Affairs - ROID 2008	4,439.99			21,262.18		860.00
NJ - Dept of Ed - GED Testing Income 2008	8,664.99			3,579.99		
NJ - DOS - PARIS IV 2008	17,090.77			8,664.99		
NJ - Ofc of Athn Gen - DL & PS - Body Armor Replacement	286.44			17,090.77		286.44
NJ - Ofc of Athn Gen - DL & PS - Domestic Violence	1,314,874.52			1,142,619.51		172,255.01
NJ - Ofc of Athn Gen - DL & PS - Narcotic's Task Force				(2,250.00)		
NJ - Ofc of Info Tech - Enhanced 911 County Coordinator						
NJ OHS - Homeland Security Grant 06-08						
NJ Council on the Arts - Co-Sponsored Project FY04	5,197.21			2,250.00		11,395.15
NJ Council on the Arts - Local Arts Program-2002	1,387.15			5,197.21		
NJ Council on the Arts - Local Arts Program- 2003	11,395.15			1,387.15		
NJ Council on the Arts - Local Arts Program-2004	9,843.66			9,843.66		
NJ Council on the Arts - Local Arts Program-2005	1,253.47			4,203.47		
NJ Council on the Arts - Local Arts Program-2006	9.84			2,784.84		
NJ Council on the Arts - Local Arts Program-2007	6.01					6.01
NJ Council on the Arts - Local Arts Program-2008						45.41
NJ Council on the Arts - Local Arts Program-2009	2,004.72			2,004.72		68,615.00
NJ Council on the Arts - Local Arts Program-2010	43,040.24					17,312.04
NJ Council on the Arts Projects Servicing Artists - 2000	5,807.61					5,807.61
NJ DCA - Count Program - 2006	4,959.13					
NJ DCA - Recreation for Individuals with Disabilities	26,760.00					4,456.80
NJ DCA - SHARE 2005						
NJ DCA - Recreation for Individuals with Disabilities	119,631.75					119,631.75
NJ DEP - Clean Communities Grant FY09	4.14					3,000.00
NJ DEP - Flood Management Plan 2006-08	132,000.00					51.68
NJ DEP - Green Communities 2009	73,470.13			(47.54)		132,000.00
NJ DEP - Municipal Stormwater Regulation Program 2004	57,847.51					73,470.13
NJ DEP - Open Space Acquisition Project- 2002	577,011.28					57,847.51
NJ DEP - Open Space Acquisition Project- 2003	1,600,000.00					93,587.18
NJ DEP - Open Space Acquisition Project- 2004				483,424.10		1,600,000.00
NJ DEP - Open Space Acquisition Project- 2005						65,169.67
NJ DEP - Open Space Acquisition Project- 2006				34,830.33		1,200,000.00
NJ DEP - Waste Management Plan CY2009	1,200,000.00					
NJ DEP - Open Space Acquisition Project- 2007	50,000.00			50,000.00		
NJ DEP - Recreational Trails- 08-09						

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2009

	Balance December 31, 2008	Transferred from 2009 Budget Appropriations		Expended	Cancelled	Balance December 31, 2009
		Budget	Appropriation By 40A:4-87			
NJ DEP - Capital Bond Project Youth Shelter Renovation			27,569.00	22,900.50	47,756.41	4,668.50
NJ DHS - CFI & APPI FY2006/07	47,756.41			(773.04)	66,686.22	
NJ DHS - CFI & APPI FY2007/08	66,913.18		1,487,069.00	1,441,913.41		45,155.59
NJ DHS - CFI & APPI FY2009/10			38,544.00	38,544.00		
NJ DHS - Community Justice Institute- 2009		153,581.00		149,832.27		3,748.73
NJ DHS - Family Court CY 09			26,994.00	26,994.00		
NJ DHS - Family Crisis Intervention- 2009			120,186.00	120,186.00		
NJ DHS - Information Atlantic- 2009			67,690.78	67,690.78		
NJ DHS - IV-D Law- 2009			35,854.00	35,854.00		
NJ DHS - Juvenile Accountability Incentive Block			55,550.00	54,845.98		704.02
NJ DHS - JJC Program Management - 2009				(51,500.00)		51,500.00
NJ DHS - JJC Program Services 2006				315,172.62		7,289.38
NJ DHS - JJC Program Services 2009				(4,758.23)		4,758.23
NJ DHS - JJC Program Services 2007		322,462.00		9,000.00	0.01	
NJ DHS - Mental Health Administrator 2009	0.01		9,000.00			
NJ DHS - Mental Health Advisory Board 2008			6,000.00	1,175.15		4,824.85
NJ DHS - Mental Health Advisory Board 2009				(822.82)	75,504.92	
NJ DHS - PASP 2007	75,504.92				56,105.21	
NJ DHS - PASP 2008	55,282.39					
NJ DHS - PASP 2009			331,510.00	330,909.74		600.26
NJ DHS - Personal Care Attendant CY1997	5,500.00				591.70	5,500.00
NJ DHS - Runaway Youth and Homeless Project 2007	591.70					
NJ DHS - Runaway Youth and Homeless Project 2008	542.72			542.72		
NJ DHS - Runaway Youth and Homeless Project 2009				89,982.59		40.41
NJ DHS - Try It Program (TSSA)- 2007	3.75				3.75	
NJ DHS - Try It Program (TSSA)- 2008	3,987.09			3,902.09	85.00	
NJ DHS - Try It Program (TSSA)- 2009			90,023.00	80,691.27		189.73
NJ DHS - Youth Services Coordinator CY 2007	19,298.86				19,298.86	
NJ DHS - Youth Services Coordinator CY 2008	12,947.10			12,947.10		
NJ DHS - Youth Services Coordinator CY 2009			39,825.00	39,825.00		
NJ DHS - Div of FD - CFI & APPI 08-09	136,057.26			113,284.94		22,772.32
NJ DHS - Mental Health Advisory Board SFY09	2,210.07			2,210.07		
NJ DH&SS - Early Intervention Coordination- 07-08	51,918.83				51,918.83	
NJ DH&SS - HIV Testing, Counseling, and Referral 09	35,323.87		74,680.00	35,323.87		74,680.00
NJ DH&SS - Respite Care Program 08		169,824.00	3,944.00	165,751.01		8,016.99
NJ DH&SS - Respite Care Program 09			74,283.00	35,076.00		39,207.00
NJ DH&SS - SCH Case Management 09-10						
NJ DH&SS - Special Child Health Grant- 07-08	9,672.98		18,669.00	93,349.00		8,815.41
NJ DH&SS - HIV Testing, Counseling, and Referral	74,680.00			36,790.58		
NJ DH&SS - SCH Case Management 08-09	42,605.99	3,000.00		363,434.25		102,197.41
NJ DH&SS - Early Intervention Services- 08-09	200,558.66					
NJ DL&PS - 2006 Paul Coverdale Forensic Science Improvement	130.69		265,073.00		130.69	
NJ DL&PS - Body Armor Replacement Program- 2007	26.77					26.77
NJ DL&PS - Cares for Kids Grant 2009			35,960.00	33,520.69		2,439.31

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2009

	Balance December 31, 2008	Transferred from 2009 Budget Appropriations		Expended	Cancelled	Balance December 31, 2009
		Budget	Appropriation BY 40A.4-87			
NJ DL&PS - Commodities Distribution Plan 2009			33,685.00			33,685.00
NJ DL&PS - Community Traffic and Safety Program 2007	7,057.08		24,256.00	24,256.00		7,057.08
NJ DL&PS - Confidence in the Hot Zone 2009			37,132.00	37,132.00		
NJ DL&PS - Detention Diversion- 2009			3,150.49	3,150.49		
NJ DL&PS - Drunk Driving Enforcement 09-10			2,629.54	2,629.54		2,629.54
NJ DL&PS - Drunk Driving Enforcement 09-10 #2			79,000.00	77,288.30		1,711.70
NJ DL&PS - DWI Enforcement 08-09	32,000.00		18,000.00	50,000.00		50,000.00
NJ DL&PS - Emergency Management Assistance- 2008			50,000.00	50,000.00		5,135.37
NJ DL&PS - Emergency Management Assistance- 2009						25.58
NJ DL&PS - Highway Traffic Safety Program- 2009		119,482.84	114,347.47	114,347.47		4,165.26
NJ DL&PS - Homeland Security Grant- 06-08	0.66		(24.92)	(24.92)		
NJ DL&PS - Insurance Fraud 2009			147,914.74	147,914.74	46,052.63	
NJ DL&PS - Insurance Fraud Reimbursement Program- 2007	46,052.63		152,080.00	155,875.00	59,169.88	4,125.00
NJ DL&PS - Insurance Fraud Reimbursement Program- 2008	59,169.88		160,000.00	164,074.00		
NJ DL&PS - JJC Innovations Funding CY09			164,074.00	164,074.00		
NJ DL&PS - Juvenile Detention Alternative Initiative			19,679.00	15,743.00		3,936.00
NJ DL&PS - Megan's Law 09-10	143,800.00				143,800.00	
NJ DL&PS - Narcoics Task Force FY2007	29,419.70					29,419.70
NJ DL&PS - Pre- Disaster Mitigation Planning- 2007			43,750.00	43,750.00		
NJ DL&PS - Project Vision 08-09						
NJ DL&PS - Residential Substance Abuse Treatment- 07-08	27,973.02				27,973.02	
NJ DL&PS - Sexual Assault Nurse Examiner Grant	2,460.34				2,460.34	
NJ DL&PS - Sexual Assault Nurse Examiner Grant- 2007	3,339.89				3,339.89	
NJ DL&PS - Sexual Assault Nurse Examiner Grant- 2008						
NJ DL&PS - Special Needs Shelter 09			32,271.00	31,136.50		1,134.50
NJ DL&PS - State Facilities Education Act 09-10			21,400.00	21,400.00		21,400.00
NJ DL&PS - Think Safety Mobilization 2010			148,500.00	148,500.00		
NJ DL&PS - Victim-Witness Assistance Grant 08-10			4,000.00	1,227.95		2,772.05
NJ DL&PS - Victim-Witness Assistance Grant 07-08			93,840.00	93,588.00		252.00
NJ DL&PS - Victim-Witness Assistance Grant 09-10	25,518.49		241,525.00	227,435.98	25,518.49	14,089.02
NJ DL&PS - Alcohol and Impaired Driving Traffic Grant						
NJ DL&PS - Body Armor Replacement Program- 2007	136.79				136.79	
NJ DL&PS - Cares for Kids- 07-08	38,104.06		30,141.16	30,141.16		7,962.90
NJ DL&PS - Cares for Kids- 08-09	13,857.35				13,857.35	
NJ DL&PS - JJC- Family Court services- 2008	516.13		516.13	516.13		
NJ DL&PS - JJC- Program Management 2008	1,296.41		1,296.41	1,296.41		
NJ DL&PS - JJC- Program Services 2008	43,039.55		43,039.55	43,039.55		
NJ DL&PS - JJC- State Facilities Education Act 07	144,000.00		144,000.00	144,000.00		
NJ DL&PS - Megan's Law 08-09			(3,918.00)	(3,918.00)		
NJ DL&PS - Megan's Law 08-09	10,848.00		10,848.00	10,848.00		10,848.00
NJ DM&VA - Veterans Transportation Grant- 2008			17,000.00	6,152.00		
NJ DM&VA - Veterans Transportation- 08-09			1,138,687.00	125,332.76		778,186.03
NJ DOL - ARRA - WIA Adult- 08-09			1,158,998.00	218,647.71		940,350.29
NJ DOL - ARRA - WIA Dislocated Worker- 08-09			2,538,412.00	1,760,279.70		778,132.30
NJ DOL - ARRA - WIA YOUTH- 08-09			361,000.00	160,060.31		200,939.69

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2009

	Balance December 31, 2008	Transferred from 2009 Budget Appropriations		Expended	Cancelled	Balance December 31, 2009
		Budget	Appropriation By 40A:4-87			
NJ DOL - Smart STEPS SFY08	2,408.00		102,600.00	22,867.00	2,408.00	79,733.00
NJ DOL - Summer Heat 09			70,908.00	68,911.74		1,996.26
NJ DOL - Summer Youth Corps 2009			66,000.00			66,000.00
NJ DOL - TANF Dislocated Worker 09-10	14,119.00				14,119.00	
NJ DOL - TANF Work Verification SFY08	172,932.84				172,932.84	
NJ DOL - WIA 06-07			1,579,175.00	77,893.85		1,579,175.00
NJ DOL - WIA Adult 09-10	81,101.75			45,846.20		3,207.90
NJ DOL - WIA Adult, Youth, and Dislocated Worker			1,578,566.00	58,105.43		1,532,719.80
NJ DOL - WIA Child 09-10			1,108,742.00	(181,169.00)	450,844.24	1,050,636.57
NJ DOL - WIA Dislocated Worker 09-10				177,932.77		
NJ DOL - WIA Work First New Jersey 06-07	269,675.24			1,018,987.89		298,363.35
NJ DOL - WIA Work First New Jersey 07-08	476,296.12		3,756,211.00		864.00	2,737,223.11
NJ DOL - WIA Work First New Jersey SFY10	864.00					
NJ DOL - Workforce Development Partnership Program	32,249.76		52,753.00	29,811.43		2,438.33
NJ DOL - Workforce Development Partnership Program- 2008			264,683.00	22,783.74		52,753.00
NJ DOL - Workforce Development Partnership Program- 2009				13,157.57		241,899.26
NJ DOL - Workforce Learning Link FY10	13,157.57			(6,661.89)		
NJ DOL - Workforce Learning Link- 2007	3,090.37				0.20	9,752.26
NJ DOL - Workforce Learning Link- 2008	0.20				6,519.09	
NJ DOL - NJ Youth Corps Summer Corps 08	6,519.09				78,520.00	
NJ DOL - Summer Heat 08	78,520.00					
NJ DOL - Summer Heat 08 Transportation	1,253,665.14			1,117,422.16		136,242.98
NJ DOL - WIA Child 08-09	3,090.37			1,395,459.44		
NJ DOL - WIA Child 08-09	0.20			592,431.64		458,300.83
NJ DOL - WIA Dislocated Worker 08-09	6,519.09			1,913,619.83		36,755.27
NJ DOL - Workfirst New Jersey SFY09	78,520.00			25,485.73		
NJ DOL - Workforce Development Partnership Program	1,253,665.14			260,504.14		
NJ DOL - Workforce Development Partnership Program	592,431.64			226,338.11		
NJ DOL - Workforce Learning Link SFY09	2,371,920.66			48,881.93		
NJ DOL - Workforce Learning Link SFY09	62,241.00			20,000.00		
NJ DOL - Workforce Learning Link SFY08	260,504.14			14,078.96		
NJ DOL - NJ Youth Corps FY08	261,933.02					
NJ DOL - TANF Dislocated Worker 08-09	66,000.00					
NJ DOL - TANF Dislocated Worker 08-09	20,000.00					
NJ DOL - WIA Admin PY08			14,110.00			31.04
NJ DOS - General Operating Support- 08-09			7,500.00			7,500.00
NJ DOS - General Operating Support- 08-09			770,938.00	324,654.36		446,283.64
NJ DOS - PARIS 09-10					6,813.77	
NJ DOS - PARIS Grant- 05-06	6,813.77				44,542.86	
NJ DOS - PARIS Grant 06	44,542.86				93,460.18	
NJ DOS - PARIS III 2007	26,118.69			(67,341.49)		
NJ DOS - General Operating Support 07-08	86.82			(2.17)		88.99
NJ DOS - HAVA 261 FY09			13,117.00	2,200.00		10,917.00
NJ DOT - Bridge Initiative Program FY09			1,750,000.00	1,750,000.00		
NJ DOT - Capital Transportation Delliell Rd CR 646 Sec 5- 2007	327,111.00					327,111.00
NJ DOT - Capital Transportation- 2000	4,275.00					4,275.00
NJ DOT - Capital Transportation- 2003	147,914.53					171,914.42
NJ DOT - Capital Transportation- 2007	1,209,809.89			(23,999.89)		626,876.46
NJ DOT - Capital Transportation- 2007				582,933.43		

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2009

	Balance December 31, 2008	Transferred from 2009 Budget Appropriations		Expended	Cancelled	Balance December 31, 2009
		Budget	Appropriation By 40A:4-87			
NJ DOT - Capital Transportation- 2008	3,115,918.91		3,164,000.00	869,747.94		2,246,170.97
NJ DOT - Capital Transportation LLP Egg Harbor Road	235,168.21			235,168.21		
NJ DOT - Capital Transportation LLP Main St/ Shore Rd- 4	215,775.77		475,386.00		215,775.77	
NJ DOT - Capital Transportation LLP Main St/ Shore Rd- 5	168,069.61		1,149,600.00		168,069.61	
NJ DOT - Capital Transportation Shore Rd/ Main St CD 585 Sec A- 2007	717,344.30		850,000.00	(12,441.47)	729,785.77	
NJ DOT - Capital Trans ATP FY06				(88,343.91)		88,343.91
NJ DOT - County Aid 2009						
NJ DOT - Local Bridge Bond Program- 2001	4,314,617.85			1,458,944.00		3,164,000.00
NJ DOT - Tilton Rd CR563 Section 4C			475,386.00			
NJ DOT - Tilton Rd CR563 Section 6A			1,149,600.00	864,550.00		2,855,673.85
NJ DOT - Tilton Rd CR563 Section 6B			850,000.00	663,000.00		475,386.00
NJ DOT - Resurfacing Tilton Rd FY08	2,336,907.00			1,524,800.00		285,050.00
NJ DS National Voter Registration Act	10,200.00					187,000.00
NJ Dept. of Historical Commission - General Operating Support	45.45			(1,000.00)		10,200.00
NJ OHS - Emergency Operations Center FY09	33,827.69		1,000,000.00	95,793.17		1,045.45
NJ OHS - Homeland Security Grant 2007			150,247.68			1,000,000.00
NJ OHS - Homeland Security Grant- 2009			1,204,376.75	14,752.86		88,282.20
NJ OIT - Consolidated Grant- 2006	670.00				670.00	1,189,623.89
NJ OIT - Enhance 9-1-1 County Coordinator			25,000.00	21,014.01		3,985.99
NJ OIT - Enhance 9-1-1 Equipment Grant	3,750.00				3,750.00	
NJ SADC - Atlantic County Right To Farm Grant- 2001	4,805.00					4,805.00
NJ SADC - Atlantic County Right To Farm Grant	4,516.30					4,516.30
NJ Transit - CARTS- 07-08						
NJ Transit - CARTS- 09-10						
NJ Transit - Casino Revenue Trans Grant- 2007	12,868.75		269,176.00	112,912.00		156,264.00
NJ Transit - Casino Revenue Trans Grant- 2008	39,777.88			(1,050.76)		
NJ Transit - Casino Revenue Trans Grant- 2009				908,703.46		5,724.48
NJ Transit - CMAAQ- Fuel Pump 2006						
NJ Transit - Job Access and Reverse Commute Grant						
NJ Transit - Carts 07-08	194,024.00			126,553.33		17,446.67
SJ Trans Plan Org- Subregional Transportation Grant	72,199.12	144,000.00		194,024.00		
SJTA - Subregional Transportation- 2008	234.07			72,199.12		
SJTA - Subregional Transportation- 2009						
ST of NJ - Pinelands Commission, Colgne Ave FY09			83,200.00	13,774.54		234.07
US - SH&HS - Federal Runaway & Homeless Youth 07-08			300,000.00	36,325.33		69,425.46
US - Dept of Justice - SCAAP FY07	170,401.00		171,943.00	137,445.32		300,000.00
US - SH&HS - Federal Runaway & Homeless Youth 07-08	135,442.00			135,442.00		135,617.67
US DJ - Bulletproof Vest Partnership Grant- 2006				(33.00)		32,955.68
US DJ - Bulletproof Vest Partnership Grant- 2007	1,771.40		7,972.83	1,160.50		33.00
US DJ - Bulletproof Vest Partnership Grant- 2009						610.90
US DJ - Safe Streets Task Force 2007-2008	13,823.71		81,643.75	13,823.71		7,972.83
US DJ - Safe Streets Task Force 2008-2009	37,588.10			44,242.08		37,401.67
US DJ - SCAAP Grant FY06				37,588.10		
US DJ - SCAAP Grant FY08		178,424.00		11,856.72		166,567.28

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2009

	Balance December 31, 2008	Transferred from 2009 Budget Appropriations		Expended	Cancelled	Balance December 31, 2009
		Budget	Appropriation By 40A-4-8Z			
US DJ - SCAAP Grant FY09			170,515.00			170,515.00
NJ DOJ - Bulletproof Vest Partnership Grant- 2008				919.85		1,064.76
US HUD - SJEED09	1,984.61	98,000.00		98,000.00		
US HUD - HUD-EDI Special Projects FY09			142,500.00			142,500.00
US HUD Community Development Block Grant			356,997.00	(32,002.00)		388,999.00
US HUD Community Development Block Grant			545,890.00	531,396.00		14,494.00
US HUD Community Development Block Grant			1,467,932.00	1,467,932.00		
US HUD Community Development Block Grant				(4,444.00)		4,444.00
US HUD HOME Investment Partnership Grant FY09			773,958.00	773,958.00		
US HUD HOME Investment Partnership Grant	63,711.00					63,711.00
Total General Appropriations	\$ 28,019,606.06	\$ 3,119,071.84	\$ 35,129,025.76	\$ 31,955,494.66	\$ 3,055,986.92	\$ 31,256,222.08
	A	A-3	A-3			A
Cancelled Grants				\$ 2,863,384.29		
Due to State of New Jersey				192,602.63		
Cash Disbursements			\$ 18,840,016.06			
Encumbrances Payable			13,115,478.60			
			\$ 31,955,494.66	\$ 3,055,986.92		

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF PREPAID REVENUE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	A	\$ 0.00
Increased By:		
Cash Receipts	1-A	<u>29,808.33</u>
Balance, December 31, 2009	A	<u>\$ 29,808.33</u>

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF ENCUMBRANCES PAYABLE
Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	A	\$ 8,898,442.57
Increased By:		
Grant Appropriations	16-A	<u>13,115,478.60</u>
		22,013,921.17
Decreased By:		
Cash Disbursements	1-A	<u>8,898,442.57</u>
Balance, December 31, 2009	A	<u>\$ 13,115,478.60</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF DUE TO WELFARE DEPARTMENT

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	A	\$ 56,959.66
Increased By:		
Cash Receipts	1-A	<u>68,752.99</u>
Balance, December 31, 2009	A	<u>\$ 125,712.65</u>

COUNTY OF ATLANTIC, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	A		\$ 140,269.34
Increased By:			
Cancelled Appropriations Due State	16-A	\$ 192,602.63	
Cancelled Grants Due State	A-1	<u>49,330.28</u>	
			<u>241,932.91</u>
			382,202.25
Decreased By:			
Cash Disbursement	1-A	86,580.00	
Cancelled Grants	A-1	<u>16,284.21</u>	
			<u>102,864.21</u>
Balance, December 31, 2009	A		<u><u>\$ 279,338.04</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	A	\$ 282,671.65
Increased By:		
Cash Receipts	1-A	<u>120,354.21</u>
Balance, December 31, 2009	A	<u>\$ 403,025.86</u>

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	A	\$ 0.00
Increased By:		
Cash Receipts	1-A	<u>53,681.00</u>
Balance, December 31, 2009	A	<u>\$ 53,681.00</u>

TRUST FUND
SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF TRUST - OTHER CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 20,709,262.76
Increased By:			
Motor Vehicles Fines	2-B	\$ 2,432,135.43	
Reserve for:			
Funds Awaiting Court Disposition	4-B	435,218.82	
State Unemployment Compensation	5-B	648,683.85	
Self-Insurance:			
Worker's Compensation	6-B	5,886,321.70	
General Liability	7-B	1,058,533.52	
Repairs To County Roads	8-B	68,734.89	
Recording Fees and Interest Earned:			
County Clerk	9-B	178,541.22	
Board of Taxation	10-B	217,043.47	
Veterans' Cemetery	11-B	3,730.00	
Prosecutor's Forfeitures	12-B	81,962.73	
Surrogate's Office	14-B	21,470.85	
Weights and Measures	16-B	66,213.00	
Audio Visual Aids Commission	17-B	273,381.71	
Prosecutor's Auto Theft Fees	18-B	1,752.32	
Prosecutor's AMA Interest	19-B	2,023.38	
Gasoline Resale	20-B	674,431.89	
Sheriff's Improvement Fund	21-B	16,283.33	
Law Enforcement Trust Fund	79-B	19,390.00	
State Funded Social Security	78-B	<u>1,913,454.00</u>	
			<u>13,999,306.11</u>
			34,708,568.87
Decreased By:			
Motor Vehicle Fines	2-B	2,145,243.94	
Reserve for:			
Funds Awaiting Court Disposition	4-B	376,035.26	
State Unemployment Compensation	5-B	369,578.55	
Self-Insurance:			
Worker's Compensation	6-B	4,400,628.91	
General Liability	7-B	1,048,005.53	
Repairs To County Roads	8-B	126,547.00	
Recording Fees:			
County Clerk	9-B	66,531.35	
Board of Taxation	10-B	15,637.54	
Veterans' Cemetery	11-B	2,840.67	
Prosecutor's Forfeitures	12-B	89,908.75	
Surrogate's Office	14-B	32,521.12	
Weights and Measures	16-B	3,627.71	
Audio Visual Aids Commission	17-B	276,352.47	
Prosecuter's AMA Interest	19-B	6,307.78	
Gasoline Resale	20-B	660,954.61	
Sheriff's Improvement fund	21-B	27,183.89	
Accumulated Absenses	22-B	530,874.24	
State Funded Social Security	78-B	1,915,343.00	
Law Enforcement Trust Fund	79-B	8,243.67	
Accounts Payable	3-B	<u>108,663.51</u>	
			<u>12,211,029.50</u>
Balance, December 31, 2009	B		<u>\$ 22,497,539.37</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF MOTOR VEHICLE FINES -
ROAD CONSTRUCTION AND REPAIRS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 1,522,935.71
Increased By:			
Receipts	1-B		<u>2,432,135.43</u>
			3,955,071.14
Decreased By:			
Transferred To Accounts Payable	3-B	\$ 176,771.65	
Expenditures	1-B	<u>2,145,243.94</u>	
			<u>2,322,015.59</u>
Balance, December 31, 2009	B		<u><u>\$ 1,633,055.55</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 1,385,218.88
Increased By:		
Net Charges to Reserves	Various	<u>503,376.42</u>
		1,888,595.30
Decreased By:		
Net Disbursements	1-B	<u>108,663.51</u>
Balance, December 31, 2009	B	<u>\$ 1,779,931.79</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR FUNDS AWAITING COURT DISPOSITION

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 482,802.45
Increased By:		
Cash Receipts	1-B	<u>435,218.82</u>
		918,021.27
Decreased By:		
Expenditures	1-B	<u>376,035.26</u>
Balance, December 31, 2009	B	<u><u>\$ 541,986.01</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 106,707.35
Increased By:			
Cash Receipts		\$ 645,661.22	
Interest		<u>3,022.63</u>	
	1-B		<u>648,683.85</u>
			755,391.20
Decreased By:			
Payments to the State of New Jersey	1-B		<u>369,578.55</u>
Balance, December 31, 2009	B		<u><u>\$ 385,812.65</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR SELF-INSURANCE -
WORKERS' COMPENSATION

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 3,227,333.55
Increased By:			
Cash Receipts		\$ 5,875,360.72	
Interest on Investments		<u>10,960.98</u>	
	1-B		<u>5,886,321.70</u>
			9,113,655.25
Decreased By:			
Cash Disbursements	1-B	4,400,628.91	
Transfer To Accounts Payable	3-B	<u>218,459.72</u>	
			<u>4,619,088.63</u>
Balance, December 31, 2009	B		<u>\$ 4,494,566.62</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR SELF-INSURANCE -
GENERAL LIABILITY

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 5,952,802.36
Increased By:			
Cash Receipts		\$ 1,017,800.56	
Interest on Investment		<u>40,732.96</u>	
	1-B		<u>1,058,533.52</u>
			7,011,335.88
Decreased By:			
Cash Disbursements	1-B	1,048,005.53	
Transfer To Accounts Payable	3-B	<u>2,677.78</u>	
			<u>1,050,683.31</u>
Balance, December 31, 2009	B		<u>\$ 5,960,652.57</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 842,777.69
Increased By:			
Cash Receipts		\$ 67,974.00	
Interest		<u>760.89</u>	
	1-B		<u>68,734.89</u>
			911,512.58
Decreased By:			
Transfer To Accounts Payable	3-B	11,906.00	
Expenditures	1-B	<u>126,547.00</u>	
			<u>138,453.00</u>
Balance, December 31, 2009	B		<u>\$ 773,059.58</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY CLERK -
RECORDING FEES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 392,879.85
Increased By:			
Cash Receipts		\$ 175,818.00	
Interest		<u>2,723.22</u>	
	1-B		<u>178,541.22</u>
			571,421.07
Decreased By:			
Cash Disbursements	1-B		<u>66,531.35</u>
Balance, December 31, 2009	B		<u>\$ 504,889.72</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR BOARD OF TAXATION -
RECORDING FEES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 300,680.74
Increased By:			
Recording Fees		\$ 215,485.00	
Interest on Investments		<u>1,558.47</u>	
	1-B		<u>217,043.47</u>
			517,724.21
Decreased By:			
Cash Disbursements	1-B		<u>15,637.54</u>
Balance, December 31, 2009	B		<u>\$ 502,086.67</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR VETERANS' CEMETERY

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 3,455.09
Increased By:		
Cash Receipts	1-B	<u>3,730.00</u>
		7,185.09
Decreased By:		
Expenditures	1-B	<u>2,840.67</u>
Balance, December 31, 2009	B	<u><u>\$ 4,344.42</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 329,478.73
Increased By:			
Receipts		\$ 80,573.47	
Interest		<u>1,389.26</u>	
	1-B		<u>81,962.73</u>
			411,441.46
Decreased By:			
Transfer To Accounts Payable	3-B	88,364.65	
Cash Disbursements	1-B	<u>89,908.75</u>	
			<u>178,273.40</u>
Balance, December 31, 2009	B		<u>\$ 233,168.06</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR
PROSECUTOR'S DEA FORFEITED FUNDS

Year ended December 31, 2009

Reference

Balance, December 31, 2009 and 2008

B

\$ 5,067.56

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 40,851.89
Increased By:			
Cash Receipts		\$ 21,266.00	
Interest		<u>204.85</u>	
	1-B		<u>21,470.85</u>
			62,322.74
Decreased By:			
Cash Disbursements	1-B		<u>32,521.12</u>
Balance, December 31, 2009	B		<u>\$ 29,801.62</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2009 and 2008	B	<u>\$ 412,095.99</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 378,898.03
Increased By:		
Receipts	1-B	<u>66,213.00</u>
		445,111.03
Decreased By:		
Cash Disbursed	1-B	<u>3,627.71</u>
Balance, December 31, 2009	B	<u><u>\$ 441,483.32</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 150,473.47
Increased By:			
Service Fees		\$ 273,020.47	
Interest		<u>361.24</u>	
	1-B		<u>273,381.71</u>
			423,855.18
Decreased By:			
Cash Disbursement	1-B	276,352.47	
Transfer To Accounts Payable	3-B	<u>4,053.00</u>	
			<u>280,405.47</u>
Balance, December 31, 2009	B		<u>\$ 143,449.71</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S AUTO THEFT FEES

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 26,310.96
Increased By:		
Cash Receipts	1-B	<u>1,752.32</u>
Balance, December 31, 2009	B	<u>\$ 28,063.28</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 63,410.96
Increased By:		
Interest	1-B	<u>2,023.38</u>
		65,434.34
Decreased By:		
Expenditures	1-B	<u>6,307.78</u>
Balance, December 31, 2009	B	<u><u>\$ 59,126.56</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR GASOLINE RESALE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 68,463.25
Increased By:		
Cash Receipts	1-B	<u>674,431.89</u>
		742,895.14
Decreased By:		
Cash Disbursed	1-B	<u>660,954.61</u>
Balance, December 31, 2009	B	<u>\$ 81,940.53</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 58,058.65
Increased By:			
Cash Deposits		\$ 16,090.00	
Interest		<u>193.33</u>	
	1-B		<u>16,283.33</u>
			74,341.98
Decreased By:			
Cash Disbursements	1-B		<u>27,183.89</u>
Balance, December 31, 2009	B		<u>\$ 47,158.09</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 4,939,932.39
Decreased By:		
Cash Disbursements	1-B	<u>530,874.24</u>
Balance, December 31, 2009	B	<u>\$ 4,409,058.15</u>

COUNTY OF ATLANTIC, NEW JERSEY

PUBLIC HEALTH SERVICE TRUST FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 2,422,262.42
Increased By:			
Interest Earned	23-B	\$ 8,856.52	
Public Health Service Taxes Receivable	25-B	6,258,724.00	
Grant and Revenue	24-B	2,444,727.03	
Added and Omitted Taxes	25-B	<u>31,244.27</u>	
	27-B		<u>8,743,551.82</u>
			11,165,814.24
Decreased By:			
Public Health Expenditures	27-B		<u>8,055,873.30</u>
Balance, December 31, 2009	B		<u>\$ 3,109,940.94</u>

COUNTY OF ATLANTIC, NEW JERSEY
PUBLIC HEALTH SERVICE TRUST FUND
SCHEDULE OF GRANTS RECEIVABLE AND REVENUE

Year ended December 31, 2009

	Balance December 31, <u>2008</u>	<u>Receivable</u>	<u>Received</u>	Balance December 31, <u>2009</u>
Right-to-Know	\$ 2,636.00	\$ 10,544.00	\$ 7,908.00	\$ 5,272.00
Realty Transfer Fees		109,508.00	109,508.00	
Municipal Alliance	542,418.60	369,858.00	296,712.55	615,564.05
Alcohol Education and Rehabilitation	433,603.00	659,794.00	711,493.00	381,904.00
Community Environmental Health	174,590.00	267,450.00	210,983.81	231,056.19
LINCS WNV Surveillance	178.26			178.26
Local Core Capacity Infrastructure	605,519.00	830,118.00	602,368.00	833,269.00
Teen Parent Partnership	80,317.45			80,317.45
State Domestic Preparedness	3,144.83			3,144.83
Equipment Program	1,276.00			1,276.00
MRC- NACCHO		5,000.00	5,000.00	
Tobacco Age of Sale		14,460.00	14,460.00	
Scrap Tire Entitlement		51,746.42	51,746.42	
Environmental Fees:				
Solid Waste Fines		20,457.00	20,457.00	
Fees		18,170.00	18,170.00	
Miscellaneous		3,127.75	3,127.75	
Outpatient:				
Child Health Clinic		3,720.00	3,720.00	
Hepatitis B		4,025.00	4,025.00	
Flu Shots		149,261.80	149,261.80	
Intoxicated Driver Program:				
12 Hour		200,829.70	200,829.70	
48 Hour		34,950.00	34,950.00	
Other:				
Miscellaneous		6.00	6.00	
	<u>\$ 1,843,683.14</u>	<u>\$ 2,753,025.67</u>	<u>\$ 2,444,727.03</u>	<u>\$ 2,151,981.78</u>
<u>Reference</u>	B	24-B	23-B	B

COUNTY OF ATLANTIC, NEW JERSEY

PUBLIC HEALTH SERVICE TRUST FUND

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 28,096.26
Increased By:			
Taxes Levied	25-B	\$ 6,258,724.00	
Added and Omitted Tax Levy	25-B	<u>28,509.46</u>	
			<u>6,287,233.46</u>
			6,315,329.72
Decreased By:			
Tax Collections:			
County Levy	23-B	6,258,724.00	
County Added and Omitted	23-B	<u>31,244.27</u>	
			<u>6,289,968.27</u>
Balance, December 31, 2009	B		<u>\$ 25,361.45</u>
Analysis of Added and Omitted Taxes Receivable:			
City of Absecon			\$ 557.83
City of Brigantine			1,921.44
Borough of Buena			321.42
City of Corbin City			98.20
City of Egg Harbor			126.27
Township of Egg Harbor			8,378.85
City of Estell Manor			102.74
Township of Galloway			3,844.20
Township of Hamilton			2,645.32
Township of Hammonton			976.92
City of Linwood			1,183.07
Borough of Longport			1,742.84
City of Margate			1,762.05
City of Northfield			674.16
City of Pleasantville			377.67
City of Port Republic			78.90
City of Ventnor			379.75
Township of Weymouth			<u>189.82</u>
	B		<u>\$ 25,361.45</u>

COUNTY OF ATLANTIC, NEW JERSEY
PUBLIC HEALTH SERVICE TRUST FUND
SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 657,905.38
Increased By:			
Expenditures	27-B		<u>2,035,048.83</u>
			2,692,954.21
Decreased By:			
Transferred To Reserve for Expenditures	27-B	\$ 1,330,929.94	
Cancelled Expenditures	27-B	<u>727,859.22</u>	
			<u>2,058,789.16</u>
Balance, December 31, 2009	B		<u>\$ 634,165.05</u>

COUNTY OF ATLANTIC, NEW JERSEY
 PUBLIC HEALTH SERVICE TRUST FUND
 SCHEDULE OF RESERVE FOR EXPENDITURES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 1,764,657.04
Increased By:			
Cash Receipts	23-B	\$ 8,743,551.82	
Transferred From Encumbrances Payable	26-B	1,330,929.94	
Cancelled Expenditures	26-B	<u>727,859.22</u>	
			<u>10,802,340.98</u>
			12,566,998.02
Decreased By:			
Cash Disbursements	23-B	8,055,873.30	
Transferred To Encumbrances Payable	26-B	<u>2,035,048.83</u>	
			<u>10,090,922.13</u>
Balance, December 31, 2009	B		<u>\$ 2,476,075.89</u>

COUNTY OF ATLANTIC, NEW JERSEY

LIBRARY TRUST FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 3,415,149.71
Increased By:			
Interest Income	28-B	\$ 20,503.03	
State Aid	28-B	134,422.00	
Library Fines and Program	28-B	107,374.82	
Computer Services	28-B	128,542.00	
Grant Revenue	28-B	117,104.89	
Library Taxes Receivable	29-B	8,226,706.00	
Added and Omitted Taxes	29-B	<u>68,847.97</u>	
	31-B		<u>8,803,500.71</u>
			12,218,650.42
Decreased By:			
Encumbrances Payable	30-B	2,177,291.79	
Library Expenditures	31-B	<u>5,987,759.03</u>	
			<u>8,165,050.82</u>
Balance, December 31, 2009	B		<u>\$ 4,053,599.60</u>

COUNTY OF ATLANTIC, NEW JERSEY

LIBRARY TRUST FUND

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 63,441.80
Increased By:			
Taxes Levied	29-B	\$ 8,226,706.00	
Added and Omitted Tax Levy	29-B	<u>42,175.85</u>	
			<u>8,268,881.85</u>
			8,332,323.65
Decreased By:			
Tax Collections:			
County Levy	28-B	8,226,706.00	
County Added and Omitted	28-B	<u>68,847.97</u>	
			<u>8,295,553.97</u>
Balance, December 31, 2009	B		<u><u>\$ 36,769.68</u></u>
Analysis of Added and Omitted Taxes Receivable:			
City of Brigantine			\$ 3,191.89
Borough of Buena			598.07
City of Corbin City			163.67
City of Egg Harbor			206.15
Township of Egg Harbor			13,900.90
City of Estell Manor			168.45
Township of Galloway			7,826.91
Township of Hamilton			4,443.81
Township of Hammonton			1,648.96
Borough of Longport			2,861.21
City of Pleasantville			650.06
City of Port Republic			146.01
City of Ventnor			639.57
Weymouth			<u>324.02</u>
	B		<u><u>\$ 36,769.68</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

LIBRARY TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 650,877.98
Increased By:		
Transfer From Reserve for Expenditures	31-B	<u>2,670,511.37</u>
		3,321,389.35
Decreased By:		
Cash Disbursed	28-B	\$ 2,177,291.79
Cancelled Expenditures	31-B	<u>554,124.77</u>
		<u>2,731,416.56</u>
Balance, December 31, 2009	B	<u>\$ 589,972.79</u>

COUNTY OF ATLANTIC, NEW JERSEY

LIBRARY TRUST FUND

SCHEDULE OF RESERVE FOR EXPENDITURES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 2,764,836.73
Increased By:			
Cash Receipts	28-B	\$ 8,803,500.71	
Cancelled Expenditures	30-B	<u>554,124.77</u>	
			<u>9,357,625.48</u>
			12,122,462.21
Decreased By:			
Cash Disbursements	28-B	5,987,759.03	
Transferred To Encumbrances Payable	30-B	<u>2,670,511.37</u>	
			<u>8,658,270.40</u>
Balance, December 31, 2009	B		<u>\$ 3,464,191.81</u>

COUNTY OF ATLANTIC, NEW JERSEY

OPEN SPACE TRUST FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 39,730,775.61
Increased By:			
Interest Income	35-B	\$ 264,795.19	
Refunds/Reclassifications	32-B	722,151.54	
Open Space Fund Taxes	33-B	2,809,312.76	
Added and Omitted Taxes	33-B	<u>76,904.20</u>	
			<u>3,873,163.69</u>
			43,603,939.30
Decreased By:			
Cash Disbursements From Accounts Payable	34-B	4,950,706.53	
Cash Disbursements From Vouchers	35-B	<u>737,731.45</u>	
			<u>5,688,437.98</u>
Balance, December 31, 2009	B		<u>\$ 37,915,501.32</u>

COUNTY OF ATLANTIC, NEW JERSEY

OPEN SPACE TRUST FUND

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 75,670.34
Increased By:			
Taxes Levied	33-B	\$ 2,809,312.76	
Added and Omitted Tax Levy	33-B	<u>12,386.09</u>	
			<u>2,821,698.85</u>
			2,897,369.19
Decreased By:			
Tax Collections:			
County Levy	32-B	2,809,312.76	
Added & Omitted Tax Levy	32-B	<u>76,904.20</u>	
			<u>2,886,216.96</u>
Balance, December 31, 2009	B		<u>\$ 11,152.23</u>

COUNTY OF ATLANTIC, NEW JERSEY
 OPEN SPACE TRUST FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 16,652,017.64
Increased By:		
Charges	35-B	<u>2,723,829.61</u>
		19,375,847.25
Decreased By:		
Encumbrances Canceled	35-B	\$ 1,778,531.34
Cash Disbursed	32-B	<u>4,950,706.53</u>
		<u>6,729,237.87</u>
Balance, December 31, 2009	B	<u>\$ 12,646,609.38</u>

COUNTY OF ATLANTIC, NEW JERSEY

OPEN SPACE TRUST FUND

SCHEDULE OF RESERVE FOR EXPENDITURES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 23,078,757.97
Increased By:			
Cash Receipts	32-B	\$ 3,873,163.69	
	34-B	<u>1,778,531.34</u>	
			<u>5,651,695.03</u>
			28,730,453.00
Decreased By:			
Cash Disbursements	32-B	737,731.45	
	34-B	<u>2,723,829.61</u>	
			<u>3,461,561.06</u>
Balance, December 31, 2009	B		<u>\$ 25,268,891.94</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF CASH

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 1,215,444.34
Increased By:			
County Deposits and Interest Collected	37-B,38-B	\$ 5,828,745.14	
Due To Secretary of State	39-B	19,375.00	
Overpayments Received	40-B	43,184.60	
Attorney Deposits	41-B	<u>7,686,775.95</u>	
			<u>13,578,080.69</u>
			14,793,525.03
Decreased By:			
Payments To County Treasurer	38-B	13,382,258.94	
Due To Secretary of State of New Jersey	39-B	20,062.50	
Refund of Overpayments	40-B	41,639.40	
Refund of Attorney Deposits	41-B	<u>20,450.94</u>	
			<u>13,464,411.78</u>
Balance, December 31, 2009	B		<u>\$ 1,329,113.25</u>

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF ACCOUNTS RECEIVABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 17,670.50
Increased By: Charges	37-B	<u>42,060.00</u>
		59,730.50
Decreased By: Collections	36-B,38-B	<u>43,225.00</u>
Balance, December 31, 2009	B	<u>\$ 16,505.50</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 1,035,838.59
Increased By:			
Accounts Receivable	37-B	\$ 43,225.00	
County Deposits and Interest Collected	36-B	5,785,520.14	
Charges for Services Attorney Deposits	41-B	<u>7,632,941.23</u>	
			<u>13,461,686.37</u>
			14,497,524.96
Decreased By:			
Payments To County	36-B		<u>13,382,258.94</u>
Balance, December 31, 2009	B		<u>\$ 1,115,266.02</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF DUE TO SECRETARY OF STATE

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 1,612.50
Increased By:			
Attorney Trust Receipts	41-B	\$ 50.00	
Receipts	36-B	<u>19,375.00</u>	
			<u>19,425.00</u>
			21,037.50
Decreased By:			
Cash Disbursements	36-B		<u>20,062.50</u>
Balance, December 31, 2009	B		<u><u>\$ 975.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF REFUNDS PAYABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 32.80
Increased By:		
Charges Collected	36-B	<u>43,184.60</u>
		43,217.40
Decreased By:		
Cash Disbursements	36-B	<u>41,639.40</u>
Balance, December 31, 2009	B	<u><u>\$ 1,578.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF ATTORNEY DEPOSITS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 177,960.45
Increased By:			
Deposits	36-B		<u>7,686,775.95</u>
			7,864,736.40
Decreased By:			
Refunds	36-B	\$ 20,450.94	
Due To Secretary of State	39-B	50.00	
Charges for Services	38-B	<u>7,632,941.23</u>	
			<u>7,653,442.17</u>
Balance, December 31, 2009	B		<u>\$ 211,294.23</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF CASH - INMATES' FUND

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 128,612.60
Increased By:			
Inmates' Deposits	43-B	\$ 939,010.44	
Reserve for Inmates Fund	45-B	627,390.33	
Due To Commissary - Interest	47-B	<u>567.59</u>	
			<u>1,566,968.36</u>
			1,695,580.96
Decreased By:			
Payments To Inmates	43-B	395,816.49	
Due To State	44-B	46,002.06	
County Treasurer	45-B	595,392.00	
Payments To Commissary Vendor	46-B	460,020.15	
Due To Commissary	47-B	<u>48,912.07</u>	
			<u>1,546,142.77</u>
Balance, December 31, 2009	B		<u>\$ 149,438.19</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF DUE TO INMATES - INMATES' FUND

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 12,363.75
Increased By:			
Inmate Deposits	42-B	\$ 939,010.44	
Reserve for Inmates' Fund	45-B	591,408.54	
Inmates Payroll	45-B	<u>34,709.12</u>	
			<u>1,565,128.10</u>
			1,577,491.85
Decreased By:			
Cash Disbursements To Inmates	42-B	395,816.49	
Due County for Fees and Recoverables	45-B	\$ 45,734.91	
Paid To County for Fees and Recoverables	45-B	<u>545,673.63</u>	
	45-B	591,408.54	
Paid To Commissary		36,355.92	
Due To Commissary		<u>3,604.34</u>	
	47-B	39,960.26	
Paid To Inmates' Consumable Purchases and Taxes		407,772.88	
Due To Inmates' Consumable Purchases and Taxes		<u>81,455.46</u>	
	46-B	489,228.34	
Due To VCCB Taxes		40,777.33	
Paid To VCCB Taxes		<u>8,145.55</u>	
	44-B	<u>48,922.88</u>	
			<u>1,565,336.51</u>
Balance, December 31, 2009	B		<u>\$ 12,155.34</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF DUE TO STATE - INMATES' FUND

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 5,224.73
Increased By:		
VCCB	43-B	<u>48,922.88</u>
		54,147.61
Decreased By:		
Payments To VCCB	44-B	<u>46,002.06</u>
Balance, December 31, 2009	B	<u><u>\$ 8,145.55</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF RESERVE FOR INMATE FUND - INMATES' FUND

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 46,220.70
Increased By:			
Cash Receipts	43-B	\$ 591,408.54	
Cash Received - Payroll	45-B	<u>35,981.79</u>	
	42-B		<u>627,390.33</u>
			673,611.03
Decreased By:			
Cash Disbursements	42-B	595,392.00	
Inmates - Payroll	43-B	<u>34,709.12</u>	
			<u>630,101.12</u>
Balance, December 31, 2009	B		<u>\$ 43,509.91</u>
<u>Analysis of Balance:</u>			
Other			\$ 45,734.91
Payroll			<u>(2,225.00)</u>
	B		<u>\$ 43,509.91</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF ACCOUNTS PAYABLE - DUE TO COMMISSARY
VENDOR FOR CONSUMABLES - INMATES' FUND

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 31,804.24
Increased By:			
Inmate Purchases	43-B	\$ 489,228.34	
Due To Commissary	47-B	<u>179,536.35</u>	
			<u>668,764.69</u>
			700,568.93
Decreased By:			
Cash Disbursements	42-B	460,020.15	
Due To Commissary	47-B	<u>190,967.12</u>	
			<u>650,987.27</u>
Balance, December 31, 2009	B		<u>\$ 49,581.66</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF DUE TO COMMISSARY FUND - INMATES' FUND

Year ended December 31, 2009

	<u>Reference</u>	<u>Commissions</u>	<u>Recoverables</u>	<u>Interest</u>	<u>Overage</u>	<u>Totals</u>
Balance, December 31, 2008	B	\$ 20,443.04	\$ 7,529.04	\$ 4,946.75	\$ 80.35	\$ 32,999.18
Increased By:						
Due To Commissary - Int/Overage/Short	42-B			553.35	14.24	567.59
Due To Commissary - Recoverables	43-B		39,960.26			39,960.26
Commission	46-B	190,967.12				190,967.12
		<u>211,410.16</u>	<u>47,489.30</u>	<u>5,500.10</u>	<u>94.59</u>	<u>264,494.15</u>
Decreased By:						
Cash Disbursements	42-B	0.01	43,884.96	4,946.75	80.35	48,912.07
Due To Commissary Vendor For Consumables	46-B	179,536.35				179,536.35
		<u>179,536.36</u>	<u>43,884.96</u>	<u>4,946.75</u>	<u>80.35</u>	<u>228,448.42</u>
Balance, December 31, 2009	B	\$ <u>31,873.80</u>	\$ <u>3,604.34</u>	\$ <u>553.35</u>	\$ <u>14.24</u>	\$ <u>36,045.73</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF CASH - COMMISSARY FUND

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 198,564.23
Increased By:			
Accounts Receivable	51-B	\$ 44,587.06	
Accounts Payable	49-B	59,318.00	
Due From Inmates' Fund	50-B	228,448.41	
Interest	51-B	<u>722.61</u>	
			<u>333,076.08</u>
			531,640.31
Decreased By:			
Due From Inmates' Fund	50-B	40,527.85	
Payment to Keefe Commissary	49-B	60,949.00	
Payments To Vendors	51-B	<u>334,073.25</u>	
			<u>435,550.10</u>
Balance, December 31, 2009	B		<u>\$ 96,090.21</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF ACCOUNTS PAYABLE - COMMISSARY FUND

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 7,609.00
Increased By:		
Due To Keefe Commissary	48-B	<u>59,318.00</u>
		66,927.00
Decreased By:		
Due To Keefe Commissary	48-B	<u>60,949.00</u>
Balance, December 31, 2009	B	<u><u>\$ 5,978.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF DUE FROM INMATES' FUND - COMMISSARY FUND

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 32,999.18
Increased By:			
Cash Disbursements	48-B	\$ 40,527.85	
Sales Commissions	51-B	<u>190,967.11</u>	
			<u>231,494.96</u>
			264,494.14
Decreased By:			
Cash Receipts	48-B		<u>228,448.41</u>
Balance, December 31, 2009	B		<u>\$ 36,045.73</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF FUND BALANCE - COMMISSARY FUND - STATUTORY BASIS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 223,954.41
Increased By:			
Interest	48-B	\$ 722.61	
Sales Commission	50-B	190,967.11	
Due From Inmates' Fund	48-B	<u>44,587.06</u>	
			<u>236,276.78</u>
			460,231.19
Decreased By:			
Purchases	48-B		<u>334,073.25</u>
Balance, December 31, 2009	B		<u>\$ 126,157.94</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF CASH - BAIL FUND

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 1,480.11
Increased By:			
Due To County	54-B	\$ 475.89	
Accounts Payable	53-B	<u>4,672,401.54</u>	
			<u>4,672,877.43</u>
			4,674,357.54
Decreased By:			
Due To County	54-B	1,599.51	
Bail and Agency	53-B	<u>4,667,231.54</u>	
			<u>4,668,831.05</u>
Balance, December 31, 2009	B		<u><u>\$ 5,526.49</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF ACCOUNTS PAYABLE - BAIL FUND

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 0.00
Increased By:		
Cash Receipts	52-B	<u>4,672,401.54</u>
		4,672,401.54
Decreased By:		
Payments to Bail and Agencies	52-B	<u>4,667,231.54</u>
Balance, December 31, 2009	B	<u>\$ 5,170.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF OTHER PAYABLES - BAIL FUND

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 1,480.11
Increased By:		
Cash Receipts:		
Due To County Treasurer - Overage		\$ 214.40
Due To County Treasurer - Interest		<u>261.49</u>
	52-B	<u>475.89</u>
		1,956.00
Decreased By:		
Cash Disbursements:		
Due To County Treasurer - Interest	52-B	<u>1,599.51</u>
Balance, December 31, 2009	B	<u><u>\$ 356.49</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY ADJUSTER

SCHEDULE OF MAINTENANCE ACCOUNTS RECEIVABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 11,421.85
Increased By:		
Charges	55-B	<u>6,175.00</u>
		17,596.85
Decreased By:		
Cash Receipts	56-B	<u>6,150.00</u>
Balance, December 31, 2009	B	<u>\$ 11,446.85</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY ADJUSTER

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 0.00
Increased By:			
State Reimbursements		\$ 5,857.65	
Maintenance Accounts Receivable		<u>6,150.00</u>	
	55-B		<u>12,007.65</u>
			12,007.65
Decreased By:			
Payments To County	57-B		<u>12,007.65</u>
Balance, December 31, 2009	B		<u><u>\$ 0.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY ADJUSTER

SCHEDULE OF DUE TO COUNTY

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 0.00
Increased By:			
State Reimbursements	57-B	\$ 5,857.65	
Maintenance Accounts Receivable	56-B	<u>6,150.00</u>	
			<u>12,007.65</u>
			12,007.65
Decreased By:			
Payments To County	56-B		<u>12,007.65</u>
Balance, December 31, 2009	B		<u>\$ 0.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 640,309.61
Increased By:			
Foreclosure and Execution Deposits	59-B	\$ 5,993,099.75	
Attorney Deposits	60-B	112,089.20	
Bail and Fine Deposits	61-B	98,182.80	
Reserve for Sheriff's Office Fees:			
Miscellaneous Fees - Sheriff	62-B	942.84	
Interest Earned	62-B	3,079.18	
Unclaimed Property	63-B	<u>994.02</u>	
			<u>6,208,387.79</u>
			6,848,697.40
Decreased By:			
Foreclosure and Execution Deposits	59-B	5,168,964.89	
Attorney Deposits	60-B	22,501.07	
Bail and Fine Deposits	61-B	98,582.80	
Newspaper Advertisements	64-B	145,166.00	
Reserve for Sheriff's Office Fees	62-B	584,153.27	
Unclaimed Property	63-B	<u>994.02</u>	
			<u>6,020,362.05</u>
Balance, December 31, 2009	B		<u>\$ 828,335.35</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR FORECLOSURE AND EXECUTION DEPOSITS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 628,527.77
Increased By:			
Foreclosure and Execution Deposits	58-B		<u>5,993,099.75</u>
			6,621,627.52
Decreased By:			
Cash Disbursements	58-B	\$ 5,168,964.89	
Sheriff's Fees	62-B	491,602.52	
Newspaper Charges	64-B	<u>145,166.00</u>	
			<u>5,805,733.41</u>
Balance, December 31, 2009	B		<u>\$ 815,894.11</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR ATTORNEY DEPOSITS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 8,238.72
Increased By:			
Attorney Deposits	58-B		<u>112,089.20</u>
			120,327.92
Decreased By:			
Cash Disbursements	58-B	\$ 22,501.07	
Charges for Services	62-B	<u>88,527.52</u>	
			<u>111,028.59</u>
Balance, December 31, 2009	B		<u>\$ 9,299.33</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR BAIL AND FINE DEPOSITS

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 400.00
Increased By:		
Bail and Fine Deposits	58-B	<u>98,182.80</u>
		98,582.80
Decreased By:		
Cash Disbursements	58-B	<u>98,582.80</u>
Balance, December 31, 2009	B	<u>\$ 0.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR SHERIFF'S OFFICE FEES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 1,170.76
Increased By:			
Miscellaneous Fees	58-B	\$ 942.84	
Interest	58-B	3,079.18	
Sheriff's Fees	59-B	491,602.52	
Attorney's Fees	60-B	<u>88,527.52</u>	
			<u>584,152.06</u>
			585,322.82
Decreased By:			
Cash Disbursements	58-B		<u>584,153.27</u>
Balance, December 31, 2009	B		<u>\$ 1,169.55</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR UNCLAIMED PROPERTY

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 1,972.36
Increased By:		
Charges	58-B	<u>994.02</u>
		2,966.38
Decreased By:		
Cash Disbursements	58-B	<u>994.02</u>
Balance, December 31, 2009	B	<u><u>\$ 1,972.36</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF DUE TO NEWSPAPERS

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 0.00
Increased By:		
Charges	59-B	<u>145,166.00</u>
		145,166.00
Decreased By:		
Cash Disbursements	58-B	<u>145,166.00</u>
Balance, December 31, 2009	B	<u><u>\$ 0.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 10,522,588.42
Increased By:			
Clerk of Superior Court	66-B	\$ 234.79	
Reserve for Notice of Motion Fees	67-B	675.00	
Pending Estates	68-B	61,666.39	
Attorney Deposits	69-B	48,071.00	
County Fees	70-B	221,876.39	
Interest Earned - Probate	71-B	389,966.11	
Overpayments Received	72-B	1,176.00	
Probate Deposits	71-B	<u>3,393,378.85</u>	
			<u>4,117,044.53</u>
			14,639,632.95
Decreased By:			
Refund of Pending Estates	68-B	464.00	
Reserve for Notice of Motion Fees	67-B	705.00	
Payment To County Treasurer	70-B	306,247.35	
Refund of Overpayments	72-B	1,165.00	
Trust Fund Withdrawals - Probate Accounts	71-B	<u>3,077,164.77</u>	
			<u>3,385,746.12</u>
Balance, December 31, 2009	B		<u>\$ 11,253,886.83</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF DUE TO CLERK OF SUPERIOR COURT

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 149.35
Increased By:		
Cash Receipts	65-B	<u>234.79</u>
Balance, December 31, 2009	B	<u>\$ 384.14</u>

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF NOTICE OF MOTION FEES
Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 45.00
Increased By:		
Cash Receipts	65-B	<u>675.00</u>
		720.00
Decreased By:		
Cash Disbursements	65-B	<u>705.00</u>
Balance, December 31, 2009	B	<u>\$ 15.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF PENDING ESTATES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 15,901.85
Increased By:			
Cash Receipts	65-B		<u>61,666.39</u>
			77,568.24
Decreased By:			
Refunds	65-B	\$ 464.00	
Cash Disbursements	70-B	<u>61,411.24</u>	
			<u>61,875.24</u>
Balance, December 31, 2009	B		<u>\$ 15,693.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF ATTORNEY DEPOSITS

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 22,202.37
Increased By:		
Cash Receipts	65-B	<u>48,071.00</u>
		70,273.37
Decreased By:		
Cash Disbursements	70-B	<u>47,718.00</u>
Balance, December 31, 2009	B	<u><u>\$ 22,555.37</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF RESERVE FOR SURROGATE'S FEES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 19,299.42
Increased By:			
Pending Estates	68-B	\$ 61,411.24	
Attorney Deposits	69-B	47,718.00	
Miscellaneous Surrogate's Fees	65-B	<u>221,876.39</u>	
			<u>331,005.63</u>
			350,305.05
Decreased By:			
Payments To County Treasurer	65-B		<u>306,247.35</u>
Balance, December 31, 2009	B		<u>\$ 44,057.70</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF PROBATE COURT DEPOSITS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 10,465,295.12
Increased By:			
Cash Deposited	65-B	\$ 3,393,378.85	
Interest Earned	65-B	<u>389,966.11</u>	
			<u>3,783,344.96</u>
			14,248,640.08
Decreased By:			
Withdrawals	65-B		<u>3,077,164.77</u>
Balance, December 31, 2009	B		<u><u>\$ 11,171,475.31</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF OVERPAYMENTS

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 0.00
Increased By:		
Cash Deposited	65-B	<u>1,176.00</u>
		1,176.00
Decreased By:		
Withdrawals	65-B	<u>1,165.00</u>
Balance, December 31, 2009	B	<u>\$ 11.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF CASH

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 131,368.82
Increased By:			
Patients' Accounts Receivable	74-B	\$ 15,800,968.58	
Patients' Trust Accounts	75-B	141,722.66	
Interest	76-B	1,385.73	
Patients' Trust Account Interest	75-B	245.40	
Due To Patient Trust Accounts	77-B	141,016.05	
Non-Receiveable Collection	76-B	93.32	
Part A Bad Debt Advance	76-B	100,000.00	
Cancel- Reissue	76-B	<u>70.00</u>	
			<u>16,185,501.74</u>
			16,316,870.56
Decreased By:			
Due To Patient Trust Accounts	77-B	141,722.66	
PNA Disbursements	75-B	126,871.94	
Due To Other	76-B	40,500.61	
Payments to Treasurer	76-B	<u>15,596,738.83</u>	
			<u>15,905,834.04</u>
Balance, December 31, 2009	B		<u>\$ 411,036.52</u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 2,628,184.37
Increased By:		
2009 Charges	74-B	<u>16,221,759.92</u>
		18,849,944.29
Decreased By:		
2009 Collections	73-B	\$ 15,800,968.58
Apply Part A Advance	73-B	<u>100,000.00</u>
		<u>15,900,968.58</u>
Balance, December 31, 2009	B	<u><u>\$ 2,948,975.71</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF PATIENTS' TRUST ACCOUNTS

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 47,284.13
Increased By:			
Deposits From Patients	73-B	\$ 141,722.66	
Interest Income	73-B	<u>245.40</u>	
			<u>141,968.06</u>
			189,252.19
Decreased By:			
Cash Disbursements	73-B		<u>126,871.94</u>
Balance, December 31, 2009	B		<u>\$ 62,380.25</u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF OTHER PAYABLES

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	B		\$ 82,343.97
Increased By:			
Patient Account Revenue	74-B	\$ 15,800,968.58	
Interest	73-B	1,385.73	
Non-Receiveable Collection	73-B	93.32	
Part A Bad Debt Advance	73-B	100,000.00	
Cancel - Reissue	73-B	<u>70.00</u>	
			<u>15,902,517.63</u>
			15,984,861.60
Decreased By :			
Payments To County	73-B	15,596,738.83	
Payments To Other	73-B	<u>40,500.61</u>	
			<u>15,637,239.44</u>
Balance, December 31, 2009	B		<u>\$ 347,622.16</u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF DUE TO PATIENTS' TRUST

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 1,740.72
Increased By:		
Deposits From Patients	73-B	<u>141,016.05</u>
		142,756.77
Decreased By:		
Cash Disbursements	73-B	<u>141,722.66</u>
Balance, December 31, 2009	B	<u>\$ 1,034.11</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST OTHER

SCHEDULE OF STATE FUNDED SOCIAL SECURITY

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 1,889.00
Increased By:		
Cash Receipts	1-B	<u>1,913,454.00</u>
		1,915,343.00
Decreased By:		
Cash Disbursements	1-B	<u>1,915,343.00</u>
Balance, December 31, 2009	B	<u><u>\$ 0.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST OTHER

SCHEDULE OF LAW ENFORCEMENT OFFICERS TRAINING & EQUIPMENT TRUST FUND

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	B	\$ 16,618.21
Increased By:		
Cash Receipts	1-B	<u>19,390.00</u>
		36,008.21
Decreased By:		
Cash Disbursements	1-B	\$ 8,243.67
Transfer To Accounts Payable	3-B	<u>1,143.62</u>
		<u>9,387.29</u>
Balance, December 31, 2009	B	<u>\$ 26,620.92</u>

GENERAL CAPITAL FUND

SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE STATEMENT OF FUND BALANCE - REGULATORY BASIS

Years ended December 31, 2009 and 2008

	<u>Reference</u>	
Balance, December 31, 2008	C	\$ 98,306.50
Increased By:		
Premium on Bond Sales	1-C	<u>216,629.75</u>
		314,936.25
Decreased By:		
2009 Budget Appropriation	1-C	<u>98,306.50</u>
Balance, December 31, 2009	C	<u><u>\$ 216,629.75</u></u>

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
TREASURER'S OFFICE

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	C		\$ 32,973,818.86
Increased By Cash Receipts:			
Bonds Issued	7-C	\$ 69,930,000.00	
Due To Green Acres	11-C	65,188.71	
Due From State of New Jersey - EFA	4-C	37,132.31	
Capital Improvement Fund:			
Budget Appropriation	13-C	3,979,000.00	
Reserve for Debt Service Payment	12-C	14,105.67	
Premium on Sale of Bonds	C-1	<u>216,629.75</u>	
			<u>74,242,056.44</u>
			107,215,875.30
Decreased By:			
Bonds Refunded	7-C	24,930,000.00	
Due To Green Acres	11-C	99,142.83	
Reserve for Debt Service	12-C	408,377.37	
Improvement Authorizations	9-C	5,350,512.03	
Encumbrances Payable	10-C	6,364,203.46	
Budget Appropriation	C-1	<u>98,306.50</u>	
			<u>37,250,542.19</u>
Balance, December 31, 2009	C		<u>\$ 69,965,333.11</u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ANALYSIS OF CASH AND INVESTMENTS

Year ended December 31, 2009

		Balance December 31, <u>2009</u>
Fund Balance		\$ 216,629.75
Capital Improvement Fund		5,804,917.89
Due To State Green Acres Trust Fund		289,880.30
Reserve for Debt Service Payment		14,105.67
Encumbrances Payable		8,899,007.18
Ordinance Number	<u>Improvement Authorizations</u>	
1984-5;1986-4;1990-2;1992-1	General Improvements	10,350.00
1987-2	Various Improvements	23,589.75
1988-5	improvements To County Parks	6,920.75
1990-8	Reconstruction of Lenape Dam	7,872.50
1990-7	Reconstruction of Lake Lenape Dam	(64,842.85)
1991-4	Environmental Remediation	3,848.36
1992-5	Construction of Library Facilities	11,065.90
1992-7	Various Improvements	1,186.51
1993-3	Construction of Pistol Range	987.74
1993-6;1997-2'2004-3	Infrastructure Improvement	145,651.01
1994-1	Environmental Remediation	734.50
1995-1	Purchase Communication Equipment	14,578.56
1997-4	Acquisition of Property	2,275.00
1997-6	Acquisition of Land	12,943.00
1997-7	Improvements To County Parks	42,333.72
1998-1	Repairs and Improvements To County Buildings and Acquisition of Technology Equipment	22,342.15
1998-2	Phase II Maine Avenue Park	172,273.27
1999-1	improvements To County Properties	500.00
1999-3	Improvements To County Properties	1,083.91
2000-1	Criminal Justice Facility	1,190.72
2000-2	Improvements To County Buildings	9,827.55
2001-1	improvements To County Facilities/Info Tech	45,012.91
2001-2;2003-1	Atlantic County Criminal Complex	305,382.63
2002-2	Acquisition of Computer Equipment	864.92
2003-2	Computer Equipment	14,979.41
2004-1	Atlantic Cape Community College	908,425.31
2004-2	Various Capital Improvements	139,487.17
2005-2	Improvements of County Buildings	(2,604.00)
2005-5	Road Improvements - 2005	2,529,798.55
2006-1	Various Capital Improvements - 2006	175,259.00
2006-2	Vocational School - 2006	849,524.17
2006-3	ACCC Improvements - 2006	1,900,657.39
2006-4	Improvements to County Buildings - 2006	152,656.26
2007-1	Information Technology Equipment	33.06
2008-2	Atlantic Cape Community College Improvements	7,486,502.31
2008-3	Information and Technology Acquisitions	73,619.56
2008-4	Improvements to various roads	195,105.95
2008-5	Construction of Various Buildings & Facilities - Northfield	3,586,029.94
2008-6	Improvements to Various County Buildings & Facilities	(57,067.35)
2008-7	Atlantic County Institute of Technology Improvements	35,949,294.66
2009-1	Aviation Park Research	120,000.00
2009-2;2009-5	Various Capital Improvements	1,840,649.90
2009-3	Road Improvements	(2,044,726.90)
2009-4	Improvements to Government Complex	145,195.42
		<u>\$ 69,965,333.11</u>

Reference

C

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM THE STATE OF NEW JERSEY
DEPARTMENT OF ENVIRONMENTAL PROTECTION

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2009 and 2008	C	<u>\$ 64,842.85</u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM THE STATE OF NEW JERSEY - EFA

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008:		
Loan	C	\$ 37,132.31
Decreased By:		
Cash Receipts	1-C	<u>37,132.31</u>
Balance, December 31, 2009:		
Loan	C	<u><u>\$ 0.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	C		\$ 86,218,891.62
Increased By:			
Bonds Issued	7-C		<u>69,930,000.00</u>
			156,148,891.62
Decreased By:			
Bonds Paid	7-C	\$ 33,485,000.00	
Green Acres Loan Payment	8-C	<u>520,203.63</u>	
			<u>34,005,203.63</u>
Balance, December 31, 2009	C		<u>\$ 122,143,687.99</u>

COUNTY OF ATLANTIC NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Year ended December 31, 2009

Ordinance Number	Improvement Description	Balance December 31, 2008	2009 Authorizations	Decreased	Cancelled	Balance December 31, 2009	Expenditures	Unexpended Improvement Authorizations
1990-7	Reconstruction of Lake Lenape	\$ 64,842.85				\$ 64,842.85	\$ 64,842.85	
2005-2	Improvements of County Buildings	420,000.00				420,000.00	2,604.00	\$ 417,396.00
2005-5	Road Improvements- 2005	5,000,000.00		\$ 5,000,000.00				
2008-1	Refunding Bonds	3,245,000.00			\$ 3,245,000.00			
2008-6	Construction of Various Buildings & Facilities	2,320,000.00		40,000,000.00		2,320,000.00	57,067.35	2,262,932.65
2009-1	Atlantic County Institute of Technology Improvement	40,000,000.00						
2009-1	Aviation Park Research		\$ 2,380,000.00			2,380,000.00		2,380,000.00
2009-3	Road Improvements- 2009		4,760,000.00			4,760,000.00	2,044,726.90	2,715,273.10
2009-4	Improvements to Government Complex		6,666,000.00			6,666,000.00		6,666,000.00
		<u>\$ 51,049,842.85</u>	<u>\$ 13,806,000.00</u>	<u>\$ 45,000,000.00</u>	<u>\$ 3,245,000.00</u>	<u>\$ 16,610,842.85</u>	<u>\$ 2,169,241.10</u>	<u>\$ 14,441,601.75</u>

Reference

C

9-C,14-C

14-C

9-C,14-C

C

2-C

9-C

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS PAYABLE

Year ended December 31, 2009

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2009	Interest Rate	Balance December 31, 2008	Increased	Decreased	Balance December 31, 2009
	Date	Amount						
County College Bonds	09/01/99	\$ 3,000,000.00			\$ 370,000.00		\$ 370,000.00	
General Improvements	10/02/00	14,400,000.00			750,000.00		750,000.00	
Refunding Bonds - 2001	11/15/01	10,820,000.00	08/01/10	\$ 715,000.00	4.500%			
			08/01/11	745,000.00	4.000%			
			08/01/12	770,000.00	4.000%			
			08/01/13	795,000.00	4.000%			
			08/01/14	810,000.00	5.000%		4,525,000.00	\$ 3,835,000.00
General Improvements	02/01/02	38,000,000.00	02/01/10	1,700,000.00	4.500%		27,700,000.00	1,700,000.00
General Improvements	07/15/04	2,165,000.00					450,000.00	
County College Bonds	07/15/04	2,165,000.00			450,000.00		450,000.00	
General Improvements	07/26/06	9,600,000.00	08/01/10	675,000.00	4.000%			
			08/01/11	725,000.00	4.000%			
			08/01/12	775,000.00	4.000%			
			08/01/13	825,000.00	4.000%			
			08/01/14	875,000.00	4.000%			
			08/01/15	925,000.00	4.000%			
			08/01/16	975,000.00	4.125%			
			08/01/17-18	1,050,000.00	4.250%	8,500,000.00		625,000.00
County Vocational Bonds	07/26/06	2,400,000.00	08/01/10-16	200,000.00	4.000%			
			08/01/17	200,000.00	4.125%			
			08/01/18	200,000.00	4.250%	2,000,000.00		200,000.00
County College Bonds	07/26/06	3,122,000.00	08/01/10	530,000.00	4.000%			
			08/01/11	550,000.00	4.000%			
			08/01/12	575,000.00	4.000%	2,165,000.00		510,000.00
State Aid- County College Bonds	07/26/06	3,122,000.00	08/01/10	530,000.00	4.000%			
			08/01/11	550,000.00	4.000%			
			08/01/12	575,000.00	4.000%	2,165,000.00		510,000.00

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS PAYABLE

Year ended December 31, 2009

Purpose	Date	Original Issue Amount	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2008	Increased	Decreased	Balance December 31, 2009
			Date	Amount					
General Improvements	06/11/08	12,775,000.00	01/15/10	655,000.00	3.500%				
			01/15/11	685,000.00	3.500%				
			01/15/12	710,000.00	3.500%				
			01/15/13	740,000.00	3.500%				
			01/15/14	770,000.00	3.500%				
			01/15/15	805,000.00	3.500%				
			01/15/16	835,000.00	3.500%				
			01/15/17	870,000.00	3.750%				
			01/15/18	910,000.00	3.750%				
			01/15/19	945,000.00	4.000%				
			01/15/20	990,000.00	4.000%				
			01/15/21	1,040,000.00	4.000%				
			01/15/22	1,085,000.00	4.000%				
		01/15/23	1,135,000.00	4.000%		12,755,000.00	580,000.00		12,175,000.00
County College Boards	06/11/08	4,505,000.00	01/15/10	330,000.00	3.500%				
			01/15/11	345,000.00	3.500%				
			01/15/12	355,000.00	3.500%				
			01/15/13	370,000.00	3.500%				
			01/15/14	385,000.00	3.500%				
			01/15/15	565,000.00	3.500%				
			01/15/16	590,000.00	3.500%				
			01/15/17	610,000.00	3.750%				
		01/15/18	635,000.00	3.750%		4,505,000.00	320,000.00		4,185,000.00
State Aid - County College Bonds	06/11/08	4,504,000.00	01/15/10	330,000.00	3.125%				
			01/15/11	345,000.00	3.125%				
			01/15/12	355,000.00	3.125%				
			01/15/13	370,000.00	3.250%				
			01/15/14	385,000.00	3.250%				
			01/15/15	565,000.00	3.375%				
			01/15/16	590,000.00	3.500%				
			01/15/17	610,000.00	3.625%				
		01/15/18	634,000.00	3.750%		4,504,000.00	320,000.00		4,184,000.00
General Refunding Bonds	07/31/08	9,655,000.00	10/01/10	815,000.00	3.000%				
			10/01/11	795,000.00	4.000%				
			10/01/12	815,000.00	5.000%				
			10/01/13	840,000.00	4.000%				
			10/01/14	830,000.00	4.000%				
			10/01/15	950,000.00	4.000%				
			10/01/16	940,000.00	3.500%				
			10/01/17	925,000.00	4.000%				
			10/01/18	915,000.00	5.000%				
			10/01/19	910,000.00	5.000%				
		10/01/20	910,000.00	4.000%		9,655,000.00	10,000.00		9,645,000.00

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS TRUST FUND PAYABLE - NEW JERSEY

Year ended December 31, 2009

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2009		Interest Rate	Balance December 31, 2008	Decreased	Balance December 31, 2009
	Date	Amount	Date	Amount				
Green Tree Golf Course Acquisition	12/10/92	\$ 1,875,000.00	2010	\$ 111,489.37	2.000%			
			2011	113,730.30	2.000%			
			2012	57,719.55	2.000%	\$ 392,231.81	\$ 109,292.59	\$ 282,939.22
Daniel Estell Manor Acquisition	05/16/93	355,776.00	2010	20,945.34	2.000%			
			2011	21,366.34	2.000%			
			2012	21,795.81	2.000%	84,540.12	20,532.53	64,107.49
Galloway Seaview Acquisition	08/16/94	1,935,000.00	2010	109,472.82	2.000%			
			2011	111,673.22	2.000%			
			2012	113,917.85	2.000%			
			2013	116,207.60	2.000%			
			2014	118,543.37	2.000%	677,130.63	107,315.77	569,814.86
Maine Avenue Waterfront Park	03/02/00	1,935,320.00	2010	127,860.12	2.000%			
			2011	130,430.10	2.000%			
			2012	133,051.75	2.000%			
			2013	135,726.09	2.000%			
			2014	138,454.18	2.000%			
			2015	70,267.23	2.000%	861,130.24	125,340.77	735,789.47
Lake Lenape Park I	04/10/01	500,000.00	2010	25,644.65	2.000%			
			2011	26,160.11	2.000%			
			2012	26,685.93	2.000%			
			2013	27,222.31	2.000%			
			2014	27,769.48	2.000%			
			2015	28,327.65	2.000%			
			2016	28,897.03	2.000%			
			2017	29,477.86	2.000%			
			2018	30,070.37	2.000%			
			2019	30,674.79	2.000%	337,360.87	25,139.35	312,221.52
			2020	31,291.34	2.000%			
Absecon Inlet	11/25/03	500,000.00	2010	32,881.63	2.000%			
			2011	33,542.54	2.000%			
			2012	34,216.75	2.000%			
			2013	34,904.51	2.000%			
			2014	35,606.09	2.000%			
			2015	36,321.77	2.000%			
			2016	37,051.84	2.000%			
			2017	37,796.58	2.000%	333,737.67	32,233.73	301,503.94
		2018	19,182.23	2.000%				

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS TRUST FUND PAYABLE - NEW JERSEY

Year ended December 31, 2009

Purpose	Original Issue		Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2008	Decreased	Balance December 31, 2009
	Date	Amount	Date	Amount				
Maine Avenue Waterfront Park	11/25/03	499,999.40	2010	34,193.40	2.000%	327,104.24	33,519.65	293,584.59
			2011	34,880.68	2.000%			
			2012	35,581.78	2.000%			
			2013	36,296.98	2.000%			
			2014	37,026.55	2.000%			
			2015	37,770.78	2.000%			
			2016	38,529.97	2.000%			
			2017	39,304.45	2.000%			
			2018	40,093.40	2.000%			
			2019	40,896.30	2.000%			
Galloway	09/05/04	475,876.30	2010	27,183.18	2.000%	374,434.18	26,647.57	347,786.61
			2011	27,729.57	2.000%			
			2012	28,286.93	2.000%			
			2013	28,855.50	2.000%			
			2014	29,435.50	2.000%			
			2015	30,027.15	2.000%			
			2016	30,630.69	2.000%			
			2017	31,246.37	2.000%			
			2018	31,874.42	2.000%			
			2019	32,515.10	2.000%			
Estell Manor ADA	11/04/04	30,918.69	2010	2,302.03	2.000%	23,364.82	2,256.67	21,108.15
			2011	2,348.30	2.000%			
			2012	2,395.50	2.000%			
			2013	2,443.65	2.000%			
			2014	2,492.76	2.000%			
			2015	2,542.87	2.000%			
			2016	2,593.98	2.000%			
			2017	2,646.12	2.000%			
			2018	2,699.24	2.000%			
			2019	2,752.33	2.000%			

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	C	\$ 6,364,203.46
Increased By:		
Charges	9-C	<u>8,899,007.18</u>
		15,263,210.64
Decreased By:		
Cash Disbursed	1-C	<u>6,364,203.46</u>
Balance, December 31, 2009	C	<u><u>\$ 8,899,007.18</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO NEW JERSEY GREEN ACRES - GRANTS

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	C	\$ 323,834.42
Increased By:		
Cash Receipts	1-C	<u>65,188.71</u>
		389,023.13
Decreased By:		
Cash Disbursed	1-C	<u>99,142.83</u>
Balance, December 31, 2009	C	<u><u>\$ 289,880.30</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR DEBT SERVICE PAYMENT

Year ended December 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	C		\$ 388,130.00
Increased By:			
Canceled	9-C	\$ 20,247.37	
Cash Receipts	1-C	<u>14,105.67</u>	<u>34,353.04</u>
			422,483.04
Decreased By:			
Cash Disbursements	1-C		<u>408,377.37</u>
Balance, December 31, 2009	C		<u><u>\$ 14,105.67</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Year ended December 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	C	\$ 7,224,917.89
Increased By:		
2009 Budget Appropriation	1-C	<u>3,979,000.00</u>
		11,203,917.89
Decreased By:		
Appropriation To Finance Improvement Authorizations	9-C	<u>5,399,000.00</u>
Balance, December 31, 2009	C	<u>\$ 5,804,917.89</u>

COUNTY OF ATLANTIC, NEW JERSEY
 GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2009

<u>Ordinance Number/Date</u>	<u>Improvement Description</u>	<u>Balance December 31, 2008</u>	<u>Increased By 2009 Authorizations</u>	<u>Decreased</u>	<u>Cancelled</u>	<u>Balance December 31, 2009</u>	<u>Reference</u>
1990-7	Reconstruction of Lake Lenape Dam	\$ 64,842.85				\$ 64,842.85	14-C
2005-2	Improvements of County Buildings	420,000.00				420,000.00	
2005-5	Road Improvements- 2005	5,000,000.00		\$ 5,000,000.00			
2008-1	Refunding Bonds	3,245,000.00			\$ 3,245,000.00		
2008-6	Improvements to Various County Buildings & Facilities	2,320,000.00				2,320,000.00	
2008-7	Atlantic County Institute of Technology Improvements	40,000,000.00		40,000,000.00			
2009-1	Aviation Park Research		\$ 2,380,000.00			2,380,000.00	
2009-3	Road Improvements - 2009		4,760,000.00			4,760,000.00	
2009-4	Improvements to Government Complex		6,666,000.00			6,666,000.00	
		<u>\$ 51,049,842.85</u>	<u>\$ 13,806,000.00</u>	<u>\$ 45,000,000.00</u>	<u>\$ 3,245,000.00</u>	<u>\$ 16,610,842.85</u>	6-C, 7-C, 14-C

GENERAL FIXED ASSETS ACCOUNT GROUP
SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY
 GENERAL FIXED ASSETS ACCOUNT GROUP
 SCHEDULE OF ANALYSIS OF INVESTMENT IN
 GENERAL FIXED ASSETS

Year ended December 31, 2009

	Total	Land	Buildings	Major Movable Equipment	Vehicles	Construction in Progress
Balance, December 31, 2008	\$ 193,104,322.73	\$ 29,616,082.57	\$ 121,443,453.67	\$ 18,430,817.60	\$ 21,269,759.96	\$ 2,344,208.93
Additions	5,621,763.89	280,300.00	1,136,301.33	1,502,699.07	2,049,078.90	653,384.59
Deletions	(1,647,285.08)			(86,303.75)	(424,680.00)	(1,136,301.33)
Balance, December 31, 2009	\$ 197,078,801.54	\$ 29,896,382.57	\$ 122,579,755.00	\$ 19,847,212.92	\$ 22,894,158.86	\$ 1,861,292.19

Reference

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COMMENTS SECTION

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2009

An audit of the financial accounts and transactions of the County of Atlantic, New Jersey ("County") for the year ended December 31, 2009, has recently been completed. The results of the audit are herewith set forth.

Scope of Audit

The audit covered the financial transactions of the Treasurer's office (Financial Department) of Atlantic County, New Jersey.

The audit did not and could not determine the character of services rendered for which payment had been made or for which reserves had been set up, nor could it determine the character, proper price or quantity of materials supplied for which claims had been passed.

Cash balances were reconciled with independent certifications obtained directly from the depositories.

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

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

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

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

N.J.S.A. 40A:11-4 states "Every contract awarded by the contracting agent, for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold (40A:11-3), shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law. The governing body of a contracting unit may, by resolution approved by a majority of the governing body and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the governing body finds that it has had prior negative experience with the bidder".

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2009

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

It is pointed out that the governing body of the County has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the fiscal year and, where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion shall be sought before a commitment is made.

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

Replace Shower Doors at Harborfields
Video Surveillance System Upgrade & Repair at Jail
Display Advertising for County Departments
Providing Prisoner Transportation for Jail
Furnishing & Delivering Uniforms for Sheriff's Office
Providing Body & Fender Repairs to County Vehicles
Providing Vehicle Overall Refinishing
Print & Deliver Poll Books & Voting Authorities
Leasing of 60 New Golf Carts for Atlantic County
Re-Bid Uniforms for the Sheriff's & Correction's Officers
Helicopter Rental for Mosquito Surveillance
Window Cleaning Service at Various County Buildings
Furnish & Deliver Linen & Bed Care for Nursing Home
Washer & Dryer Repair Service at Various Locations
Provide Supplemental Plumbing Maintenance & Repairs
Pest Management Program for County Buildings
2-Year Sanitary Sewerage Facilities Maintenance & Repair
Replacement & Repair of Glass/Windows/Frames
Furnishing & Delivering Animal Food to Atlantic County
Furnishing & Delivering Milk & Dairy Products to Atlantic County Co-op
Furnishing & Delivering Law Enforcement Uniforms
Furnishing & Delivering Meal Package System to AC
Providing Lock Repair Service
Providing Temporary LPN Employment Services
Provide Laundry Management Services for Justice Facility
Furnish & Deliver Lumber & Hardware Supplies – Co-op
Furnish & Deliver Printer & Toner Supplies – Co-op
Furnish & Deliver Digital Storage Supplies – Co-op
Temporary Employment Services Food Service Manager/Clerical
Inspections to Fire Equipment @ Various County Buildings
Supply & Install Coin-Operated Copiers for Clerk Office
Re-Bid Inspection of Fire Equipment @ Various County Buildings
Six-Month Food Requirement
Furnishing & Delivering Steel Beams, Guide Rails
Providing Automatic Community Broadcast Messaging
Providing Lock Repair Service for Jail, Criminal Court
Provide Repair & Maintenance to Emergency Generators
Furnishing & Deliver Thermoplastic Striping Material
Furnishing & Deliver Glass Beads
Furnishing & Deliver Electrical Supplies to Atlantic County
Furnish & Deliver Site Management & Kosher Style Meals

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2009

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

Furnish & Deliver Plumbing Supplies to Atlantic County
Provide Preventive Maintenance & Repair Cat #1 Chiller
Furnish & Deliver Animal Food for Six Months
Furnish, Deliver & Service Portable Sanitation Units
Provide Display Advertising Space to Atlantic County
Re-Bid Furnish & Deliver Plumbing Supplies to Atlantic County
Furnish & Deliver Custodial Products to Co-op Members
Furnish & Deliver Medical Supplies to Co-op Members
Furnish & Deliver Kitchen & Catering Supplies to Co-op
Re-Bid Furnish & Deliver Site Management & Kosher Style Meals
Re-Bid Provide Preventive Maintenance & Repair Cat#1 Chillers

The system of records did not provide for an accumulation of payments by categories of materials or supplies, or related work or labor. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The examination of expenditures did not reveal any individual payments, contracts or agreements in excess of the bid threshold "for the performance of any work or the furnishing of labor materials and supplies or the hiring of teams or vehicles", other than where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provision of N.J.S.A. 40A:11-6. The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "professional services" per N.J.S.A. 40A:11-5.

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2009

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

	2009		2008	
	Amount	Percent	Amount	Percent
<u>Revenue and Other Income Realized</u>				
Fund Balance Utilized	\$ 7,750,000.00	3.44 %	\$ 10,584,314.49	5.13 %
Miscellaneous - From Other				
Than Local Property Tax Levies	78,986,310.68	35.02	66,274,782.66	32.12
Collection of Current Tax Levy	138,827,135.56	61.55	129,466,269.95	62.75
Total Revenues	<u>225,563,446.24</u>	<u>100.00 %</u>	<u>206,325,367.10</u>	<u>100.00 %</u>
<u>Expenditures</u>				
Budget Expenditures:				
Municipal Purposes	217,788,421.50	99.95 %	201,054,455.55	99.97 %
Other Expenditures	98,881.47	0.05	64,858.64	0.03
Total Expenditures	<u>217,887,302.97</u>	<u>100.00 %</u>	<u>201,119,314.19</u>	<u>100.00 %</u>
Excess in Revenue	7,676,143.27		5,206,052.91	
Fund Balance, January 1	<u>15,516,611.38</u>		<u>20,894,872.96</u>	
	23,192,754.65		26,100,925.87	
Decreased By:				
Utilized as Anticipated Revenue	<u>7,750,000.00</u>		<u>10,584,314.49</u>	
Fund Balance, December 31	<u>\$ 15,442,754.65</u>		<u>\$ 15,516,611.38</u>	

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2009

Comparative Schedule of Tax Information

<u>Year</u>	<u>Equalized Assessed Valuation</u>	<u>Cumulative Tax Levy</u>	<u>Cumulative Tax Rate</u>	<u>Percentage of Collection</u>
2009	\$ 56,711,204,494	\$ 156,121,878.32	\$ 0.29259994186	100.00%
2008	58,266,396,436	153,568,334.25	0.28686031886	100.00%
2007	51,209,294,588	143,082,345.84	0.30738524315	100.00%
2006	39,676,919,831	136,052,299.47	0.36430071086	100.00%
2005	33,202,088,887	128,141,730.29	0.41135058700	100.00%

Comparative Schedule of Fund Balance - Current Fund

Current Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2009	\$ 15,442,754.65	\$ 7,722,000.00
2008	15,516,611.38	7,750,000.00
2007	20,894,872.96	10,584,314.49
2006	21,064,806.19	11,000,000.00
2005	20,665,982.00	9,700,000.00

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2009

Officials In Office and Surety Bonds

<u>Name</u>	<u>Title</u>	<u>Amount of Bond</u>
James Curcio	Chairman of the Board of Freeholders	
Thomas Russo	Vice Chairman of the Board	
Alisa Cooper	Freeholder	
Richard Dase	Freeholder	
Charles Garret	Freeholder	
Frank Giordano	Freeholder	
Joseph McDevitt	Freeholder	
James Schroeder	Freeholder	
Frank Suttin	Freeholder	
Dennis Levinson	County Executive	
Gerald Del Rosso	County Administrator	
Jane Lugo	County Treasurer	\$1,000,000
Sonya G Harris	Clerk of the Board of Freeholders	
Kathy Arrington	Budget and Purchasing Director	
Lillian Cross	County Adjuster	
Diana McClain Rutala	Deputy County Administrator, Department Head, Administrative Services	
James Forrest Gilmore	Department Head, Family and Community Development	
Sean Thomas	Division Director, Public Safety	
James F. Ferguson	County Counsel	
Edward McGettigan	County Clerk	\$50,000
Theodore Housel	County Prosecutor	
James Carney	County Surrogate	\$1,000,000
Maureen S Krause	Deputy County Surrogate	
Harry Tillet	Department Head, Public Works	
Lois Finifter	Administrator, Board of Taxation	
James Witkoskie	Department Head, Human Services	
John Mooney	Superintendent of Elections	
Frank Balles	County Sheriff	\$50,000
Joseph Maher	Department Head, Policy, Planning and Economic Development	

All other employees are covered under the following Blanket Bond in the amount of \$1,500,000: Public Employees Dishonesty Bond.

All bonds were examined and appear to be properly executed.

INTERNAL CONTROL SECTION

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

Certified Public Accountants • Business & Financial Advisors

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

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

Monmouth County Office

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Freehold, NJ 07728
(732) 409-0800
Fax: (732) 866-9312

Ocean County Office

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

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

Honorable County Executive and Members
of the Board of Chosen Freeholders
County of Atlantic, New Jersey

We have audited the regulatory-basis financial statements of the County of Atlantic, New Jersey ("County") as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 1, 2010 in which we expressed an adverse opinion on the conformity of the statements with accounting principles generally accepted in the United States due to the differences between those principles and the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"), and a qualified opinion due to our inability to audit Public Assistance Fund disbursements. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements prescribed by the Division.

Internal Control Over Financial Reporting

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

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

Honorable County Executive and Members
of the Board of Chosen Freeholders
County of Atlantic, New Jersey
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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

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatements, we performed test of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Hutchins, Farrell, Meyer & Allison, P.A.
Independent Auditors

Eugene M. Farrell
Eugene M. Farrell
Registered Municipal Accountant
(#409)

July 1, 2010

COMMENTS AND RECOMMENDATIONS

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS AND RECOMMENDATIONS

Year ended December 31, 2009

None noted.