

COUNTY OF ATLANTIC, NEW JERSEY
YEAR ENDED DECEMBER 31, 2010

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

with

INDEPENDENT AUDITOR'S REPORTS

and

COMMENTS AND RECOMMENDATIONS

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2010

Independent Auditor's Report

Financial Statements

Exhibit

Current Fund

Comparative Balance Sheet - Regulatory Basis	A
Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis	A-1
Statement of Revenues - Regulatory Basis	A-2
Statement of Appropriations - Regulatory Basis	A-3

Trust Fund

Comparative Balance Sheet - Regulatory Basis	B
--	---

General Capital Fund

Comparative Balance Sheet - Regulatory Basis	C
Comparative Statement of Fund Balance - Regulatory Basis	C-1

General Fixed Assets Account Group

Comparative Statement of General Fixed Assets - Regulatory Basis	D
--	---

Notes To Financial Statements

Supplementary Schedules

Schedule

Current Fund

Schedule of Cash	1-A
Schedule of Petty Cash Funds	2-A
Schedule of Change Funds	3-A
Schedule of Added and Omitted County Taxes Receivable	4-A
Schedule of Cash and Cash Equivalents	5-A
Schedule of Taxes Levied and Collected	6-A
Schedule of Revenue Accounts Receivable	7-A
Schedule of Appropriation Reserves	8-A
Schedule of Encumbrances Payable	9-A
Schedule of Accounts Payable	10-A
Schedule of Payroll Deductions Payable	11-A
Schedule of Due To State of New Jersey - State Share of Realty Transfer Fees	12-A
Schedule of Miscellaneous Revenues Not Anticipated	13-A

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2010

Supplementary Schedules

Schedule

Current Fund (continued)

Schedule of Federal and State Grants Receivable	14-A
Schedule of Federal and State Grants - Unappropriated Reserves	15-A
Schedule of Federal and State Grants - Appropriated Reserves	16-A
Schedule of Prepaid Revenue	17-A
Schedule of Encumbrances Payable - Federal and State Grant Fund	18-A
Schedule of Due To Welfare Department	19-A
Schedule of Due To State of New Jersey - Federal and State Grant Fund	20-A
Schedule of Reserve for Arbitrage	21-A
Schedule of Accounts Payable - Federal and State Grant Fund	22-A

Trust Fund

Schedule of Trust - Other Cash Receipts and Disbursements	1-B
Schedule of Motor Vehicle Fines - Road Construction and Repairs	2-B
Schedule of Accounts Payable	3-B
Schedule of Reserve for Funds Awaiting Court Disposition	4-B
Schedule of Reserve for State Unemployment Compensation	5-B
Schedule of Reserve for Self-Insurance - Workers' Compensation	6-B
Schedule of Reserve for Self-Insurance - General Liability	7-B
Schedule of Reserve for Repairs To County Roads	8-B
Schedule of Reserve for County Clerk - Recording Fees	9-B
Schedule of Reserve for Board of Taxation - Recording Fees	10-B
Schedule of Reserve for Veterans' Cemetery	11-B
Schedule of Reserve for Prosecutor's Forfeitures	12-B
Schedule of Reserve for Prosecutor's DEA Forfeited Funds	13-B
Schedule of Reserve for Surrogate's Office	14-B
Schedule of Reserve for Directional Signals	15-B
Schedule of Reserve for Weights and Measures	16-B
Schedule of Reserve for Audio Visual Aids Commission	17-B
Schedule of Reserve for Prosecutor's Auto Theft Fees	18-B
Schedule of Reserve for Prosecutor's AMA Interest	19-B
Schedule of Reserve for Gasoline Resale	20-B
Schedule of Reserve for Sheriff's Improvement Fund	21-B
Schedule of Reserve for Accumulated Absences	22-B
Schedule of Cash Receipts and Disbursements - Public Health Service Trust Fund	23-B
Schedule of Grants Receivable and Revenue - Public Health Service Trust Fund	24-B

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2010

<u>Supplementary Schedules</u>	<u>Schedule</u>
<u>Trust Fund</u> (continued)	
Schedule of Tax Levy and Added and Omitted Receivable - Public Health Service Trust Fund	25-B
Schedule of Encumbrances Payable - Public Health Service Trust Fund	26-B
Schedule of Reserve for Expenditures - Public Health Service Trust Fund	27-B
Schedule of Cash Receipts and Disbursements - Library Trust Fund	28-B
Schedule of Tax Levy and Added and Omitted Receivable - Library Trust Fund	29-B
Schedule of Encumbrances Payable - Library Trust Fund	30-B
Schedule of Reserve for Expenditures - Library Trust Fund	31-B
Schedule of Cash Receipts and Disbursements - Open Space Trust Fund	32-B
Schedule of Tax Levy and Added and Omitted Receivable - Open Space Trust Fund	33-B
Schedule of Encumbrances Payable - Open Space Trust Fund	34-B
Schedule of Reserve for Expenditures - Open Space Trust Fund	35-B
Schedule of Cash - County Clerk	36-B
Schedule of Accounts Receivable - County Clerk	37-B
Schedule of Reserve for County Clerk Fees - County Clerk	38-B
Schedule of Due To Secretary of State - County Clerk	39-B
Schedule of Refunds Payable - County Clerk	40-B
Schedule of Attorney Deposits - County Clerk	41-B
Schedule of Cash - Inmates' Fund - Correction Center	42-B
Schedule of Due To Inmates - Inmates' Fund - Correction Center	43-B
Schedule of Due To State - Inmates' Fund - Correction Center	44-B
Schedule of Reserve for Inmate Fund - Inmates' Fund - Correction Center	45-B
Schedule of Accounts Payable - Due To Commissary Vendor for Consumables - Inmates' Fund - Correction Center	46-B
Schedule of Due To Commissary Fund - Inmates' Fund - Correction Center	47-B

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2010

<u>Supplementary Schedules</u>	<u>Schedule</u>
<u>Trust Fund</u> (continued)	
Schedule of Cash - Commissary Fund - Correction Center	48-B
Schedule of Accounts Payable - Commissary Fund - Correction Center	49-B
Schedule of Due From Inmates' Fund - Commissary Fund - Correction Center	50-B
Schedule of Fund Balance - Commissary Fund - Statutory Basis - Correction Center	51-B
Schedule of Cash - Bail Fund - Correction Center	52-B
Schedule of Accounts Payable - Bail Fund - Correction Center	53-B
Schedule of Other Payables - Bail Fund - Correction Center	54-B
Schedule of Maintenance Accounts Receivable - County Adjuster	55-B
Schedule of Cash Receipts and Disbursements - County Adjuster	56-B
Schedule of Due To County - County Adjuster	57-B
Schedule of Cash Receipts and Disbursements - Sheriff's Office	58-B
Schedule of Reserve for Foreclosure and Execution Deposits - Sheriff's Office	59-B
Schedule of Reserve for Attorney Deposits - Sheriff's Office	60-B
Schedule of Reserve for Bail and Fine Deposits - Sheriff's Office	61-B
Schedule of Reserve for Sheriff's Office Fees - Sheriff's Office	62-B
Schedule of Reserve for Unclaimed Property - Sheriff's Office	63-B
Schedule of Due To Newspapers - Sheriff's Office	64-B
Schedule of Cash Receipts and Disbursements - Surrogate's Office	65-B
Schedule of Due To Clerk of Superior Court - Surrogate's Office	66-B
Schedule of Notice of Motion Fees - Surrogate's Office	67-B
Schedule of Pending Estates - Surrogate's Office	68-B
Schedule of Attorney Deposits - Surrogate's Office	69-B
Schedule of Reserve for Surrogate's Fees - Surrogate's Office	70-B
Schedule of Probate Court Deposits - Surrogate's Office	71-B
Schedule of Overpayments - Surrogate's Office	72-B
Schedule of Cash - Home - Meadowview	73-B
Schedule of Patients' Accounts Receivable - Home - Meadowview	74-B
Schedule of Patients' Trust Accounts - Home - Meadowview	75-B
Schedule of Other Payables - Home - Meadowview	76-B
Schedule of Due To Patients' Trust - Meadowview	77-B
Schedule of State Funded Social Security	78-B
Schedule of Law Enforcement Officers Training & Equipment Trust Fund	79-B
Schedule of Reserve for Parks and Recreation	80-B
Schedule of Other Payables	81-B

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2010

<u>Supplementary Schedules</u>	<u>Schedule</u>
<u>General Capital Fund</u>	
Schedule of Cash Receipts and Disbursements - Treasurer's Office	1-C
Schedule of Analysis of Cash and Investments	2-C
Schedule of Due From the State of New Jersey Department of Environmental Protection	3-C
Schedule of Deferred Charges To Future Taxation - Funded	4-C
Schedule of Deferred Charges To Future Taxation - Unfunded	5-C
Schedule of General Serial Bonds Payable	6-C
Schedule of Green Acres Loans Trust Loan Payable - New Jersey	7-C
Schedule of Improvement Authorizations	8-C
Schedule of Encumbrances Payable	9-C
Schedule of Due To New Jersey Green Acres - Grants	10-C
Schedule of Reserve for Debt Service Payment	11-C
Schedule of Capital Improvement Fund	12-C
Schedule of Bonds and Notes Authorized But Not Issued	13-C
<u>General Fixed Assets Account Group</u>	
Schedule of General Fixed Assets	1-D
Schedule of Analysis of Investments in General Fixed Assets	2-D
<u>Comments Section</u>	
Scope of Audit	
Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4	
Comparative Statement of Operations and Changes in Fund Balance - Current Fund	
Comparative Schedule of Tax Information	
Comparative Schedule of Fund Balance - Current Fund	
Officials in Office and Surety Bonds	
<u>Internal Control Section</u>	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	
<u>Comments and Recommendations</u>	

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

912 Highway 33 • Suite 2
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

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, 2010 and 2009, and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed as financial statement exhibits in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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 2010 and 2009 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.

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, 2010 and 2009 or the results of its operations for the years 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, 2010 and 2009 and the results of operations of such funds for the years 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 June 6, 2011 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 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)

June 6, 2011

FINANCIAL STATEMENTS

CURRENT FUND

EXHIBITS

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents	1-A	\$ 40,884,354.79	\$ 40,012,348.44	Appropriation Reserves	A-3,8-A	\$ 3,338,476.45	\$ 3,133,989.02
Change Funds	3-A	410.00	410.00	Encumbrances Payable	9-A	9,171,950.55	8,359,710.50
				Accounts Payable	10-A	3,507,158.08	2,877,842.73
				Prepaid Revenue	17-A	36,458.56	29,808.33
				Due To:			
				State of New Jersey:			
				Share of Realty Transfer Fees	12-A	1,264,543.46	731,545.23
				Federal and State Grant Fund	A	6,655,210.44	7,938,839.81
				Welfare Department	19-A	137,857.89	125,712.65
				Reserve for Arbitrage	21-A	204,740.20	403,025.86
				Payroll Deductions Payable	11-A	1,063,442.61	969,529.66
						25,379,838.24	24,570,003.79
Receivables and Other Assets With Full Reserves:							
Added and Omitted County Taxes	4-A	332,214.48	389,735.60	Reserve for Receivables	A	332,214.48	389,735.60
				Fund Balance	A-1	15,504,926.55	15,442,754.65
						41,216,979.27	40,402,494.04
Federal and State Grant Fund:				Federal and State Grant Fund:			
Due From Current Fund				Due To State of New Jersey	20-A	61,458.91	279,338.04
Grants Receivable	A	6,655,210.44	7,938,839.81	Accounts Payable	22-A	53,681.00	53,681.00
	14-A	47,612,827.80	36,788,224.91	Encumbrances Payable	18-A	18,087,871.78	13,115,478.60
				Reserve for State Grants - Appropriated	16-A	36,101,896.55	31,256,222.08
				Reserve for State Grants - Unappropriated	15-A	16,811.00	22,345.00
						54,268,038.24	44,727,064.72
Total Assets		\$ 95,485,017.51	\$ 85,129,558.76	Total Liabilities, Reserves and Fund Balance		\$ 95,485,017.51	\$ 85,129,558.76

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

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

Years ended December 31, 2010 and 2009

	<u>Reference</u>	<u>2010</u>	<u>2009</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized	A-2	\$ 7,722,000.00	\$ 7,750,000.00
Miscellaneous Revenue Anticipated	A-2	77,222,373.67	72,981,680.41
Receipts From Current Taxes	A-2	146,224,156.38	138,827,135.56
Non-Budget Revenue	A-2	1,600,391.11	1,677,994.38
Other Credits To Income:			
Unexpended Balance of Appropriation			
Reserves	8-A	3,909,863.36	3,981,010.13
Grants Cancelled	20-A	122,834.66	
Prior Year Accounts Payable Cancelled	10-A	1,122,052.36	345,625.76
		<u>237,923,671.54</u>	<u>225,563,446.24</u>
<u>Expenditures</u>			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	71,838,448.00	70,191,891.00
Other Expenses	A-3	120,770,244.16	112,692,421.55
Capital Improvements	A-3	3,500,000.00	4,249,000.00
Debt Service	A-3	18,473,957.37	16,616,480.41
Deferred Charges and Statutory Expenditures	A-3	15,457,532.61	14,038,628.54
Grants Cancelled	A-1		33,046.07
Current Taxes and Added & Omitted - Cancelled	A-1		29,664.50
Refund Prior Years' Revenue	1-A	99,317.50	36,170.90
		<u>230,139,499.64</u>	<u>217,887,302.97</u>
Excess in Revenue		7,784,171.90	7,676,143.27
Fund Balance, January 1	A	<u>15,442,754.65</u>	<u>15,516,611.38</u>
		23,226,926.55	23,192,754.65
Decreased By:			
Utilized as Anticipated Revenue	A-1	<u>7,722,000.00</u>	<u>7,750,000.00</u>
Fund Balance, December 31	A	<u>\$ 15,504,926.55</u>	<u>\$ 15,442,754.65</u>

See accompanying notes.

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

	Reference	Anticipated Budget	Special N.J.S. 40A:4-87	Amount Realized	Excess/ (Deficit)
Fund Balance Anticipated	A-1	\$ 7,722,000.00		\$ 7,722,000.00	
Miscellaneous Revenues:					
County Clerk	7-A	3,088,000.00		2,891,680.47	\$ (196,319.53)
Surrogate	7-A	170,000.00		178,238.43	8,238.43
Sheriff	7-A	455,000.00		653,569.68	198,569.68
Interest on Investments and Deposits	7-A	738,000.00		620,704.57	(117,295.43)
Medicaid Reimbursement - Nursing Home and Home Care	7-A	14,561,000.00		14,388,622.25	(172,377.75)
Fees and Permits	7-A	62,200.00		120,783.88	58,583.88
Rental of County Offices	7-A	1,366,000.00		1,240,277.92	(125,722.08)
Correction Department - NJ Reimbursement for State Prisoners	7-A	1,752,000.00		1,245,352.90	(506,647.10)
Sale of Food - Central Supply Items, Nutrition Project, etc.	7-A	1,245,200.00		1,380,043.02	134,843.02
Youth Service Shelter Reimbursement	7-A	211,000.00		236,234.30	25,234.30
Refunds - Insurance, Telephone, etc.	7-A	936,000.00		2,904,666.88	1,968,666.88
Bail Bonds Forfeitures	7-A	59,000.00		144,425.28	85,425.28
Public Health - Indirect Cost Reimbursement	7-A	2,074,377.00		2,172,655.00	98,278.00
Area Plan Grant - Nutrition Project Cash Donations Income	7-A	161,910.00		149,408.26	(12,501.74)
Green Tree Golf Revenue	7-A	421,000.00		323,343.04	(97,656.96)
Animal Shelter	7-A	77,000.00		101,900.21	24,900.21
State Aid - County College Bonds (NJSA 18A:64-22.6)	7-A	1,891,146.15		1,932,669.01	41,522.86
Social and Welfare Services (C.66, P.L.1990):					
Supplemental Social Security Income	7-A	1,031,054.00		880,797.00	(150,257.00)
Psychiatric Facilities (C.73, P.L.1990):					
Board of County Patients in State and Other Institutions	7-A	40,200.00		83,582.10	43,382.10
State and Federal Revenues Offset With Appropriations:					
ACCC Adult Education Basic Skill Initiative 09-10	7-A, 14-A		\$ 948.00	948.00	
ACCC Adult Education Basic Skill Initiative 10-11	7-A, 14-A		30,056.00	30,056.00	
Area Plan Grant CY 2010	7-A, 14-A	1,446,898.00	890,087.00	2,336,985.00	
Atlantic County Teen Choice Program 2009/10	7-A, 14-A		25,000.00	25,000.00	
NJ Council on the Arts - Local Arts Program- FY2011	7-A, 14-A		74,104.00	74,104.00	
NJ DCA - Historical Site Mgmt. Bethlehem Loadinc Co 2010-2012	7-A, 14-A		40,000.00	40,000.00	
NJ DCA - Recreation for Individuals with Disabilities FY 2010	7-A, 14-A		26,760.00	26,760.00	
NJ DEP - Clean Communities Grant FY10	7-A, 14-A		99,657.17	99,657.17	
NJ DEP - Open Space Acq Project FY08	7-A, 14-A		1,200,000.00	1,200,000.00	
NJ DEP - Open Space Acq Project FY09	7-A, 14-A		2,000,000.00	2,000,000.00	
NJ DEP - Waste Management Plan CY2010	7-A, 14-A		109,090.00	109,090.00	
NJ DHS - CFI & APPI FY2010/11	7-A, 14-A		1,487,069.00	1,487,069.00	
NJ DHS - Community Justice Institute- 2010	7-A, 14-A		38,544.00	38,544.00	
NJ DHS - Family Court CY 10	7-A, 14-A	153,581.00		153,581.00	
NJ DHS - Family Crisis Intervention- 2010	7-A, 14-A		26,994.00	26,994.00	
NJ DHS - Information Atlantic- 2010	7-A, 14-A		120,186.00	120,186.00	
NJ DHS - IV - D Law FY2010	7-A, 14-A		71,148.68	71,148.68	
NJ DHS - Juvenile Accountability Incentive Block	7-A, 14-A	40,830.00		40,830.00	
NJ DHS - JJC Program Management - 2010	7-A, 14-A	55,550.00		55,550.00	
NJ DHS - JJC Program Services 2010	7-A, 14-A	322,462.00		322,462.00	
NJ DHS - Mental Health Administrator 2010	7-A, 14-A		9,000.00	9,000.00	
NJ DHS - PASP 2010	7-A, 14-A		330,990.00	330,990.00	
NJ DHS - Runaway Youth and Homeless Project 2010	7-A, 14-A		90,023.00	90,023.00	
NJ DHS - Try It Program (TSSA)- 2010	7-A, 14-A		60,881.00	60,881.00	
NJ DHS - Youth Services Coordinator CY 2010	7-A, 14-A		39,825.00	39,825.00	
NJ DH&SS - Peer Grouping	7-A		1,921,329.92	1,921,329.92	
NJ DH&SS - Early Intervention Services- FY09	7-A, 14-A		88,358.00	88,358.00	
NJ DH&SS - Respite Care Program 10	7-A, 14-A		172,876.00	172,876.00	
NJ DH&SS - SCH Case Management 10-11	7-A, 14-A		76,283.00	76,283.00	
NJ DL&PS - 2010 Paul Coverdale Forensic Science Improvement	7-A, 14-A		29,956.20	29,956.20	
NJ DL&PS - Body Armor Replacement Program FY10	7-A, 14-A		11,242.75	11,242.75	
NJ DL&PS - Body Armor Replacement Program FY11	7-A, 14-A		33,196.49	33,196.49	
NJ DL&PS - Cares for Kids Grant 2010	7-A, 14-A		35,330.00	35,330.00	
NJ DL&PS - Cares for Kids Grant 2011	7-A, 14-A		22,000.00	22,000.00	
NJ DL&PS - Detention Diversion- 2010	7-A, 14-A		37,132.00	37,132.00	
NJ DL&PS - DRE Pilot Program- 2010	7-A, 14-A		37,000.00	37,000.00	
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2010	7-A, 14-A		3,442.17	3,442.17	
NJ DL&PS - Drunk Driving Enforcement 10-11	7-A, 14-A		8,269.84	8,269.84	
NJ DL&PS - DWI Enforcement 09-10	7-A, 14-A		99,000.00	99,000.00	
NJ DL&PS - DWI Enforcement 10-11	7-A, 14-A		74,000.00	74,000.00	
NJ DL&PS - Emergency Management Assistance- 2010	7-A, 14-A		50,000.00	50,000.00	
NJ DL&PS - Highway Traffic Safety Program- 2010	7-A, 14-A	86,733.00		86,733.00	
NJ DL&PS - Highway Traffic Safety Program- 2011	7-A, 14-A		57,733.00	57,733.00	
NJ DL&PS - Insurance Fraud 2010	7-A, 14-A		177,066.00	177,066.00	
NJ DL&PS - Jail Based Reentry Strategies 10-11	7-A, 14-A		125,000.00	125,000.00	

See accompanying notes.

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

	Reference	Anticipated Budget	Special N.J.S. 40A:4-87	Amount Realized	Excess/ (Deficit)
NJ DL&PS - JJC Innovations Funding CY10	7-A,14-A		160,000.00	160,000.00	
NJ DL&PS - JJC Innovations Funding CY11	7-A,14-A		120,000.00	120,000.00	
NJ DL&PS - Megan's Law 10-11	7-A,14-A		16,207.00	16,207.00	
NJ DL&PS - Narcotics Task Force FY09 Jan-Jun	7-A,14-A	81,177.00		81,177.00	
NJ DL&PS - Narcotics Task Force FY09 Jul-Dec	7-A,14-A		125,031.00	125,031.00	
NJ DL&PS - Narcotics Task Force FY10 Jan-Jun	7-A,14-A		125,031.00	125,031.00	
NJ DL&PS - Sexual Assault Nurse Examiner Grant- 2010	7-A,14-A		67,655.00	67,655.00	
NJ DL&PS - State Facilities Education Act 10-11	7-A,14-A		112,500.00	112,500.00	
NJ DL&PS - Think Safety Mobilization 2010	7-A,14-A		4,000.00	4,000.00	
NJ DL&PS - Victim-Witness Advocacy FY10	7-A,14-A		61,930.00	61,930.00	
NJ DL&PS - Victim-Witness Assistance Grant 10-11	7-A,14-A		260,904.00	260,904.00	
NJ DM&VA - Veterans Transportation- 08-09	7-A,14-A		9,000.00	9,000.00	
NJ DM&VA - Veterans Transportation- FY10-11	7-A,14-A		17,000.00	17,000.00	
NJ DOE - GED Testing Income	7-A,14-A	22,345.00		22,345.00	
NJ DOL - ARRA - WIA Adult - 10-11	7-A,14-A		1,794,765.00	1,794,765.00	
NJ DOL - ARRA - WIA Dislocated Worker - 10-11	7-A,14-A		1,126,327.00	1,126,327.00	
NJ DOL - ARRA - WIA YOUTH - 09-10	7-A,14-A		1,818,603.00	1,818,603.00	
NJ DOL - ARRA - WIA Disability Program Navigator	7-A,14-A	70,125.00		70,125.00	
NJ DOL - ARRA - WIA Dislocated Worker - 08-09	7-A,14-A		425,237.00	425,237.00	
NJ DOL - ARRA - WIA Youth Corps Returning Veterans - 09-10	7-A,14-A	38,700.00		38,700.00	
NJ DOL - NJ Youth Corps 10-11	7-A,14-A		361,000.00	361,000.00	
NJ DOL - Summer Heat 10 Transportation	7-A,14-A		65,438.00	65,438.00	
NJ DOL - TANF Summer Youth Works 2010	7-A,14-A		1,236,000.00	1,236,000.00	
NJ DOL - WIA Admin 09-10	7-A,14-A		16,000.00	16,000.00	
NJ DOL - Work First New Jersey SFY11	7-A,14-A		3,417,366.00	3,417,366.00	
NJ DOL - Workforce Learning Link FY11	7-A,14-A		157,664.00	157,664.00	
NJ DOT - Airport Circle Federal Aid 2010	7-A,14-A		5,976,529.00	5,976,529.00	
NJ DOT - County Aid 2010	7-A,14-A		4,226,000.00	4,226,000.00	
NJ DOT - Local Bridge Future Needs FY10	7-A,14-A		1,000,000.00	1,000,000.00	
NJ DOT - Resurfacing Somers Point/Mays Landing Road	7-A,14-A		733,440.00	733,440.00	
NJ DOT - Resurfacing 1st Road, Hammonton	7-A,14-A		1,316,466.00	1,316,466.00	
NJ DOT - Resurfacing Leipzig Ave Sec	7-A,14-A		871,121.00	871,121.00	
NJ DOT - Tilton Rd/Fire Rd Signal Improvement 2010	7-A,14-A		371,354.00	371,354.00	
NJ DOT - Tilton Rd Pedestrian Safety Project 2010	7-A,14-A		770,774.00	770,774.00	
NJ OHS - Homeland Security Grant- 2010	7-A,14-A		1,025,439.82	1,025,439.82	
NJ State Police - HMEP 2010	7-A,14-A		18,150.00	18,150.00	
NJ Transit - Casino Revenue Trans Grant 2010	7-A,14-A		832,328.64	832,328.64	
NJSADC - Robert & Pearl Hagaman Property 2008	7-A,14-A		157,195.00	157,195.00	
Open Space Trust - Edward & August Wuillermin Property 2010			121,743.11	121,743.11	
SJTA - Subregional Transportation 2010	7-A,14-A		86,400.00	86,400.00	
US - DH&HS - Federal Runaway & Homeless Youth 10-11	7-A,14-A		185,163.00	185,163.00	
US DJ - Bulletproof Vest Partnership Grant 2010	7-A,14-A		5,203.21	5,203.21	
US DJ - SCAAP Grant FY10	7-A,14-A		84,027.00	84,027.00	
US HUD Community Development Block Grant	7-A,14-A		1,424,682.00	1,424,682.00	
US HUD HOME Investment Partnership Grant FY10	7-A,14-A		766,606.00	766,606.00	
Other Special Items:					
Reserve for Capital Fund Balance	7-A	230,735.42		230,735.42	
Increased Fees pursuant to C370, PL 2001:					
County Clerk	7-A	1,580,000.00		1,401,623.67	(178,376.33)
County Sheriff	7-A	195,000.00		203,385.36	8,385.36
County Surrogate	7-A	140,000.00		119,416.02	(20,583.98)
Total Miscellaneous Revenues	A-1,7-A	34,804,223.57	41,299,858.00	77,222,373.67	1,118,292.10
Subtotal General Revenues		42,526,223.57	41,299,858.00	84,944,373.67	1,118,292.10
Amount To Be Raised By Taxation - County Purpose Tax	A-1,6-A	146,224,156.38		146,224,156.38	
Budget Totals	A-3	188,750,379.95	41,299,858.00	231,168,530.05	1,118,292.10
Added and Omitted Taxes	4-A,13-A			404,795.84	404,795.84
Non-Budget Revenues	A-1,13-A			1,195,595.27	1,195,595.27
Total		\$ 188,750,379.95	\$ 41,299,858.00	\$ 232,364,125.32	\$ 2,313,887.37

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Within "CAPS"					
LEGISLATIVE BRANCH					
Board of Freeholders:					
Salaries and Wages	\$ 398,242.00	\$ 398,242.00	\$ 396,286.55	\$ 1,975.45	
Other Expenses	58,982.00	58,982.00	57,517.60	1,464.40	
DEPARTMENT OF ADMINISTRATION					
County Executive/Administrator:					
Salaries and Wages	709,009.00	709,009.00	702,768.20	6,240.80	
Other Expenses	15,340.00	15,340.00	13,075.62	2,264.38	
Treasurer's Office:					
Salaries and Wages	723,279.00	723,279.00	714,102.85	9,176.15	
Other Expenses	113,985.00	113,985.00	102,563.17	11,421.83	
Division of Extension Services:					
Salaries and Wages	247,682.00	247,682.00	243,152.75	4,529.25	
Other Expenses	264,817.00	264,817.00	263,759.76	1,057.24	
Policy and Planning:					
Salaries and Wages	1,036,060.00	1,036,060.00	1,005,343.04	30,716.96	
Other Expenses	94,585.00	94,585.00	53,593.89	40,991.11	
Audit	100,000.00	100,000.00	88,500.00	11,500.00	
Matching Funds for Grants	100,000.00	100,000.00	96,594.00		
Conservation of Soil (NJS 4-24-22)	20,000.00	20,000.00	20,000.00		
Compensated Absences	1.00	1.00		1.00	\$ 3,406.00
DEPARTMENT OF ADMINISTRATIVE SERVICES					
Division of Purchasing and Budget:					
Salaries and Wages	469,202.00	469,202.00	467,609.14	1,592.86	
Other Expenses	101,847.00	101,847.00	86,186.46	15,660.54	
Human Resources:					
Salaries and Wages	594,744.00	594,744.00	590,984.74	13,759.26	
Other Expenses	71,020.00	71,020.00	56,761.71	14,258.29	
Information Technologies:					
Salaries and Wages	1,753,799.00	1,723,799.00	1,667,214.55	56,584.45	
Other Expenses	900,609.00	900,609.00	876,519.64	24,089.36	
DEPARTMENT OF LAW					
Department of Law:					
Salaries and Wages	1,768,921.00	1,768,921.00	1,723,858.12	45,062.88	
Other Expenses	173,980.00	173,980.00	156,556.52	17,423.48	
Division of Consumer Affairs:					
Salaries and Wages	135,867.00	135,867.00	135,260.24	606.76	
CONSTITUTIONAL OFFICES					
County Surrogate:					
Salaries and Wages	387,188.00	387,188.00	383,314.56	3,873.44	
Other Expenses	15,876.00	15,876.00	13,506.94	2,369.06	
County Clerk:					
Salaries and Wages	1,492,240.00	1,492,240.00	1,415,278.41	76,961.59	
Other Expenses	415,590.00	415,590.00	332,723.54	82,866.46	
County Prosecutor:					
Salaries and Wages	12,694,512.00	12,694,512.00	12,635,537.05	58,974.95	
Other Expenses	498,941.00	498,941.00	478,433.12	20,507.88	
Sheriff's Office:					
Salaries and Wages	7,462,824.00	7,462,824.00	7,461,950.62	873.38	
Other Expenses	174,333.00	174,333.00	165,005.96	9,327.04	

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Within "CAPS"					
DEPARTMENT OF PUBLIC SAFETY					
Division of Adult Detention:					
Salaries and Wages	16,829,622.00	16,829,622.00	16,823,362.85	6,259.15	
Other Expenses	6,908,699.00	6,818,399.00	6,776,048.62	42,350.38	
Division of Youth Services:					
Other Expenses	2,415,564.00	2,415,564.00	2,393,064.00	22,500.00	
Office of Emergency Management:					
Salaries and Wages	1,155,055.00	1,155,055.00	1,100,412.02	54,642.98	
Other Expenses	797,537.00	797,537.00	773,751.27	23,785.73	
Office of the Medical Examiner:					
Salaries and Wages	548,860.00	552,860.00	536,353.40	16,506.60	
Other Expenses	199,918.00	199,918.00	159,464.39	40,453.61	
Animal Shelter:					
Salaries and Wages	536,211.00	536,211.00	472,069.29	64,141.71	
Other Expenses	155,948.00	155,948.00	123,868.02	32,079.98	
COUNTY BOARDS					
Superintendent of Elections:					
Salaries and Wages	745,207.00	745,207.00	737,320.50	7,886.50	
Other Expenses	244,275.00	244,275.00	148,905.75	95,369.25	
Board of Taxation:					
Salaries and Wages	218,183.00	220,483.00	220,391.04	91.96	
Other Expenses	16,850.00	16,850.00	14,486.91	2,363.09	
Board of Elections:					
Salaries and Wages	218,962.00	218,962.00	214,665.12	4,296.88	
Other Expenses	377,500.00	377,500.00	367,463.37	10,036.63	
DEPARTMENT OF PUBLIC WORKS					
Division of Parks and Recreation:					
Salaries and Wages	1,198,760.00	1,163,760.00	1,115,718.38	48,041.62	
Other Expenses	267,385.00	267,385.00	204,764.54	62,620.46	
Division of Roads and Bridges:					
Salaries and Wages	3,513,034.00	3,665,034.00	3,520,417.81	144,616.19	
Division of Engineering:					
Salaries and Wages	1,297,750.00	1,297,750.00	1,296,183.17	1,566.83	
Other Expenses	52,415.00	52,415.00	48,350.08	4,064.92	
Division of Facilities Management:					
Salaries and Wages	1,405,229.00	1,355,229.00	1,327,634.35	27,594.65	
Other Expenses	2,679,710.00	2,679,710.00	2,549,741.40	129,968.60	
Office of Fleet Management:					
Salaries and Wages	722,522.00	744,522.00	710,622.11	33,899.89	
Other Expenses	374,300.00	374,300.00	369,111.61	5,188.39	
Supported Work Program:					
Salaries and Wages	1,387,032.00	1,387,032.00	1,386,932.14	99.86	
Other Expenses	329,050.00	329,050.00	263,189.55	65,860.45	
Mosquito Unit:					
Salaries and Wages	628,037.00	638,037.00	606,318.91	31,718.09	
Other Expenses	154,480.00	154,480.00	131,076.50	23,403.50	

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Within "CAPS"					
DEPARTMENT OF ECONOMIC ASSISTANCE AND COMMUNITY DEVELOPMENT					
Administration	4,289,016.16	4,289,016.16	4,289,016.16		
Assistance for Dependent Children	582,080.00	582,080.00	582,080.00		
S.S.I. Recipients	1,031,054.00	1,031,054.00	1,031,054.00		
DEPARTMENT OF HUMAN SERVICES					
Division of Resident Services:					
Salaries and Wages	7,852,492.00	7,852,492.00	7,852,409.52	82.48	
Other Expenses	743,179.00	743,179.00	719,320.42	23,858.58	
DHS - Support Services:					
Salaries and Wages	1,519,377.00	1,519,377.00	1,519,332.75	44.25	
Other Expenses	2,027,231.00	1,957,231.00	1,781,927.48	175,303.52	
Intergenerational Services:					
Salaries and Wages	1,775,295.00	1,775,295.00	1,689,188.67	86,106.33	
Other Expenses	67,991.00	67,991.00	64,890.31	3,100.69	
Maintenance of Patients in Private Institutions for Mental Disease	84,000.00	169,000.00	133,841.46	35,158.54	
Maintenance of Patients in State Institutions for Mental Disease	2,559,779.00	2,559,779.00	2,559,779.00		
Environmental Health Act (CH 443, PL 1977) Contractual	200,000.00	200,000.00	200,000.00		
EDUCATION					
Office of Superintendent of Schools:					
Salaries and Wages	337,951.00	337,951.00	320,070.05	17,880.95	
Other Expenses	10,315.00	10,315.00	8,710.05	1,604.95	
Atlantic County Community College	6,600,000.00	6,600,000.00	6,573,559.00	26,441.00	
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	40,855.18	49,144.82	
Reimbursement for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	10,000.00	10,000.00	6,900.00	3,100.00	
INSURANCE: N.J.S.A. 40A:4-45.3(00)					
Other Insurance Plans	600,000.00	600,000.00	600,000.00		
Worker's Compensation Insurance	4,700,000.00	4,700,000.00	4,700,000.00		
Group Insurance Plan - Employees	21,614,556.00	21,614,556.00	21,614,487.45	68.55	

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Paid or Charged	Expended		Cancelled
	Original Budget	Budget After Modification			Reserved	
General Appropriations Operations - Within "CAPS"						
UNCLASSIFIED						
Volunteer Fire Companies - Instruction (RS 40:23-8.9)	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			
Aid To Volunteer Rescue and Ambulance County, Inc.						
(RS 40:23-8.11)	34,305.00	34,305.00	34,304.00		1.00	
Purchase of Vehicles County Wide	300,000.00	300,000.00	281,582.51		18,417.49	
Atlantic County Board of Ethics	8,500.00	8,500.00	4,621.39		3,878.61	
Utilities:						
Rental of Real Estate	16,068.00	16,068.00	15,212.04		855.96	
Fuel	24,000.00	24,000.00	19,865.41		4,134.59	
Electricity	4,600,000.00	4,600,000.00	3,632,168.04		967,831.96	
Telephone	1,025,000.00	1,025,000.00	914,226.14		110,773.86	
Street Lighting	277,150.00	277,150.00	251,711.12		25,438.88	
Water	556,820.00	556,820.00	517,375.77		39,444.23	
Traffic Lights	106,000.00	106,000.00	92,620.69		13,379.31	
Gas	630,000.00	630,000.00	568,404.75		61,595.25	
Trash Disposal	83,200.00	83,200.00	65,498.02		17,701.98	
Total Operations - Within "CAPS"	148,608,929.16	148,608,929.16	145,352,637.23		3,252,885.93	3,406.00
Detail:						
Salaries and Wages	71,763,148.00	71,838,448.00	70,982,042.90		856,405.10	
Other Expenses (Including Contingent)	76,845,781.16	76,770,481.16	74,370,594.33		2,396,480.83	3,406.00
Deferred Charges and Statutory Expenditures - Municipal - Within "CAPS"						
DEFERRED CHARGES						
Prior Years Bills	7,280.79	7,280.79	4,198.47		3,082.32	
STATUTORY EXPENDITURES						
Contribution To:						
Public Employees Retirement System	4,631,196.00	4,631,196.00	4,631,196.00			
Social Security System (O.A.S.I.)	5,505,180.82	5,505,180.82	5,496,624.34		8,556.48	
Unemployment Compensation Insurance	400,000.00	400,000.00	400,000.00			
DCRP	3,000.00	3,000.00	2,975.00		25.00	
Police and Firemen's Retirement System of NJ	4,803,509.00	4,803,509.00	4,803,509.00			
Public Employees Retirement System (ERT)	107,366.00	107,366.00	103,611.99		3,754.01	
Total Deferred Charges and Statutory Expenditures - Municipal - Within "CAPS"	15,457,532.61	15,457,532.61	15,442,114.80		15,417.81	
Total General Appropriations for Municipal Purposes - Within "CAPS"	164,066,461.77	164,066,461.77	160,794,752.03		3,268,303.74	3,406.00

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

General Appropriations Operations - Excluded from "CAPS"	Appropriated		Expended	
	Original Budget	Budget After Modification	Paid or Charged	Reserved Cancelled
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES				
ACCC Adult Education Basic Skill Initiative 09-10	948.00	948.00	948.00	
ACCC Adult Education Basic Skill Initiative 10-11	30,056.00	30,056.00	30,056.00	
Area Plan Grant CY 2010	2,721,895.00	2,721,895.00	2,721,895.00	
Atlantic County Teen Choice Program 2009/10	25,000.00	25,000.00	25,000.00	
NJ Council on the Arts - Local Arts Program- 2011	74,104.00	74,104.00	74,104.00	
NJ DCA - Historical Site Management Bethlehem Loading	40,000.00	40,000.00	40,000.00	
NJ DCA - Recreation for Individuals with Disabilities	26,760.00	26,760.00	26,760.00	
NJ DEP - Clean Communities Grant FY10	99,657.17	99,657.17	99,657.17	
NJ DEP - Open Space Acquisition Project FY08	1,200,000.00	1,200,000.00	1,200,000.00	
NJ DEP - Open Space Acquisition Project FY09	2,000,000.00	2,000,000.00	2,000,000.00	
NJ DEP - Waste Management Plan CY2010	109,090.00	109,090.00	109,090.00	
NJ DHS - CFI & APPI FY2010/11	1,487,069.00	1,487,069.00	1,487,069.00	
NJ DHS - Community Justice Institute- 2010	38,544.00	38,544.00	38,544.00	
NJ DHS - Family Court CY 10	153,581.00	153,581.00	153,581.00	
NJ DHS - Family Crisis Intervention- 2010	26,994.00	26,994.00	26,994.00	
NJ DHS - Information Atlantic- 2010	120,186.00	120,186.00	120,186.00	
NJ DHS - IV-D Law-2010	71,148.68	71,148.68	71,148.68	
NJ DHS - Juvenile Accountability Incentive Block	40,830.00	40,830.00	40,830.00	
NJ DHS - JJC Program Management - 2010	55,550.00	55,550.00	55,550.00	
NJ DHS - JJC Program Services 2010	322,462.00	322,462.00	322,462.00	
NJ DHS - Mental Health Administrator 2010	9,000.00	9,000.00	9,000.00	
NJ DHS - PASP 2010	330,990.00	330,990.00	330,990.00	
NJ DHS - Runaway Youth and Homeless Project	90,023.00	90,023.00	90,023.00	
NJ DHS - Try It Program (TSSA)- 2010	60,881.00	60,881.00	60,881.00	
NJ DHS - Youth Services Coordinator CY 2010	39,825.00	39,825.00	39,825.00	
NJ DH&SS - Early Intervention Coordination FY09	88,358.00	88,358.00	88,358.00	
NJ DH&SS - Respite Care Program 10	172,876.00	172,876.00	172,876.00	
NJ DH&SS - SCH Case Management 10-11	76,283.00	76,283.00	76,283.00	
NJ DL&PS - Body Armor Replacement Program 2010	29,956.20	29,956.20	29,956.20	
NJ DL&PS - Body Armor Replacement Program 2011	11,242.75	11,242.75	11,242.75	
NJ DL&PS - Cares for Kids Grant 2010	33,196.49	33,196.49	33,196.49	
NJ DL&PS - Cares for Kids Grant 2011	35,330.00	35,330.00	35,330.00	
NJ DL&PS - Commodities Distribution Plan 2009	22,000.00	22,000.00	22,000.00	
NJ DL&PS - Deletion Diversion- 2010	37,132.00	37,132.00	37,132.00	
NJ DL&PS - DRE Pilot Program- 2010	37,000.00	37,000.00	37,000.00	
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2010	3,442.17	3,442.17	3,442.17	
NJ DL&PS - Drunk Driving Enforcement 10-11	8,269.84	8,269.84	8,269.84	
NJ DL&PS - DWI Enforcement 09-10	99,000.00	99,000.00	99,000.00	
NJ DL&PS - DWI Enforcement 10-11	74,000.00	74,000.00	74,000.00	
NJ DL&PS - Emergency Management Assistance- 2010	50,000.00	50,000.00	50,000.00	
NJ DL&PS - Highway Traffic Safety Program- 2010	86,733.00	86,733.00	86,733.00	
NJ DL&PS - Highway Traffic Safety Program- 2011	57,733.00	57,733.00	57,733.00	
NJ DL&PS - Insurance Fraud 2010	177,066.00	177,066.00	177,066.00	
NJ DL&PS - JJC Innovations Funding CY10	125,000.00	125,000.00	125,000.00	
NJ DL&PS - JJC Innovations Funding CY11	160,000.00	160,000.00	160,000.00	
NJ DL&PS - Juvenile Detention Alternative Initiative	120,000.00	120,000.00	120,000.00	
NJ DL&PS - Megan's Law 10-11	16,207.00	16,207.00	16,207.00	
NJ DL&PS - Narcotics Task Force FY09 Jan-Jun	81,177.00	81,177.00	81,177.00	
NJ DL&PS - Narcotics Task Force FY09 Jul-Dec	125,031.00	125,031.00	125,031.00	
NJ DL&PS - Narcotics Task Force FY10 Jan-Jun	125,031.00	125,031.00	125,031.00	
NJ DL&PS - Sexual Assault Nurse Examiner Grant- 2010	67,655.00	67,655.00	67,655.00	
NJ DL&PS - State Facilities Education Act 10-11	112,500.00	112,500.00	112,500.00	

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Excluded from "CAPS"					
NJ DL&PS - Think Safety Mobilization 2010	4,000.00	4,000.00	4,000.00		
NJ DL&PS - Victim-Witness Advocacy FY10	61,930.00	61,930.00	61,930.00		
NJ DL&PS - Victim-Witness Assistance Grant 10-11	280,904.00	280,904.00	280,904.00		
NJ DM&VA - Veterans Transportation- 08-09	9,000.00	9,000.00	9,000.00		
NJ DM&VA - Veterans Transportation- FY10-11	17,000.00	17,000.00	17,000.00		
NJ DOE - GED Testing Income	22,345.00	22,345.00	22,345.00		
NJ DOL - ARRA - WIA Adult - 10-11	1,794,765.00	1,794,765.00	1,794,765.00		
NJ DOL - ARRA - WIA Dislocated Worker - 10-11	1,126,327.00	1,126,327.00	1,126,327.00		
NJ DOL - ARRA - WIA YOUTH - 09-10	1,818,603.00	1,818,603.00	1,818,603.00		
NJ DOL - ARRA - WIA Disability Program Navigator	425,237.00	425,237.00	425,237.00		
NJ DOL - ARRA - WIA Dislocated Worker - 08-09	70,125.00	70,125.00	70,125.00		
NJ DOL - ARRA - WIA Youth Corps Returning Veterans - 09-10	38,700.00	38,700.00	38,700.00		
NJ DOL - NJ Youth Corps 10-11	361,000.00	361,000.00	361,000.00		
NJ DOL - Summer Heat 10 Transportation	65,438.00	65,438.00	65,438.00		
NJ DOL - TANF Summer Youth Works 2010	1,236,000.00	1,236,000.00	1,236,000.00		
NJ DOL - WIA Admin 09-10	16,000.00	16,000.00	16,000.00		
NJ DOL - Work First New Jersey SFY11	3,417,366.00	3,417,366.00	3,417,366.00		
NJ DOL - Workforce Learning Link FY11	157,664.00	157,664.00	157,664.00		
NJ DOT - Airport Circle Federal Aid 2010	5,976,529.00	5,976,529.00	5,976,529.00		
NJ DOT - County Aid 2010	4,226,000.00	4,226,000.00	4,226,000.00		
NJ DOT - Local Bridge Future Needs FY10	1,000,000.00	1,000,000.00	1,000,000.00		
NJ DOT - Resurfacing Somers Point/Mays Landing Road	733,440.00	733,440.00	733,440.00		
NJ DOT - Resurfacing 1st Road, Hammonilton	1,316,466.00	1,316,466.00	1,316,466.00		
NJ DOT - Resurfacing Leipzig Ave Sec	871,121.00	871,121.00	871,121.00		
NJ DOT - Tilton Rd/Fire Rd Signal Improvement 2010	371,354.00	371,354.00	371,354.00		
NJ DOT - Tilton Rd Pedestrian Safety Project 2010	770,774.00	770,774.00	770,774.00		
NJ OHS - Homeland Security Grant- 2010	1,025,439.82	1,025,439.82	1,025,439.82		
NJ State Police - HMEP 2010	18,150.00	18,150.00	18,150.00		
NJ Transit - Casino Revenue Trans Grant 2010	832,328.64	832,328.64	832,328.64		
NJSADC - Robert & Pearl Haganan Property 2008	157,195.00	157,195.00	157,195.00		
Open Space Trust - Edward & August Wullermin Property 2010	121,743.11	121,743.11	121,743.11		
Peer Grouping	1,921,329.92	1,921,329.92	1,857,220.89	64,109.03	
SJTA - Subregional Transportation 2010	86,400.00	86,400.00	86,400.00		
US - DH&HS - Federal Runaway & Homeless Youth 10-11	185,163.00	185,163.00	185,163.00		
US DJ - Bulletproof Vest Partnership Grant 2010	5,203.21	5,203.21	5,203.21		
US DJ - SCAAP Grant FY10	84,027.00	84,027.00	84,027.00		
US HUD Community Development Block Grant	1,424,682.00	1,424,682.00	1,424,682.00		
US HUD HOME Investment Partnership Grant FY10	766,606.00	766,606.00	766,606.00		
Total Public and Private Programs Offset By Revenues - Excluded From "CAPS"	44,003,169.00	44,003,169.00	43,939,059.97	64,109.03	
Total Operations - Excluded From "CAPS"	44,003,169.00	44,003,169.00	43,939,059.97	64,109.03	
Detail:					
Other Expenses	44,003,169.00	44,003,169.00	43,939,059.97	64,109.03	

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Original Budget	Appropriated	Budget After Modification	Paid or Charged	Expended	Reserved	Cancelled
General Appropriations							
Operations - Excluded from "CAPS"							
Capital Improvements - Excluded From "CAPS"							
Capital Improvement Fund	3,300,000.00		3,300,000.00	3,300,000.00		6,063.68	
Acquisition of New Equipment	200,000.00		200,000.00	193,936.32			
Total Capital Improvements - Excluded From "CAPS"	3,500,000.00		3,500,000.00	3,493,936.32		6,063.68	
Payment of Bond Principal:							
State Aid - County College Bonds							
(NJSA 18A:64A-22.6)	1,720,000.00		1,720,000.00	1,720,000.00			
Vocational School Bonds	1,800,000.00		1,800,000.00	1,800,000.00			
Other Bonds	4,760,000.00		4,760,000.00	4,760,000.00			
Interest on Bonds:							
State Aid - County College Bonds	413,387.51		413,387.51	413,387.51			
Vocational School Bonds	1,230,750.00		1,230,750.00	1,230,750.00			
Other Bonds	2,623,356.26		2,623,356.26	2,623,356.26			
Green Acres Loan Program:							
Loan Repayment for Principal and Interest	598,113.41		598,113.41	598,113.41			
Capital Lease Obligations Approved Prior to 07/01/07:							
Principal	3,755,000.00		3,755,000.00	3,755,000.00			
Interest	1,580,000.00		1,580,000.00	1,573,350.19			6,649.81
Total County Debt Service - Excluded From "CAPS"	18,480,607.18		18,480,607.18	18,473,957.37			6,649.81
Total General Appropriations - Excluded From "CAPS"	65,983,776.18		65,983,776.18	65,906,953.66		70,172.71	6,649.81
Total General Appropriations	\$ 230,050,237.95		\$ 230,050,237.95	\$ 226,701,705.69		\$ 3,338,476.45	\$ 10,055.81
Analysis of Budget After Modification							
Appropriations	\$ 188,750,379.95						
Appropriations - 40A-4-87	41,299,858.00						
Analysis of Paid or Charged							
Cash Disbursements							
Encumbrances Payable							
Payroll Deductions Payable							
Federal and State Grants Appropriated							
				\$ 132,338,778.44			
				9,171,950.55			
				43,109,137.62			
				42,081,839.08			
				\$ 226,701,705.69			

Reference

A-2
A-2

1-A
9-A
11-A
16-A

A-3

A

A-3

TRUST FUND

EXHIBIT

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Trust - Other Fund:				Trust - Other Fund:			
Cash and Investments	1-B	\$ 24,181,153.86	\$ 22,497,539.37	Motor Vehicle Fines	2-B	\$ 1,908,506.93	\$ 1,633,055.55
Total Trust- Other		<u>24,181,153.86</u>	<u>22,497,539.37</u>	Accounts Payable	3-B	<u>1,210,596.46</u>	<u>1,779,931.79</u>
				Reserve for:			
Public Health Service Trust Fund:				Funds Awaiting Court Disposition	4-B	454,691.72	541,986.01
Cash:				State Unemployment Compensation	5-B	694,039.26	385,812.65
Change Fund	B	300.00	300.00	Self Insurance:			
Treasurer	23-B	2,925,772.52	3,109,940.94	Worker's Compensation	6-B	5,860,429.40	4,494,566.62
Federal and State Grants Receivable	24-B	1,530,590.07	2,151,981.78	General Liability	7-B	6,148,607.52	5,960,652.57
Added or Omitted Taxes Receivable	25-B	<u>21,540.56</u>	<u>25,361.45</u>	Repairs To County Roads	8-B	723,857.55	773,059.58
Total Public Health Service Trust Fund		<u>4,478,203.15</u>	<u>5,287,584.17</u>	County Clerk - Recording Fees	9-B	571,307.65	504,889.72
				Board of Taxation - Recording Fees	10-B	759,502.04	502,086.67
				Veterans' Cemetery	11-B	4,540.58	4,344.42
				Prosecutor's Forfeitures	12-B	315,093.40	233,168.06
				Prosecutor DEA Forfeited Funds	13-B	1,131.56	5,067.56
				Surrogate's Office	14-B	26,061.95	29,801.62
				Directional Signals	15-B	406,635.99	412,095.99
				Weights and Measures	16-B	475,008.09	441,483.32
				Audio Visual Aids Commission	17-B	171,570.48	143,449.71
				Prosecutor's Auto Theft Fees	18-B	31,905.32	28,063.28
				Prosecutor's AMA Interest	19-B	29,067.29	59,126.56
				Law Enforcement Trust	79-B	37,931.85	26,620.92
				Parks & Recreation	80-B	169.30	120.00
				Gasoline Resale	20-B	76,072.31	81,940.53
				Sheriff's Improvement Fund	21-B	63,237.96	47,158.09
				Accumulated Absences	22-B	<u>4,211,189.25</u>	<u>4,409,058.15</u>
				Total Trust - Other Fund		<u>24,181,153.86</u>	<u>22,497,539.37</u>
				Public Health Service Trust Fund:			
				Encumbrances Payable	26-B	655,978.10	634,165.05
				Reserve for:			
				Grants Receivable	24-B	1,530,590.07	2,151,981.78
				Added or Omitted Taxes Receivable	25-B	<u>21,540.56</u>	<u>25,361.45</u>
				Expenditures	27-B	<u>2,270,094.42</u>	<u>2,476,075.89</u>
				Total Public Health Service Trust Fund		<u>4,478,203.15</u>	<u>5,287,584.17</u>

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Library Trust Fund:				Library Trust Fund:			
Cash:				Encumbrances Payable	30-B	512,290.00	589,972.79
Change Fund	B	565.00	565.00	Reserve for:			
Treasurer	28-B	3,853,531.32	4,053,599.60	Receivables	29-B	30,830.12	36,769.68
Added or Omitted Taxes Receivable	29-B	30,830.12	36,769.68	Expenditures	31-B	3,341,806.32	3,464,191.81
Total Library Trust Fund		3,884,926.44	4,090,934.28	Total Library Trust Fund		3,884,926.44	4,090,934.28
Open Space Trust Fund:				Open Space Trust Fund:			
Cash:				Encumbrances Payable	34-B	9,101,581.82	12,646,609.38
Treasurer	32-B	39,711,439.50	37,915,501.32	Reserve for:			
Receivables With Full Reserves:				Expenditures	35-B	30,609,857.68	25,268,891.94
Added or Omitted Taxes Receivable	33-B	6,529.99	11,152.23	Receivables	33-B	6,529.99	11,152.23
Total Open Space Trust Fund		39,717,969.49	37,926,653.55	Total Open Space Trust Fund		39,717,969.49	37,926,653.55
County Clerk:				County Clerk:			
Cash				Due To Secretary of State	39-B	1,112.50	975.00
Accounts Receivable	36-B	1,855,177.82	1,329,113.25	Refunds Payable	40-B	1,644.57	1,578.00
	37-B	8,283.50	16,505.50	Attorney Deposits	41-B	193,274.56	211,294.23
Total County Clerk		1,863,461.32	1,345,618.75	Reserve for:			
				Receivables	37-B	8,283.50	16,505.50
				County Clerk Fees	38-B	1,659,146.19	1,115,266.02
				Total County Clerk		1,863,461.32	1,345,618.75
Correction Center:				Correction Center:			
Inmates' Fund:				Inmates' Fund:			
Cash				Due To:			
				Inmates	43-B	12,578.23	12,155.34
				State	44-B	3,777.52	8,145.55
				Commissary Fund	47-B	18,654.10	36,045.73
				Other Payables	81-B	40.00	
				Reserve for Inmates' Fund	45-B	38,727.28	43,509.91
	42-B	102,666.15	149,438.19	Accounts Payable	46-B	28,889.02	49,581.66
		102,666.15	149,438.19			102,666.15	149,438.19

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

Assets	Reference	2010	2009	Liabilities, Reserves and Fund Balance	Reference	2010	2009
Bail Fund:				Bail Fund:			
Cash	52-B	268.21	5,526.49	Accounts Payable	53-B		5,170.00
				Other Payables	54-B	268.21	356.49
		268.21	5,526.49			268.21	5,526.49
Commissary Fund:				Commissary Fund:			
Cash	48-B	38,101.25	96,090.21	Accounts Payable	49-B	5,190.30	5,978.00
Due From Inmates' Fund	50-B	18,654.10	36,045.73	Fund Balance	51-B	51,565.05	126,157.94
		56,755.35	132,135.94			56,755.35	132,135.94
Total Correction Center		159,689.71	287,100.62	Total Correction Center		159,689.71	287,100.62
County Adjuster:				County Adjuster:			
Maintenance Accounts Receivable	55-B	10,223.85	11,446.85	Maintenance Accounts Receivable	55-B	10,223.85	11,446.85
Total County Adjuster		10,223.85	11,446.85	Total County Adjuster		10,223.85	11,446.85
Sheriff's Office:				Sheriff's Office:			
Cash:				Reserve for:			
Cash				Foreclosure and Execution Deposits	59-B	741,401.20	815,894.11
Cash - Change Fund	58-B	752,306.86	828,235.35	Attorney Deposits	60-B	8,735.43	9,299.33
	B	100.00	100.00	Sheriff's Office Fees	62-B	348.27	1,169.55
				Unclaimed Property	63-B	1,921.96	1,972.36
Total Sheriff's Office		752,406.86	828,335.35	Total Sheriff's Office		752,406.86	828,335.35

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Surrogate's Office:				Surrogate's Office:			
Cash				Overpayments	72-B	15.00	11.00
Deposits Receivable	65-B	11,507,432.73	11,253,886.83	Due To Clerk of Superior Court	66-B	626.69	384.14
	B		304.69	Notice of Motion Fees	67-B	45.00	15.00
				Pending Estates	68-B	20,264.00	15,693.00
				Attorney Deposits	69-B	23,056.37	22,555.37
				Reserve For Surrogate's Fees	70-B	21,688.05	44,057.70
				Probate Court Deposits	71-B	11,441,737.62	11,171,475.31
Total Surrogate's Office		11,507,432.73	11,254,191.52	Total Surrogate's Office		11,507,432.73	11,254,191.52
Meadowview:				Meadowview:			
Cash				Patients' Trust Accounts	75-B	51,321.12	62,380.25
Patients' Accounts Receivable	73-B	368,504.76	411,036.52	Other Payables	76-B	316,776.49	347,622.16
	74-B	3,787,662.17	2,948,975.71	Due To Patients' Trust	77-B	407.15	1,034.11
				Reserve for Receivables	74-B	3,787,662.17	2,948,975.71
Total Meadowview		4,156,166.93	3,360,012.23	Total Meadowview		4,156,166.93	3,360,012.23
Total Assets		\$ 90,711,634.34	\$ 86,889,416.69	Total Liabilities, Reserves and Fund Balance		\$ 90,711,634.34	\$ 86,889,416.69

See accompanying notes.

GENERAL CAPITAL FUND

EXHIBITS

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Cash	1-C	\$ 43,163,970.68	\$ 69,965,333.11	General Serial Bonds	6-C	\$ 110,359,000.00	\$ 118,639,000.00
Due From State of New Jersey - DEP	3-C	64,842.85	64,842.85	Green Acres Loans Trust Funds	7-C	2,974,028.25	3,504,687.99
Deferred Charges To Future Taxation:				Improvement Authorizations:			
Funded	4-C	113,333,028.25	122,143,687.99	Funded	8-C	33,297,862.81	56,910,033.42
Unfunded	5-C	28,723,842.85	16,610,842.85	Unfunded	8-C	19,316,766.50	14,441,601.75
Total Assets		<u>\$ 185,285,684.63</u>	<u>\$ 208,784,706.80</u>	Encumbrances Payable	9-C	15,733,141.83	8,899,007.18
				Due To Green Acres Trust Fund	10-C	390,124.50	289,880.30
				Reserve For Debt Service Payment	11-C		14,105.67
				Capital Improvement Fund	12-C	3,149,917.89	5,804,917.89
				Reserve for Grants Receivable	C	64,842.85	64,842.85
				Fund Balance	C-1		216,629.75
				Total Liabilities, Reserves and Fund Balance		<u>\$ 185,285,684.63</u>	<u>\$ 208,784,706.80</u>

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE STATEMENT OF FUND BALANCE - REGULATORY BASIS

Years ended December 31, 2010 and 2009

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 216,629.75
Decreased By:		
2010 Budget Appropriation	1-C	<u>216,629.75</u>
Balance, December 31, 2010	C	<u>\$ 0.00</u>

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, 2010 and 2009

	<u>Reference</u>	Balance December 31, <u>2010</u>	Balance December 31, <u>2009</u>
<u>Assets</u>			
Land		\$ 29,896,382.57	\$ 29,896,382.57
Buildings		123,479,366.75	122,579,755.00
Major Movable Equipment		20,519,980.27	19,847,212.92
Vehicles		23,057,437.10	22,894,158.86
Construction in Progress		<u>6,370,060.09</u>	<u>1,861,292.19</u>
Total General Fixed Assets	1-D	<u>\$ 203,323,226.78</u>	<u>\$ 197,078,801.54</u>
<u>Fund Balances</u>			
Investment in General Fixed Assets:			
Prior To 1986		\$ 73,692,604.00	\$ 73,692,604.00
After 1985		<u>129,630,622.78</u>	<u>123,386,197.54</u>
	2-D	<u>\$ 203,323,226.78</u>	<u>\$ 197,078,801.54</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

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, 2010 and 2009

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, 2010 and 2009

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, 2010 and 2009

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, 2010 and 2009

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, 2010 and 2009

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, 2010 and 2009 were \$9,542,071.00 and \$8,527,055.00, respectively, equal to the required contributions for each year.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

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, 2010 and 2009

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, 2010 and 2009

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, 2010 and 2009

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

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

Deposits

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

Bank balances at December 31, 2010 and 2009 are insured up to \$250,000.00 in the aggregate by FDIC for each bank. At December 31, 2010 and 2009, the book value of the County's deposits were \$169,346,055.45 and \$190,523,357.90, respectively.

Custodial Credit Risk Related to 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. Although the County has a formal policy for custodial credit risk, NJSA 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of GUDPA. Under the Act, the first \$250,000.00 of governmental deposits in each insured depository is protected by the FDIC. Public funds owned by the County in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, bail funds, funds that may pass to the county relative to the happening of a future condition. such funds are shown as uninsured and Uncollateralized in the schedule below.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

2. Deposits and Investments (continued)

At December 31, 2010 and 2009, the County's bank balances of \$172,809,747.98 and \$196,078,333.40, respectively, were exposed to Custodial Credit Risk as follows:

	<u>2010</u>	<u>2009</u>
Insured	\$ 159,841,184.85	\$ 183,496,277.78
Uninsured and Uncollateralized	<u>12,968,563.13</u>	<u>12,582,055.62</u>
	<u>\$ 172,809,747.98</u>	<u>\$ 196,078,333.40</u>

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.

3. Interfund Balances and Activity

Balances due to/from other funds at December 31, 2010 consist of the following:

Due to Federal and State Grant Fund from Current Fund representing cash advances	\$ 6,655,210.44
Due to Green Acres Trust Fund from General Capital Fund representing cash advances	390,124.50

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

4. Budgetary Information (continued)

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 2010 calendar year.

<u>Budget Category</u>	<u>Amount</u>
Transfers From:	
Division of Parks & Recreation – Salaries and Wages	\$ 35,000.00
Information Technologies – Salaries and Wages	30,000.00
Division of Facilities Management – Salaries and Wages	50,000.00
Division of Adult Detention – Other Expenses	90,300.00
DHS – Support Service – Other Expenses	70,000.00
Transfers To:	
Board of Taxation – Salaries and Wages	\$ 2,300.00
Division of Roads and Bridges – Salaries and Wages	152,000.00
Office of Fleet Management – Salaries and Wages	22,000.00
Mosquito Unit – Salaries and Wages	10,000.00
Office of the Medical Examiner – Salaries and Wages	4,000.00
Maintenance of Co. Patients in Private Institution for Mental Disease	85,000.00

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 \$41,299,858.00 as revenue and appropriations into the 2010 budget. The detail of this amount is reported on Exhibits A-2 and 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 2010 calendar year.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

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, <u>2009</u>	<u>Additions</u>	<u>Adjustments</u>	<u>Deletions</u>	Balance, December 31, <u>2010</u>
Land	\$ 29,896,382.57				\$ 29,896,382.57
Buildings	122,579,755.00	\$ 899,611.75			123,479,366.75
Major Movable Equipment	19,847,212.92	715,183.85		\$ (42,416.50)	20,519,980.27
Vehicles	22,894,158.86	848,597.24		(685,319.00)	23,057,437.10
Construction in Progress	<u>1,861,292.19</u>	<u>6,571,927.93</u>	<u>\$(1,163,548.28)</u>	<u>(899,611.75)</u>	<u>6,370,060.09</u>
Total	<u>\$ 197,078,801.54</u>	<u>\$ 9,035,320.77</u>	<u>\$(1,163,548.28)</u>	<u>\$(1,627,347.25)</u>	<u>\$ 203,323,226.78</u>

6. Long-Term Debt

The County's long-term debt consisted of the following at December 31, 2010:

<u>Purpose</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	Balance December 31, <u>2010</u>
Refunding Bonds 2001	11/15/01	\$ 10,820,000.00	4.000%-5.000%	2014	\$ 3,120,000.00
General Improvements	07/26/06	9,600,000.00	4.000%-4.250%	2018	7,200,000.00
Vocational Bonds	07/26/06	2,400,000.00	4.000%-4.250%	2018	1,600,000.00
College Bonds	07/26/06	3,122,000.00	4.000%	2012	1,125,000.00
State Aid – College Bonds	07/26/06	3,122,000.00	4.000%	2012	1,125,000.00
General Improvements	06/11/08	12,775,000.00	3.500%-4.000%	2023	11,520,000.00
College Bonds	06/11/08	4,505,000.00	3.500%-3.750%	2018	3,855,000.00
State Aid – College Bonds	06/11/08	4,504,000.00	3.125%-3.750%	2018	3,854,000.00
General Refunding	07/31/08	9,655,000.00	3.500%-5.000%	2020	8,830,000.00
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	2.000%-3.500%	2024	4,800,000.00
Vocational Bonds	09/17/09	40,000,000.00	2.000%-3.250%	2024	<u>38,400,000.00</u>
					<u>\$ 110,359,000.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

6. Long-Term Debt (continued)

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

<u>Year</u>	<u>General Capital Fund</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
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>\$ 113,333,028.25</u>	<u>\$ 27,877,433.04</u>	<u>\$ 141,210,461.29</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, 2010, the County has authorized but not issued debt of \$28,723,842.85.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

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>2010</u>
Greentree Golf Course	\$ 1,875,000.00	\$ 171,449.85
Daniel Estell Manor Acquisition	355,776.00	43,162.15
Galloway Seaview Acquisition	1,935,000.00	460,342.04
Maine Avenue Waterfront Park	1,935,320.00	607,929.35
Lake Lenape Park I	500,000.00	286,576.87
Absecon Inlet	500,000.00	268,622.31
Maine Avenue Waterfront Park	499,999.40	259,391.19
Galloway	475,876.30	320,603.43
Estelle Manor	30,918.69	18,806.12
Lake Lenape Park II	498,659.59	354,273.01
Lake Lenape Park II	200,000.00	<u>182,871.93</u>
		<u>\$ 2,974,028.25</u>

The loan transactions are accounted for in the General Capital Fund. Semi-annual principal and interest payments are required. As of December 31, 2010, \$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 7-C.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

6. Long-Term Debt (continued)

As of December 31, 2010, the carrying value of the above municipal bonds approximates the fair value of the bonds.

Summary of County Debt

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Bonds and Notes Issued	\$ 113,333,028.25	\$ 122,143,687.99	\$ 86,218,891.62
Bonds and Notes Authorized But Not Issued	<u>28,723,842.85</u>	<u>16,610,842.85</u>	<u>51,049,842.85</u>
Net Bonds and Notes Authorized Authorized But Not Issued	<u>\$ 142,056,871.10</u>	<u>\$ 138,754,530.84</u>	<u>\$ 137,268,734.47</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 0.25%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 142,056,871.10</u>	<u>\$ 4,979,000.00</u>	<u>\$ 137,077,871.10</u>

Net Debt \$137,077,871.10 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$53,928,491,127.00 = 0.25%.

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

2.0% of Equalized Valuation Basis (State)	\$ 1,078,569,822.54
Less: Net Debt	<u>137,077,871.10</u>
Remaining Borrowing Power	<u>\$ 941,491,951.44</u>

7. Fund Balance Appropriated

The Current Fund balance at December 31, 2010 was \$15,504,926.55 of which \$7,752,000.00 was appropriated and included as anticipated revenue for the year ended December 31, 2011.

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.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

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 \$14,865,651.00 at December 31, 2010. 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 \$4,211,189.25 and \$4,409,058.15 for 2010 and 2009, respectively.

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 2010, the County expended \$1,783,979.40 for 157 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, 2010, the amount of these unreported liabilities was \$18,293,316.00 utilizing actuarial claims to generate the following information:

Balance December 31, <u>2009</u>	Current Year <u>Claims</u>	<u>Adjustment</u>	Claim <u>Payments</u>	Balance, December 31, <u>2010</u>
<u>\$ 17,127,809.00</u>	<u>\$ 5,673,634.00</u>	<u>\$ (138,685.00)</u>	<u>\$ (4,369,442.00)</u>	<u>\$ 18,293,316.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

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>
2011	\$ 5,393,985.00
2012	5,384,295.00
2013	5,399,400.00
2014-2015	<u>10,783,750.00</u>
	<u>\$ 26,961,430.00</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, 2010, the County estimates that no material liabilities will result from such audits.

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, 2010, 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, 2010 and 2009

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, 2010 and 2009

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, 2010 and 2009

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:

2010	\$ 1,676,875.00
2009	1,549,282.00
2008	1,228,170.00

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, 2010 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, 2010 and 2009

14. Post-Retirement Benefits (continued)

Other Post-Employment Benefit Costs and Obligations

In the December 31, 2010 actuarial valuation, the ARC for the year ending December 31, 2010 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 2010 annual OPEB costs, amounts paid, and changes to the net accrued OPEB obligation based on the December 31, 2010 actuarial valuation and actual OPEB payments made or accrued during 2009:

Net OPEB Obligation, Beginning of Year	\$ 105,492.00
Annual OPEB Cost	156,718.00
OPEB Payments	<u>(107,104.00)</u>
Increase in Net OPEB Obligation	<u>49,614.00</u>

Net OPEB Obligation, End of Year	<u>\$ 155,106.00</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>155,106.00</u>
Total Unfunded AAL ("UAAL")	<u>\$ 155,106.00</u>
Funded Ratio	0.00%
Covered Payroll	<u>\$92,823,472.00</u>
UAAL as a % of Covered Payroll	<u>0.17%</u>

SUPPLEMENTARY SCHEDULES

CURRENT FUND

SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF CASH

Year ended December 31, 2010

	Reference	Regular Fund	Federal and State Grant Fund
Balance, December 31, 2009	A	\$ 40,012,348.44	\$ 0.00
Increased By Receipts:			
County Taxes Receivable:			
Added and Omitted			
Current Year	4-A	\$ 404,795.84	
Revenue Accounts Receivable	6-A	146,224,156.38	
Miscellaneous Revenue Not Anticipated	7-A	35,495,636.26	
Petty Cash Funds	13-A	1,195,595.27	
Due To:	2-A	5,400.00	
State of New Jersey - Realty Transfer Fees	12-A	10,309,260.32	
Welfare Department	19-A	12,145.24	
Prepaid Revenue	17-A	36,458.56	
Due From Current Fund	1-A		\$ 1,545,704.71
Federal and State Grants Receivable	14-A		30,560,179.90
Federal and State Grants - Unappropriated	15-A		16,811.00
		193,683,447.87	32,122,695.61
Decreased By Disbursements:			
Refund of Prior Years Revenue	A-1	99,317.50	
2010 Appropriation Expenditures	A-3	132,338,778.44	
2009 Reserve Appropriations	8-A	5,789,740.85	
Grant Encumbrances	18-A		13,115,478.60
Accounts Payable	10-A	42,727.60	
Due To Grant Fund	1-A	1,545,704.71	
Cancelled Grant Balances State of New Jersey:			
Realty Transfer Fees	12-A	9,776,262.09	
Grant Fund	20-A		103,116.93
Petty Cash Funds	2-A	5,400.00	
Payroll Deductions Payable	11-A	43,015,224.67	
Reserve for Arbitrage	21-A	198,285.66	
Accounts Payable - Grants	22-A		53,681.00
Federal and State Grants - Appropriated	16-A		18,850,419.08
		192,811,441.52	32,122,695.61
Balance, December 31, 2010	A	\$ 40,884,354.79	\$ 0.00

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF PETTY CASH FUNDS

Year ended December 31, 2010

<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
Facilities Management	100.00	100.00
Intergenerational Services	100.00	100.00
	<u>\$ 5,400.00</u>	<u>\$ 5,400.00</u>
<u>Reference</u>	1-A	1-A

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF CHANGE FUNDS

Year ended December 31, 2010

Balance
December 31,
2010 and 2009

Office

County Clerk
Director of Parks
Office of the Sheriff

\$ 60.00
250.00
100.00

\$ 410.00

Reference

A

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	2010 Levy	2010 Collected	Balance December 31 2010
City of Absecon	\$ 8,401.41	\$ 13,067.12	\$ 8,401.41	\$ 13,067.12
City of Atlantic City	12,606.21	4,483.72	12,606.21	4,483.72
City of Brigantine	27,289.76	43,959.84	27,289.76	43,959.84
Borough of Buena	5,125.04	3,170.90	5,125.04	3,170.90
Township of Buena Vista		2,718.51	2,718.51	
City of Corbin City	1,430.44	5,177.94	1,430.44	5,177.94
City of Egg Harbor	1,801.81	1,224.84	1,801.81	1,224.84
Township of Egg Harbor	121,769.81	89,548.39	121,769.81	89,548.39
City of Estell Manor	1,477.63	1,533.12	1,477.63	1,533.12
Borough of Folsom		171.32	171.32	
Township of Galloway	64,066.46	39,048.79	64,066.46	39,048.79
Township of Hamilton	38,768.74	32,203.76	38,768.74	32,203.76
Town of Hammonton	14,360.83	18,637.14	14,360.83	18,637.14
City of Linwood	16,969.23	5,668.26	16,969.23	5,668.26
Borough of Longport	25,322.61	27,414.16	25,322.61	27,414.16
City of Margate	25,423.85	20,738.54	25,423.85	20,738.54
Township of Mullica		4,816.71	4,816.71	
City of Northfield	9,748.33	7,862.26	9,748.33	7,862.26
City of Pleasantville	5,618.55	4,637.66	5,618.55	4,637.66
City of Port Republic	1,237.50	1,213.97	1,237.50	1,213.97
City of Somers Point		7,353.70	7,353.70	
City of Ventnor	5,516.32	9,063.26	5,516.32	9,063.26
Township of Weymouth	2,801.07	3,560.81	2,801.07	3,560.81
	<u>\$ 389,735.60</u>	<u>\$ 347,274.72</u>	<u>\$ 404,795.84</u>	<u>\$ 332,214.48</u>

Reference

A

4-A

A

Analysis of Collections:

Current Taxes

\$ 15,060.24

Prior Year Taxes

389,735.60

A-2,13-A

\$ 404,795.84

Cash Receipts

1-A

\$ 404,795.84

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2010	A,1-A	<u>\$ 40,884,354.79</u>
Analysis of Cash:		
Wachovia Bank		<u>\$ 40,884,354.79</u>
Balance, December 31, 2010	A,1-A	<u>\$ 40,884,354.79</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF TAXES LEVIED AND COLLECTED

Year ended December 31, 2010

Amount Required per 2010 County
Adopted Budget and Collected
During 2010

\$ 146,224,156.38Analysis of 2010 County Taxes Levied and Collected

<u>Municipality</u>	<u>Amount</u>	<u>Percent</u>
City of Absecon	\$ 2,616,178.78	1.79%
City of Atlantic City	51,835,993.05	35.45%
City of Brigantine	11,512,331.27	7.87%
Borough of Buena	831,112.44	0.57%
Township of Buena Vista	1,794,998.51	1.23%
City of Corbin City	152,405.72	0.10%
City of Egg Harbor	842,118.09	0.58%
Township of Egg Harbor	13,523,311.01	9.25%
City of Estell Manor	576,538.23	0.39%
Borough of Folsom	562,709.78	0.38%
Township of Galloway	10,157,281.36	6.95%
Township of Hamilton	7,092,224.07	4.85%
Town of Hammonton	4,004,487.71	2.74%
City of Linwood	3,402,937.30	2.33%
Borough of Longport	6,113,025.29	4.18%
City of Margate	11,032,920.05	7.55%
Township of Mullica	1,722,629.35	1.18%
City of Northfield	2,920,839.83	2.00%
City of Pleasantville	3,364,200.14	2.30%
City of Port Republic	407,351.64	0.28%
City of Somers Point	3,879,102.47	2.65%
City of Ventnor	7,393,634.57	5.06%
Township of Weymouth	485,825.72	0.33%
	<u>\$ 146,224,156.38</u>	<u>100.00%</u>

Reference

1-A

COUNTY OF ATLANTIC, NEW JERSEY

Schedule 7-A

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Accrued in 2010	Collected in 2010	Balance December 31, 2010
County Clerk		\$ 2,891,680.47	\$ 2,891,680.47	
Surrogate		178,238.43	178,238.43	
Sheriff		653,569.68	653,569.68	
Interest on Investments and Deposits		620,704.57	620,704.57	
Medicaid Reimbursement - Nursing Home and Home Care		14,388,622.25	14,388,622.25	
Fees and Permits		120,783.88	120,783.88	
Rental of County Offices		1,240,277.92	1,240,277.92	
Correction Department - NJ Reimbursement for State Prisoners		1,245,352.90	1,245,352.90	
Sale of Food - Central Supply Items, Nutrition Project, etc.		1,380,043.02	1,380,043.02	
Youth Service Shelter Reimbursement		236,234.30	236,234.30	
Refunds - Insurance, Telephone, etc.		2,904,666.88	2,904,666.88	
Bail Bonds Forfeitures		144,425.28	144,425.28	
Public Health - Indirect Cost Reimbursement		2,172,655.00	2,172,655.00	
Area Plan Grant - Nutrition Project Cash Donations Income		149,408.26	149,408.26	
Green Tree Golf Revenue		323,343.04	323,343.04	
Animal Shelter		101,900.21	101,900.21	
State Aid - County College Bonds (NJSA 18A:64-22.6)		1,932,669.01	1,932,669.01	
Social and Welfare Services (C.66, P.L.1990):				
Supplemental Social Security Income		880,797.00	880,797.00	
Psychiatric Facilities (C.73, P.L.1990):				
Board of County Patients in State and Other Institutions		83,582.10	83,582.10	
Public and Private Revenues Offset with Appropriations		43,618,259.00	43,618,259.00	
Reserve for Capital Fund Balance		230,735.42	230,735.42	
Increased Fees Pursuant To C.370, P.L. 2001:				
County Clerk		1,401,623.67	1,401,623.67	
County Sheriff		203,385.36	203,385.36	
County Surrogate		119,416.02	119,416.02	
Miscellaneous Revenue Not Anticipated		1,600,391.11	1,600,391.11	
Total Miscellaneous Revenues	\$ 0.00	\$ 78,822,764.78	\$ 78,822,764.78	\$ 0.00

Reference A

7-A

A

Cash Receipts	1-A	\$ 35,495,636.26
Prepaid Revenues	17-A	29,808.33
Federal and State Grants	14-A	41,696,929.08
Miscellaneous Revenue Not Anticipated	13-A	1,600,391.11
		<u>\$ 78,822,764.78</u>

COUNTY OF ATLANTIC, NEW JERSEY

Schedule 8-A

Page 1 of 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Balance After Transfer	Paid or Charged	Balance
LEGISLATIVE BRANCH				
Board of Freeholders:				
Salaries and Wages	\$ 3,699.23	\$ 11,699.23	\$ 6,128.91	\$ 5,570.32
Other Expenses	18,654.93	26,177.52	12,521.34	13,656.18
DEPARTMENT OF ADMINISTRATION				
County Executive/Administrator:				
Salaries and Wages	13,909.04	26,909.04	11,532.27	15,376.77
Other Expenses	1,775.12	2,900.37	739.59	2,160.78
Treasurer's Office:				
Salaries and Wages	3,919.66	17,919.66	11,245.45	6,674.21
Other Expenses	21,786.31	30,886.55	11,452.86	19,433.69
Division of Extension Services:				
Salaries and Wages	6,974.78	11,974.78	3,593.20	8,381.58
Other Expenses	10,035.23	31,631.62	4,640.14	26,991.48
Policy and Planning:				
Salaries and Wages	13,108.08	32,108.08	(27,409.01)	59,517.09
Other Expenses	16,760.82	30,001.36	11,603.79	18,397.57
Matching Funds for Grants		1,596.00		1,596.00
Contribution of Soil (NJS 4:24-22)		5,000.00	5,000.00	
Audit	11,000.00	23,000.00	12,000.00	11,000.00
Compensated Absences	1.00	1.00		1.00
DEPARTMENT OF ADMINISTRATIVE SERVICES				
Division of Purchasing and Budget:				
Salaries and Wages	377.85	8,377.85	6,902.53	1,475.32
Other Expenses	19,400.53	30,728.77	25,208.46	5,520.31
Human Resources:				
Salaries and Wages	6,723.18	16,723.18	7,996.72	8,726.46
Other Expenses	24,595.22	36,105.47	3,392.60	32,712.87
Information Technologies:				
Salaries and Wages	7,365.71	39,365.71	26,418.20	12,947.51
Other Expenses	56,805.47	179,159.15	125,190.36	53,968.79
DEPARTMENT OF LAW				
Department of Law:				
Salaries and Wages	36,947.21	66,947.21	25,633.59	41,313.62
Other Expenses	3,016.48	73,141.37	24,905.71	48,235.66
Division of Consumer Affairs:				
Salaries and Wages	482.55	3,982.55	1,937.23	2,045.32
CONSTITUTIONAL OFFICES				
County Surrogate:				
Salaries and Wages	117.01	7,117.01	4,991.54	2,125.47
Other Expenses	2,272.45	2,637.45	371.36	2,266.09
County Clerk:				
Salaries and Wages	44,812.29	72,812.29	21,393.02	51,419.27
Other Expenses	79,861.26	220,365.16	120,799.44	99,565.72
County Prosecutor:				
Salaries and Wages	9,233.43	219,233.43	130,645.92	88,587.51
Other Expenses	14,813.32	27,191.24	3,195.69	23,995.55
Sheriff's Office:				
Salaries and Wages	93,962.96	228,962.96	98,938.43	130,024.53
Other Expenses	2,902.07	35,190.52	29,896.99	5,293.53

COUNTY OF ATLANTIC, NEW JERSEY

Schedule 8-A

Page 2 of 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Balance After Transfer	Paid or Charged	Balance
DEPARTMENT OF PUBLIC SAFETY				
Division of Adult Detention:				
Salaries and Wages	50,870.61	1,525,870.61	172,285.13	1,353,585.48
Other Expenses	76,849.34	881,379.74	651,751.08	229,628.66
Division of Youth Detention Services:				
Other Expenses	65,250.00	656,164.00	546,784.00	109,380.00
Office of Emergency Management:				
Salaries and Wages	4,402.07	26,402.07	(46,339.28)	72,741.35
Other Expenses	43,260.58	168,536.99	100,583.52	67,953.47
Office of the Medical Examiner:				
Salaries and Wages	29.42	11,429.43	7,786.55	3,642.88
Other Expenses	11,649.59	68,591.45	17,187.17	51,404.28
Animal Shelter:				
Salaries and Wages	12,720.68	22,720.68	6,090.29	16,630.39
Other Expenses	16,337.24	44,814.57	34,201.80	10,612.77
COUNTY BOARDS				
Superintendent of Elections:				
Salaries and Wages	21,754.47	36,754.47	10,652.48	26,101.99
Other Expenses	127,055.12	143,624.32	1,627.83	141,996.49
Board of Taxation:				
Salaries and Wages	595.22	4,595.22	2,888.54	1,706.68
Other Expenses	11,284.98	12,534.98	2,266.47	10,268.51
Board of Elections:				
Salaries and Wages	3,784.51	8,784.51	2,392.28	6,392.23
Other Expenses	60,497.18	87,278.26	11,335.45	75,942.81
DEPARTMENT OF PUBLIC WORKS				
Division of Parks and Recreation:				
Salaries and Wages	51.48	22,051.48	16,890.20	5,161.28
Other Expenses	64,989.59	76,832.49	17,260.48	59,572.01
Division of Roads and Bridges:				
Salaries and Wages	37,926.35	105,926.35	64,538.14	41,388.21
Division of Engineering:				
Salaries and Wages	3,325.54	26,325.54	13,135.70	13,189.84
Other Expenses	8,336.60	14,065.21	5,717.62	8,347.59
Division of Facilities Management:				
Salaries and Wages	27,147.06	52,147.06	17,180.45	34,966.61
Other Expenses	45,043.92	568,135.37	323,567.44	244,567.93
Office of Fleet Management:				
Salaries and Wages	24,428.84	39,428.84	9,393.55	30,035.29
Other Expenses	18,927.86	61,899.14	23,738.20	38,160.94
Supported Work Program:				
Salaries and Wages	797.23	31,797.23	(21,449.88)	53,247.11
Other Expenses	65,002.67	74,816.63	18,139.64	56,676.99
Mosquito Unit:				
Salaries and Wages	12,344.56	25,344.56	8,563.36	16,781.20
Other Expenses	29,077.13	47,455.06	17,620.97	29,834.09

COUNTY OF ATLANTIC, NEW JERSEY

Schedule 8-A

Page 3 of 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Balance After Transfer	Paid or Charged	Balance
DEPARTMENT OF HUMAN SERVICES				
Division of Resident Services:				
Salaries and Wages	34,152.00	189,152.00	108,057.21	81,094.79
Other Expenses	36,191.78	339,981.27	162,163.37	177,817.90
DHS - Support Services:				
Salaries and Wages	101,495.84	132,495.84	26,231.18	106,264.66
Other Expenses	104,019.45	220,398.52	114,063.75	106,334.77
Intergenerational Services:				
Salaries and Wages	263,844.70	343,844.70	42,995.57	300,849.13
Other Expenses	5,796.49	26,529.79	16,238.54	10,291.25
Maintenance of Patients in Private Institutions for Mental Disease	56,005.95	58,672.05	9,509.09	49,162.96
EDUCATION				
Office of Superintendent of Schools:				
Salaries and Wages	12,761.81	19,761.81	4,568.74	15,193.07
Other Expenses	478.82	4,539.57	3,425.93	1,113.64
Atlantic County Community College	6,121.00	6,121.00		6,121.00
Reimbursement for Residents Attending Out of County Two Year Colleges (NJS 18A:64A-23)	49,175.46	49,175.46	6,144.71	43,030.75
Reimbursement for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	4,000.00	6,000.00	4,450.00	1,550.00
INSURANCE: N.J.S.A. 40A:4-45.3(00)				
Other Insurance Plans	21.03	21.03	21.03	
Worker's Compensation Insurance	191.66	191.66	191.66	
Group Insurance Plan - Employees	855.99	1,468,304.07	1,438,828.60	29,475.47
UNCLASSIFIED				
Volunteer Fire Companies - Instruction (RS 40:23-8.9)		2,500.00	2,500.00	
County Fire Fighter's Association for Operation of Emergency Operation Control Center (RS 40:23-8.3)		2,500.00	2,500.00	
Aid to Rescue Squads		5,717.50		5,717.50
Purchase of Vehicles County Wide	10,123.92	67,138.92	57,015.00	10,123.92
Atlantic County Board of Ethics	2,405.27	2,405.27		2,405.27
Utilities:				
Rental of Real Estate	497.28	497.28		497.28
Fuel	7,687.47	12,512.47	1,870.67	10,641.80
Electricity	585,292.38	902,284.38	536,971.97	365,312.41
Telephone	137,498.85	174,209.52	173,043.69	1,165.83
Street Lighting	16,796.17	37,896.17	24,483.22	13,412.95
Water	11,742.13	31,742.13	13,792.36	17,949.77
Traffic Lights	7,112.66	11,112.66	8,768.29	2,344.37
Gas	135,999.38	195,999.38	24,241.22	171,758.16
Trash Disposal	9,894.38	15,594.38	5,828.65	9,765.73

COUNTY OF ATLANTIC, NEW JERSEY

Schedule 8-A

Page 4 of 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Balance After Transfer	Paid or Charged	Balance
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES				
NJ DH&SS - Peer Grouping	50,977.69	358,749.53	183,568.15	175,181.38
DEFERRED CHARGES				
Deferred Charges To Future Taxation Unfunded: Ordinance #1 of 2008	25.00	25.00		25.00
CAPITAL IMPROVEMENTS				
Acquisition of New Equipment	606.40	131,908.34	131,120.42	787.92
STATUTORY EXPENDITURES				
Public Employees' Retirement System	112,367.81	112,367.81	(5,597.87)	117,965.68
Social Security System	796.00	197,796.00	(63,848.73)	261,644.73
Unemployment Insurance	1.22	1.22	(61.08)	62.30
Total General Appropriations	<u>\$ 3,133,989.02</u>	<u>\$ 11,493,699.52</u>	<u>\$ 5,789,740.85</u>	<u>\$ 5,703,958.67</u>
	Reference	A	1-A	
Appropriation Reserves	8-A	\$ 3,133,989.02		
Encumbrances Payable	9-A	8,359,710.50		
Transferred to Accounts Payable	10-A			\$ 1,794,095.31
Balance Lapsed	A-1			<u>3,909,863.36</u>
		<u>\$ 11,493,699.52</u>		<u>\$ 5,703,958.67</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 8,359,710.50
Increased By:		
2010 Budgeted Appropriations	A-3	<u>9,171,950.55</u>
		17,531,661.05
Decreased By:		
Transferred to Appropriation Reserves	8-A	<u>8,359,710.50</u>
Balance, December 31, 2010	A	<u><u>\$ 9,171,950.55</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	A		\$ 2,877,842.73
Increased By:			
Transfer From Appropriation Reserves	8-A		<u>1,794,095.31</u>
			4,671,938.04
Decreased By:			
Cash Disbursements	1-A	\$ 42,727.60	
Accounts Payable Cancelled	A-1	<u>1,122,052.36</u>	
			<u>1,164,779.96</u>
Balance, December 31, 2010	A		<u>\$ 3,507,158.08</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

Year ended December 31, 2010

	Balance December 31, 2009	2010 Deductions Withheld and County's Share	Disbursed in 2010	Balance December 31, 2010
Public Employees' Retirement System ("PERS")	\$ 763,332.14	\$ 7,253,180.33	\$ 7,376,718.62	\$ 639,793.85
Contributory Life Insurance	33,373.32	295,245.34	300,259.45	28,359.21
Supplemental Annuity Contributory Trust	654.09	2,622.43	2,626.84	649.68
Social Security System ("O.A.S.I.")	(249,081.94)	14,105,702.28	14,403,405.24	(546,784.90)
Federal Withholding Tax	(327,543.38)	9,773,120.68	9,889,702.07	(444,124.77)
Payroll Savings Plan	4,522.71	17,506.25	18,350.00	3,678.96
Credit Union	66.00	1,605,373.55	1,605,373.55	66.00
Hospitalization	379,167.31	3,085,221.31	2,387,829.66	1,076,558.96
Garnishes		664,436.66	664,436.66	
Union Dues	5,381.98	748,054.31	749,291.88	4,144.41
United Way		71,540.02	71,540.02	
State Unemployment	291,336.39	270,309.17	397,216.02	164,429.54
State Withholding Tax	47,721.71	2,418,511.60	2,418,511.60	47,721.71
Family Leave Insurance	13,574.29	62,751.55		76,325.84
Dependent Care	1,362.73	25,003.68	23,641.12	2,725.29
Unreimbursed Deductions	7,021.31	28,145.83	24,000.31	11,166.83
College Savings Plan 529		39,113.00	39,113.00	
Insurance Withheld		1,659.52	1,659.52	
County Share Meical Difference		404,386.26	404,386.26	
AFLAC Disability		480,191.05	480,191.05	
Bus Pass	(1,359.00)	24,615.00	24,524.00	(1,268.00)
Deferred Compensation		1,732,447.80	1,732,447.80	
	<u>\$ 969,529.66</u>	<u>\$ 43,109,137.62</u>	<u>\$ 43,015,224.67</u>	<u>\$ 1,063,442.61</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, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 731,545.23
Increased By:		
Receipts	1-A	<u>10,309,260.32</u>
		11,040,805.55
Decreased By:		
Paid To State of New Jersey	1-A	<u>9,776,262.09</u>
Balance, December 31, 2010	A	<u>\$ 1,264,543.46</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Year ended December 31, 2010

Added and Omitted Taxes	\$ 404,795.84
Auction Proceeds	55,528.65
Bid Deposit	5,950.00
Card Replacement	519.50
Commissions	513,506.87
Construction Appeal Fees	1,100.00
Copy Fees	2,787.00
Disability Pool	17,227.86
Discovery Fees	71,567.71
Election Transportation	7,068.00
Fines/Miscellaneous	44,081.25
Jury Duty Fees	220.00
Miscellaneous	349,842.98
MOD IV Fees	920.00
NSF Fees	180.00
OPRA Fees	1,471.36
Parking Fees	5,280.00
Recycling Fees	422.35
Reimburse Sick Pay	8,005.44
Revenue - Med Exam	1,719.95
Parks	34,496.00
Planning Revenue	14,932.66
Range Revenue	38,503.14
Unclaimed Checks	4,870.18
Voided Checks	7,394.27
Wage Attachments	8,000.10
	<u>\$ 1,600,391.11</u>

Reference

Added and Omitted Taxes	A-2,4-A	\$ 404,795.84
Cash Receipts	A-2,1-A	<u>1,195,595.27</u>
	A-1,7-A	<u>\$ 1,600,391.11</u>

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

Schedule 14-A
Page 1 of 5

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2010
AC Assoc of County Chiefs - Police Training Account	\$ 340.06					\$ 340.06
ACCC Adult Education Basic Skill Initiative 07-08	6,215.82					0.25
ACCC Adult Education Basic Skill Initiative 09-10	32,056.00	\$ 948.00	\$ 33,003.75	\$ 6,215.82		30,056.00
ACCC Adult Education Basic Skill Initiative 10-11		30,056.00				20,750.00
ACUA Solid Waste Plan 2007	20,750.00		202,549.00			49,779.00
Area Plan Grant CY09	252,328.00	2,336,985.00	1,638,674.00			698,311.00
Area Plan Grant CY10		25,000.00	24,539.59			460.41
Atlantic County Teen Choice Program 09-10	38,778.00					38,778.00
CDBG FY	6.00			6.00		
NJ Council on the Arts Local Arts Program FY2008	14,501.00		14,501.00			
NJ Council on the Arts Local Arts Program FY2009	68,615.00		58,323.00			10,292.00
NJ Council on the Arts Local Arts Program FY2010						74,104.00
NJ Council on the Arts Local Arts Program FY2011	1.00	74,104.00				1.00
NJ Council on the Arts Local Arts FY04	26,578.84		26,578.84			
NJ DCA - Count Program 2006	13,388.99	40,000.00	10,000.00			30,000.00
NJ DCA - Historical Site Mgmt. Bethlehem Loading Co 10-12	6,017.45		13,388.99			6,017.45
NJ DCA - Recreation for Individuals with Disabilities Program 2009						13,167.76
NJ DCA - Recreation for Individuals with Disabilities FY05						
NJ DCA - Recreation for Individuals with Disabilities FY10		26,760.00	13,592.24			119,998.93
NJ DEP - Clean Communities Grant FY10		99,657.17	99,657.17			3,000.00
NJ DEP - Flood Management Plan 06-08	119,998.93					
NJ DEP - Green Communities 2009	3,000.00					
NJ DEP - Open Space Acq Project FY05	46,793.59		46,793.59			
NJ DEP - Open Space Acq Project FY06	800,000.00		800,000.00			
NJ DEP - Open Space Acquisition FY07	600,000.00		600,000.00			
NJ DEP - Open Space Acquisition FY08						
NJ DEP - Open Space Acquisition FY09		1,200,000.00	1,200,000.00			
NJ DEP - Open Space Acquisition FY10		2,000,000.00	2,000,000.00			
NJ DEP - Waste Management Plan CY2009	73,050.40		34,779.93			38,270.47
NJ DEP - Waste Management Plan CY2010			83,243.00			25,847.00
NJ DEP - Recreational Trails 08-09	25,000.00	109,090.00	25,000.00			
NJ DHS - Capital Bond Project Youth Shelter Renovations	2,757.00		2,757.00			
NJ DHS - CFI & APPI 08-09						
NJ DHS - CFI & APPI FY09-10	619,615.00		(22,510.00)	22,510.00		7,115.76
NJ DHS - CFI & APPI FY10-11			612,499.24			619,615.00
NJ DHS - Community Justice Institute CY10		1,487,069.00	867,454.00			
NJ DHS - Family Court CY09	92,474.98	38,544.00	38,544.00			
NJ DHS - Family Court CY10		92,474.98	110,988.17			42,592.83
NJ DHS - Family Crisis Intervention CY10		153,581.00	26,994.00			
NJ DHS - Information Atlantic CY10		26,994.00	120,186.00			
NJ DHS - IV-D Law FY10		120,186.00	71,148.68			
NJ DHS - Juvenile Accountability Incentive Block Grant	26,529.75	71,148.68	26,529.75			
NJ DHS - Juvenile Accountability Incentive Block Grant		40,830.00	16,148.89			
NJ DHS - JJC Program Management CY09	33,079.69		33,069.94			9.75
NJ DHS - JJC Program Management CY10		55,550.00	41,019.88			14,530.12

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

Schedule 14-A
Page 2 of 5

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2010
NJ DHS - JJC Program Services CY06	51,500.00			51,500.00		
NJ DHS - JJC Program Services CY09	262,254.25		262,254.25			
NJ DHS - JJC Program Services CY10		322,462.00	146,001.45			
NJ DHS - JJC Program Services C07	23,194.56		18,436.33	4,758.23		176,460.55
NJ DHS - Mental Health Administrator CY10	6,000.00	9,000.00	9,000.00			
NJ DHS - Mental Health Advisory Board SFY09			6,000.00			
NJ DHS - PASP CY09			(108.17)	108.17		
NJ DHS - PASP CY10		330,990.00	303,245.00			27,745.00
NJ DHS - Personal Care Attendant CY97	17,686.74			17,686.74		
NJ DHS - Runaway Youth and Homeless Project CY10		90,023.00	90,023.00			
NJ DHS - Try It Program (TSSA) CY09	20,000.00			20,000.00		
NJ DHS - Try It Program (TSSA) CY10		60,881.00	60,881.00			
NJ DHS - Youth Service Coordinator CY10		39,825.00	39,825.00			
NJ DH&SS-HIV Counseling, Testing, and Referral 08-09	37,339.03			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 FY09	14,684.96					
NJ DH&SS - Respite Care Program FY10		172,876.00	5,615.90	9,069.06		17,669.75
NJ DH&SS - SCH Case Management 08-09	8,815.00		155,206.25			
NJ DH&SS - SCH Case Management 09-10	70,211.00		70,211.00			
NJ DH&SS - SCH Case Management 10-11		88,358.00	22,671.00			53,612.00
NJ DH&SS - Early Intervention Services 08-09	292,361.00		357,963.00			22,756.00
NJ DL&PS - Paul Coverdale Forensic Science Improvement		29,956.20				29,956.20
NJ DL&PS - Body Armor Replacement Program FY10		11,242.75	11,242.75			
NJ DL&PS - Body Armor Replacement Program FY11		33,196.49	33,196.49			
NJ DL&PS - Cares for Kids Grant FY2009	2,440.08			2,440.08		
NJ DL&PS - Cares for Kids Grant FY2010		35,330.00	35,133.23			196.77
NJ DL&PS - Cares for Kids Grant FY2011		22,000.00				22,000.00
NJ DL&PS - Commodities Distribution Plan FY09	33,685.00					5,774.00
NJ DL&PS - Community Traffic Safety Program FY07-08	7,057.83		27,911.00	7,057.83		
NJ DL&PS - Detention Diversion - 2009	3,096.00					
NJ DL&PS - Detention Diversion - 2010		37,132.00	3,096.00			3,096.00
NJ DL&PS - DRE Pilot Program 2010		37,000.00	34,036.00			23,812.11
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2010		3,442.17	13,187.89			
NJ DL&PS - Drunk Driving Enforcement 10-11		8,269.84	3,442.17			
NJ DL&PS - DWI Enforcement 08-09			8,269.84			
NJ DL&PS - DWI Enforcement 09-10	1,711.70			1,711.70		
NJ DL&PS - DWI Enforcement 10-11		99,000.00	96,321.16			2,678.84
NJ DL&PS - Emergency Management Assistance FY09		74,000.00				74,000.00
NJ DL&PS - Emergency Management Assistance FY10	50,000.00		50,000.00			
NJ DL&PS - Highway Traffic Safety Program CY09	558.37			558.37		
NJ DL&PS - Highway Traffic Safety Program CY10		86,733.00	76,244.43			10,488.57
NJ DL&PS - Highway Traffic Safety Program CY11		57,733.00				57,733.00
NJ DL&PS - Homeland Security Grant- FY06-08	25.70			25.70		

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

Schedule 14-A
Page 3 of 5

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2010
NJ DL&PS - Insurance Fraud CY09	88,810.71	177,066.00	84,645.46	4,165.25		57,916.32
NJ DL&PS - Insurance Fraud CY10		125,000.00	119,149.68			125,000.00
NJ DL&PS - Jail Based Reentry Strategies 10-11		160,000.00	160,000.00			120,000.00
NJ DL&PS - JJC Innovations Funding CY10		120,000.00				
NJ DL&PS - JJC Innovations Funding CY11	19,679.00		15,743.00	3,936.00		4,244.26
NJ DL&PS - Megan's Law 09-10		16,207.00	11,962.74			
NJ DL&PS - Narcotic Task Force - FY 2009 Jan-Jun		81,177.00	81,177.00			
NJ DL&PS - Narcotic Task Force - FY 2009 Jul-Dec		125,031.00	125,031.00			125,031.00
NJ DL&PS - Narcotic Task Force - FY 2010 Jan-Jun		125,031.00				165,000.00
NJ DL&PS - Pre-Disaster Mitigation Planning FY07	165,000.00					
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2009	6,510.61		5,376.11	1,134.50		3,877.10
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2010		67,655.00	63,777.90			21,400.00
NJ DL&PS - Special Needs Shelter 09	21,400.00		74,250.00			56,250.00
NJ DL&PS - State Facilities Education Act FY09-10	74,250.00	112,500.00	56,250.00			
NJ DL&PS - State Facilities Education Act FY10-11				2,772.57		18,629.62
NJ DL&PS - Think Safety Mobilization 2010	2,772.57	4,000.00	4,000.00			
NJ DL&PS - Think Safety Mobilization 2010		61,930.00	43,300.38			
NJ DL&PS - Victim Witness Advocacy FY2010	252.00		252.00			
NJ DL&PS - Victim Witness Assistance Grant 08-10	80,705.15		80,705.15			145,947.12
NJ DL&PS - Victim Witness Assistance Grant FY09-10		260,904.00	114,958.88			
NJ DL&PS - Victim Witness Assistance Grant FY10-11	9,920.00	9,000.00	18,920.00			
NJ DM&VA - Veterans Transportation- 08-09		17,000.00	7,080.00			9,920.00
NJ DM&VA - Veterans Transportation- FY2010-11		22,345.00	22,345.00			
NJ DOE - GED Testing Income 2008		1,794,765.00				1,794,765.00
NJ DOL - ARRA - WIA ADULT FY10-11		1,126,327.00	664,071.00			1,126,327.00
NJ DOL - ARRA - WIA Dislocated Worker FY10-11		1,818,603.00				1,790,679.00
NJ DOL - ARRA - WIA YOUTH FY09-10	844,346.00		27,924.00			180,275.00
NJ DOL - ARRA - WIA ADULT FY08-09		70,125.00	70,125.00			
NJ DOL - ARRA - WIA Disability Program Navigator	976,696.00	425,237.00	618,824.00			783,109.00
NJ DOL - ARRA - WIA Dislocated Worker FY08-09		38,700.00	8,683.00			30,017.00
NJ DOL - ARRA - WIA Youth Corps Returning Veterans FY09-10			936,976.00			
NJ DOL - ARRA - WIA YOUTH FY08-09	936,976.00		249,006.00			11,812.00
NJ DOL - NJ Youth Corps 09-10	260,818.00					24,237.60
NJ DOL - Youth Corps FY07	15,173.00		(9,064.60)			274,904.00
NJ DOL - Youth Corps 10-11		361,000.00	86,096.00	79,731.00		25,127.00
NJ DOL - Summer HEAT 2009	79,731.00	65,438.00	40,311.00			640.00
NJ DOL - Summer Heat 10 Transportation						
NJ DOL - Summer Youth Corps 2009	640.00		20,507.00			
NJ DOL - TANF Dislocated Worker 08-09	20,507.00		22,571.00			43,429.00
NJ DOL - TANF Dislocated Worker 09-10	66,000.00		80,314.00			1,155,686.00
NJ DOL - TANF Summer Youth Works 10		1,236,000.00				
NJ DOL - WIA Admin 09-10		16,000.00	16,000.00			

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

Schedule 14-A
Page 4 of 5

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2010
NJ DOL - WIA Adult FY08-09	148,955.00		143,665.00			5,290.00
NJ DOL - WIA Adult FY09-10	1,579,175.00		1,353,651.00			225,524.00
NJ DOL - WIA Adult, Youth and Dislocated Worker 2007	56,463.16					56,463.16
NJ DOL - WIA Child FY09-10	1,549,452.00		1,549,452.00			1.00
NJ DOL - WIA Dislocated Worker FY08-09	2,470.00		2,469.00			99,566.00
NJ DOL - WIA Dislocated Worker FY09-10	1,063,633.00		964,067.00			556,317.76
NJ DOL - Work First New Jersey FY07-08	556,317.76					470,418.00
NJ DOL - Work First New Jersey SFY2009	475,813.00		5,395.00			550,899.00
NJ DOL - Work First New Jersey SFY2010	3,140,123.00		2,589,224.00			2,774,400.00
NJ DOL - Work First New Jersey SFY2011		3,417,366.00	642,966.00			2,407.00
NJ DOL - Workforce Development Partnership Program 07-08	2,407.00					37,983.00
NJ DOL - Workforce Development Partnership Program 08-09	35,654.00		35,654.00			944.00
NJ DOL - Workforce Development Partnership Program 08-09	52,753.00		14,770.00			157,664.00
NJ DOL - Workforce Learning Link FY010	242,998.00		242,054.00			10,072.00
NJ DOL - Workforce Learning Link FY011		157,664.00				
NJ DOL - Workforce Learning Link SFY08	10,072.00					31.04
NJ DOS - General Operating Support- 08-09	7,500.00		7,500.00			
NJ DOS - General Operating Support- 08-09	2,822.00		2,790.96			
NJ DOS - HAVA 261 FY09	10,882.00		10,882.00			
NJ DOS - PARIS 09-10	385,489.00		192,734.50			192,734.50
NJ DOS - Paris IV- 2008	2,425.00			2,425.00		
NJ DOT - Airport Circle Federal Aid 2010		5,976,529.00				
NJ DOT - Bridge Initiative Program FY09	1,000,000.00					5,976,529.00
NJ DOT - Capital Transportation Delilah road CR646 Sec 5- 2007	551,154.87		51,495.31			1,000,000.00
NJ DOT - Capital Transportation FY08	2,512,018.04		231,463.52			499,659.56
NJ DOT - County Aid FY09	3,164,000.00					2,280,554.52
NJ DOT - County Aid FY10		4,226,000.00				3,164,000.00
NJ DOT - Local Bridge Future Needs FY10	1,000,000.00		442,622.36			4,226,000.00
NJ DOT - Resurfacing Somers Point/Mays Landing Rd	733,440.00					557,377.64
NJ DOT - Resurfacing 1st Rd, Hammonilton	1,316,466.00					733,440.00
NJ DOT - Resurfacing Lehigh Ave Sec	871,121.00					1,316,466.00
NJ DOT - Tilton Rd CR 563 Section 4C						871,121.00
NJ DOT - Tilton Rd/Fire Rd Signal Improvement 2010	475,386.00		272,769.49			202,616.51
NJ DOT - Tilton Road CR 563 Section 6A	1,149,600.00					371,354.00
NJ DOT - Tilton Road CR 563 Section 6B	850,000.00		668,614.10			480,985.90
NJ DOT - Tilton Road Pedestrian Safety Project 2010		770,774.00	500,414.32			349,585.68
NJ DOT - Resurfacing Tilton Rd FY08						770,774.00
NJ OHS - Emergency Operations Center FY09	1,098,768.48					1,098,768.48
NJ OHS - Homeland Security Grant 06-08	750,000.00					750,000.00
NJ OHS - Homeland Security Grant FFY07	529,575.76		400,794.45			128,781.31
NJ OHS - Homeland Security Grant FY09	168,042.86		167,930.24			112.62
NJ OHS - Homeland Security Grant FY10	1,200,511.41		275,190.68			925,320.73
NJ State Police - HMEP 2010		1,025,439.82				1,025,439.82
		18,150.00	18,150.00			

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

Schedule 14-A
Page 5 of 5

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Anticipated	Received	Cancelled	Reclassification and/or Amendment	Balance December 31, 2010
NJ Transit - CARTS FY07-08	189,054.15		189,053.84	0.31		14,292.63
NJ Transit - CARTS FY08-10	269,176.00		254,883.37			
NJ Transit - Casino Revenue Transp. Grant CY09	364,548.62		358,947.75	5,600.87		
NJ Transit - Casino Revenue Transp. Grant CY10		832,328.64	255,306.23			577,022.41
NJ Transit - Job Access and Reverse Commute Grant FY2008-2009	95,229.74		23,229.74			72,000.00
NJSADC - Robert & Pearl Haganan Property 2008		157,195.00	157,195.00			
Open Space Acquisition 04	0.01		0.01			
Open Space Trust - Edward & August Wullermin Property 2010		121,743.11	121,743.11	234.06		
SJTA - Subregional Transportation FY2008	234.06					
SJTA - Subregional Transportation FY2009	69,425.46	86,400.00	69,425.46			64,616.83
SJTA - Subregional Transportation FY2010	171,943.00		171,943.00			
US - DH&HS - Federal Runaway and Homeless Youth 09-10		185,163.00				185,163.00
US - DH&HS - Federal Runaway and Homeless Youth 10-11			21,783.17			2,648.82
US DJ - Bulletproof Vest Partnership Grant FY08	4,401.30		1,752.48			
US DJ - Bulletproof Vest Partnership Grant FY09	7,972.83	5,203.21	7,972.83			5,203.21
US DJ - Bulletproof Vest Partnership Grant FY10						10,544.40
US DJ - Safe Streets Task Force 08-09	39,955.37		29,410.97			
US DJ - SCAAP Grant FY10		84,027.00	84,027.00			
US HUD - SJEDD09	78,400.00					78,400.00
US HUD - Community Development Block Grant	10,025.50					10,025.50
US HUD - Community Development Block Grant FY06	294,979.77		141,114.13			153,865.64
US HUD - Community Development Block Grant FY07	1,164,150.98		817,451.11			346,699.87
US HUD - Community Development Block Grant FY08 - HPRP	484,223.20		368,698.08			115,525.12
US HUD - Community Development Block Grant FY09	1,378,677.28		632,538.68			746,138.60
US HUD - Community Development Block Grant FY2003	44,485.00					44,485.00
US HUD - Community Development Block Grant FY2005	32,610.25					32,610.25
US HUD - Community Development Block Grant FY2007	530,965.97					210,779.00
US HUD - Community Development Block Grant FY2010		1,424,682.00	320,186.97			1,319,262.36
US HUD EDI Special Projects FY09	142,500.00		105,419.64			98,488.50
US HUD - Home Investment Partnership Grant FY09	642,950.13		44,011.50			145,768.96
US HUD - Home Investment Partnership Grant FY10		766,606.00	497,181.17			658,243.63
US HUD - Home Investment Partnership Grant FY2005	67,412.15		108,362.37			
US HUD - Home Investment Partnership Grant FY2006	127,440.00		67,412.15			63,711.00
US HUD - Home Investment Partnership Grant FY2007	125,943.06		63,729.00			104,141.00
US HUD - Home Investment Partnership Grant FY2007	107,715.98		21,802.06			68,991.13
US HUD - Home Investment Partnership Grant FY2007			38,724.85			
	<u>\$ 36,788,224.91</u>	<u>\$ 41,696,929.08</u>	<u>\$ 30,582,524.90</u>	<u>\$ 289,801.29</u>	<u>\$ 0.00</u>	<u>\$ 47,612,827.80</u>

Reference

Cash Receipts
Unappropriated

1-A
15-A

7-A

16-A

14-A

A

COUNTY OF ATLANTIC, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Transferred from 2010 Budget Appropriations	Cash Received	Balance December 31, 2010
NJ DOE- GED Testing Income	\$ 22,345.00	\$ 22,345.00	\$ 16,811.00	\$ 16,811.00
Total General Appropriations	\$ 22,345.00	\$ 22,345.00	\$ 16,811.00	\$ 16,811.00
<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, 2010

	Balance December 31, 2009	Transferred from 2010 Budget Appropriations By 40A:4-87	Expended	Cancelled	Balance December 31, 2010
		Budget			
AC Assoc of County Chiefs - Police Training Account	\$ 8,732.53		\$ 1,737.24	\$ 6,215.82	\$ 6,995.29
ACCC Adult Education Basic Skill Initiative 07-08	6,215.82				0.25
ACCC Adult Education Basic Skill Initiative 09-10	20,373.81	\$ 948.00	21,321.56		18,533.43
ACCC Adult Education Basic Skill Initiative 10-11		30,056.00	11,522.57		44,497.29
Area Plan Grant CY 2008	44,497.29		5,640.37		179,805.67
Area Plan Grant CY 2009	185,446.04		2,570,275.67		151,619.33
Area Plan Grant CY 2010		890,087.00	24,539.59		460.41
Atlantic County Teen Choice Program 2009/10		25,000.00	4,119.89		880.11
Grainger Community Program 2009	5,000.00		13,020.00	2,424.42	14,888.38
NJ - Dept of Ed - GED Testing Income 2008	5,563.38				
NJ - DOS - PARIS IV 2008	2,424.42	22,345.00			
NJ - Ofc of Attn Gen - DL & PS - Body Armor Replacement	860.00		860.00		
NJ - Ofc of Info Tech - Enhanced 911 County Coordinator	286.44			286.44	
NJ OHS - Homeland Security Grant 06-08	172,255.01		86,851.99		85,403.02
NJ Council on the Arts - Local Arts Program- 2004	11,395.15			6.01	11,395.15
NJ Council on the Arts - Local Arts Program- 2008	6.01				
NJ Council on the Arts - Local Arts Program- 2009	45.41				45.41
NJ Council on the Arts - Local Arts Program- 2010	68,615.00		68,615.00		
NJ Council on the Arts - Local Arts Program- 2011		74,104.00			74,104.00
NJ DCA - Count Program - 2006	17,312.04		17,312.04		
NJ DCA - Historical Site Mgmt Bethlehem Loading Co		40,000.00			40,000.00
NJ DCA - Recreation for Individuals with Disabilities	5,807.61				5,807.61
NJ DCA - Recreation for Individuals with Disabilities		26,760.00	25,938.01		821.99
NJ DCA - Recreation for Individuals with Disabilities	4,456.80		4,456.80		
NJ DEP - Clean Communities Grant FY10		99,657.17	99,657.17		
NJ DEP - Flood Management Plan 2006-08	119,631.75				119,631.75
NJ DEP - Green Communities 2009	3,000.00				3,000.00
NJ DEP - Municipal Stormwater Regulation Program 2004	51.68			51.68	
NJ DEP - Open Space Acquisition Project- 2002					132,000.00
NJ DEP - Open Space Acquisition Project- 2003	132,000.00				73,470.13
NJ DEP - Open Space Acquisition Project- 2004	73,470.13				57,847.49
NJ DEP - Open Space Acquisition Project- 2005	57,847.51				
NJ DEP - Open Space Acquisition Project- 2006	93,587.18		93,587.18		
NJ DEP - Open Space Acquisition Project- 2008	1,600,000.00		1,600,000.00		
NJ DEP - Open Space Acquisition Project- 2009			962,386.80		237,613.20
NJ DEP - Waste Management Plan CY2009		1,200,000.00			2,000,000.00
NJ DEP - Waste Management Plan CY2010	65,169.67	2,000,000.00			28,587.61
NJ DEP - Open Space Acquisition Project- 2007	1,200,000.00	109,090.00	93,237.76		15,852.24
NJ DEP - Capital Bond Project Youth Shelter Renovation	4,668.50		1,200,000.00		4,668.50

COUNTY OF ATLANTIC, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Transferred from 2010 Budget Appropriations		Expended	Cancelled	Balance December 31, 2010
		Budget	Appropriation By 40A:4-87			
NJ DHS - CFI & APPI FY2009/10	45,155.59			38,039.83		7,115.76
NJ DHS - CFI & APPI FY2010/11			1,487,069.00	1,442,188.43		44,880.57
NJ DHS - Community Justice Institute- 2010			38,544.00	38,544.00		
NJ DHS - Family Court CY 09	3,748.73			3,746.78		1.95
NJ DHS - Family Court CY 10		153,581.00		149,478.42		4,102.58
NJ DHS - Family Crisis Intervention- 2010			26,994.00	26,994.00		
NJ DHS - Information Atlantic- 2010			120,186.00	120,186.00		
NJ DHS - IV-D Law- 2010			71,148.68	71,148.68		
NJ DHS - Juvenile Accountability Incentive Block		40,830.00		13,406.54		27,423.46
NJ DHS - JJC Program Management - 2009	704.02			694.27		9.75
NJ DHS - JJC Program Management - 2010		55,550.00		55,523.52	51,500.00	26.48
NJ DHS - JJC Program Services 2006	51,500.00					
NJ DHS - JJC Program Services 2009	7,289.38			7,289.38		
NJ DHS - JJC Program Services 2010		322,462.00		312,966.77	4,758.23	9,495.23
NJ DHS - JJC Program Services 2007	4,758.23		9,000.00	9,000.00		
NJ DHS - Mental Health Administrator 2010	4,824.85			4,824.85		
NJ DHS - Mental Health Advisory Board 2009	600.26			492.09	108.17	
NJ DHS - PASP 2009						
NJ DHS - PASP 2010	5,500.00		330,990.00	298,883.86	5,500.00	32,106.14
NJ DHS - Personal Care Attendant CY1997	40.41			40.41		
NJ DHS - Runaway Youth and Homeless Project 2009			90,023.00	89,926.81		96.19
NJ DHS - Runaway Youth and Homeless Project 2010				(19,810.27)	20,000.00	
NJ DHS - Try It Program (TSSA)- 2009	189.73		60,881.00	60,878.83		2.17
NJ DHS - Try It Program (TSSA)- 2010			39,825.00	39,825.00		
NJ DHS - Youth Services Coordinator CY 2010					22,772.32	
NJ DHS - Div of FD - CFI & APPI 08-09	22,772.32			74,679.96		0.04
NJ DHS - HIV Testing, Counseling, and Referral 09	74,680.00			(1,034.43)	9,051.42	
NJ DHS - Respite Care Program 09	8,016.99		172,876.00	157,302.42		15,573.58
NJ DHS - Respite Care Program 10	39,207.00		76,283.00	39,207.00		
NJ DHS - SCH Case Management 09-10				37,045.51		39,237.49
NJ DHS - SCH Case Management 10-11				(37,339.03)	37,339.03	
NJ DHS - HIV Testing, Counseling, and Referral	8,815.41				8,815.41	
NJ DHS - SCH Case Management 08-09	102,197.41		88,358.00	175,420.93		15,134.48
NJ DHS - Early Intervention Services- 08-09			29,956.20	19,121.72		10,834.48
NJ DHS - 2010 Paul Coverdale Forensic Science Improvement				26.77		
NJ DHS - Body Armor Replacement Program- 2007	26.77		11,242.75	5,444.59		5,798.16
NJ DHS - Body Armor Replacement Program- 2010			33,196.49	3,120.00		30,076.49
NJ DHS - Body Armor Replacement Program- 2011						

COUNTY OF ATLANTIC, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Transferred from 2010 Budget Appropriations		Expended	Cancelled	Balance December 31, 2010
		Budget	Appropriation By 40A:4-87			
NJ DL&PS - Cares for Kids Grant 2009	2,439.31		35,330.00	35,133.23	2,439.31	196.77
NJ DL&PS - Cares for Kids Grant 2010			22,000.00			22,000.00
NJ DL&PS - Cares for Kids Grant 2011						33,685.00
NJ DL&PS - Commodities Distribution Plan 2009	33,685.00					
NJ DL&PS - Community Traffic and Safety Program 2007	7,057.08				7,057.08	
NJ DL&PS - Detention Diversion - 2010			37,132.00	37,132.00		
NJ DL&PS - DRE Pilot Program 2010			37,000.00	13,187.89		23,812.11
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2010			3,442.17			3,442.17
NJ DL&PS - Drunk Driving Enforcement 09-10 #2				1,447.62		1,181.92
NJ DL&PS - Drunk Driving Enforcement 10-11	2,629.54			7,669.99		599.85
NJ DL&PS - DWI Enforcement 08-09	1,711.70		8,269.84		1,711.70	
NJ DL&PS - DWI Enforcement 09-10			99,000.00	96,321.16		2,678.84
NJ DL&PS - DWI Enforcement 10-11			74,000.00	46,000.00		28,000.00
NJ DL&PS - Emergency Management Assistance- 2009	50,000.00			50,000.00		
NJ DL&PS - Emergency Management Assistance- 2010			50,000.00	50,000.00		
NJ DL&PS - Highway Traffic Safety Program- 2009	5,135.37				5,135.37	
NJ DL&PS - Highway Traffic Safety Program- 2010						
NJ DL&PS - Highway Traffic Safety Program- 2011						
NJ DL&PS - Homeland Security Grant- 06-08		86,733.00	57,733.00	76,244.43		10,488.57
NJ DL&PS - Insurance Fraud 2009	25.58				25.58	57,733.00
NJ DL&PS - Insurance Fraud 2010	4,165.26				4,165.26	
NJ DL&PS - Insurance Fraud 2011						
NJ DL&PS - Jail Based Reentry Strategies 10-11			177,066.00	166,675.88		10,390.12
NJ DL&PS - JJC Innovations Funding CY09			125,000.00	122,041.00		2,959.00
NJ DL&PS - JJC Innovations Funding CY10	4,125.00			4,125.00		
NJ DL&PS - JJC Innovations Funding CY11			160,000.00	159,000.00		1,000.00
NJ DL&PS - Megan's Law 09-10	3,936.00		120,000.00			120,000.00
NJ DL&PS - Megan's Law 10-11					3,936.00	
NJ DL&PS - Narcotics Task Force FY2009 Jan-Jun			16,207.00	12,378.42		3,828.58
NJ DL&PS - Narcotics Task Force FY2009 Jul-Dec		81,177.00		81,177.00		
NJ DL&PS - Narcotics Task Force FY2010 Jan-Jun			125,031.00	125,031.00		
NJ DL&PS - Pre- Disaster Mitigation Planning- 2007			125,031.00	125,031.00		
NJ DL&PS - Sexual Assault Nurse Examiner Grant- 2008	29,419.70					29,419.70
NJ DL&PS - Sexual Assault Nurse Examiner Grant	1,134.50				1,134.50	
NJ DL&PS - Sexual Assault Nurse Examiner Grant			67,655.00	63,777.90		3,877.10
NJ DL&PS - Special Needs Shelter 09	21,400.00					21,400.00
NJ DL&PS - State Facilities Education Act 10-11			112,500.00	112,500.00		
NJ DL&PS - Think Safety Mobilization 2010			4,000.00	4,000.00		
NJ DL&PS - Think Safety Mobilization 2010	2,772.05				2,772.05	

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Budget	Transferred from 2010 Budget Appropriations Appropriation By 40A-4-87	Expended	Cancelled	Balance December 31, 2010
NJ DL&PS - Victim-Witness Advocacy FY2010			61,930.00	55,552.28		6,377.72
NJ DL&PS - Victim-Witness Assistance Grant 08-10	252.00			252.00		
NJ DL&PS - Victim-Witness Assistance Grant 09-10	14,089.02			14,089.02		
NJ DL&PS - Victim-Witness Assistance Grant 10-11			260,904.00	192,838.69		68,065.31
NJ DL&PS - Body Armor Replacement Program- 2007	7,962.90		9,000.00	7,962.90		
NJ DM&VA - Veterans Transportation- 08-09	10,848.00		17,000.00	19,848.00		10,848.00
NJ DM&VA - Veterans Transportation- FY2010-11			1,794,765.00	6,152.00		1,794,765.00
NJ DOL - ARRA - WIA ADULT FY10-11			1,126,327.00			1,126,327.00
NJ DOL - ARRA - WIA Dislocated Worker FY10-11			1,818,603.00			1,785,062.95
NJ DOL - ARRA - WIA YOUTH FY09-10				33,540.05		154,413.31
NJ DOL - ARRA - WIA Adult- 08-09	778,186.03			623,772.72		
NJ DOL - ARRA - WIA Disability Program Navigator		70,125.00		70,125.00		
NJ DOL - ARRA - WIA Dislocated Worker- 08-09	940,350.29		425,237.00	607,703.03		757,884.26
NJ DOL - ARRA - WIA Youth Corps Returning Veterans		38,700.00		8,681.70		30,018.30
NJ DOL - ARRA - WIA YOUTH- 08-09	778,132.30			778,129.98		2.32
NJ DOL - NJ Youth Corps 09-10	200,939.69			192,853.05		8,086.64
NJ DOL - NJ Youth Corps 10-11			361,000.00	121,759.51	79,733.00	239,240.49
NJ DOL - Summer Heat 09	79,733.00					
NJ DOL - Summer Heat 10 Transportation			65,438.00	57,550.52		7,887.48
NJ DOL - Summer Youth Corps 2009	1,996.26			1,000.00		996.26
NJ DOL - TANF Dislocated Worker 09-10	66,000.00			22,570.55		43,429.45
NJ DOL - TANF Summer Youth Works 10			1,236,000.00	91,661.64		1,144,338.36
NJ DOL - WIA Admin 09-10			16,000.00	16,000.00		
NJ DOL - WIA Adult 09-10	1,579,175.00			1,417,268.83		161,906.17
NJ DOL - WIA Adult, Youth, and Dislocated Worker	3,207.90					3,207.90
NJ DOL - WIA Child 09-10	1,532,719.80			1,532,719.80		
NJ DOL - WIA Dislocated Worker 09-10	1,050,636.57			961,548.89		89,087.68
NJ DOL - WIB Work First New Jersey 07-08	298,363.35					298,363.35
NJ DOL - WIB Work First New Jersey SFY10	2,737,223.11			2,182,695.84		554,527.27
NJ DOL - WIB Work First New Jersey SFY11			3,417,366.00	994,089.13		2,423,276.87
NJ DOL - Workforce Development Partnership Program- 2008	2,438.33					2,438.33
NJ DOL - Workforce Development Partnership Program- 2009	52,753.00			14,770.12		37,982.88
NJ DOL - Workforce Learning Link FY10	241,899.26			240,952.18		947.08
NJ DOL - Workforce Learning Link FY11						
NJ DOL - Workforce Learning Link- 2008			157,664.00			157,664.00
NJ DOL - WIA Adult 08-09	9,752.26					9,752.26
NJ DOL - WIA Adult 08-09	136,242.98					5,414.60
NJ DOL - Workfirst New Jersey SFY09	458,300.83					368,089.93
NJ DOL - Workforce Development Partnership Program	36,755.27			36,755.05		0.22
NJ DOL - NJ Youth Corps FY08	35,594.91			10,259.28		25,335.63

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Budget	Transferred from 2010 Budget Appropriations Appropriation By 40A:4-87	Expended	Cancelled	Balance December 31, 2010
NJ DOL - TANF Dislocated Worker 08-09	17,118.07			17,118.07		31.04
NJ DOS - General Operating Support- 08-09	31.04					5.04
NJ DOS - General Operating Support- 08-09	7,500.00			7,494.96		2,142.87
NJ DOS - PARIS 09-10	446,283.64			444,140.77		88.99
NJ DOS - General Operating Support 07-08	88.99					
NJ DOS - HAVA 261 FY09	10,917.00			10,916.99	0.01	
NJ DOT - Airport Circle Federal Aid 2010			5,976,529.00	4,459,004.95		1,517,524.05
NJ DOT - Bridge Initiative Program FY09	327,111.00			(750,000.00)		750,000.00
NJ DOT - Capital Transportation Delilah Rd CR 646 Sec 5- 2007	4,275.00			(46,548.59)		373,659.59
NJ DOT - Capital Transportation- 2000	171,914.42					4,275.00
NJ DOT - Capital Transportation- 2003	626,876.46			11,818.30		171,914.42
NJ DOT - Capital Transportation- 2007	2,246,170.97			651,676.57		615,058.16
NJ DOT - Capital Transportation- 2008	88,343.91			4,980.33		1,594,494.40
NJ DOT - Capital Trans ATP FY06	3,164,000.00					83,363.58
NJ DOT - County Aid 2009						3,164,000.00
NJ DOT - County Aid 2010	2,855,673.85		4,226,000.00			4,226,000.00
NJ DOT - Local Bridge Bond Program- 2001				404,410.69		2,451,263.16
NJ DOT - Local Bridge Future Needs FY10			1,000,000.00			
NJ DOT - Resurfacing Somers Point/Mays Landing Rd			733,440.00	596,300.00		137,140.00
NJ DOT - Resurfacing 1st Rd, Hammonton			1,316,466.00	942,000.00		374,466.00
NJ DOT - Resurfacing Leipzig Ave Sec			871,121.00	490,994.90		380,126.10
NJ DOT - Tilton Rd CR563 Section 4C	475,386.00			343,599.90		131,786.10
NJ DOT - Tilton Rd/Fire Rd Signal Improvement 2010			371,354.00	235,273.08		136,080.92
NJ DOT - Tilton Rd CR563 Section 6A	285,050.00			(36,248.07)		321,298.07
NJ DOT - Tilton Rd CR563 Section 6B	187,000.00			(69,089.41)		256,089.41
NJ DOT - Tilton Rd Pedestrian Safety Project 2010			770,774.00	615,032.60		155,741.40
NJ DOT - Resurfacing Tilton Rd FY08	812,107.00			(286,661.48)		1,098,768.48
NJ DS National Voter Registration Act	10,200.00			(4,900.00)	15,100.00	
NJ Dept. of Historical Commission - General Operating Support	1,045.45					1,045.45
NJ OHS - Emergency Operations Center FY09	1,000,000.00			1,000,000.00		
NJ OHS - Homeland Security Grant 2007	88,282.20			88,196.58		85.62
NJ OHS - Homeland Security Grant- 2009	1,189,623.89			470,486.25		719,137.64
NJ OHS - Homeland Security Grant- 2010			1,025,439.82	11,327.48		1,014,112.34
NJ OIT - Enhance 9-1-1 County Coordinator	3,985.99					3,985.99
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 State Police - HMEP 2010						
NJ Transit - CARTS- 09-10	156,264.00		18,150.00	18,150.00		
NJ Transit - Casino Revenue Trans Grant- 2009	5,724.48			156,264.00		
NJ Transit - Casino Revenue Trans Grant- 2010			832,328.64	123.61	5,600.87	
				814,838.44		17,490.20

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Transferred from 2010 Budget Appropriations		Expended	Cancelled	Balance December 31, 2010
		Budget	Appropriation By 40A.4-87			
NJ Transit - Job Access and Reverse Commute Grant	17,446.67			17,446.67		
NJSADC - Robert & Pearl Hagaman Property 2008			157,195.00	157,195.00		
Open Space Trust - Edward & August Wullermin Project			121,743.11		234.07	121,743.11
SJTA - Subregional Transportation- 2008	234.07					
SJTA - Subregional Transportation- 2009	69,425.46			69,425.46		
SJTA - Subregional Transportation- 2010		86,400.00		21,783.17		
ST of NJ - Pinelands Commission, Colgne Ave FY09	300,000.00					64,616.83
US - DH&HS - Federal Runaway & Homeless Youth 07-08	135,617.67			135,617.67		300,000.00
US - DH&HS - Federal Runaway & Homeless Youth 10-11		185,163.00		37,811.82		147,351.18
US - Dept of Justice - SCAAP FY07	32,955.68			32,955.68		
US DJ - Bulletproof Vest Partnership Grant- 2006	33.00			33.00		
US DJ - Bulletproof Vest Partnership Grant- 2007	610.90			610.90		
US DJ - Bulletproof Vest Partnership Grant- 2009	7,972.83			7,972.83		
US DJ - Bulletproof Vest Partnership Grant- 2010		5,203.21				5,203.21
US DJ - Safe Streets Task Force 2008-2009	37,401.67			26,857.27		10,544.40
US DJ - SCAAP Grant FY08	166,567.28			27,669.84		138,897.44
US DJ - SCAAP Grant FY09	170,515.00					170,515.00
US DJ - SCAAP Grant FY10		84,027.00				84,027.00
NJ DOJ - Bulletproof Vest Partnership Grant- 2008	1,064.76			1,064.76		
US HUD - HUD-EDI Special Projects FY09	142,500.00			142,500.00		
US HUD Community Development Block Grant				(14,357.54)		14,357.54
US HUD Community Development Block Grant	388,999.00			378,873.00		10,126.00
US HUD Community Development Block Grant	14,494.00					14,494.00
US HUD Community Development Block Grant	4,444.00			(3,541.51)		3,541.51
US HUD Community Development Block Grant			1,424,682.00	4,444.00		
US HUD HOME Investment Partnership Grant FY09			766,606.00	1,424,682.00		
US HUD HOME Investment Partnership Grant FY10				766,606.00		
US HUD HOME Investment Partnership Grant	63,711.00					63,711.00
Total General Appropriations	\$ 31,256,222.08	\$ 2,703,311.00	\$ 39,378,528.08	\$ 36,938,290.86	\$ 297,873.75	\$ 36,101,896.55
Reference	A	A-3	A-3			A
Cancelled Grants	14-A				\$ 289,801.29	
Due To State of New Jersey	20-A				8,072.46	
Cash Disbursements	1-A			\$ 18,850,419.08		
Encumbrances Payable	18-A			18,087,871.78		
				\$ 36,938,290.86	\$ 297,873.75	

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF PREPAID REVENUE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 29,808.33
Increased By:		
Cash Receipts	1-A	<u>36,458.56</u>
		66,266.89
Decreased By:		
Revenue Applied	7-A	<u>29,808.33</u>
Balance, December 31, 2010	A	<u><u>\$ 36,458.56</u></u>

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

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 13,115,478.60
Increased By:		
Grant Appropriations	16-A	<u>18,087,871.78</u>
		31,203,350.38
Decreased By:		
Cash Disbursements	1-A	<u>13,115,478.60</u>
Balance, December 31, 2010	A	<u>\$ 18,087,871.78</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF DUE TO WELFARE DEPARTMENT

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 125,712.65
Increased By:		
Cash Receipts	1-A	<u>12,145.24</u>
Balance, December 31, 2010	A	<u><u>\$ 137,857.89</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	A		\$ 279,338.04
Increased By:			
Cancelled Appropriations Due State	16-A		<u>8,072.46</u>
			287,410.50
Decreased By:			
Cash Disbursement	1-A	\$ 103,116.93	
Cancelled Grants	A-1	<u>122,834.66</u>	
			<u>225,951.59</u>
Balance, December 31, 2010	A		<u>\$ 61,458.91</u>

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 403,025.86
Decreased By:		
Cash Disbursements	1-A	<u>198,285.66</u>
Balance, December 31, 2010	A	<u><u>\$ 204,740.20</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2010

Reference

Balance, December 31, 2009	A	\$ 53,681.00
Decreased By:		
Cash Disbursements	1-A	<u>53,681.00</u>
Balance, December 31, 2010	A	<u>\$ 0.00</u>

TRUST FUND

SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY

Schedule 1-B

Page 1 of 2

TRUST FUND

SCHEDULE OF TRUST - OTHER CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 22,497,539.37
Increased By:			
Motor Vehicles Fines	2-B	\$ 2,117,960.83	
Reserve for:			
Funds Awaiting Court Disposition	4-B	275,984.72	
State Unemployment Compensation	5-B	681,397.26	
Self-Insurance:			
Worker's Compensation	6-B	5,438,343.46	
General Liability	7-B	1,111,982.15	
Repairs To County Roads	8-B	54,768.88	
Recording Fees and Interest Earned:			
County Clerk	9-B	155,620.81	
Board of Taxation	10-B	285,681.75	
Veterans' Cemetery	11-B	1,575.00	
Prosecutor's Forfeitures	12-B	85,517.61	
Surrogate's Office	14-B	21,922.75	
Weights and Measures	16-B	35,476.00	
Audio Visual Aids Commission	17-B	265,186.37	
Prosecutor's Auto Theft Fees	18-B	3,842.04	
Prosecutor's AMA Interest	19-B	656.40	
Parks & Recreation	80-B	692.00	
Gasoline Resale	20-B	859,538.47	
Sheriff's Improvement Fund	21-B	17,445.62	
Law Enforcement Trust Fund	79-B	20,811.70	
State Funded Social Security	78-B	<u>2,559,779.00</u>	
			<u>13,994,182.82</u>
			36,491,722.19

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF TRUST - OTHER CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2010

Reference

Decreased By:

Motor Vehicle Fines	2-B	1,842,509.45
Accounts Payable	3-B	583,638.92
Reserve for:		
Funds Awaiting Court Disposition	4-B	363,279.01
State Unemployment Compensation	5-B	373,170.65
Self-Insurance:		
Worker's Compensation	6-B	4,072,480.68
General Liability	7-B	923,691.42
Repairs To County Roads	8-B	103,970.91
Recording Fees:		
County Clerk	9-B	79,679.18
Board of Taxation	10-B	26,903.59
Veterans' Cemetery	11-B	1,378.84
Prosecutor's Forfeitures	12-B	3,592.27
Prosecutor's DEA Forfeited Funds	13-B	3,936.00
Surrogate's Office	14-B	25,662.42
Directional Signals	15-B	5,460.00
Weights and Measures	16-B	1,695.46
Audio Visual Aids Commission	17-B	236,618.60
Prosecuter's AMA Interest	19-B	30,715.67
Gasoline Resale	20-B	865,406.69
Sheriff's Improvement fund	21-B	1,365.75
Accumulated Absenses	22-B	197,868.90
State Funded Social Security	78-B	2,559,779.00
Law Enforcement Trust Fund	79-B	7,122.22
Parks & Recreation	80-B	642.70

12,310,568.33

Balance, December 31, 2010

B

\$ 24,181,153.86

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF MOTOR VEHICLE FINES -
ROAD CONSTRUCTION AND REPAIRS

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 1,633,055.55
Increased By:		
Cash Receipts	1-B	<u>2,117,960.83</u>
		3,751,016.38
Decreased By:		
Expenditures	1-B	<u>1,842,509.45</u>
Balance, December 31, 2010	B	<u><u>\$ 1,908,506.93</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF ACCOUNTS PAYABLE

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B	\$ 1,779,931.79
Increased By:		
Net Charges to Reserves	Various	<u>14,303.59</u>
		1,794,235.38
Decreased By:		
Net Disbursements	1-B	<u>583,638.92</u>
Balance, December 31, 2010	B	<u>\$ 1,210,596.46</u>

Analysis of Transfers to Accounts Payable

7-B	\$ 335.78
9-B	9,523.70
10-B	1,362.79
16-B	255.77
17-B	447.00
79-B	<u>2,378.55</u>
	<u>\$ 14,303.59</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR FUNDS AWAITING COURT DISPOSITION

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 541,986.01
Increased By:		
Cash Receipts	1-B	<u>275,984.72</u>
		817,970.73
Decreased By:		
Expenditures	1-B	<u>363,279.01</u>
Balance, December 31, 2010	B	<u>\$ 454,691.72</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B	\$ 385,812.65
Increased By:		
Cash Receipts		\$ 678,300.74
Interest		<u>3,096.52</u>
	1-B	<u>681,397.26</u>
		1,067,209.91
Decreased By:		
Payments to the State of New Jersey	1-B	<u>373,170.65</u>
Balance, December 31, 2010	B	<u><u>\$ 694,039.26</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR SELF-INSURANCE -
WORKERS' COMPENSATION

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 4,494,566.62
Increased By:			
Cash Receipts		\$ 5,428,962.26	
Interest on Investments		<u>9,381.20</u>	
	1-B		<u>5,438,343.46</u>
			9,932,910.08
Decreased By:			
Cash Disbursements	1-B		<u>4,072,480.68</u>
Balance, December 31, 2010	B		<u><u>\$ 5,860,429.40</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR SELF-INSURANCE -
GENERAL LIABILITY

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 5,960,652.57
Increased By:			
Cash Receipts		\$ 1,077,484.64	
Interest on Investment		<u>34,497.51</u>	
	1-B		<u>1,111,982.15</u>
			7,072,634.72
Decreased By:			
Cash Disbursements	1-B	923,691.42	
Transfer To Accounts Payable	3-B	<u>335.78</u>	
			<u>924,027.20</u>
Balance, December 31, 2010	B		<u>\$ 6,148,607.52</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 773,059.58
Increased By:		
Cash Receipts		\$ 54,460.00
Interest		<u>308.88</u>
	1-B	<u>54,768.88</u>
		827,828.46
Decreased By:		
Expenditures	1-B	<u>103,970.91</u>
Balance, December 31, 2010	B	<u>\$ 723,857.55</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY CLERK -
RECORDING FEES

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 504,889.72
Increased By:			
Cash Receipts		\$ 153,340.00	
Interest		<u>2,280.81</u>	
	1-B		<u>155,620.81</u>
			660,510.53
Decreased By:			
Cash Disbursement	1-B	79,679.18	
Transfer To Accounts Payable	3-B	<u>9,523.70</u>	
			<u>89,202.88</u>
Balance, December 31, 2010	B		<u>\$ 571,307.65</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR BOARD OF TAXATION -
RECORDING FEES

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 502,086.67
Increased By:			
Recording Fees		\$ 283,300.00	
Interest on Investments		<u>2,381.75</u>	
	1-B		<u>285,681.75</u>
			787,768.42
Decreased By:			
Cash Disbursement	1-B	26,903.59	
Transfer To Accounts Payable	3-B	<u>1,362.79</u>	
			<u>28,266.38</u>
Balance, December 31, 2010	B		<u>\$ 759,502.04</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR VETERANS' CEMETERY

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 4,344.42
Increased By:		
Cash Receipts	1-B	<u>1,575.00</u>
		5,919.42
Decreased By:		
Expenditures	1-B	<u>1,378.84</u>
Balance, December 31, 2010	B	<u>\$ 4,540.58</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 233,168.06
Increased By:		
Receipts		\$ 85,105.32
Interest		<u>412.29</u>
	1-B	<u>85,517.61</u>
		318,685.67
Decreased By:		
Cash Disbursements	1-B	<u>3,592.27</u>
Balance, December 31, 2010	B	<u>\$ 315,093.40</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR
PROSECUTOR'S DEA FORFEITED FUNDS

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B	\$ 5,067.56
Decreased By:		
Cash Disbursements	1-B	<u>3,936.00</u>
Balance, December 31, 2010	B	<u>\$ 1,131.56</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 29,801.62
Increased By:		
Cash Receipts		\$ 21,804.00
Interest		<u>118.75</u>
	1-B	<u>21,922.75</u>
		51,724.37
Decreased By:		
Expenditures	1-B	<u>25,662.42</u>
Balance, December 31, 2010	B	<u>\$ 26,061.95</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B	\$ 412,095.99
Decreased By:		
Cash Disbursements	1-B	<u>5,460.00</u>
Balance, December 31, 2010	B	<u><u>\$ 406,635.99</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 441,483.32
Increased By:			
Receipts	1-B		<u>35,476.00</u>
			476,959.32
Decreased By:			
Cash Disbursement	1-B	\$ 1,695.46	
Transfer To Accounts Payable	3-B	<u>255.77</u>	
			<u>1,951.23</u>
Balance, December 31, 2010	B		<u>\$ 475,008.09</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 143,449.71
Increased By:			
Service Fees		\$ 264,719.24	
Interest		<u>467.13</u>	
	1-B		<u>265,186.37</u>
			408,636.08
Decreased By:			
Cash Disbursement	1-B	236,618.60	
Transfer To Accounts Payable	3-B	<u>447.00</u>	
			<u>237,065.60</u>
Balance, December 31, 2010	B		<u>\$ 171,570.48</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S AUTO THEFT FEES

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 28,063.28
Increased By:		
Cash Receipts	1-B	<u>3,842.04</u>
Balance, December 31, 2010	B	<u>\$ 31,905.32</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 59,126.56
Increased By:		
Interest	1-B	<u>656.40</u>
		59,782.96
Decreased By:		
Expenditures	1-B	<u>30,715.67</u>
Balance, December 31, 2010	B	<u>\$ 29,067.29</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR GASOLINE RESALE

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 81,940.53
Increased By:		
Cash Receipts	1-B	<u>859,538.47</u>
		941,479.00
Decreased By:		
Cash Disbursed	1-B	<u>865,406.69</u>
Balance, December 31, 2010	B	<u>\$ 76,072.31</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 47,158.09
Increased By:		
Cash Deposits		\$ 17,248.00
Interest		<u>197.62</u>
	1-B	<u>17,445.62</u>
		64,603.71
Decreased By:		
Cash Disbursements	1-B	<u>1,365.75</u>
Balance, December 31, 2010	B	<u><u>\$ 63,237.96</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 4,409,058.15
Decreased By:		
Cash Disbursements	1-B	<u>197,868.90</u>
Balance, December 31, 2010	B	<u>\$ 4,211,189.25</u>

COUNTY OF ATLANTIC, NEW JERSEY

PUBLIC HEALTH SERVICE TRUST FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 3,109,940.94
Increased By:			
Interest Earned	23-B	\$ 9,949.61	
Public Health Service Taxes Receivable	25-B	6,194,455.00	
Grant and Revenue	24-B	2,276,144.98	
Added and Omitted Taxes	25-B	<u>26,354.26</u>	
	27-B		<u>8,506,903.85</u>
			11,616,844.79
Decreased By:			
Public Health Expenditures	27-B		<u>8,691,072.27</u>
Balance, December 31, 2010	B		<u>\$ 2,925,772.52</u>

COUNTY OF ATLANTIC, NEW JERSEY

PUBLIC HEALTH SERVICE TRUST FUND

SCHEDULE OF GRANTS RECEIVABLE AND REVENUE

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	<u>Receivable</u>	<u>Received</u>	<u>Adjustments</u>	Balance December 31, <u>2010</u>
Right-to-Know	\$ 5,272.00	\$ 10,544.00	\$ 13,180.00		\$ 2,636.00
Realty Transfer Fees		109,508.00	109,508.00		
Municipal Alliance	615,564.05	369,858.00	271,392.50	\$ (273,314.10)	440,715.45
Alcohol Education and Rehabilitation	381,904.00	660,123.00	577,053.00	(118,930.00)	346,044.00
Community Environmental Health	231,056.19	231,860.00	205,610.57	(31,687.00)	225,618.62
LINCS WNV Surveillance	178.26			(178.26)	
Local Core Capacity Infrastructure	833,269.00	386,890.00	697,432.00	(7,151.00)	515,576.00
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		
CEED Grant		49,276.57	49,276.57		
Perinatal Cooperative		5,000.00	5,000.00		
Environmental Fees:					
Solid Waste Fines		14,972.00	14,972.00		
Fees		32,415.00	32,415.00		
Miscellaneous		3,086.50	3,086.50		
Outpatient:					
Child Health Clinic		6,585.00	6,585.00		
Hepatitis B		2,660.00	2,660.00		
Flu Shots		20,958.84	20,958.84		
Intoxicated Driver Program:					
12 Hour		210,451.00	210,451.00		
48 Hour		51,520.00	51,520.00		
Other:					
Miscellaneous		44.00	44.00		
	<u>\$ 2,151,981.78</u>	<u>\$ 2,170,751.91</u>	<u>\$ 2,276,144.98</u>	<u>\$ (515,998.64)</u>	<u>\$ 1,530,590.07</u>
<u>Reference</u>	B	24-B	23-B	24-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, 2010.

	Reference		
Balance, December 31, 2009	B		\$ 25,361.45
Increased By:			
Taxes Levied	25-B	\$ 6,194,455.00	
Added and Omitted Tax Levy	25-B	<u>22,533.37</u>	
			<u>6,216,988.37</u>
			6,242,349.82
Decreased By:			
Tax Collections:			
County Levy	23-B	6,194,455.00	
County Added and Omitted	23-B	<u>26,354.26</u>	
			<u>6,220,809.26</u>
Balance, December 31, 2010	B		<u>\$ 21,540.56</u>
Analysis of Added and Omitted Taxes Receivable:			
City of Absecon			\$ 875.67
City of Brigantine			2,932.98
Borough of Buena			209.17
City of Corbin City			325.16
City of Egg Harbor			79.31
Township of Egg Harbor			5,815.57
City of Estell Manor			99.49
Township of Galloway			2,574.05
Township of Hamilton			2,100.80
Township of Hammonton			1,212.97
City of Linwood			363.26
Borough of Longport			1,807.62
City of Margate			1,365.23
City of Northfield			540.12
City of Pleasantville			309.18
City of Port Republic			78.77
City of Ventnor			615.52
Township of Weymouth			<u>235.69</u>
	B		<u>\$ 21,540.56</u>

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

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 634,165.05
Increased By:			
Expenditures	27-B		<u>2,078,363.26</u>
			2,712,528.31
Decreased By:			
Transferred To Reserve for Expenditures	27-B	\$ 1,360,981.05	
Cancelled Expenditures	27-B	<u>695,569.16</u>	
			<u>2,056,550.21</u>
Balance, December 31, 2010	B		<u>\$ 655,978.10</u>

COUNTY OF ATLANTIC, NEW JERSEY

PUBLIC HEALTH SERVICE TRUST FUND

SCHEDULE OF RESERVE FOR EXPENDITURES

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 2,476,075.89
Increased By:			
Cash Receipts	23-B	\$ 8,506,904.11	
Transferred From Encumbrances Payable	26-B	1,360,981.05	
Cancelled Expenditures	26-B	<u>695,569.16</u>	
			<u>10,563,454.32</u>
			13,039,530.21
Decreased By:			
Cash Disbursements	23-B	8,691,072.27	
Transferred To Encumbrances Payable	26-B	<u>2,078,363.26</u>	
			<u>10,769,435.53</u>
Balance, December 31, 2010	B		<u>\$ 2,270,094.68</u>

COUNTY OF ATLANTIC, NEW JERSEY

LIBRARY TRUST FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 4,053,599.60
Increased By:			
Interest Income	28-B	\$ 23,992.43	
State Aid	28-B	68,828.00	
Library Fines and Program	28-B	114,219.19	
Computer Services	28-B	70,527.00	
Grant Revenue	28-B	118,677.55	
Library Taxes Receivable	29-B	8,063,043.00	
Added and Omitted Taxes	29-B	<u>38,415.27</u>	
	31-B		<u>8,497,702.44</u>
			12,551,302.04
Decreased By:			
Encumbrances Payable	30-B	1,900,747.70	
Library Expenditures	31-B	<u>6,797,023.02</u>	
			<u>8,697,770.72</u>
Balance, December 31, 2010	B		<u>\$ 3,853,531.32</u>

COUNTY OF ATLANTIC, NEW JERSEY

LIBRARY TRUST FUND

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B	\$	36,769.68
Increased By:			
Taxes Levied	29-B	\$	8,063,043.00
Added and Omitted Tax Levy	29-B		<u>32,475.71</u>
			<u>8,095,518.71</u>
			8,132,288.39
Decreased By:			
Tax Collections:			
County Levy	28-B		8,063,043.00
County Added and Omitted	28-B		<u>38,415.27</u>
			<u>8,101,458.27</u>
Balance, December 31, 2010	B	\$	<u><u>30,830.12</u></u>
Analysis of Added and Omitted Taxes Receivable:			
City of Brigantine		\$	4,909.02
Borough of Buena			348.62
City of Corbin City			587.34
City of Egg Harbor			135.97
Township of Egg Harbor			9,740.43
City of Estell Manor			166.31
Township of Galloway			4,336.74
Township of Hamilton			3,531.69
Township of Hammonton			2,053.00
Borough of Longport			3,013.80
City of Pleasantville			500.57
City of Port Republic			132.05
City of Ventnor			975.71
Weymouth			<u>398.87</u>
	B	\$	<u><u>30,830.12</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

LIBRARY TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 589,972.79
Increased By:			
Transfer From Reserve for Expenditures	31-B		<u>2,530,684.40</u>
			3,120,657.19
Decreased By:			
Cash Disbursed	28-B	\$ 1,900,747.70	
Cancelled Expenditures	31-B	<u>707,619.49</u>	
			<u>2,608,367.19</u>
Balance, December 31, 2010	B		<u>\$ 512,290.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

LIBRARY TRUST FUND

SCHEDULE OF RESERVE FOR EXPENDITURES

Year ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 3,464,191.81
Increased By:			
Cash Receipts	28-B	\$ 8,497,702.44	
Cancelled Expenditures	30-B	<u>707,619.49</u>	
			<u>9,205,321.93</u>
			12,669,513.74
Decreased By:			
Cash Disbursements	28-B	6,797,023.02	
Transferred To Encumbrances Payable	30-B	<u>2,530,684.40</u>	
			<u>9,327,707.42</u>
Balance, December 31, 2010	B		<u>\$ 3,341,806.32</u>

COUNTY OF ATLANTIC, NEW JERSEY

OPEN SPACE TRUST FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 37,915,501.32
Increased By:			
Interest Income	32-B	\$ 154,682.12	
Refunds/Reclassifications	35-B	4,200,669.00	
Open Space Fund Taxes	33-B,35-B	2,776,325.26	
Added and Omitted Taxes	33-B	11,443.28	
	35-B		<u>7,143,119.66</u>
			45,058,620.98
Decreased By:			
Cash Disbursements From:			
Accounts Payable	34-B	3,046,240.31	
Vouchers	35-B	<u>2,300,941.17</u>	
			<u>5,347,181.48</u>
Balance, December 31, 2010	B		<u>\$ 39,711,439.50</u>

COUNTY OF ATLANTIC, NEW JERSEY

OPEN SPACE TRUST FUND

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 11,152.23
----------------------------	---	--	--------------

Increased By:

Taxes Levied	32-B	\$ 2,776,325.26	
Added and Omitted Tax Levy	33-B	<u>6,821.04</u>	
			<u>2,783,146.30</u>

2,794,298.53

Decreased By:

Tax Collections:

County Levy	32-B	2,776,325.26
Added & Omitted Tax Levy	32-B	<u>11,443.28</u>

2,787,768.54

Balance, December 31, 2010	B		<u>\$ 6,529.99</u>
----------------------------	---	--	--------------------

Analysis of Added and Omitted Taxes Receivable:

City of Absecon	\$ 259.14
Atlantic City	90.79
City of Brigantine	898.19
Borough of Buena	58.11
City of Corbin City	179.51
City of Egg Harbor	21.93
Township of Egg Harbor	1,706.46
City of Estell Manor	29.06
Township of Galloway	715.01
Township of Hamilton	604.32
Township of Hammonton	447.14
City of Linwood	103.79
Borough of Longport	526.26
City of Margate	390.07
City of Northfield	155.91
City of Pleasantville	88.34
City of Port Republic	23.17
City of Ventnor	163.90
Township of Weymouth	<u>68.89</u>

B

\$ 6,529.99

COUNTY OF ATLANTIC, NEW JERSEY

OPEN SPACE TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 12,646,609.38
Increased By:			
Charges	35-B		<u>3,313,546.54</u>
			15,960,155.92
Decreased By:			
Encumbrances Canceled	35-B	\$ 3,812,333.79	
Cash Disbursed	32-B	<u>3,046,240.31</u>	
			<u>6,858,574.10</u>
Balance, December 31, 2010	B		<u>\$ 9,101,581.82</u>

COUNTY OF ATLANTIC, NEW JERSEY

OPEN SPACE TRUST FUND

SCHEDULE OF RESERVE FOR EXPENDITURES

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 25,268,891.94
Increased By:			
Cash Receipts	32-B	\$ 7,143,119.66	
Encumbrances Canceled	34-B	<u>3,812,333.79</u>	
			<u>10,955,453.45</u>
			36,224,345.39
Decreased By:			
Cash Disbursements From Vouchers	32-B	2,300,941.17	
Transferred to Encumbrances	34-B	<u>3,313,546.54</u>	
			<u>5,614,487.71</u>
Balance, December 31, 2010	B		<u>\$ 30,609,857.68</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF CASH

Year ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 1,329,113.25
Increased By:			
County Deposits and Interest Collected	37-B,38-B	\$ 6,999,029.97	
Due To Secretary of State	39-B	16,950.00	
Overpayments Received	40-B	56,882.27	
Attorney Deposits	41-B	<u>8,018,156.44</u>	
			<u>15,091,018.68</u>
			16,420,131.93
Decreased By:			
Payments To County Treasurer	38-B	14,326,392.15	
Due To Secretary of State of New Jersey	39-B	16,812.50	
Refund of Overpayments	40-B	56,815.70	
Refund of Attorney Deposits	41-B	<u>164,933.76</u>	
			<u>14,564,954.11</u>
Balance, December 31, 2010	B		<u>\$ 1,855,177.82</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF ACCOUNTS RECEIVABLE

Year ended December 31, 2010

Reference

Balance, December 31, 2009	B	\$ 16,505.50
Increased By:		
Charges	37-B	<u>44,635.00</u>
		61,140.50
Decreased By:		
Collections	36-B,38-B	<u>52,857.00</u>
Balance, December 31, 2010	B	<u>\$ 8,283.50</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 1,115,266.02
Increased By:			
Accounts Receivable	37-B	\$ 52,857.00	
County Deposits and Interest Collected	36-B	6,946,172.97	
Charges for Services Attorney Deposits	41-B	<u>7,871,242.35</u>	
			<u>14,870,272.32</u>
			15,985,538.34
Decreased By:			
Payments To County	36-B		<u>14,326,392.15</u>
Balance, December 31, 2010	B		<u><u>\$ 1,659,146.19</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF DUE TO SECRETARY OF STATE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 975.00
Increased By:		
Receipts	36-B	<u>16,950.00</u>
		17,925.00
Decreased By:		
Cash Disbursements	36-B	<u>16,812.50</u>
Balance, December 31, 2010	B	<u><u>\$ 1,112.50</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF REFUNDS PAYABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 1,578.00
Increased By:		
Charges Collected	36-B	<u>56,882.27</u>
		58,460.27
Decreased By:		
Cash Disbursements	36-B	<u>56,815.70</u>
Balance, December 31, 2010	B	<u>\$ 1,644.57</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF ATTORNEY DEPOSITS

Year ended December 31, 2010.

Reference

Balance, December 31, 2009	B		\$ 211,294.23
Increased By:			
Deposits	36-B		<u>8,018,156.44</u>
			8,229,450.67
Decreased By:			
Refunds	36-B	\$ 164,933.76	
Charges for Services	38-B	<u>7,871,242.35</u>	
			<u>8,036,176.11</u>
Balance, December 31, 2010	B		<u>\$ 193,274.56</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF CASH - INMATES' FUND

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 149,438.19
Increased By:			
Inmates' Deposits	43-B	\$ 862,025.49	
Reserve for Inmates Fund	45-B	585,728.05	
Other Deposits	81-B	40.00	
Due To Commissary - Interest	47-B	<u>611.42</u>	
			<u>1,448,404.96</u>
			1,597,843.15
Decreased By:			
Payments To Inmates	43-B	345,614.79	
Due To State	44-B	50,426.20	
County Treasurer	45-B	562,108.75	
Payments To Commissary Vendor	46-B	498,284.14	
Due To Commissary	47-B	<u>38,743.12</u>	
			<u>1,495,177.00</u>
Balance, December 31, 2010	B		<u>\$ 102,666.15</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF DUE TO INMATES - INMATES' FUND

Year ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 12,155.34
Increased By:			
Inmate Deposits	42-B	\$ 862,025.49	
Reserve for Inmates' Fund	45-B	557,181.12	
Inmates Payroll	45-B	<u>28,401.93</u>	
			<u>1,447,608.54</u>
			1,459,763.88
Decreased By:			
Cash Disbursements To Inmates	42-B	345,614.79	
Due County for Fees and Recoverables		\$ 516,373.84	
Paid To County for Fees and Recoverables		<u>40,807.28</u>	
	45-B	557,181.12	
Paid To Commissary		34,571.19	
Due To Commissary		<u>3,178.69</u>	
	47-B	37,749.88	
Paid To Inmates' Consumable Purchases and Taxes		412,935.52	
Due To Inmates' Consumable Purchases and Taxes		<u>47,646.17</u>	
	46-B	460,581.69	
Due To VCCB Taxes		42,280.65	
Paid To VCCB Taxes		<u>3,777.52</u>	
	44-B	<u>46,058.17</u>	
			<u>1,447,185.65</u>
Balance, December 31, 2010	B		<u>\$ 12,578.23</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF DUE TO STATE - INMATES' FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 8,145.55
Increased By:		
VCCB	43-B	<u>46,058.17</u>
		54,203.72
Decreased By:		
Payments To VCCB	44-B	<u>50,426.20</u>
Balance, December 31, 2010	B	<u>\$ 3,777.52</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF RESERVE FOR INMATE FUND - INMATES' FUND

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 43,509.91
Increased By:			
Cash Receipts	43-B	\$ 557,181.12	
Cash Received - Payroll	45-B	<u>28,546.93</u>	
	42-B		<u>585,728.05</u>
			629,237.96
Decreased By:			
Cash Disbursements	42-B	562,108.75	
Inmates - Payroll	43-B	<u>28,401.93</u>	
			<u>590,510.68</u>
Balance, December 31, 2010	B		<u>\$ 38,727.28</u>
<u>Analysis of Balance:</u>			
Other			\$ 40,807.28
Payroll			<u>(2,080.00)</u>
	B		<u>\$ 38,727.28</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

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

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 49,581.66
Increased By:			
Inmate Purchases	43-B	\$ 460,581.69	
Due To Commissary	47-B	<u>197,737.29</u>	
			<u>658,318.98</u>
			707,900.64
Decreased By:			
Cash Disbursements	42-B	498,284.14	
Due To Commissary	47-B	<u>180,727.48</u>	
			<u>679,011.62</u>
Balance, December 31, 2010	B		<u>\$ 28,889.02</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF DUE TO COMMISSARY FUND - INMATES' FUND

Year ended December 31, 2010

	<u>Reference</u>	<u>Commissions</u>	<u>Recoverables</u>	<u>Interest</u>	<u>Overage</u>	<u>Totals</u>
Balance, December 31, 2009	B	\$ 31,873.80	\$ 3,604.34	\$ 553.35	\$ 14.24	\$ 36,045.73
Increased By:						
Due To Commissary:						
Int/Overage/Short	42-B			467.67	143.75	611.42
Recoverables	43-B		37,749.88			37,749.88
Commission	46-B	180,727.48				180,727.48
		<u>180,727.48</u>	<u>37,749.88</u>	<u>467.67</u>	<u>143.75</u>	<u>219,088.78</u>
		<u>212,601.28</u>	<u>41,354.22</u>	<u>1,021.02</u>	<u>157.99</u>	<u>255,134.51</u>
Decreased By:						
Cash Disbursements	42-B		38,175.53	553.35	14.24	38,743.12
Due To Commissary	46-B	197,737.29				197,737.29
Vendor for Consumables		<u>197,737.29</u>	<u>38,175.53</u>	<u>553.35</u>	<u>14.24</u>	<u>236,480.41</u>
Balance, December 31, 2010	B	\$ 14,863.99	\$ 3,178.69	\$ 467.67	\$ 143.75	\$ 18,654.10

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF CASH - COMMISSARY FUND

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 96,090.21
Increased By:			
Accounts Receivable	51-B	\$ 39,883.13	
Accounts Payable	49-B	52,331.45	
Due From Inmates' Fund	50-B	236,480.41	
Interest	51-B	<u>324.75</u>	
			<u>329,019.74</u>
			425,109.95
Decreased By:			
Due From Inmates' Fund	50-B	38,361.30	
Payment to Keefe Commissary	49-B	53,119.15	
Payments To Vendors	51-B	<u>295,528.25</u>	
			<u>387,008.70</u>
Balance, December 31, 2010	B		<u>\$ 38,101.25</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF ACCOUNTS PAYABLE - COMMISSARY FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 5,978.00
Increased By:		
Due To Keefe Commissary	48-B	<u>52,331.45</u>
		58,309.45
Decreased By:		
Due To Keefe Commissary	48-B	<u>53,119.15</u>
Balance, December 31, 2010	B	<u><u>\$ 5,190.30</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF DUE FROM INMATES' FUND - COMMISSARY FUND

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 36,045.73
Increased By:			
Cash Disbursements	48-B	\$ 38,361.30	
Sales Commissions	51-B	<u>180,727.48</u>	
			<u>219,088.78</u>
			255,134.51
Decreased By:			
Cash Receipts	48-B		<u>236,480.41</u>
Balance, December 31, 2010	B		<u>\$ 18,654.10</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF FUND BALANCE - COMMISSARY FUND - STATUTORY BASIS

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 126,157.94
Increased By:			
Interest	48-B	\$ 324.75	
Sales Commission	50-B	180,727.48	
Due From Inmates' Fund	48-B	<u>39,883.13</u>	
			<u>220,935.36</u>
			347,093.30
Decreased By:			
Purchases	48-B		<u>295,528.25</u>
Balance, December 31, 2010	B		<u>\$ 51,565.05</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF CASH - BAIL FUND

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 5,526.49
Increased By:			
Due To County	54-B	\$ 268.21	
Accounts Payable	53-B	<u>2,524,827.99</u>	
			<u>2,525,096.20</u>
			2,530,622.69
Decreased By:			
Due To County	54-B	356.49	
Bail and Agency	53-B	<u>2,529,997.99</u>	
			<u>2,530,354.48</u>
Balance, December 31, 2010	B		<u>\$ 268.21</u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF ACCOUNTS PAYABLE - BAIL FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 5,170.00
Increased By:		
Cash Receipts	52-B	<u>2,524,827.99</u>
		2,529,997.99
Decreased By:		
Payments to Bail and Agencies	52-B	<u>2,529,997.99</u>
Balance, December 31, 2010	B	<u><u>\$ 0.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF OTHER PAYABLES - BAIL FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 356.49
Increased By:		
Cash Receipts:		
Due To County Treasurer - Interest	52-B	<u>268.21</u>
		624.70
Decreased By:		
Cash Disbursements:		
Due To County Treasurer:		
Overage		\$ 95.00
Interest		<u>261.49</u>
	52-B	<u>356.49</u>
Balance, December 31, 2010	B	<u>\$ 268.21</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY ADJUSTER

SCHEDULE OF MAINTENANCE ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 11,446.85
Increased By:			
Charges	55-B		<u>12,578.00</u>
			24,024.85
Decreased By:			
Adjustments	55-B	\$ 3,200.00	
Cash Receipts	56-B	<u>10,601.00</u>	
			<u>13,801.00</u>
Balance, December 31, 2010	B		<u>\$ 10,223.85</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY ADJUSTER

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 0.00
Increased By:			
State Reimbursements	57-B	\$ 3,350.28	
Maintenance Accounts Receivable	55-B	<u>10,601.00</u>	
			<u>13,951.28</u>
			13,951.28
Decreased By:			
Payments To County	57-B		<u>13,951.28</u>
Balance, December 31, 2010	B		<u>\$ 0.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY ADJUSTER

SCHEDULE OF DUE TO COUNTY

Year ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 0.00
Increased By:			
State Reimbursements	56-B	\$ 3,350.28	
Maintenance Accounts Receivable	55-B	<u>10,601.00</u>	
			<u>13,951.28</u>
			13,951.28
Decreased By:			
Payments To County	56-B		<u>13,951.28</u>
Balance, December 31, 2010	B		<u><u>\$ 0.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 828,235.35
Increased By:			
Change Fund	59-B	\$ 100.00	
Foreclosure and Execution Deposits	59-B	6,404,348.94	
Attorney Deposits	60-B	101,544.27	
Bail and Fine Deposits	61-B	136,603.40	
Reserve for Sheriff's Office Fees:			
Miscellaneous Fees - Sheriff	62-B	1,056.46	
Interest Earned	62-B	3,738.53	
Unclaimed Property	63-B	<u>3,012.78</u>	
			<u>6,650,404.38</u>
			7,478,639.73
Decreased By:			
Foreclosure and Execution Deposits	59-B	5,747,425.92	
Attorney Deposits	60-B	20,156.03	
Bail and Fine Deposits	61-B	136,603.40	
Newspaper Advertisements	64-B	219,125.04	
Reserve for Sheriff's Office Fees	62-B	599,959.30	
Unclaimed Property	63-B	<u>3,063.18</u>	
			<u>6,726,332.87</u>
Balance, December 31, 2010	B		<u>\$ 752,306.86</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR FORECLOSURE AND EXECUTION DEPOSITS

Year ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 815,894.11
Increased By:			
Change Fund	58-B	\$ 100.00	
Foreclosure and Execution Deposits	58-B	<u>6,404,348.94</u>	
			<u>6,404,448.94</u>
			7,220,343.05
Decreased By:			
Cash Disbursements	58-B	5,747,425.92	
Sheriff's Fees	62-B	512,390.89	
Newspaper Charges	64-B	<u>219,125.04</u>	
			<u>6,478,941.85</u>
Balance, December 31, 2010	B		<u>\$ 741,401.20</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR ATTORNEY DEPOSITS

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 9,299.33
Increased By:			
Attorney Deposits	58-B		<u>101,544.27</u>
			110,843.60
Decreased By:			
Cash Disbursements	58-B	\$ 20,156.03	
Charges for Services	62-B	<u>81,952.14</u>	
			<u>102,108.17</u>
Balance, December 31, 2010	B		<u>\$ 8,735.43</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR BAIL AND FINE DEPOSITS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 0.00
Increased By:		
Bail and Fine Deposits	58-B	<u>136,603.40</u>
		136,603.40
Decreased By:		
Cash Disbursements	58-B	<u>136,603.40</u>
Balance, December 31, 2010	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, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 1,169.55
Increased By:			
Miscellaneous Fees	58-B	\$ 1,056.46	
Interest	58-B	3,738.53	
Sheriff's Fees	59-B	512,390.89	
Attorney's Fees	60-B	<u>81,952.14</u>	
			<u>599,138.02</u>
			600,307.57
Decreased By:			
Cash Disbursements	58-B		<u>599,959.30</u>
Balance, December 31, 2010	B		<u><u>\$ 348.27</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR UNCLAIMED PROPERTY

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 1,972.36
Increased By:		
Charges	58-B	<u>3,012.78</u>
		4,985.14
Decreased By:		
Cash Disbursements	58-B	<u>3,063.18</u>
Balance, December 31, 2010	B	<u>\$ 1,921.96</u>

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF DUE TO NEWSPAPERS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 0.00
Increased By:		
Charges	59-B	<u>219,125.04</u>
		219,125.04
Decreased By:		
Cash Disbursements	58-B	<u>219,125.04</u>
Balance, December 31, 2010	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, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 11,253,886.83
Increased By:			
Clerk of Superior Court	66-B	\$ 242.55	
Reserve for Notice of Motion Fees	67-B	700.00	
Pending Estates	68-B	61,347.19	
Attorney Deposits	69-B	52,490.50	
County Fees	70-B	213,246.88	
Interest Earned - Probate	71-B	420,133.20	
Overpayments Received	72-B	564.00	
Probate Deposits	71-B	<u>2,135,948.08</u>	
			<u>2,884,672.40</u>
			14,138,559.23
Decreased By:			
Refund of Attorney Deposits	68-B, 69-B	2,898.00	
Reserve for Notice of Motion Fees	67-B	670.00	
Payment To County Treasurer	70-B	341,179.53	
Refund of Overpayments	72-B	560.00	
Trust Fund Withdrawals - Probate Accounts	71-B	<u>2,285,818.97</u>	
			<u>2,631,126.50</u>
Balance, December 31, 2010	B		<u>\$ 11,507,432.73</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF DUE TO CLERK OF SUPERIOR COURT

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 384.14
Increased By:		
Cash Receipts	65-B	<u>242.55</u>
Balance, December 31, 2010	B	<u><u>\$ 626.69</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF NOTICE OF MOTION FEES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 15.00
Increased By:		
Cash Receipts	65-B	<u>700.00</u>
		715.00
Decreased By:		
Cash Disbursements	65-B	<u>670.00</u>
Balance, December 31, 2010	B	<u><u>\$ 45.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF PENDING ESTATES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 15,693.00
Increased By:		
Cash Receipts	65-B	<u>61,347.19</u>
		77,040.19
Decreased By:		
Refunds	65-B	\$ 1,757.00
Cash Disbursements	70-B	<u>55,019.19</u>
		<u>56,776.19</u>
Balance, December 31, 2010	B	<u>\$ 20,264.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF ATTORNEY DEPOSITS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 22,555.37
Increased By:		
Cash Receipts	65-B	<u>52,490.50</u>
Decreased By:		75,045.87
Refunds	65-B	\$ 1,141.00
Cash Disbursements	70-B	<u>50,848.50</u>
		<u>51,989.50</u>
Balance, December 31, 2010	B	<u>\$ 23,056.37</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF RESERVE FOR SURROGATE'S FEES

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 44,057.70
Increased By:			
Pending Estates	68-B	\$ 55,019.19	
Attorney Deposits	69-B	50,848.50	
Miscellaneous Surrogate's Fees	65-B	<u>213,246.88</u>	
			<u>319,114.57</u>
			363,172.27
Decreased By:			
Payments To County Treasurer	70-B	341,179.53	
Bank Fees	70-B	<u>304.69</u>	
			<u>341,484.22</u>
Balance, December 31, 2010	B		<u>\$ 21,688.05</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF PROBATE COURT DEPOSITS

Year ended December 31, 2010

Reference

Balance, December 31, 2009	B		\$ 11,171,475.31
Increased By:			
Cash Deposited	65-B	\$ 2,135,948.08	
Interest Earned	65-B	<u>420,133.20</u>	
			<u>2,556,081.28</u>
			13,727,556.59
Decreased By:			
Withdrawals	65-B		<u>2,285,818.97</u>
Balance, December 31, 2010	B		<u>\$ 11,441,737.62</u>

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF OVERPAYMENTS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 11.00
Increased By:		
Cash Deposited	65-B	<u>564.00</u>
		575.00
Decreased By:		
Withdrawals	65-B	<u>560.00</u>
Balance, December 31, 2010	B	<u>\$ 15.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

. SCHEDULE OF CASH

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 411,036.52
Increased By:			
Patients' Accounts Receivable	74-B	\$ 15,133,521.62	
Patients' Trust Accounts	75-B	364,130.93	
Interest	76-B	1,429.36	
Patients' Trust Account Interest	75-B	252.08	
Due To Patient Trust Accounts	77-B	105,065.14	
Non-Receiveable Collection	76-B	560.28	
Part A Bad Debt Advance	76-B	<u>129,747.00</u>	
			<u>15,734,706.41</u>
			16,145,742.93
Decreased By:			
Due To Patient Trust Accounts	77-B	105,692.10	
PNA Disbursements	75-B	375,442.14	
Due To Other	76-B	6,009.43	
Payments to Treasurer	76-B	<u>15,290,094.50</u>	
			<u>15,777,238.17</u>
Balance, December 31, 2010	B		<u>\$ 368,504.76</u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 2,948,975.71
Increased By:		
2009 Charges	74-B	<u>16,101,955.08</u>
		19,050,930.79
Decreased By:		
2009 Collections	73-B	\$ 15,133,521.62
Apply Part A Advance	73-B	<u>129,747.00</u>
		<u>15,263,268.62</u>
Balance, December 31, 2010	B	<u>\$ 3,787,662.17</u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF PATIENTS' TRUST ACCOUNTS

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 62,380.25
Increased By:			
Deposits From Patients	73-B	\$ 364,130.93	
Interest Income	73-B	<u>252.08</u>	
			<u>364,383.01</u>
			426,763.26
Decreased By:			
Cash Disbursements	73-B		<u>375,442.14</u>
Balance, December 31, 2010	B		<u><u>\$ 51,321.12</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF OTHER PAYABLES

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 347,622.16
Increased By:			
Patient Account Revenue	74-B	\$ 15,133,521.62	
Interest	73-B	1,429.36	
Non-Receiveable Collection	73-B	560.28	
Part A Bad Debt Advance	73-B	<u>129,747.00</u>	
			<u>15,265,258.26</u>
			15,612,880.42
Decreased By :			
Payments To County	73-B	15,290,094.50	
Payments To Other	73-B	<u>6,009.43</u>	
			<u>15,296,103.93</u>
Balance, December 31, 2010	B		<u>\$ 316,776.49</u>

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF DUE TO PATIENTS' TRUST

Year Ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 1,034.11
Increased By:		
Deposits From Patients	73-B	<u>105,065.14</u>
		106,099.25
Decreased By:		
Cash Disbursements	73-B	<u>105,692.10</u>
Balance, December 31, 2010	B	<u><u>\$ 407.15</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST OTHER

STATE FUNDED SOCIAL SECURITY

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B	\$ 0.00
Increased By:		
Cash Receipts	1-B	<u>2,559,779.00</u>
		2,559,779.00
Decreased By:		
Cash Disbursements	1-B	<u>2,559,779.00</u>
Balance, December 31, 2010	B	<u><u>\$ 0.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST OTHER

LAW ENFORCEMENT OFFICERS TRAINING & EQUIPMENT TRUST FUND

Year Ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 26,620.92
Increased By:			
Cash Receipts		\$ 20,582.00	
Interest		<u>229.70</u>	
	1-B		<u>20,811.70</u>
			47,432.62
Decreased By:			
Cash Disbursements	1-B	7,122.22	
Transfer To Accounts Payable	3-B	<u>2,378.55</u>	
			<u>9,500.77</u>
Balance, December 31, 2010	B		<u>\$ 37,931.85</u>

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PARKS AND RECREATION

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B	\$ 120.00
Increased By:		
Cash Receipts	1-B	<u>692.00</u>
		812.00
Decreased By:		
Cash Disbursed	1-B	<u>642.70</u>
Balance, December 31, 2010	B	<u><u>\$ 169.30</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF OTHER PAYABLES

Year Ended December 31, 2010

Reference

Balance, December 31, 2009	B	\$ 0.00
Increased By:		
Cash Receipts	42-B	<u>40.00</u>
Balance, December 31, 2010	B	<u><u>\$ 40.00</u></u>

GENERAL CAPITAL FUND

SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
TREASURER'S OFFICE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	C		\$ 69,965,333.11
Increased By Cash Receipts:			
Due To Green Acres	10-C	\$ 109,511.70	
Capital Improvement Fund:			
Budget Appropriation	12-C	<u>3,300,000.00</u>	
			<u>3,409,511.70</u>
			73,374,844.81
Decreased By:			
Due To Green Acres	10-C	9,267.50	
Reserve for Debt Service	11-C	14,105.67	
Improvement Authorizations	8-C	21,071,864.03	
Encumbrances Payable	9-C	8,899,007.18	
Budget Appropriation	C-1	<u>216,629.75</u>	
			<u>30,210,874.13</u>
Balance, December 31, 2010	C		<u>\$ 43,163,970.68</u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ANALYSIS OF CASH AND INVESTMENTS

Year ended December 31, 2010

	Balance December 31, 2010
Capital Improvement Fund	\$ 3,149,917.89
Due To State Green Acres Trust Fund	390,124.50
Encumbrances Payable	15,733,141.83

Ordinance
Number

Improvement Authorizations

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	89,905.61
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	16,827.55
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
2002-3	Road Improvements	61,928.06
2003-2	Computer Equipment	14,979.41
2004-1	Atlantic Cape Community College	763,281.09
2004-2	Various Capital Improvements	129,182.17
2005-2	Improvements of County Buildings	(2,604.00)
2005-5	Road Improvements - 2005	1,273,801.70
2006-1	Various Capital Improvements - 2006	175,259.00
2006-2	Vocational School - 2006	849,524.17
2006-3	ACCC Improvements - 2006	1,415,175.80
2006-4	Improvements to County Buildings - 2006	162,715.26
2007-1	Information Technology Equipment	301.03
2008-2	Atlantic Cape Community College Improvements	6,469,473.57
2008-3	Information and Technology Acquisitions	83,279.55
2008-4	Improvements to various roads	195,105.95
2008-6	Improvements to Various County Buildings & Facilities	(1,281,257.35)
2008-7	Atlantic County Institute of Technology Improvements	16,570,729.75
2009-1	Aviation Park Research	(2,374,221.17)
2009-2;2009-5	Various Capital Improvements	385,843.07
2009-3	Road Improvements	(3,126,601.40)
2009-4	Improvements to Government Complex	(2,557,049.58)
2010-1	Various Capital Improvements	3,713,713.27
2010-2	ACCC Improvements - 2010	(500.00)
2010-3	Road Improvements-2010	239,500.00

\$ 43,163,970.68

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, 2010

Reference

Balance, December 31, 2010 and 2009

C

\$ 64,842.85

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Year ended December 31, 2010

Reference

Balance, December 31, 2009	C		\$ 122,143,687.99
Decreased By:			
Bonds Paid	6-C	\$ 8,280,000.00	
Loans Paid	7-C	<u>530,659.74</u>	
			<u>8,810,659.74</u>
Balance, December 31, 2010	C		<u>\$ 113,333,028.25</u>

COUNTY OF ATLANTIC NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Year ended December 31, 2010

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2009</u>	<u>2010 Authorizations</u>	<u>Balance December 31, 2010</u>	<u>Expenditures</u>	<u>Unexpended Improvement Authorizations</u>
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
2008-6	Construction of Various Buildings & Facilities	2,320,000.00		2,320,000.00	1,281,257.35	1,038,742.65
2009-1	Aviation Park Research	2,380,000.00		2,380,000.00	2,374,221.17	5,778.83
2009-3	Road Improvements - 2009	4,760,000.00		4,760,000.00	3,126,601.40	1,633,398.60
2009-4	Improvements to Government Complex	6,666,000.00		6,666,000.00	2,557,049.58	4,108,950.42
2010-2	ACCC Improvements - 2010		\$ 2,353,000.00	2,353,000.00	500.00	2,352,500.00
2010-3	Road Improvements 2010		4,760,000.00	4,760,000.00		4,760,000.00
2010-6	ACCC - 2010		5,000,000.00	5,000,000.00		5,000,000.00
		<u>\$ 16,610,842.85</u>	<u>\$ 12,113,000.00</u>	<u>\$ 28,723,842.85</u>	<u>\$ 9,407,076.35</u>	<u>\$ 19,316,766.50</u>

Reference

C

8-C,13-C

C

2-C

8-C

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS PAYABLE

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2010		Interest Rate	Balance December 31, 2009	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount				
Refunding Bonds - 2001	11/15/01	\$ 10,820,000.00	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%	\$ 3,835,000.00	\$ 715,000.00	\$ 3,120,000.00
General Improvements	02/01/02	38,000,000.00				1,700,000.00	1,700,000.00	
General Improvements	07/26/06	9,600,000.00	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%	7,875,000.00	675,000.00	7,200,000.00
County Vocational Bonds	07/26/06	2,400,000.00	08/01/11-16	200,000.00	4.000%			
			08/01/17	200,000.00	4.125%			
			08/01/18	200,000.00	4.250%	1,800,000.00	200,000.00	1,600,000.00
County College Bonds	07/26/06	3,122,000.00	08/01/11	550,000.00	4.000%			
			08/01/12	575,000.00	4.000%	1,655,000.00	530,000.00	1,125,000.00
State Aid - County College Bonds	07/26/06	3,122,000.00	08/01/11	550,000.00	4.000%			
			08/01/12	575,000.00	4.000%	1,655,000.00	530,000.00	1,125,000.00
General Improvements	06/11/08	12,775,000.00	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%	12,175,000.00	655,000.00	11,520,000.00

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS PAYABLE

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2010		Interest Rate	Balance December 31, 2009	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount				
County College Boards	06/11/08	4,505,000.00	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%	4,185,000.00	330,000.00	3,855,000.00
State Aid - County College Bonds	06/11/08	4,504,000.00	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%	4,184,000.00	330,000.00	3,854,000.00
General Refunding Bonds	07/31/08	9,655,000.00	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%	9,645,000.00	815,000.00	8,830,000.00
			10/01/20	910,000.00	4.000%			

SCHEDULE OF GENERAL SERIAL BONDS PAYABLE

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2010		Interest Rate	Balance December 31, 2009	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount				
General Refunding Bonds	02/04/09	24,930,000.00	02/01/11	1,470,000.00	2.000%			
			02/01/12	1,525,000.00	3.000%			
			02/01/13	1,490,000.00	3.000%			
			02/01/14	1,570,000.00	5.000%			
			02/01/15	1,970,000.00	5.000%			
			02/01/16	2,180,000.00	5.000%			
			02/01/17	2,385,000.00	5.000%			
			02/01/18	2,395,000.00	5.000%			
General Improvements			02/01/19	2,405,000.00	5.250%			
			02/01/20	2,515,000.00	4.742%			
			02/01/21	2,515,000.00	4.935%			
			02/01/22	2,510,000.00	3.875%	24,930,000.00		24,930,000.00
	09/17/09	5,000,000.00	10/01/11-13	250,000.00	2.000%			
			10/01/14	300,000.00	2.000%			
			10/01/15	300,000.00	2.125%			
			10/01/16	350,000.00	2.375%			
County Vocational Bonds			10/01/17	350,000.00	2.625%			
			10/01/18	350,000.00	3.000%			
			10/01/19-24	400,000.00	3.500%	5,000,000.00	200,000.00	4,800,000.00
	09/17/09	40,000,000.00	10/01/11-12	1,600,000.00	2.000%			
			10/01/13	2,300,000.00	2.000%			
			10/01/14	2,300,000.00	2.500%			
			10/01/15-16	2,700,000.00	3.000%			
			10/01/17	2,800,000.00	3.000%			
		10/01/18-19	3,200,000.00	3.000%				
		10/01/20-24	3,200,000.00	3.250%				
					40,000,000.00	1,600,000.00	38,400,000.00	
					<u>\$ 118,639,000.00</u>	<u>\$ 8,280,000.00</u>	<u>\$ 110,359,000.00</u>	
				Reference	C	4-C	C	

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS TRUST FUND PAYABLE - NEW JERSEY

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2009	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount				
Green Tree Golf Course Acquisition	12/10/92	\$ 1,875,000.00	2011	\$ 113,730.30	2.000%			
			2012	57,719.55	2.000%	\$ 282,939.22	\$ 111,489.37	\$ 171,449.85
Daniel Estel Manor Acquisition	05/16/93	355,776.00	2011	21,366.34	2.000%			
			2012	21,795.81	2.000%	64,107.49	20,945.34	43,162.15
Galloway Seaview Acquisition	08/16/94	1,935,000.00	2011	111,673.22	2.000%			
			2012	113,917.85	2.000%			
			2013	116,207.60	2.000%			
			2014	118,543.37	2.000%	569,814.86	109,472.82	460,342.04
Maine Avenue Waterfront Park	03/02/00	1,935,320.00	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%	735,789.47	127,860.12	607,929.35
Lake Lenape Park I	04/10/01	500,000.00	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%			
			2020	31,291.34	2.000%	312,221.52	25,644.65	286,576.87
Absecon Inlet	11/25/03	500,000.00	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%			
			2018	19,182.23	2.000%	301,503.94	32,881.63	268,622.31

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS TRUST FUND PAYABLE - NEW JERSEY

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2009	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount				
Maine Avenue Waterfront Park	11/25/03	499,999.40	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%	293,584.59	34,193.40	259,391.19
Galloway	09/05/04	475,876.30	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%			
			2020	33,168.66	2.000%			
			2021	16,833.54	2.000%	347,786.61	27,183.18	320,603.43
Estell Manor ADA	11/04/04	30,918.69	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	1,342.94	2.000%	21,108.15	2,302.03	18,806.12

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS TRUST FUND PAYABLE - NEW JERSEY

Year ended December 31, 2010

Purpose	Date	Original Issue Amount	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2009	Decreased	Balance December 31, 2010
			Date	Amount				
Lake Lenape Park II	05/28/91	498,659.59	2011	30,641.71	2.000%			
			2012	31,257.61	2.000%			
			2013	31,885.89	2.000%			
			2014	32,526.80	2.000%			
			2015	33,180.58	2.000%			
			2016	33,847.52	2.000%			
			2017	34,527.86	2.000%			
			2018	35,221.86	2.000%			
			2019	35,929.82	2.000%			
			2020	36,652.01	2.000%			
			2021	18,601.35	2.000%			
						384,310.96	30,037.95	354,273.01
Lenape Park II	06/09/08	200,000.00	2011	8,823.10	2.000%			
			2012	9,000.44	2.000%			
			2013	9,181.35	2.000%			
			2014	9,365.90	2.000%			
			2015	9,554.15	2.000%			
			2016	9,746.19	2.000%			
			2017	9,942.08	2.000%			
			2018	10,141.92	2.000%			
			2019	10,345.77	2.000%			
			2020	10,553.72	2.000%			
			2021	10,765.86	2.000%			
			2022	10,982.24	2.000%			
			2023	11,202.99	2.000%			
			2024	11,428.17	2.000%			
			2025	11,657.88	2.000%			
			2026	11,892.20	2.000%			
			2027	12,131.23	2.000%			
			2028	6,156.74	2.000%			
						191,521.18	8,649.25	182,871.93
						<u>\$ 3,504,687.99</u>	<u>\$ 530,659.74</u>	<u>\$ 2,974,028.25</u>

Reference

C

4-C

C

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Year ended December 31, 2010

Ordinance Number/Date	Improvement Description	Date	Ordinance Amount		Balance December 31, 2009		2010 Authorizations Increases	Expended	Balance December 31, 2010	
			Funded	Unfunded	Funded	Unfunded			Funded	Unfunded
1984-5; 1986-4; 1990-2; 1992-1	General Improvements	04/26/83	\$ 1,500,000.00		\$ 10,350.00			\$	10,350.00	
1987-2	Various Improvements	05/12/87	400,000.00		23,589.75				23,589.75	
1988-5	Improvements to County Parks	10/25/88	1,000,000.00		6,920.75				6,920.75	
1990-8	Reconstruction of Lenape Dam	11/13/90	1,860,000.00		7,872.50				7,872.50	
1991-4	Environmental Remediation	05/28/91	500,000.00		3,848.36				3,848.36	
1992-5	Construction of Library Facilities	09/29/92	2,300,000.00		11,065.90				11,065.90	
1992-7	Renovation of County Buildings	12/08/92	200,000.00		1,186.51				1,186.51	
1993-3	Construction of Pistol Range	08/17/93	300,000.00		987.74				987.74	
1993-6; 1997-2; 2004-3	1994-95 Infrastructure Improvement	11/30/93	6,225,000.00		145,651.01		\$ 55,745.40		89,905.61	
1994-1	Environmental Remediation 94/95	04/12/94	1,000,000.00		734.50				734.50	
1995-1	Purchase Communication Equipment	04/04/95	1,150,000.00		14,578.56				14,578.56	
1997-4	Acquisition of Hammonont Alt Energy Facility	04/29/97	725,000.00		2,275.00				2,275.00	
1997-6	Acquisition of Land - Hamilton Park	05/27/97	250,000.00		12,943.00				12,943.00	
1997-7	Improvements to County Parks	08/26/97	525,000.00		42,333.72				42,333.72	
1998-1	Improvements to County Building and Equipment	1998	500,000.00		22,342.15				22,342.15	
1998-2	Phase II Maine Ave Park	11/10/98	3,815,000.00		172,273.27				172,273.27	
1999-1	Improvements to County Properties	04/27/99	500,000.00		500.00				500.00	
1999-3	Improvements to County Properties	09/07/99	800,000.00		1,083.91				1,083.91	
2000-1	Criminal Justice Facility	03/28/00	1,750,000.00		1,190.72				1,190.72	
2000-2	Improvements to County Buildings	03/28/00	1,800,000.00		9,827.55		(7,000.00)		16,827.55	
2001-1	Improvements to County Buildings/Info Technology	06/05/01	400,000.00		45,012.91				45,012.91	
2001-2; 2003-1	Atlantic County Criminal Complex	08/14/01	40,000,000.00		305,382.63				305,382.63	
2002-2	Acquisition and Installation of Computer Equipment	08/13/02	750,000.00		864.92				864.92	
2002-3	Road Improvements 2002	09/24/02	10,000,000.00							
2003-2	Computer Equipment	03/25/03	450,000.00		14,979.41				14,979.41	
2004-1	Atlantic Cape Community College	08/10/04	4,330,000.00		908,425.31				763,281.09	
2004-2	Various Capital Improvements	08/10/04	2,500,000.00		139,487.17				129,182.17	
2005-2	Improvement to County Buildings	02/22/05	2,170,000.00							
2005-5	Road Improvements 2005	10/11/05	15,000,000.00		2,529,798.55		\$ 417,396.00		1,273,801.70	
2006-1	Capital Improvements 2006	05/02/06	1,444,000.00		175,259.00				175,259.00	
2006-2	Vocational School 2006	05/02/06	2,400,000.00		849,524.17				849,524.17	
2006-3	ACCC Improvements - 2006	06/13/06	6,244,000.00		1,900,657.39				1,415,175.80	
2006-4	Improvements to County Buildings 2006	06/13/06	6,400,000.00		152,656.26				162,715.26	
2007-1	Acquisition IT	10/09/07	300,000.00		33.06				301.03	
2008-2	ACCC - 08	05/06/08	9,009,000.00		7,486,502.31				6,489,473.57	
2008-3	Acquisition IT	05/06/08	1,100,000.00		73,619.56				83,279.55	
2008-4	Road Improvements - 2008	05/06/08	400,000.00		195,105.95				195,105.95	
2008-5	Improvements Northfield	05/06/08	4,000,000.00		3,586,029.94					
2008-6	Improvements to County Buildings	05/06/08	2,445,000.00							
2008-7	ACIT 2008	07/29/08	40,000,000.00		35,949,294.66				1,038,742.65	
2009-1	Aviation Park Research	2/10/09	2,500,000.00		120,000.00				16,570,729.75	
2009-2; 2009-5	Various Capital Improvements	03/12/09; 11/10/09	4,705,000.00		1,840,649.90					
2009-3	Road Improvements 2009	05/12/09	5,000,000.00							
2009-4	Improvements to Government Complex	05/12/09	7,000,000.00		2,715,273.10				5,778.83	
2010-1	Various Capital Improvements	06/02/10	5,715,000.00		6,666,000.00				385,843.07	
2010-2	ACCC Improvements - 2010	06/02/10	2,353,000.00		145,195.42				1,633,398.60	
2010-3	Road Improvements 2010	08/20/10	5,000,000.00				\$ 5,715,000.00		4,108,950.42	
2010-6	ACCC - 2010	12/27/10	5,000,000.00				2,353,000.00		2,352,500.00	
							5,000,000.00		4,760,000.00	
							5,000,000.00		5,000,000.00	

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 8,899,007.18
Increased By:		
Charges	8-C	<u>15,733,141.83</u>
		24,632,149.01
Decreased By:		
Cash Disbursed	1-C	<u>8,899,007.18</u>
Balance, December 31, 2010	C	<u><u>\$ 15,733,141.83</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO NEW JERSEY GREEN ACRES - GRANTS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 289,880.30
Increased By:		
Cash Receipts	1-C	<u>109,511.70</u>
		399,392.00
Decreased By:		
Cash Disbursed	1-C	<u>9,267.50</u>
Balance, December 31, 2010	C	<u><u>\$ 390,124.50</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR DEBT SERVICE PAYMENT

Year ended December 31, 2010

Reference

Balance, December 31, 2009	C	\$ 14,105.67
Decreased By:		
2010 Budget Appropriation	1-C	<u>14,105.67</u>
Balance, December 31, 2010	C	<u>\$ 0.00</u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 5,804,917.89
Increased By:		
2010 Budget Appropriation	1-C	<u>3,300,000.00</u>
		9,104,917.89
Decreased By:		
Appropriation To Finance Improvement Authorizations	8-C	<u>5,955,000.00</u>
Balance, December 31, 2010	C	<u><u>\$ 3,149,917.89</u></u>

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2010

<u>Ordinance Number/Date</u>	<u>Improvement Description</u>	<u>Balance December 31, 2009</u>	<u>Increased By 2010 Authorizations</u>	<u>Balance December 31, 2010</u>
1990-7	Reconstruction of Lake Lenape Dam	\$ 64,842.85		\$ 64,842.85
2005-2	Improvements of County Buildings	420,000.00		420,000.00
2008-6	Improvements to Various County Buildings & Facilities	2,320,000.00		2,320,000.00
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
2010-2	ACCC Improvements 2010		\$ 2,353,000.00	2,353,000.00
2010-3	Road Improvements 2010		4,760,000.00	4,760,000.00
2010-6	ACCC - 2010		5,000,000.00	5,000,000.00
		<u>\$ 16,610,842.85</u>	<u>\$ 12,113,000.00</u>	<u>\$ 28,723,842.85</u>
	<u>Reference</u>	13-C	5-C	13-C

GENERAL FIXED ASSETS ACCOUNT GROUP
SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL FIXED ASSETS ACCOUNT GROUP

SCHEDULE OF GENERAL FIXED ASSETS

Year ended December 31, 2010.

	<u>Total</u>	<u>Prior To 1986</u>	<u>After 1985</u>
Balance, December 31, 2009	\$ 197,078,801.54	\$ 73,692,604.00	\$ 123,386,197.54
Additions	9,035,320.77		9,035,320.77
Deletions/Adjustments	<u>(2,790,895.53)</u>	<u></u>	<u>(2,790,895.53)</u>
Balance, December 31, 2010	<u>\$ 203,323,226.78</u>	<u>\$ 73,692,604.00</u>	<u>\$ 129,630,622.78</u>
<u>Reference</u>	D	D	D

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL FIXED ASSETS ACCOUNT GROUP

SCHEDULE OF ANALYSIS OF INVESTMENT IN
GENERAL FIXED ASSETS

Year ended December 31, 2010

	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Major Movable Equipment</u>	<u>Vehicles</u>	<u>Construction in Progress</u>
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
Additions	9,035,320.77		899,611.75	715,183.85	848,597.24	6,571,927.93
Deletions	(2,790,895.53)			(42,416.50)	(685,319.00)	(2,063,160.03)
Balance, December 31, 2010	<u>\$ 203,323,226.78</u>	<u>\$ 29,896,382.57</u>	<u>\$ 123,479,366.75</u>	<u>\$ 20,519,980.27</u>	<u>\$ 23,057,437.10</u>	<u>\$ 6,370,060.09</u>
<u>Reference</u>	D	D	D	D	D	D

COMMENTS SECTION

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2010

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

Scope of Audit

The audit covered the 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, 2010

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:

Printing & Delivering of Poll Books & Voting Authorities
Re-Bid Display Advertising Space for Atlantic County
Lease of 1333 Bacharach Blvd.
Preventative Maintenance on County Vehicles
HVAC Maintenance Service & Emergency Repairs
Providing Prisoner Transportation Services
Provide a Continuous Signaling Electronic Monitoring System
Furnishing & Delivering Six Months Food Requirements
Window Cleaning Services at Various County Buildings
Provide Rental Uniforms to Various Atlantic County Offices
Helicopter Rental for Mosquito Surveillance
Furnishing & Delivering Linen and Bed Care for Nursing Home
Customized Floor Mat Rental & Cleaning Services
Provide Emergency Signal Repairs
Providing Security Guard Services for Atlantic County
Provide Detention Lock Maintenance & Repair for Various County Buildings
Repair to Kitchen/Warehouse Loading Dock & Misc. Concrete Repair
Emergency Signal Repair for Atlantic County
Animal Food for 12 Months
Furnish & Deliver Milk & Dairy Products Co-op Members
Furnish & Deliver Bread & Bakery Products Co-op Members
Building Management System Automatic Temperature Control
Hot Mix Asphalt Mix & Tack Coat
Furnish & Deliver Rock Salt to Atlantic County & Co-op Members
Furnish & Deliver Uniforms to Atlantic County
Furnish & Deliver Lumber & Hardware Products
Furnish & Deliver Printer & Toner Supplies
Electrical Maintenance & Repair for Atlantic County
Cleaning Services for Various Atlantic County Locations
Digital Storage Supplies to Atlantic County Cooperative
Medical Transportation Nursing Home
Re-Bid Provide Supplemental Electrical Maintenance & Repair
Provide Preventative Maintenance & Emergency Repair Tecohill Chillers
Deer Carcasses Removal
Preventative Maintenance & Emergency Repairs for Food Service Equipment
Material Testing Services for Atlantic County
Six Month Food requirements
Office Supplies / Co-op

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2010

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

Furnishing & Delivering White & Yellow Spray Thermoplastic Striping Material
Jail Electric Repair & Maintenance
Medical Transportation Nursing Home
Guide Rails
Inspection of Fire Equipment at Various Locations
Water Treatment Services
Janitorial Supplies Co-op

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, 2010

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

	2010		2009	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
<u>Revenue and Other Income Realized</u>				
Fund Balance Utilized	\$ 7,722,000.00	3.25 %	\$ 7,750,000.00	3.44 %
Miscellaneous - From Other				
Than Local Property Tax Levies	83,977,515.16	35.30	78,986,310.68	35.02
Collection of Current Tax Levy	<u>146,224,156.38</u>	<u>61.46</u>	<u>138,827,135.56</u>	<u>61.55</u>
Total Revenues	<u>237,923,671.54</u>	<u>100.00 %</u>	<u>225,563,446.24</u>	<u>100.00 %</u>
<u>Expenditures</u>				
Budget Expenditures:				
Municipal Purposes	230,040,182.14	99.96 %	217,788,421.50	99.95 %
Other Expenditures	<u>99,317.50</u>	<u>0.04</u>	<u>98,881.47</u>	<u>0.05</u>
Total Expenditures	<u>230,139,499.64</u>	<u>100.00 %</u>	<u>217,887,302.97</u>	<u>100.00 %</u>
Excess in Revenue	7,784,171.90		7,676,143.27	
Fund Balance, January 1	<u>15,442,754.65</u>		<u>15,516,611.38</u>	
	23,226,926.55		23,192,754.65	
Decreased By:				
Utilized as Anticipated Revenue	<u>7,722,000.00</u>		<u>7,750,000.00</u>	
Fund Balance, December 31	<u>\$ 15,504,926.55</u>		<u>\$ 15,442,754.65</u>	

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2010

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>
2010	\$ 53,928,491,127	\$ 163,257,979.64	\$ 0.32006534110	100.00%
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%

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>
2010	\$ 15,504,926.55	\$ 7,752,000.00
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

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Officials In Office and Surety Bonds

Amount of Bond

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

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

912 Highway 33 • Suite 2
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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 6, 2011 in which we expressed an adverse opinion on the conformity of the statements with accounting principles generally accepted in the United States due to the differences between those principles and the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"), 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
Page 2

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

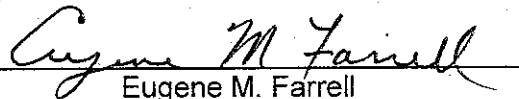
Compliance

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
Registered Municipal Accountant
(#409)

June 6, 2011

COMMENTS AND RECOMMENDATIONS

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS AND RECOMMENDATIONS

Year ended December 31, 2010

None noted.