

COUNTY OF ATLANTIC, NEW JERSEY  
YEAR ENDED DECEMBER 31, 2011

FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION

with

INDEPENDENT AUDITOR'S REPORTS

and

COMMENTS AND RECOMMENDATIONS

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying regulatory-basis financial statements of the County of Atlantic, New Jersey ("County"), as of December 31, 2011 and 2010, and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements 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 paragraphs, we conducted our audit in accordance with auditing standards generally accepted in the United States of America; in compliance with the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"); and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and requirements prescribed by the Division require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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 2011 and 2010 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.

Honorable County Executive and Members  
of the Board of Chosen Freeholders  
County of Atlantic, New Jersey  
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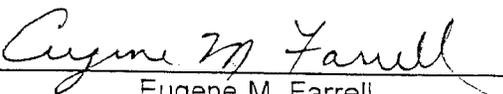
In our opinion, because of the effects of the County's preparing its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2011 and 2010 or the changes in its financial position, or where applicable, its cash flows 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, 2011 and 2010 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 May 23, 2012 on our consideration of the County's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements taken as a whole. The information included in the supplementary data and supplementary schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary data and supplementary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements – regulatory basis taken as a whole.

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

  
Eugene M. Farrell  
Registered Municipal Accountant  
(#409)

May 23, 2012

FINANCIAL STATEMENTS

CURRENT FUND

EXHIBITS

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

| Assets   | Reference | 2011             | 2010             | Liabilities, Reserves and Fund Balance       | Reference | 2011             | 2010             |
|--|-----------|------------------|------------------|--|-----------|------------------|------------------|
| Cash and Cash Equivalents                        | 1-A       | \$ 33,401,614.79 | \$ 40,884,354.79 | Appropriation Reserves                       | A-3,8-A   | \$ 3,328,644.00  | \$ 3,338,476.45  |
| Change Funds                                     | 3-A       | 410.00           | 410.00           | Encumbrances Payable                         | 9-A       | 8,569,385.98     | 9,171,950.55     |
|  |           | 33,402,024.79    | 40,884,764.79    | Accounts Payable                             | 10-A      | 1,241,228.00     | 3,507,158.08     |
|  |           |                  |                  | Prepaid Revenue                              | 17-A      |                  | 36,458.56        |
|  |           |                  |                  | Due To:                                      |           |                  |                  |
|  |           |                  |                  | State of New Jersey:                         |           |                  |                  |
|  |           |                  |                  | Share of Realty Transfer Fees                | 12-A      | 744,164.85       | 1,264,543.46     |
|  |           |                  |                  | Federal and State Grant Fund                 | A         | 1,621,462.38     | 6,655,210.44     |
|  |           |                  |                  | Welfare Department                           | 19-A      | 150,355.51       | 137,857.89       |
|  |           |                  |                  | Reserve for Arbitrage                        | 21-A      | 204,740.20       | 204,740.20       |
|  |           |                  |                  | Payroll Deductions Payable                   | 11-A      | 2,055,113.66     | 1,063,442.61     |
| Receivables and Other Assets With Full Reserves: |           |                  |                  |  |           | 17,915,094.58    | 25,379,838.24    |
| Added and Omitted County Taxes                   | 4-A       | 368,309.29       | 332,214.48       | Reserve for Receivables                      | A         | 368,309.29       | 332,214.48       |
|  |           | 33,770,334.08    | 41,216,979.27    | Fund Balance                                 | A-1       | 15,486,930.21    | 15,504,926.55    |
|  |           |                  |                  |  |           | 33,770,334.08    | 41,216,979.27    |
| Federal and State Grant Fund:                    |           |                  |                  | Federal and State Grant Fund:                |           |                  |                  |
| Due From Current Fund                            | A         | 1,621,462.38     | 6,655,210.44     | Due To State of New Jersey                   | 20-A      | 133,486.69       | 61,458.91        |
| Grants Receivable                                | 14-A      | 40,087,788.85    | 47,612,827.80    | Encumbrances Payable                         | 18-A      | 11,891,979.48    | 18,087,871.78    |
|  |           | 41,709,251.23    | 54,268,038.24    | Reserve for State Grants - Appropriated      | 16-A      | 29,668,450.06    | 36,101,896.55    |
|  |           |                  |                  | Reserve for State Grants - Unappropriated    | 15-A      | 15,335.00        | 16,811.00        |
| Total Assets                                     |           | \$ 75,479,585.31 | \$ 95,485,017.51 | Total Liabilities, Reserves and Fund Balance |           | 41,709,251.23    | 54,268,038.24    |
|  |           |                  |                  |  |           | \$ 75,479,585.31 | \$ 95,485,017.51 |

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, 2011 and 2010

|   | <u>Reference</u> | <u>2011</u>             | <u>2010</u>             |
|---|------------------|-------------------------|-------------------------|
| <u>Revenue and Other Income Realized</u>    |                  |                         |                         |
| Fund Balance Utilized                       | A-2              | \$ 7,752,000.00         | \$ 7,722,000.00         |
| Miscellaneous Revenue Anticipated           | A-2              | 61,779,351.24           | 77,222,373.67           |
| Receipts From Current Taxes                 | A-2              | 149,777,167.12          | 146,224,156.38          |
| Non-Budget Revenue                          | A-2,13-A         | 1,101,430.06            | 1,600,391.11            |
| Other Credits To Income:                    |                  |                         |                         |
| Unexpended Balance of Appropriation         |                  |                         |                         |
| Reserves                                    | 8-A              | 4,096,819.05            | 3,909,863.36            |
| Grants Cancelled                            | 16-A             | 1,346.13                | 122,834.66              |
| Prior Year Accounts Payable Cancelled       | 10-A             | 551,629.55              | 1,122,052.36            |
|   |                  | <u>225,059,743.15</u>   | <u>237,923,671.54</u>   |
| <u>Expenditures</u>                         |                  |                         |                         |
| Budget Appropriations:                      |                  |                         |                         |
| Operations:                                 |                  |                         |                         |
| Salaries and Wages                          | A-3              | 72,392,891.00           | 71,838,448.00           |
| Other Expenses                              | A-3              | 105,837,515.38          | 120,770,244.16          |
| Capital Improvements                        | A-3              | 3,679,015.00            | 3,500,000.00            |
| Debt Service                                | A-3              | 18,251,807.75           | 18,473,957.37           |
| Deferred Charges and Statutory Expenditures | A-3              | 17,128,065.64           | 15,457,532.61           |
| Refund Prior Years' Revenue                 | 1-A              | 36,444.72               | 99,317.50               |
|   |                  | <u>217,325,739.49</u>   | <u>230,139,499.64</u>   |
| Excess in Revenue                           |                  | 7,734,003.66            | 7,784,171.90            |
| Fund Balance, January 1                     | A                | <u>15,504,926.55</u>    | <u>15,442,754.65</u>    |
|   |                  | 23,238,930.21           | 23,226,926.55           |
| Decreased By:                               |                  |                         |                         |
| Utilized as Anticipated Revenue             | A-1              | <u>7,752,000.00</u>     | <u>7,722,000.00</u>     |
| Fund Balance, December 31                   | A                | <u>\$ 15,486,930.21</u> | <u>\$ 15,504,926.55</u> |

See accompanying notes.

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

|   | <u>Reference</u> | <u>Anticipated<br/>Budget</u> | <u>Special<br/>N.J.S. 40A:4-87</u> | <u>Amount<br/>Realized</u> | <u>Excess/<br/>(Deficit)</u> |
|---|------------------|-------------------------------|------------------------------------|----------------------------|------------------------------|
| Fund Balance Anticipated                                      | A-1              | \$ 7,752,000.00               |                                    | \$ 7,752,000.00            |                              |
| Miscellaneous Revenues:                                       |                  |                               |                                    |                            |                              |
| County Clerk  | 7-A              | 2,891,600.00                  |                                    | 2,463,438.76               | \$ (428,161.24)              |
| Surrogate   | 7-A              | 178,200.00                    |                                    | 172,379.08                 | (5,820.92)                   |
| Sheriff   | 7-A              | 653,500.00                    |                                    | 507,951.29                 | (145,548.71)                 |
| Interest on Investments and Deposits                          | 7-A              | 500,000.00                    |                                    | 97,933.97                  | (402,066.03)                 |
| Medicaid Reimbursement - Nursing Home and Home Care           | 7-A              | 14,388,000.00                 |                                    | 14,815,933.95              | 427,933.95                   |
| Fees and Permits  | 7-A              | 120,000.00                    |                                    | 174,988.65                 | 54,988.65                    |
| Rental of County Offices                                      | 7-A              | 1,240,000.00                  |                                    | 1,680,822.64               | 440,822.64                   |
| Correction Department - NJ Reimbursement for State Prisoners  | 7-A              | 652,000.00                    |                                    | 706,832.05                 | 54,832.05                    |
| Sale of Food - Central Supply Items, Nutrition Project, etc.  | 7-A              | 1,245,200.00                  |                                    | 1,410,083.18               | 164,883.18                   |
| Youth Service Shelter Reimbursement                           | 7-A              | 236,200.00                    |                                    | 168,434.65                 | (67,765.35)                  |
| Refunds - Insurance, Telephone, etc.                          | 7-A              | 1,711,160.00                  |                                    | 3,902,940.82               | 2,191,780.82                 |
| Bail Bonds Forfeitures  | 7-A              | 144,000.00                    |                                    | 359,219.71                 | 215,219.71                   |
| Public Health - Indirect Cost Reimbursement                   | 7-A              | 2,172,655.00                  |                                    | 2,111,494.00               | (61,161.00)                  |
| Area Plan Grant - Nutrition Project Cash Donations Income     | 7-A              | 149,408.00                    |                                    | 151,676.27                 | 2,268.27                     |
| Green Tree Golf Revenue                                       | 7-A              | 250,000.00                    |                                    |                            | (250,000.00)                 |
| Animal Shelter  | 7-A              | 101,000.00                    |                                    | 99,972.20                  | (1,027.80)                   |
| State Aid - County College Bonds (NJSA 18A:64-22.6)           | 7-A              | 2,138,925.11                  |                                    | 2,105,903.13               | (33,021.98)                  |
| Social and Welfare Services (C.66, P.L.1990):                 |                  |                               |                                    |                            |                              |
| Supplemental Social Security Income                           | 7-A              | 843,873.00                    |                                    | 850,447.00                 | 6,574.00                     |
| Psychiatric Facilities (C.73, P.L.1990):                      |                  |                               |                                    |                            |                              |
| Board of County Patients in State and Other Institutions      | 7-A              | 39,298.00                     |                                    | 85,930.90                  | 46,632.90                    |
| State and Federal Revenues Offset With Appropriations:        |                  |                               |                                    |                            |                              |
| Peer Grouping   | 7-A,14-A         |                               | \$ 1,805,634.84                    | 1,805,634.84               |                              |
| Area Plan Grant CY 2011                                       | 7-A,14-A         | 1,427,621.00                  | 830,488.00                         | 2,258,109.00               |                              |
| Atlantic County Teen Choice Program 2011/12                   | 7-A,14-A         |                               | 25,000.00                          | 25,000.00                  |                              |
| NJ Council on the Arts - Local Arts Program- FY2012           | 7-A,14-A         |                               | 74,104.00                          | 74,104.00                  |                              |
| NJ DCA - Recreation for Individuals with Disabilities FY 2011 | 7-A,14-A         |                               | 26,760.00                          | 26,760.00                  |                              |
| NJ DEP - Clean Communities Grant FY11                         | 7-A,14-A         |                               | 98,485.82                          | 98,485.82                  |                              |
| NJ DEP - Recreational Trails 11-12                            | 7-A,14-A         |                               | 20,000.00                          | 20,000.00                  |                              |
| NJ DHS - CFI & APPI FY2011/12                                 | 7-A,14-A         |                               | 1,487,069.00                       | 1,487,069.00               |                              |
| NJ DHS - Community Justice Institute- CY2011                  | 7-A,14-A         |                               | 38,544.00                          | 38,544.00                  |                              |
| NJ DHS - Family Court CY 11                                   | 7-A,14-A         |                               | 153,581.00                         | 153,581.00                 |                              |
| NJ DHS - Family Crisis Intervention- CY2011                   | 7-A,14-A         |                               | 26,994.00                          | 26,994.00                  |                              |
| NJ DHS - Information Atlantic- CY2011                         | 7-A,14-A         |                               | 120,186.00                         | 120,186.00                 |                              |
| NJ DHS - IV - D Law FY2011                                    | 7-A,14-A         |                               | 92,226.94                          | 92,226.94                  |                              |
| NJ DHS - Juvenile Accountability Incentive Block Grant FY2011 | 7-A,14-A         |                               | 36,264.00                          | 36,264.00                  |                              |
| NJ DHS - JJC Program Management - CY2011                      | 7-A,14-A         |                               | 55,550.00                          | 55,550.00                  |                              |
| NJ DHS - JJC Program Services CY2011                          | 7-A,14-A         |                               | 322,462.00                         | 322,462.00                 |                              |
| NJ DHS - Mental Health Administrator CY2011                   | 7-A,14-A         |                               | 9,000.00                           | 9,000.00                   |                              |
| NJ DHS - PASP 2011  | 7-A,14-A         |                               | 354,000.00                         | 354,000.00                 |                              |
| NJ DHS - Runaway Youth and Homeless Project CY2011            | 7-A,14-A         |                               | 90,023.00                          | 90,023.00                  |                              |
| NJ DHS - Try It Program (TSSA)- CY2011                        | 7-A,14-A         |                               | 60,881.00                          | 60,881.00                  |                              |
| NJ DHS - Youth Service Coordinator CY 2011                    | 7-A,14-A         |                               | 39,825.00                          | 39,825.00                  |                              |
| NJ DH&SS - HIV Counseling, Testing, and Referral 2010-11      | 7-A,14-A         |                               | 143,860.00                         | 143,860.00                 |                              |
| NJ DH&SS - Respite Care Program CY2011                        | 7-A,14-A         |                               | 172,684.00                         | 172,684.00                 |                              |
| NJ DH&SS - Special Child Health FY2011-12                     | 7-A,14-A         |                               | 76,283.00                          | 76,283.00                  |                              |
| NJ DH&SS - State Health Insurance Program (SHIP) 2011-12      | 7-A,14-A         |                               | 27,000.00                          | 27,000.00                  |                              |
| NJ DL&PS - 2011 Paul Coverdale Forensic Science Improvement   | 7-A,14-A         |                               | 27,517.14                          | 27,517.14                  |                              |
| NJ DL&PS - Body Armor Replacement Program 2011-12             | 7-A,14-A         |                               | 35,497.78                          | 35,497.78                  |                              |
| NJ DL&PS - Cares for Kids Grant FY2012                        | 7-A,14-A         |                               | 18,000.00                          | 18,000.00                  |                              |
| NJ DL&PS - Click It or Ticket Grant 2011                      | 7-A,14-A         |                               | 4,000.00                           | 4,000.00                   |                              |
| NJ DL&PS - Detention Diversion- CY2011                        | 7-A,14-A         |                               | 37,132.00                          | 37,132.00                  |                              |
| NJ DL&PS - DRE Pilot Program- 2010-11                         | 7-A,14-A         |                               | 37,000.00                          | 37,000.00                  |                              |
| NJ DL&PS - DRE Pilot Program- 2011-12                         | 7-A,14-A         |                               | 48,000.00                          | 48,000.00                  |                              |
| NJ DL&PS - Drunk Driving Enforcement 2011                     | 7-A,14-A         |                               | 2,500.00                           | 2,500.00                   |                              |
| NJ DL&PS - DWI Enforcement 2011-12                            | 7-A,14-A         |                               | 61,490.00                          | 61,490.00                  |                              |
| NJ DL&PS - Emergency Management Assistance- FY2010-11         | 7-A,14-A         |                               | 50,000.00                          | 50,000.00                  |                              |
| NJ DL&PS - Hazmat Training 2011                               | 7-A,14-A         |                               | 26,254.00                          | 26,254.00                  |                              |
| NJ DL&PS - Highway Traffic Safety Program- 2010-11            | 7-A,14-A         |                               | 12,768.00                          | 12,768.00                  |                              |
| NJ DL&PS - Highway Traffic Safety Program- 2011-12            | 7-A,14-A         |                               | 45,033.00                          | 45,033.00                  |                              |
| NJ DL&PS - Insurance Fraud CY2011                             | 7-A,14-A         |                               | 183,200.00                         | 183,200.00                 |                              |
| NJ DL&PS - JJC Innovations Funding CY2012                     | 7-A,14-A         |                               | 125,200.00                         | 125,200.00                 |                              |
| NJ DL&PS - Megan's Law 2011-12                                | 7-A,14-A         |                               | 16,777.00                          | 16,777.00                  |                              |
| NJ DL&PS - Narcotics Task Force CY2011                        | 7-A,14-A         |                               | 198,998.00                         | 198,998.00                 |                              |
| NJ DL&PS - Sexual Assault Nurse Examiner Grant- FY2011        | 7-A,14-A         |                               | 67,655.00                          | 67,655.00                  |                              |
| NJ DL&PS - State Facilities Education Act FY2011-12           | 7-A,14-A         |                               | 103,500.00                         | 103,500.00                 |                              |
| NJ DL&PS - Victim-Witness Advocacy Grant 2011-12              | 7-A,14-A         |                               | 304,282.00                         | 304,282.00                 |                              |
| NJ DL&PS - Victim-Witness Advocacy Supplemental (VAWF) 10-11  | 7-A,14-A         |                               | 95,756.00                          | 95,756.00                  |                              |

See accompanying notes.

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

|  | Reference           | Anticipated<br>Budget    | Special<br>N.J.S. 40A:4-87 | Amount<br>Realized       | Excess/<br>(Deficit)   |
|--|---------------------|--------------------------|----------------------------|--------------------------|------------------------|
| NJ DM&VA - Veterans Transportation- FY2010-11                | 7-A,14-A            |                          | 9,000.00                   | 9,000.00                 |                        |
| NJ DM&VA - Veterans Transportation- FY2011-12                | 7-A,14-A            |                          | 17,000.00                  | 17,000.00                |                        |
| NJ DOE - GED Testing Income                                  | 7-A,14-A            | 16,811.00                |                            | 16,811.00                |                        |
| NJ DOL - ARRA - OJT 2010-11                                  | 7-A,14-A            |                          | 33,000.00                  | 33,000.00                |                        |
| NJ DOL - ARRA - National Emergency Grant 2010-11             | 7-A,14-A            |                          | 398,109.00                 | 398,109.00               |                        |
| NJ DOL - ARRA - WIA Disability Program Navigator             | 7-A,14-A            |                          | 40,213.00                  | 40,213.00                |                        |
| NJ DOL - ARRA - WIA Youth Corps Returning Veterans - FY09-10 | 7-A,14-A            |                          | 2,000.00                   | 2,000.00                 |                        |
| NJ DOL - Business Development Initiative 10-11               | 7-A,14-A            |                          | 54,500.00                  | 54,500.00                |                        |
| NJ DOL - NJ Build 2011-13                                    | 7-A,14-A            |                          | 3,000.00                   | 3,000.00                 |                        |
| NJ DOL - NJ Youth Corps 2010-11                              | 7-A,14-A            |                          | 24,251.00                  | 24,251.00                |                        |
| NJ DOL - NJ Youth Corps 2011-12                              | 7-A,14-A            |                          | 351,560.00                 | 351,560.00               |                        |
| NJ DOL - Smart STEPS 2011-12                                 | 7-A,14-A            |                          | 17,655.00                  | 17,655.00                |                        |
| NJ DOL - WIA Adult FY2011-12                                 | 7-A,14-A            |                          | 141,184.00                 | 141,184.00               |                        |
| NJ DOL - WIA Dislocated Worker FY2011-12                     | 7-A,14-A            |                          | 260,739.00                 | 260,739.00               |                        |
| NJ DOL - WIA Youth 2011-12                                   | 7-A,14-A            |                          | 1,873,338.00               | 1,873,338.00             |                        |
| NJ DOL - Work First New Jersey SFY12                         | 7-A,14-A            |                          | 3,746,280.00               | 3,746,280.00             |                        |
| NJ DOL - Workforce Development Partnership Program 2010-11   | 7-A,14-A            |                          | 30,647.00                  | 30,647.00                |                        |
| NJ DOL - Workforce Development Partnership Program 2011-12   | 7-A,14-A            |                          | 24,800.00                  | 24,800.00                |                        |
| NJ DOL - Workforce Learning Link SFY11-12                    | 7-A,14-A            |                          | 168,000.00                 | 168,000.00               |                        |
| NJ DOS - General Operating Support 2010-11                   | 7-A,14-A            |                          | 8,259.00                   | 8,259.00                 |                        |
| NJ DOS - General Operating Support 2011-12                   | 7-A,14-A            |                          | 8,249.00                   | 8,249.00                 |                        |
| NJ DOS - HAVA Section 261 FY2011-12                          | 7-A,14-A            |                          | 157,800.00                 | 157,800.00               |                        |
| NJ DOT - County Aid FY2011                                   | 7-A,14-A            |                          | 3,164,000.00               | 3,164,000.00             |                        |
| NJ DOT - Duerer Street Design Sec 4B-4F                      | 7-A,14-A            |                          | 60,000.00                  | 60,000.00                |                        |
| NJ DOT - Federal Aid FY2011 Repaving                         | 7-A,14-A            |                          | 1,464,942.00               | 1,464,942.00             |                        |
| NJ DOT - Local Bridge Future Needs FY2011                    | 7-A,14-A            |                          | 1,000,000.00               | 1,000,000.00             |                        |
| NJ DOT - Pomona Road Design Sec 4A-4C                        | 7-A,14-A            |                          | 40,000.00                  | 40,000.00                |                        |
| NJ DOT - Repaving Pomona & Tilton Road 2011                  | 7-A,14-A            |                          | 574,208.00                 | 574,208.00               |                        |
| NJ DOT - Tilton Rd Sec 4A Design                             | 7-A,14-A            |                          | 33,880.00                  | 33,880.00                |                        |
| NJ DOT - Tilton Rd Sec 4B Design                             | 7-A,14-A            |                          | 67,893.00                  | 67,893.00                |                        |
| NJ OHS - Homeland Security Grant- FY2011                     | 7-A,14-A            |                          | 506,503.28                 | 506,503.28               |                        |
| NJ OHS - NJ Data Exchange 2011-12                            | 7-A,14-A            |                          | 150,000.00                 | 150,000.00               |                        |
| NJ OHS - Urban Areas Security Initiative FY2009              | 7-A,14-A            |                          | 65,000.00                  | 65,000.00                |                        |
| NJ Transit - CARTS FY2010-11                                 | 7-A,14-A            | 386,376.00               |                            | 386,376.00               |                        |
| NJ Transit - CARTS FY2011-12                                 | 7-A,14-A            |                          | 300,837.00                 | 300,837.00               |                        |
| NJ Transit - Casino Revenue Trans Grant CY2011               | 7-A,14-A            |                          | 767,412.87                 | 767,412.87               |                        |
| NJ Transit - CMAQ - Equipment 2010-11                        | 7-A,14-A            |                          | 390,000.00                 | 390,000.00               |                        |
| Open Space Trust - Mildred Wuillermin Property 2010          | 7-A,14-A            |                          | 469,706.23                 | 469,706.23               |                        |
| Reckitt Benckiser Pharmaceuticals 2011                       | 7-A,14-A            |                          | 2,000.00                   | 2,000.00                 |                        |
| SJTA - Subregional Transportation FY2011                     | 7-A,14-A            |                          | 98,156.00                  | 98,156.00                |                        |
| US - DH&HS - Federal Runaway & Homeless Youth 2011-12        | 7-A,14-A            |                          | 185,163.00                 | 185,163.00               |                        |
| US DJ - Bulletproof Vest Partnership Grant 2011              | 7-A,14-A            |                          | 5,044.64                   | 5,044.64                 |                        |
| US DJ - SCAAP Grant FY2011                                   | 7-A,14-A            |                          | 145,482.00                 | 145,482.00               |                        |
| US HUD Community Development Block Grant FY2011              | 7-A,14-A            |                          | 1,332,979.00               | 1,332,979.00             |                        |
| US HUD HOME Investment Partnership Grant FY2011              | 7-A,14-A            |                          | 678,142.00                 | 678,142.00               |                        |
| Other Special Items:   |                     |                          |                            |                          |                        |
| Increased Fees pursuant to C370, PL 2001:                    |                     |                          |                            |                          |                        |
| County Clerk   | 7-A                 | 1,401,600.00             |                            | 1,283,101.40             | (118,498.60)           |
| County Sheriff   | 7-A                 | 203,300.00               |                            | 116,433.10               | (86,866.90)            |
| County Surrogate   | 7-A                 | 119,400.00               |                            | 124,227.95               | 4,827.95               |
| <b>Total Miscellaneous Revenues</b>                          | <b>A-1,7-A</b>      | <b>33,210,127.11</b>     | <b>26,558,398.54</b>       | <b>61,779,351.24</b>     | <b>2,010,825.59</b>    |
| <b>Subtotal General Revenues</b>                             |                     | <b>40,962,127.11</b>     | <b>26,558,398.54</b>       | <b>69,531,351.24</b>     | <b>2,010,825.59</b>    |
| <b>Amount To Be Raised By Taxation - County Purpose Tax</b>  | <b>A-1,6-A</b>      | <b>149,777,167.12</b>    |                            | <b>149,777,167.12</b>    |                        |
| <b>Budget Totals</b>   | <b>A-3</b>          | <b>190,739,294.23</b>    | <b>26,558,398.54</b>       | <b>219,308,518.36</b>    | <b>2,010,825.59</b>    |
| <b>Added and Omitted Taxes</b>                               | <b>A-1,4-A,13-A</b> |                          |                            | <b>348,445.42</b>        | <b>348,445.42</b>      |
| <b>Non-Budget Revenues</b>                                   | <b>A-1,13-A</b>     |                          |                            | <b>752,984.64</b>        | <b>752,984.64</b>      |
| <b>Total</b>   |                     | <b>\$ 190,739,294.23</b> | <b>\$ 26,558,398.54</b>    | <b>\$ 220,061,503.00</b> | <b>\$ 2,763,810.23</b> |

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

Year ended December 31, 2011

|  | Appropriated    |                           | Expended        |           | Cancelled   |
|--|-----------------|---------------------------|-----------------|-----------|-------------|
|  | Original Budget | Budget After Modification | Paid or Charged | Reserved  |             |
| General Appropriations Operations - Excluded from "CAPS" |                 |                           |                 |           |             |
| LEGISLATIVE BRANCH                                       |                 |                           |                 |           |             |
| Board of Freeholders:                                    |                 |                           |                 |           |             |
| Salaries and Wages                                       | \$ 408,016.00   | \$ 408,016.00             | \$ 407,673.80   | \$ 342.20 |             |
| Other Expenses   | 57,982.00       | 57,982.00                 | 44,707.57       | 13,274.43 |             |
| DEPARTMENT OF ADMINISTRATION                             |                 |                           |                 |           |             |
| County Executive/Administrator:                          |                 |                           |                 |           |             |
| Salaries and Wages                                       | 722,316.00      | 722,316.00                | 703,317.66      | 18,998.34 |             |
| Other Expenses   | 15,340.00       | 15,340.00                 | 14,010.96       | 1,329.04  |             |
| Treasurer's Office:                                      |                 |                           |                 |           |             |
| Salaries and Wages                                       | 746,147.00      | 746,147.00                | 724,166.92      | 21,980.08 |             |
| Other Expenses   | 108,985.00      | 108,985.00                | 105,257.80      | 3,727.20  |             |
| Division of Extension Services:                          |                 |                           |                 |           |             |
| Salaries and Wages                                       | 254,988.00      | 254,988.00                | 252,136.73      | 2,851.27  |             |
| Other Expenses   | 265,010.00      | 265,010.00                | 239,211.04      | 25,798.96 |             |
| Policy and Planning:                                     |                 |                           |                 |           |             |
| Salaries and Wages                                       | 1,085,527.00    | 1,085,527.00              | 1,046,161.14    | 39,365.86 |             |
| Other Expenses   | 73,450.00       | 73,450.00                 | 59,984.13       | 13,465.87 |             |
| Audit  | 100,000.00      | 100,000.00                | 83,000.00       | 17,000.00 |             |
| Matching Funds for Grants                                | 105,000.00      | 8,398.00                  |                 |           |             |
| Conservation of Soil (NJS 4:24-22)                       | 20,000.00       | 20,000.00                 | 20,000.00       |           |             |
| Compensated Absences                                     | 1.00            | 25,001.00                 |                 | 25,001.00 | \$ 8,398.00 |
| DEPARTMENT OF ADMINISTRATIVE SERVICES                    |                 |                           |                 |           |             |
| Division of Purchasing and Budget:                       |                 |                           |                 |           |             |
| Salaries and Wages                                       | 487,520.00      | 487,520.00                | 476,663.00      | 10,857.00 |             |
| Other Expenses   | 99,715.00       | 99,715.00                 | 87,124.87       | 12,590.13 |             |
| Human Resources:   |                 |                           |                 |           |             |
| Salaries and Wages                                       | 612,321.00      | 612,321.00                | 602,065.01      | 10,255.99 |             |
| Other Expenses   | 63,980.00       | 63,980.00                 | 60,936.87       | 3,043.13  |             |
| Information Technologies:                                |                 |                           |                 |           |             |
| Salaries and Wages                                       | 1,745,352.00    | 1,685,352.00              | 1,644,362.96    | 40,989.04 |             |
| Other Expenses   | 918,231.00      | 918,231.00                | 889,694.41      | 28,536.59 |             |
| DEPARTMENT OF LAW  |                 |                           |                 |           |             |
| Department of Law:                                       |                 |                           |                 |           |             |
| Salaries and Wages                                       | 1,846,296.00    | 1,846,296.00              | 1,792,714.82    | 53,581.18 |             |
| Other Expenses   | 145,020.00      | 145,020.00                | 141,574.00      | 3,446.00  |             |
| Division of Consumer Affairs:                            |                 |                           |                 |           |             |
| Salaries and Wages                                       | 141,612.00      | 91,612.00                 | 83,238.14       | 8,373.86  |             |
| CONSTITUTIONAL OFFICES                                   |                 |                           |                 |           |             |
| County Surrogate:  |                 |                           |                 |           |             |
| Salaries and Wages                                       | 399,704.00      | 399,704.00                | 398,086.67      | 1,617.33  |             |
| Other Expenses   | 15,543.00       | 15,543.00                 | 13,663.74       | 1,879.26  |             |
| County Clerk:  |                 |                           |                 |           |             |
| Salaries and Wages                                       | 1,430,934.00    | 1,430,934.00              | 1,379,411.94    | 51,522.06 |             |
| Other Expenses   | 386,586.00      | 386,586.00                | 299,056.01      | 87,529.99 |             |
| County Prosecutor:                                       |                 |                           |                 |           |             |
| Salaries and Wages                                       | 12,709,259.00   | 12,709,259.00             | 12,693,707.12   | 15,551.88 |             |
| Other Expenses   | 505,313.00      | 505,313.00                | 502,363.90      | 2,949.10  |             |
| Sheriff's Office:  |                 |                           |                 |           |             |
| Salaries and Wages                                       | 7,465,378.00    | 7,580,378.00              | 7,571,867.41    | 8,510.59  |             |
| Other Expenses   | 176,000.00      | 176,000.00                | 164,551.34      | 11,448.66 |             |

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY  
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

|                                    | Appropriated    |                           | Expended        |            | Cancelled |
|------------------------------------|-----------------|---------------------------|-----------------|------------|-----------|
|                                    | Original Budget | Budget After Modification | Paid or Charged | Reserved   |           |
| General Appropriations             |                 |                           |                 |            |           |
| Operations - Excluded from "CAPS"  |                 |                           |                 |            |           |
| DEPARTMENT OF PUBLIC SAFETY        |                 |                           |                 |            |           |
| Division of Adult Detention:       |                 |                           |                 |            |           |
| Salaries and Wages                 | 17,063,990.00   | 17,063,990.00             | 17,062,858.77   | 1,131.23   |           |
| Other Expenses                     | 6,907,871.00    | 6,907,871.00              | 6,802,479.48    | 105,391.52 |           |
| Division of Youth Services:        |                 |                           |                 |            |           |
| Other Expenses                     | 2,415,564.00    | 2,415,564.00              | 2,415,564.00    |            |           |
| Office of Emergency Management:    |                 |                           |                 |            |           |
| Salaries and Wages                 | 1,182,106.00    | 1,182,106.00              | 1,178,912.10    | 3,193.90   |           |
| Other Expenses                     | 786,643.00      | 786,643.00                | 751,419.47      | 35,223.53  |           |
| Office of the Medical Examiner:    |                 |                           |                 |            |           |
| Salaries and Wages                 | 555,244.00      | 585,244.00                | 574,036.08      | 11,207.92  |           |
| Other Expenses                     | 202,290.00      | 202,290.00                | 182,605.82      | 19,684.18  |           |
| Animal Shelter:                    |                 |                           |                 |            |           |
| Salaries and Wages                 | 508,910.00      | 493,910.00                | 474,152.35      | 19,757.65  |           |
| Other Expenses                     | 155,260.00      | 155,260.00                | 138,517.85      | 16,742.15  |           |
| COUNTY BOARDS                      |                 |                           |                 |            |           |
| Superintendent of Elections:       |                 |                           |                 |            |           |
| Salaries and Wages                 | 802,722.00      | 802,722.00                | 741,989.45      | 60,732.55  |           |
| Other Expenses                     | 227,575.00      | 227,575.00                | 147,413.45      | 80,161.55  |           |
| Board of Taxation:                 |                 |                           |                 |            |           |
| Salaries and Wages                 | 152,985.00      | 152,985.00                | 151,464.44      | 1,520.56   |           |
| Other Expenses                     | 21,903.00       | 21,903.00                 | 20,591.51       | 1,311.49   |           |
| Board of Elections:                |                 |                           |                 |            |           |
| Salaries and Wages                 | 226,651.00      | 231,651.00                | 228,155.17      | 3,495.83   |           |
| Other Expenses                     | 408,585.00      | 408,585.00                | 391,706.68      | 16,878.32  |           |
| DEPARTMENT OF PUBLIC WORKS         |                 |                           |                 |            |           |
| Division of Parks and Recreation:  |                 |                           |                 |            |           |
| Salaries and Wages                 | 1,057,061.00    | 1,057,061.00              | 1,045,957.04    | 11,103.96  |           |
| Other Expenses                     | 153,800.00      | 153,800.00                | 123,410.34      | 30,389.66  |           |
| Division of Roads and Bridges:     |                 |                           |                 |            |           |
| Salaries and Wages                 | 3,580,437.00    | 3,580,437.00              | 3,511,344.85    | 69,092.15  |           |
| Other Expenses                     | 1,291,869.00    | 1,291,869.00              | 1,288,352.45    | 3,516.55   |           |
| Division of Engineering:           |                 |                           |                 |            |           |
| Salaries and Wages                 | 51,315.00       | 51,315.00                 | 43,248.93       | 8,066.07   |           |
| Other Expenses                     | 1,366,979.00    | 1,296,979.00              | 1,251,464.59    | 45,514.41  |           |
| Division of Facilities Management: |                 |                           |                 |            |           |
| Salaries and Wages                 | 2,652,185.00    | 2,652,185.00              | 2,619,069.47    | 33,115.53  |           |
| Other Expenses                     | 751,494.00      | 751,494.00                | 734,691.53      | 16,802.47  |           |
| Office of Fleet Management:        |                 |                           |                 |            |           |
| Salaries and Wages                 | 376,300.00      | 376,300.00                | 335,752.61      | 40,547.39  |           |
| Other Expenses                     | 1,276,037.00    | 1,426,037.00              | 1,379,908.82    | 46,128.18  |           |
| Supported Work Program:            |                 |                           |                 |            |           |
| Salaries and Wages                 | 328,590.00      | 328,590.00                | 275,497.31      | 53,092.69  |           |
| Other Expenses                     | 621,696.00      | 591,696.00                | 563,313.40      | 28,382.60  |           |
| Mosquito Unit:                     |                 |                           |                 |            |           |
| Salaries and Wages                 | 159,915.00      | 159,915.00                | 152,521.00      | 7,394.00   |           |
| Other Expenses                     |                 |                           |                 |            |           |

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

|  | Appropriated    |                           | Expended        |            | Cancelled |
|--|-----------------|---------------------------|-----------------|------------|-----------|
|  | Original Budget | Budget After Modification | Paid or Charged | Reserved   |           |
| General Appropriations   |                 |                           |                 |            |           |
| Operations - Excluded from "CAPS"  |                 |                           |                 |            |           |
| DEPARTMENT OF ECONOMIC ASSISTANCE AND COMMUNITY DEVELOPMENT                            |                 |                           |                 |            |           |
| Administration   | 4,273,616.84    | 4,273,616.84              | 4,273,616.84    |            |           |
| Assistance for Dependent Children  | 668,557.00      | 668,557.00                | 668,556.00      | 1.00       |           |
| S.S.I. Recipients  | 843,873.00      | 843,873.00                | 843,873.00      |            |           |
| DEPARTMENT OF HUMAN SERVICES   |                 |                           |                 |            |           |
| Division of Resident Services:   |                 |                           |                 |            |           |
| Salaries and Wages   | 7,953,792.00    | 8,053,792.00              | 8,005,503.19    | 48,288.81  |           |
| Other Expenses   | 760,261.00      | 730,261.00                | 694,934.56      | 35,326.44  |           |
| DHS - Support Services:  |                 |                           |                 |            |           |
| Salaries and Wages   | 1,548,968.00    | 1,548,968.00              | 1,524,407.76    | 24,560.24  |           |
| Other Expenses   | 1,972,829.00    | 1,972,829.00              | 1,962,995.89    | 9,833.11   |           |
| Intergenerational Services:  |                 |                           |                 |            |           |
| Salaries and Wages   | 1,873,162.00    | 1,873,162.00              | 1,831,840.22    | 41,321.78  |           |
| Other Expenses   | 66,077.00       | 66,077.00                 | 64,983.52       | 1,093.48   |           |
| Maintenance of Patients in Private Institutions for Mental Disease                     | 120,000.00      | 190,000.00                | 183,378.28      | 6,621.72   |           |
| Maintenance of Patients in State Institutions for Mental Disease                       | 2,662,376.00    | 2,592,376.00              | 2,383,016.00    | 209,360.00 |           |
| 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   | 348,418.00      | 348,418.00                | 314,944.29      | 33,473.71  |           |
| Other Expenses   | 10,045.00       | 10,045.00                 | 7,485.35        | 2,559.65   |           |
| Atlantic County Community College  | 6,666,000.00    | 6,666,000.00              | 6,592,884.50    | 73,115.50  |           |
| Special Services School District   | 1,999,800.00    | 1,999,800.00              | 1,999,800.00    |            |           |
| Atlantic Community Vocational School   | 3,920,820.00    | 3,920,820.00              | 3,920,820.00    |            |           |
| Reimbursement for Residents Attending Out of County Two Year Colleges (NJS 18A:64A-23) | 100,000.00      | 100,000.00                | 49,458.28       | 50,541.72  |           |
| Reimbursement for Residents Attending Out of County Vocational Schools (NJS 18A:34-23) | 15,000.00       | 15,000.00                 | 11,000.00       | 4,000.00   |           |
| 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   | 21,799,500.00   | 21,799,500.00             | 21,799,463.75   | 36.25      |           |
| Health Benefits Waiver   | 100,500.00      | 100,500.00                | 50,100.00       | 50,400.00  |           |

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

|  | Appropriated    |                           | Expended        |              | Cancelled |
|--|-----------------|---------------------------|-----------------|--------------|-----------|
|  | Original Budget | Budget After Modification | Paid or Charged | Reserved     |           |
| General Appropriations Operations - Excluded from "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                 | 21,000.00       | 13,305.00    |           |
| Purchase of Vehicles County Wide   | 300,000.00      | 300,000.00                | 290,101.21      | 9,898.79     |           |
| Atlantic County Board of Ethics  | 8,500.00        | 8,500.00                  | 2,254.67        | 6,245.33     |           |
| Utilities:   |                 |                           |                 |              |           |
| Rental of Real Estate  | 16,068.00       | 16,068.00                 | 15,560.37       | 507.63       |           |
| Fuel   | 24,960.00       | 24,960.00                 | 18,305.37       | 6,654.63     |           |
| Electricity  | 4,784,083.00    | 4,359,083.00              | 3,411,922.21    | 947,160.79   |           |
| Telephone  | 1,011,500.00    | 1,011,500.00              | 967,938.78      | 43,561.22    |           |
| Street Lighting  | 288,236.00      | 288,236.00                | 250,039.22      | 38,196.78    |           |
| Water  | 572,000.00      | 572,000.00                | 521,810.99      | 50,189.01    |           |
| Traffic Lights   | 110,240.00      | 110,240.00                | 95,529.63       | 14,710.37    |           |
| Gas  | 653,000.00      | 878,000.00                | 834,458.16      | 43,541.84    |           |
| Trash Disposal   | 83,200.00       | 83,200.00                 | 72,277.87       | 10,922.13    |           |
| Total Operations - Within "CAPS"   | 149,477,189.84  | 149,380,587.84            | 146,291,368.83  | 3,080,821.01 | 8,398.00  |
| Detail:  |                 |                           |                 |              |           |
| Salaries and Wages   | 72,187,891.00   | 72,392,891.00             | 71,638,869.82   | 754,021.18   |           |
| Other Expenses (Including Contingent)  | 77,289,298.84   | 76,987,696.84             | 74,652,499.01   | 2,326,799.83 | 8,398.00  |
| Deferred Charges and Statutory Expenditures - Municipal - Within "CAPS"                              |                 |                           |                 |              |           |
| DEFERRED CHARGES   | 1,000.00        | 1,000.00                  | 786.25          | 213.75       |           |
| Prior Years Bills  |                 |                           |                 |              |           |
| STATUTORY EXPENDITURES   |                 |                           |                 |              |           |
| Contribution To:   |                 |                           |                 |              |           |
| Public Employees Retirement System   | 5,550,098.00    | 5,550,098.00              | 5,550,098.00    |              |           |
| Social Security System (O.A.S.I.)  | 5,549,069.64    | 5,549,069.64              | 5,305,375.63    | 243,694.01   |           |
| Unemployment Compensation Insurance  | 400,000.00      | 400,000.00                | 400,000.00      |              |           |
| DGRP   | 10,000.00       | 10,000.00                 | 8,216.16        | 1,783.84     |           |
| Police and Firemen's Retirement System of NJ   | 5,506,237.00    | 5,506,237.00              | 5,506,237.00    |              |           |
| Public Employees Retirement System (ERI)   | 111,661.00      | 111,661.00                | 111,661.00      |              |           |
| Total Deferred Charges and Statutory Expenditures - Municipal - Within "CAPS"                        | 17,128,065.64   | 17,128,065.64             | 16,882,374.04   | 245,691.60   |           |
| Total General Appropriations for Municipal Purposes - Within "CAPS"                                  | 166,605,255.48  | 166,508,653.48            | 163,173,742.87  | 3,326,512.61 | 8,398.00  |

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY  
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

| General Appropriations<br>Operations - Excluded from "CAPS" | Appropriated       |                              | Expended           |          | Cancelled |
|---|--------------------|------------------------------|--------------------|----------|-----------|
|   | Original<br>Budget | Budget After<br>Modification | Paid or<br>Charged | Reserved |           |
| PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES              |                    |                              |                    | 14.43    |           |
| Peer Grouping   | 1,805,634.84       | 1,805,634.84                 | 1,805,620.41       |          |           |
| Area Plan Grant CY 2011                                     | 2,630,517.00       | 2,630,517.00                 | 2,630,517.00       |          |           |
| Atlantic County Teen Choice Program 2011-12                 | 25,000.00          | 25,000.00                    | 25,000.00          |          |           |
| NJ Council on the Arts - Local Arts Program-2012            | 74,104.00          | 74,104.00                    | 74,104.00          |          |           |
| NJ DCA - Recreation for Individuals with Disabilities       | 26,760.00          | 26,760.00                    | 26,760.00          |          |           |
| NJ DEP - Clean Communities Grant FY11                       | 98,485.82          | 98,485.82                    | 98,485.82          |          |           |
| NJ DEP - Recreational Trails 2011-12                        | 20,000.00          | 20,000.00                    | 20,000.00          |          |           |
| NJ DHS - PASP 2011  | 354,000.00         | 354,000.00                   | 354,000.00         |          |           |
| NJ DHS - CFI & APPI FY2011-12                               | 1,487,069.00       | 1,487,069.00                 | 1,487,069.00       |          |           |
| NJ DHS - Community Justice Institute- CY2011                | 38,544.00          | 38,544.00                    | 38,544.00          |          |           |
| NJ DHS - Family Court CY 11                                 | 153,581.00         | 153,581.00                   | 153,581.00         |          |           |
| NJ DHS - Family Crisis Intervention- CY2011                 | 26,994.00          | 26,994.00                    | 26,994.00          |          |           |
| NJ DHS - Information Atlantic- CY2011                       | 120,186.00         | 120,186.00                   | 120,186.00         |          |           |
| NJ DHS - IV-D Law- FY2011                                   | 92,226.94          | 92,226.94                    | 92,226.94          |          |           |
| NJ DHS - Juvenile Accountability Incentive Block            | 36,264.00          | 36,264.00                    | 36,264.00          |          |           |
| NJ DHS - JJC Program Management - CY2011                    | 55,550.00          | 55,550.00                    | 55,550.00          |          |           |
| NJ DHS - JJC Program Services CY2011                        | 322,462.00         | 322,462.00                   | 322,462.00         |          |           |
| NJ DHS - Mental Health Administrator CY2011                 | 9,000.00           | 9,000.00                     | 9,000.00           |          |           |
| NJ DHS - Runaway Youth and Homeless Project                 | 90,023.00          | 90,023.00                    | 90,023.00          |          |           |
| NJ DHS - Try It Program (TSSA)- 2011                        | 60,881.00          | 60,881.00                    | 60,881.00          |          |           |
| NJ DHS - Youth Services Coordinator CY 2011                 | 39,825.00          | 39,825.00                    | 39,825.00          |          |           |
| NJ DH&SS - HIV Counseling, Testing and Referral             | 143,860.00         | 143,860.00                   | 143,860.00         |          |           |
| NJ DH&SS - Respite Care Program CY2011                      | 172,684.00         | 172,684.00                   | 172,684.00         |          |           |
| NJ DH&SS - Special Child Health FY2011-12                   | 76,283.00          | 76,283.00                    | 76,283.00          |          |           |
| NJ DH&SS - State Health Insurance Program (SHIP)            | 27,000.00          | 27,000.00                    | 27,000.00          |          |           |
| NJ DL&PS - Paul Coverdale Forensic Science                  | 27,517.14          | 27,517.14                    | 27,517.14          |          |           |
| NJ DL&PS - Body Armor Replacement Program 2011-12           | 35,497.78          | 35,497.78                    | 35,497.78          |          |           |
| NJ DL&PS - Cares for Kids Grant 2012                        | 18,000.00          | 18,000.00                    | 18,000.00          |          |           |
| NJ DL&PS - Click It or Ticket Grant 2011                    | 4,000.00           | 4,000.00                     | 4,000.00           |          |           |
| NJ DL&PS - Detention Diversion- CY2011                      | 37,132.00          | 37,132.00                    | 37,132.00          |          |           |
| NJ DL&PS - DRE Pilot Program- 2010-11                       | 37,000.00          | 37,000.00                    | 37,000.00          |          |           |
| NJ DL&PS - DRE Pilot Program- 2011-12                       | 48,000.00          | 48,000.00                    | 48,000.00          |          |           |
| NJ DL&PS - Drunk Driving Enforcement 2011                   | 2,500.00           | 2,500.00                     | 2,500.00           |          |           |
| NJ DL&PS - DWI Enforcement 2011-12                          | 61,490.00          | 61,490.00                    | 61,490.00          |          |           |
| NJ DL&PS - Emergency Management Assistance- 2010            | 50,000.00          | 50,000.00                    | 50,000.00          |          |           |
| NJ DL&PS - Hazmat Training 2011                             | 26,254.00          | 26,254.00                    | 26,254.00          |          |           |
| NJ DL&PS - Highway Traffic Safety Program- 2010-11          | 12,768.00          | 12,768.00                    | 12,768.00          |          |           |
| NJ DL&PS - Highway Traffic Safety Program- 2011-12          | 45,033.00          | 45,033.00                    | 45,033.00          |          |           |
| NJ DL&PS - Insurance Fraud CY2011                           | 183,200.00         | 183,200.00                   | 183,200.00         |          |           |
| NJ DL&PS - JJC Innovations Funding CY2012                   | 125,200.00         | 125,200.00                   | 125,200.00         |          |           |
| NJ DL&PS - Megan's Law 2011-12                              | 16,777.00          | 16,777.00                    | 16,777.00          |          |           |
| NJ DL&PS - Narcotics Task Force CY2011                      | 198,998.00         | 198,998.00                   | 198,998.00         |          |           |
| NJ DL&PS - Sexual Assault Nurse Examiner Grant- 2011        | 67,655.00          | 67,655.00                    | 67,655.00          |          |           |
| NJ DL&PS - State Facilities Education Act FY2011-12         | 103,500.00         | 103,500.00                   | 103,500.00         |          |           |
| NJ DL&PS - Victim-Witness Advocacy FY2011-12                | 304,282.00         | 304,282.00                   | 304,282.00         |          |           |
| NJ DL&PS - Victim-Witness Advocacy Supplementary            | 95,756.00          | 95,756.00                    | 95,756.00          |          |           |
| NJ DM&VA - Veterans Transportation-FY2010-11                | 9,000.00           | 9,000.00                     | 9,000.00           |          |           |
| NJ DM&VA - Veterans Transportation-FY2011-12                | 17,000.00          | 17,000.00                    | 17,000.00          |          |           |
| NJ DOE - GED Testing Income                                 | 16,811.00          | 16,811.00                    | 16,811.00          |          |           |

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

|   | Appropriated    |                           | Expended        |          | Cancelled |
|---|-----------------|---------------------------|-----------------|----------|-----------|
|   | Original Budget | Budget After Modification | Paid or Charged | Reserved |           |
| General Appropriations  |                 |                           |                 |          |           |
| Operations - Excluded from "CAPS"   |                 |                           |                 |          |           |
| NJ DOL - ARRA - OJT 10-11   | 33,000.00       | 33,000.00                 | 33,000.00       |          |           |
| NJ DOL - ARRA - OJT National Emergency Grant 10-11                          | 398,109.00      | 398,109.00                | 398,109.00      |          |           |
| NJ DOL - ARRA - WIA Disability Program Navigator                            | 40,213.00       | 40,213.00                 | 2,000.00        |          |           |
| NJ DOL - ARRA - WIA Youth Corps Returning Veterans - 09-10                  | 2,000.00        | 2,000.00                  | 54,500.00       |          |           |
| NJ DOL - Business Development Initiative 10-11                              | 54,500.00       | 54,500.00                 | 3,000.00        |          |           |
| NJ DOL - NJ Build 11-13   | 3,000.00        | 3,000.00                  | 24,251.00       |          |           |
| NJ DOL - NJ Youth Corps 10-11   | 24,251.00       | 24,251.00                 | 351,560.00      |          |           |
| NJ DOL - NJ Youth Corps 11-12   | 351,560.00      | 351,560.00                | 17,655.00       |          |           |
| NJ DOL - Smart STEPS 11-12  | 17,655.00       | 17,655.00                 | 141,184.00      |          |           |
| NJ DOL - WIA Adult FY11-12  | 141,184.00      | 141,184.00                | 260,739.00      |          |           |
| NJ DOL - Dislocated Worker FY11-12  | 260,739.00      | 260,739.00                | 1,873,338.00    |          |           |
| NJ DOL - WIA Youth 11-12  | 1,873,338.00    | 1,873,338.00              | 3,746,280.00    |          |           |
| NJ DOL - Work First New Jersey SFY12  | 3,746,280.00    | 3,746,280.00              | 30,647.00       |          |           |
| NJ DOL - Workforce Development Partnership Program                          | 30,647.00       | 30,647.00                 | 24,800.00       |          |           |
| NJ DOL - Workforce Development Partnership Program                          | 24,800.00       | 24,800.00                 | 168,000.00      |          |           |
| NJ DOS - General Operating Support 10-11                                    | 168,000.00      | 168,000.00                | 8,259.00        |          |           |
| NJ DOS - General Operating Support 11-12                                    | 8,259.00        | 8,259.00                  | 8,249.00        |          |           |
| NJ DOS - General Operating Support 11-12                                    | 8,249.00        | 8,249.00                  | 157,800.00      |          |           |
| NJ DOS - HAVA Section 261 FY11-12   | 157,800.00      | 157,800.00                | 3,164,000.00    |          |           |
| NJ DOT - County Aid 2010  | 3,164,000.00    | 3,164,000.00              | 60,000.00       |          |           |
| NJ DOT - Duerer Street Design Sec 4B-4F                                     | 60,000.00       | 60,000.00                 | 1,464,942.00    |          |           |
| NJ DOT - Federal Aid FY2011 Repaving  | 1,464,942.00    | 1,464,942.00              | 1,000,000.00    |          |           |
| NJ DOT - Local Bridge Future Needs FY11                                     | 1,000,000.00    | 1,000,000.00              | 40,000.00       |          |           |
| NJ DOT - Pomona Road Design Sec 4A-4C                                       | 40,000.00       | 40,000.00                 | 574,208.00      |          |           |
| NJ DOT - Repaving Pomona & Tilton Road 2011                                 | 574,208.00      | 574,208.00                | 33,880.00       |          |           |
| NJ DOT - Tilton Rd Sec 4A Design  | 33,880.00       | 33,880.00                 | 67,893.00       |          |           |
| NJ DOT - Tilton Rd Sec 4B Design  | 67,893.00       | 67,893.00                 | 506,503.28      |          |           |
| NJ OHS - Homeland Security Grant- FY2011                                    | 506,503.28      | 506,503.28                | 150,000.00      |          |           |
| NJ OHS - NJ Data Exchange 11-12   | 150,000.00      | 150,000.00                | 65,000.00       |          |           |
| NJ OHS - Urban Areas Security Initiative FY09                               | 65,000.00       | 65,000.00                 | 386,376.00      |          |           |
| NJ Transit - CARTS FY10-11  | 386,376.00      | 386,376.00                | 300,837.00      |          |           |
| NJ Transit - CARTS FY11-12  | 300,837.00      | 300,837.00                | 393,410.00      |          |           |
| NJ Transit - Casino Revenue Trans Grant CY2011                              | 393,410.00      | 393,410.00                | 767,412.87      |          |           |
| NJ Transit - CMAQ - Equipment 10-11   | 767,412.87      | 767,412.87                | 390,000.00      |          |           |
| Open Space Trust - Mildred Wuilmerin Property 2011                          | 390,000.00      | 390,000.00                | 469,706.23      |          |           |
| Reckitt Benckiser Pharmaceuticals 2011                                      | 469,706.23      | 469,706.23                | 2,000.00        |          |           |
| SJTA - Subregional Transportation 2011                                      | 2,000.00        | 2,000.00                  | 98,156.00       |          |           |
| US - DH&HS - Federal Runaway & Homeless Youth 11-12                         | 98,156.00       | 98,156.00                 | 185,163.00      |          |           |
| US DJ - Bulletproof Vest Partnership Grant 2011                             | 185,163.00      | 185,163.00                | 5,044.64        |          |           |
| US DJ - SCAAP Grant FY11  | 5,044.64        | 5,044.64                  | 145,482.00      |          |           |
| US HUD Community Development Block Grant                                    | 145,482.00      | 145,482.00                | 1,332,979.00    |          |           |
| US HUD HOME Investment Partnership Grant FY11                               | 1,332,979.00    | 1,332,979.00              | 678,142.00      |          |           |
|   | 678,142.00      | 678,142.00                |                 |          |           |
| Total Public and Private Programs Offset By Revenues - Excluded From "CAPS" | 28,761,614.54   | 28,858,216.54             | 28,858,202.11   | 14.43    |           |
| Total Operations - Excluded From "CAPS"                                     | 28,761,614.54   | 28,858,216.54             | 28,858,202.11   | 14.43    |           |
| Detail:   |                 |                           |                 |          |           |
| Other Expenses  | 28,761,614.54   | 28,858,216.54             | 28,858,202.11   | 14.43    |           |

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY  
CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS  
Year ended December 31, 2011

|  | Appropriated      |                           | Expended          |                 | Cancelled   |
|--|-------------------|---------------------------|-------------------|-----------------|-------------|
|  | Original Budget   | Budget After Modification | Paid or Charged   | Reserved        |             |
| General Appropriations Operations - Excluded from "CAPS" | 3,529,015.00      | 3,529,015.00              | 3,529,015.00      |                 |             |
| Capital Improvements - Excluded From "CAPS"              | 150,000.00        | 150,000.00                | 147,883.04        | 2,116.96        |             |
| Capital Improvement Fund                                 |                   |                           |                   |                 |             |
| Acquisition of New Equipment                             |                   |                           |                   |                 |             |
| Total Capital Improvements - Excluded From "CAPS"        | 3,679,015.00      | 3,679,015.00              | 3,676,898.04      | 2,116.96        |             |
| Payment of Bond Principal:                               |                   |                           |                   |                 |             |
| State Aid - County College Bonds (NJSA 18A:94A-22.6)     | 1,790,000.00      | 1,790,000.00              | 1,790,000.00      |                 |             |
| Vocational School Bonds                                  | 1,800,000.00      | 1,800,000.00              | 1,800,000.00      |                 |             |
| Other Bonds  | 4,670,000.00      | 4,670,000.00              | 4,670,000.00      |                 |             |
| Interest on Bonds:                                       |                   |                           |                   |                 |             |
| State Aid - County College Bonds                         | 348,628.13        | 348,628.13                | 348,628.13        |                 |             |
| Vocational School Bonds                                  | 1,190,750.00      | 1,190,750.00              | 1,190,750.00      |                 |             |
| Other Bonds  | 2,460,331.26      | 2,460,331.26              | 2,460,331.26      |                 |             |
| Green Acres Loan Program:                                |                   |                           |                   |                 |             |
| Loan Repayment for Principal and Interest                | 598,113.36        | 598,113.36                | 598,113.36        |                 |             |
| Capital Lease Obligations Approved Prior to 07/01/07:    |                   |                           |                   |                 |             |
| Principal  | 4,035,000.00      | 4,035,000.00              | 4,035,000.00      |                 |             |
| Interest   | 1,358,985.00      | 1,358,985.00              | 1,358,985.00      |                 |             |
| Total County Debt Service - Excluded From "CAPS"         | 18,251,807.75     | 18,251,807.75             | 18,251,807.75     |                 |             |
| Total General Appropriations - Excluded From "CAPS"      | 50,692,437.29     | 50,789,039.29             | 50,786,907.90     | 2,131.39        |             |
| Total General Appropriations                             | \$ 217,297,692.77 | \$ 217,297,692.77         | \$ 213,960,650.77 | \$ 3,328,644.00 | \$ 8,398.00 |
| Analysis of Budget After Modification                    |                   |                           |                   |                 |             |
| Appropriations   | \$ 190,739,294.23 |                           |                   |                 |             |
| Appropriations - 40A-4-87                                | 26,558,398.54     |                           |                   |                 |             |
| Analysis of Paid or Charged                              |                   |                           |                   |                 |             |
| Cash Disbursements                                       |                   |                           | \$ 132,645,458.99 |                 |             |
| Encumbrances Payable                                     |                   |                           | 8,569,385.98      |                 |             |
| Payroll Deductions Payable                               |                   |                           | 45,789,826.10     |                 |             |
| Federal and State Grants Appropriated                    |                   |                           | 26,955,979.70     |                 |             |
|  |                   |                           | \$ 213,960,650.77 |                 |             |

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 - STATUTORY BASIS

December 31, 2011 and 2010

| Assets                                 | Reference | 2011             | 2010             | Liabilities and Reserves               | Reference | 2011            | 2010            |
|--|-----------|------------------|------------------|--|-----------|-----------------|-----------------|
| Trust - Other Fund:                    |           |                  |                  |  |           |                 |                 |
| Cash on Investments                    | 1-B       | \$ 25,990,064.33 | \$ 24,181,153.86 | Trust - Other Fund:                    |           |                 |                 |
| Total Trust- Other                     |           | 25,990,064.33    | 24,181,153.86    | Motor Vehicle Fines                    | 2-B       | \$ 1,565,766.01 | \$ 1,908,506.93 |
| Public Health Service Trust Fund:      |           |                  |                  | Accounts Payable                       | 3-B       | 1,550,136.22    | 1,210,596.46    |
| Cash:                                  |           |                  |                  | Reserve for:                           |           |                 |                 |
| Change Fund                            | B         | 300.00           | 300.00           | Funds Awaiting Court Disposition       | 4-B       | 490,435.46      | 454,691.72      |
| Treasurer                              | 27-B      | 3,131,366.93     | 2,925,772.52     | State Unemployment Compensation        | 5-B       | 835,441.39      | 694,039.26      |
| Federal and State Grants Receivable    | 28-B      | 1,310,727.84     | 1,530,590.07     | Self Insurance:                        |           |                 |                 |
| Added or Omitted Taxes Receivable      | 29-B      | 22,552.05        | 21,540.56        | Worker's Compensation                  | 6-B       | 6,878,658.49    | 5,860,429.40    |
| Total Public Health Service Trust Fund |           | 4,464,946.82     | 4,478,203.15     | General Liability                      | 7-B       | 6,229,936.45    | 6,148,607.52    |
|  |           |                  |                  | Repairs To County Roads                | 8-B       | 824,553.02      | 723,857.55      |
|  |           |                  |                  | County Clerk - Recording Fees          | 9-B       | 702,835.68      | 571,307.65      |
|  |           |                  |                  | Board of Taxation - Recording Fees     | 10-B      | 1,036,489.21    | 759,502.04      |
|  |           |                  |                  | Veterans' Cemetery                     | 11-B      | 4,447.62        | 4,540.58        |
|  |           |                  |                  | Prosecutor's Forfeitures               | 12-B      | 248,639.52      | 315,093.40      |
|  |           |                  |                  | Prosecutor DEA Forfeited Funds         | 13-B      | 82,607.80       | 1,131.56        |
|  |           |                  |                  | Surrogate's Office                     | 14-B      | 44,258.47       | 26,061.95       |
|  |           |                  |                  | Directional Signals                    | 15-B      | 364,583.86      | 406,635.99      |
|  |           |                  |                  | Weights and Measures                   | 16-B      | 543,383.32      | 475,008.09      |
|  |           |                  |                  | Audio Visual Aids Commission           | 17-B      | 159,226.23      | 171,570.48      |
|  |           |                  |                  | Prosecutor's Auto Theft Fees           | 18-B      | 33,776.99       | 31,905.32       |
|  |           |                  |                  | Prosecutor's AMA Interest              | 19-B      | 20,441.47       | 29,067.29       |
|  |           |                  |                  | Gasoline Resale                        | 20-B      | 83,467.73       | 76,072.31       |
|  |           |                  |                  | Sheriff's Improvement Fund             | 21-B      | 59,298.10       | 63,237.96       |
|  |           |                  |                  | Accumulated Absences                   | 22-B      | 4,196,489.25    | 4,211,189.25    |
|  |           |                  |                  | Law Enforcement Trust                  | 24-B      | 33,172.69       | 37,931.85       |
|  |           |                  |                  | Parks & Recreation                     | 25-B      | 169.30          | 169.30          |
|  |           |                  |                  | Sheriff's Forfeiture                   | 26-B      | 1,850.05        |                 |
|  |           |                  |                  | Total Trust - Other Fund               |           | 25,990,064.33   | 24,181,153.86   |
| Public Health Service Trust Fund:      |           |                  |                  | Public Health Service Trust Fund:      |           |                 |                 |
| Cash:                                  |           |                  |                  | Encumbrances Payable                   | 30-B      | 607,520.32      | 655,978.10      |
| Change Fund                            | B         | 300.00           | 300.00           | Reserve for:                           |           |                 |                 |
| Treasurer                              | 27-B      | 3,131,366.93     | 2,925,772.52     | Grants Receivable                      | 28-B      | 1,310,727.84    | 1,530,590.07    |
| Federal and State Grants Receivable    | 28-B      | 1,310,727.84     | 1,530,590.07     | Added or Omitted Taxes Receivable      | 29-B      | 22,552.05       | 21,540.56       |
| Added or Omitted Taxes Receivable      | 29-B      | 22,552.05        | 21,540.56        | Expenditures                           | 31-B      | 2,524,146.61    | 2,270,094.42    |
| Total Public Health Service Trust Fund |           | 4,464,946.82     | 4,478,203.15     | Total Public Health Service Trust Fund |           | 4,464,946.82    | 4,478,203.15    |

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY  
TRUST FUND

COMPARATIVE BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

| <u>Assets</u>                         | <u>Reference</u> | <u>2011</u>   | <u>2010</u>   | <u>Liabilities and Reserves</u>       | <u>Reference</u> | <u>2011</u>   | <u>2010</u>   |
|---------------------------------------|------------------|---------------|---------------|---------------------------------------|------------------|---------------|---------------|
| Library Trust Fund:                   |                  |               |               | Library Trust Fund:                   |                  |               |               |
| Cash:                                 |                  |               |               | Encumbrances Payable                  | 34-B             | 381,728.39    | 512,290.00    |
| Change Fund                           | B                | 565.00        | 565.00        | Reserve for:                          |                  |               |               |
| Treasurer                             | 32-B             | 3,881,012.87  | 3,853,531.32  | Receivables                           | 33-B             | 31,657.85     | 30,830.12     |
| Added or Omitted Taxes Receivable     | 33-B             | 31,657.85     | 30,830.12     | Expenditures                          | 35-B             | 3,499,849.48  | 3,341,806.32  |
| Total Library Trust Fund              |                  | 3,913,235.72  | 3,884,926.44  | Total Library Trust Fund              |                  | 3,913,235.72  | 3,884,926.44  |
| Open Space Trust Fund:                |                  |               |               | Open Space Trust Fund:                |                  |               |               |
| Cash:                                 |                  |               |               | Encumbrances Payable                  | 38-B             | 8,125,523.03  | 9,101,581.82  |
| Treasurer                             | 36-B             | 40,543,030.29 | 39,711,439.50 | Reserve for:                          |                  |               |               |
| Receivables With Full Reserves:       |                  |               |               | Expenditures                          | 39-B             | 32,417,507.26 | 30,609,857.68 |
| Added or Omitted Taxes Receivable     | 37-B             | 6,060.47      | 6,529.99      | Receivables                           | 37-B             | 6,060.47      | 6,529.99      |
| Total Open Space Trust Fund           |                  | 40,549,090.76 | 39,717,969.49 | Total Open Space Trust Fund           |                  | 40,549,090.76 | 39,717,969.49 |
| County Clerk:                         |                  |               |               | County Clerk:                         |                  |               |               |
| Cash                                  | 40-B             | 1,286,881.95  | 1,855,177.82  | Due To Secretary of State             | 42-B             | 1,137.50      | 1,112.50      |
| Accounts Receivable                   | 41-B             | 10,323.50     | 8,283.50      | Refunds Payable                       | 43-B             | 1,441.00      | 1,644.57      |
| Total County Clerk                    |                  | 1,297,205.45  | 1,863,461.32  | Attorney Deposits                     | 44-B             | 197,139.15    | 193,274.56    |
|                                       |                  |               |               | Reserve for:                          |                  |               |               |
|                                       |                  |               |               | Receivables                           | 41-B             | 10,323.50     | 8,283.50      |
|                                       |                  |               |               | County Clerk Fees                     | 45-B             | 1,087,164.30  | 1,659,146.19  |
|                                       |                  |               |               | Total County Clerk                    |                  | 1,297,205.45  | 1,863,461.32  |
| Correction Center:                    |                  |               |               | Correction Center:                    |                  |               |               |
| Inmates' Fund:                        |                  |               |               | Inmates' Fund:                        |                  |               |               |
| Due To:                               |                  |               |               | Due To:                               |                  |               |               |
| Inmates                               |                  |               |               | Inmates                               | 48-B             | 16,061.81     | 12,578.23     |
| State                                 |                  |               |               | State                                 | 49-B             | 3,149.72      | 3,777.52      |
| Commissary Fund                       |                  |               |               | Commissary Fund                       | 50-B             | 18,031.94     | 18,654.10     |
| Other Payables                        |                  |               |               | Other Payables                        | 51-B             | 63.76         | 40.00         |
| Reserve for Inmates' Fund             | 46-B             | 95,065.78     | 102,666.15    | Reserve for Inmates' Fund             | 52-B             | 36,522.61     | 38,727.28     |
| Accounts Payable                      | 47-B             | 60.21         |               | Accounts Payable                      | 53-B             | 21,296.15     | 28,889.02     |
| Total Correction Center - Inmate Fund |                  | 95,125.99     | 102,666.15    | Total Correction Center - Inmate Fund |                  | 95,125.99     | 102,666.15    |

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY  
TRUST FUND

COMPARATIVE BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

| Assets                          | Reference | 2011                 | 2010                 | Liabilities and Reserves           | Reference | 2011                 | 2010                 |
|---------------------------------|-----------|----------------------|----------------------|------------------------------------|-----------|----------------------|----------------------|
| Bail Fund:                      |           |                      |                      | Bail Fund:                         |           |                      |                      |
| Cash                            | 54-B      | 8,398.32             | 268.21               | Accounts Payable                   | 55-B      | 8,356.00             |                      |
|                                 |           |                      |                      | Other Payables                     | 56-B      | 42.32                | 268.21               |
|                                 |           | <u>8,398.32</u>      | <u>268.21</u>        |                                    |           | <u>8,398.32</u>      | <u>268.21</u>        |
| Commissary Fund:                |           |                      |                      | Commissary Fund:                   |           |                      |                      |
| Cash                            | 57-B      | 65,037.06            | 38,101.25            | Accounts Payable                   | 59-B      | 4,039.75             | 5,190.30             |
| Due From Inmates' Fund          | 58-B      | 18,031.94            | 18,654.10            | Fund Balance                       | 60-B      | 79,029.25            | 51,565.05            |
|                                 |           | <u>83,069.00</u>     | <u>56,755.35</u>     |                                    |           | <u>83,069.00</u>     | <u>56,755.35</u>     |
| Total Correction Center         |           | <u>186,593.31</u>    | <u>159,689.71</u>    | Total Correction Center            |           | <u>186,593.31</u>    | <u>159,689.71</u>    |
| County Adjuster:                |           |                      |                      | County Adjuster:                   |           |                      |                      |
| Maintenance Accounts Receivable | 61-B      | 10,138.85            | 10,223.85            | Maintenance Accounts Receivable    | 61-B      | 10,138.85            | 10,223.85            |
|                                 |           | <u>10,138.85</u>     | <u>10,223.85</u>     | Total County Adjuster              |           | <u>10,138.85</u>     | <u>10,223.85</u>     |
| Sheriff's Office:               |           |                      |                      | Sheriff's Office:                  |           |                      |                      |
| Cash:                           |           |                      |                      | Reserve for:                       |           |                      |                      |
| Cash                            | 64-B      | 797,316.93           | 752,306.86           | Foreclosure and Execution Deposits | 65-B      | 788,223.56           | 741,401.20           |
| Cash - Change Fund              | B         |                      | 100.00               | Attorney Deposits                  | 66-B      | 4,137.29             | 8,735.43             |
|                                 |           | <u>797,316.93</u>    | <u>752,406.86</u>    | Bail and Fine Deposits             | 67-B      | 1,400.00             |                      |
| Total Sheriff's Office          |           | <u>797,316.93</u>    | <u>752,406.86</u>    | Sheriff's Office Fees              | 68-B      | 1,205.12             | 348.27               |
|                                 |           |                      |                      | Unclaimed Property                 | 69-B      | 2,350.96             | 1,921.96             |
|                                 |           |                      |                      | Total Sheriff's Office             |           | <u>797,316.93</u>    | <u>752,406.86</u>    |
| Surrogate's Office:             |           |                      |                      | Surrogate's Office:                |           |                      |                      |
| Cash                            | 71-B      | 10,676,821.67        | 11,507,432.73        | Overpayments                       | 72-B      | 40.00                | 15.00                |
|                                 |           | <u>10,676,821.67</u> | <u>11,507,432.73</u> | Due To Clerk of Superior Court     | 73-B      | 876.46               | 626.69               |
| Total Surrogate's Office        |           | <u>10,676,821.67</u> | <u>11,507,432.73</u> | Notice of Motion Fees              | 74-B      | 250.00               | 45.00                |
|                                 |           |                      |                      | Pending Estates                    | 75-B      | 29,927.16            | 20,264.00            |
|                                 |           |                      |                      | Attorney Deposits                  | 76-B      | 20,714.12            | 23,056.37            |
|                                 |           |                      |                      | Reserve For Surrogate's Fees       | 77-B      | 18,956.05            | 21,688.05            |
|                                 |           |                      |                      | Probate Court Deposits             | 78-B      | 10,606,057.88        | 11,441,737.62        |
|                                 |           |                      |                      | Total Surrogate's Office           |           | <u>10,676,821.67</u> | <u>11,507,432.73</u> |

See accompanying notes.

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

| <u>Assets</u>                 | <u>Reference</u> | <u>2011</u>      | <u>2010</u>      | <u>Liabilities and Reserves</u> | <u>Reference</u> | <u>2011</u>      | <u>2010</u>      |
|-------------------------------|------------------|------------------|------------------|---------------------------------|------------------|------------------|------------------|
| Meadowview:                   |                  |                  |                  | Meadowview:                     |                  |                  |                  |
| Cash                          |                  |                  |                  | Patients' Trust Accounts        | 81-B             | 74,187.90        | 51,321.12        |
| Patients' Accounts Receivable | 79-B             | 144,719.58       | 368,504.76       | Other Payables                  | 82-B             | 70,531.68        | 316,776.49       |
|                               | 80-B             | 3,304,014.78     | 3,787,662.17     | Due To Patients' Trust          | 83-B             |                  | 407.15           |
|                               |                  |                  |                  | Reserve for Receivables         | 80-B             | 3,304,014.78     | 3,787,662.17     |
| Total Meadowview              |                  | 3,448,734.36     | 4,156,166.93     | Total Meadowview                |                  | 3,448,734.36     | 4,156,166.93     |
| Total Assets                  |                  | \$ 91,437,672.51 | \$ 90,711,634.34 | Total Liabilities and Reserves  |                  | \$ 91,437,672.51 | \$ 90,711,634.34 |

See accompanying notes.

GENERAL CAPITAL FUND

EXHIBIT

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

| Assets                               | Reference | 2011              | 2010              | Liabilities, Reserves and Fund Balance       | Reference | 2011              | 2010              |
|--------------------------------------|-----------|-------------------|-------------------|--|-----------|-------------------|-------------------|
| Cash                                 |           |                   |                   | General Serial Bonds                         | 6-C       | \$ 111,592,000.00 | \$ 110,359,000.00 |
| Due From State of New Jersey - DEP   |           |                   |                   | Green Acres Loans Trust Funds                | 7-C       | 2,432,702.28      | 2,974,028.25      |
| Deferred Charges To Future Taxation: |           |                   |                   | Improvement Authorizations:                  |           |                   |                   |
| Funded                               | 1-C,2-C   | \$ 32,211,614.32  | \$ 43,163,970.68  | Funded                                       | 8-C       | 22,365,868.59     | 33,297,862.81     |
| Unfunded                             | 3-C       | 64,842.85         | 64,842.85         | Unfunded                                     | 8-C       | 16,284,948.24     | 19,316,766.50     |
|                                      | 4-C       | 114,024,702.28    | 113,333,028.25    | Encumbrances Payable                         | 9-C       | 11,510,468.03     | 15,733,141.83     |
|                                      | 5-C       | 22,753,842.85     | 28,723,842.85     | Due To Green Acres Trust Fund                | 10-C      | 392,239.42        | 390,124.50        |
|                                      |           |                   |                   | Capital Improvement Fund                     | 12-C      | 4,411,932.89      | 3,149,917.89      |
|                                      |           |                   |                   | Reserve for Grants Receivable                | C         | 64,842.85         | 64,842.85         |
| Total Assets                         |           | \$ 169,055,002.30 | \$ 185,285,684.63 | Total Liabilities, Reserves and Fund Balance |           | \$ 169,055,002.30 | \$ 185,285,684.63 |

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, 2011 and 2010

|                                     | <u>Reference</u> | Balance<br>December 31,<br><u>2011</u> | Balance<br>December 31,<br><u>2010</u> |
|-------------------------------------|------------------|--|--|
| <u>Assets</u>                       |                  |  |  |
| Land                                |                  | \$ 30,147,682.57                       | \$ 29,896,382.57                       |
| Buildings                           |                  | 128,746,246.36                         | 123,479,366.75                         |
| Major Movable Equipment             |                  | 21,157,534.94                          | 20,519,980.27                          |
| Vehicles                            |                  | 24,912,260.17                          | 23,057,437.10                          |
| Construction in Progress            |                  | <u>1,765,159.81</u>                    | <u>6,370,060.09</u>                    |
| Total General Fixed Assets          | 1-D              | <u>\$ 206,728,883.85</u>               | <u>\$ 203,323,226.78</u>               |
| <u>Fund Balances</u>                |                  |  |  |
| Investment in General Fixed Assets: |                  |  |  |
| Prior To 1986                       |                  | \$ 73,692,604.00                       | \$ 73,692,604.00                       |
| After 1985                          |                  | <u>133,036,279.85</u>                  | <u>129,630,622.78</u>                  |
|                                     | 2-D              | <u>\$ 206,728,883.85</u>               | <u>\$ 203,323,226.78</u>               |

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

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, 2011 and 2010

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, 2011 and 2010

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 is 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.

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

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

Expenditures (continued)

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.

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.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

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.

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.

Under the provisions of Chapter 78, P.L. 2011, employee pension contribution rates increased during 2011 by the following amounts:

- For PERS members, the employee pension contribution rate increased from 5.5% to 6.5% of salary. An additional increase to be phased over the next 7 years will bring the total pension contribution rate to 7.5% of salary.

For PERS Prosecutors Part members, the employee pension contribution rate increased from 8.5% to 10% of salary.

- For PFRS members, the employee pension contribution rate increased from 8.5% to 10% of salary.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

H. Pension Plans (continued)

For local government employees and State employees who are not paid through the State Centralized Payroll Unit or not reported on a biweekly payroll schedule, the increase was effective with the first payroll amount to be paid on or after October 1, 2011.

The second phase of the employee contribution increase from 6.5% to 7.5% applies to PERS members. This increase is to be phased in equally over a 7-year period beginning July 2012. The contribution rate will increase by 0.14% each year with the first payroll of July until the 7.5% contribution rate is reached in July, 2018.

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, 2011 and 2010 were \$11,167,996.00 and \$9,542,071.00, respectively, equal to the required contributions for each year.

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, 2011 and 2010

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, which 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, 2011 and 2010

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.

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.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

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, 2011 and 2010 are insured up to \$250,000.00 in the aggregate by FDIC for each bank. At December 31, 2011 and 2010, the book values of the County's deposits were \$152,234,219.82 and \$169,346,055.45, 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.

At December 31, 2011 and 2010, the County's bank balances of \$155,893,372.07 and \$172,809,747.98, respectively, were exposed to Custodial Credit Risk as follows:

|                                | <u>2011</u>              | <u>2010</u>              |
|--------------------------------|--------------------------|--------------------------|
| Insured                        | \$ 144,164,285.68        | \$ 159,841,184.85        |
| Uninsured and Uncollateralized | <u>11,729,086.39</u>     | <u>12,968,563.13</u>     |
|                                | <u>\$ 155,893,372.07</u> | <u>\$ 172,809,747.98</u> |

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

2. Deposits and Investments (continued)

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, 2011 consist of the following:

|   |                 |
|---|-----------------|
| Due to Federal and State Grant Fund from Current Fund<br>representing cash advances | \$ 1,621,462.38 |
|---|-----------------|

4. Budgetary Information

Under New Jersey State Statutes, the annual budget is required to be a balanced cash basis document. To balance the budget, the County is required to show a budgeted fund balance. The amount of the fund balance budgeted to balance the 2011 and 2010 statutory budget was \$7,752,000.00 and \$7,722,000.00, respectively.

The Chief Financial Officer has the discretion of approving intra-department budgetary transfers throughout the year. Inter-department transfers are not permitted prior to November 1. After November 1, these transfers can be made in the form of a resolution and approved by the Board of Chosen Freeholders. The following significant budget transfers were approved in the 2011 calendar year.

| <u>Budget Category</u>                                  | <u>Amount</u> |
|---|---------------|
| Transfers From:   |               |
| Utilities: Electricity                                  | \$ 425,000.00 |
| Maintenance of Patients In State Institutions           |               |
| For Mental Disease                                      | 70,000.00     |
| Division of Resident Services – Other Expenses          | 30,000.00     |
| Division of Consumer Affairs – Salaries &<br>Wages      | 50,000.00     |
| Division of Facilities Management – Salaries<br>& Wages | 70,000.00     |
| Animal Shelter – Salaries & Wages                       | 15,000.00     |
| Information Technologies – Salaries & Wages             | 60,000.00     |
| Mosquito Unit – Salaries & Wages                        | 30,000.00     |

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

4. Budgetary Information (continued)

Transfers To:

|   |               |
|---|---------------|
| Utilities: Gas  | \$ 225,000.00 |
| Division of Resident Services – Salaries & Wages                          | 100,000.00    |
| Office of Emergency Management – Salaries & Wages                         | 30,000.00     |
| Office of the Medical Examiner – Salaries & Wages                         | 30,000.00     |
| Sheriff's Office – Salaries & Wages                                       | 115,000.00    |
| Support Work Program – Salaries & Wages                                   | 150,000.00    |
| Board of Elections – Salaries & Wages                                     | 5,000.00      |
| Maintenance of County Patients in Private Institutions for Mental Disease | 70,000.00     |
| Compensated Absences  | 25,000.00     |

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 \$26,558,398.54 as revenue and appropriations into the 2011 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 2011 calendar year.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

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,<br>December 31,<br><u>2010</u> | <u>Additions</u>       | <u>Adjustments</u>   | <u>Deletions</u>       | Balance,<br>December 31,<br><u>2011</u> |
|-----------------------------|---|------------------------|----------------------|------------------------|---|
| Land                        | \$ 29,896,382.57                        |                        | \$ 251,300.00        |                        | \$ 30,147,682.57                        |
| Buildings                   | 123,479,366.75                          | \$ 5,266,879.61        |                      |                        | 128,746,246.36                          |
| Major Movable<br>Equipment  | 20,519,980.27                           | 632,010.67             | 5,544.00             |                        | 21,157,534.94                           |
| Vehicles                    | 23,057,437.10                           | 2,713,000.07           |                      | \$ 858,177.00          | 24,912,260.17                           |
| Construction<br>in Progress | <u>6,370,060.09</u>                     | <u>709,127.11</u>      | <u>(47,147.78)</u>   | <u>5,266,879.61</u>    | <u>1,765,159.81</u>                     |
| Total                       | <u>\$ 203,323,226.78</u>                | <u>\$ 9,321,017.46</u> | <u>\$ 209,696.22</u> | <u>\$ 6,125,056.61</u> | <u>\$ 206,728,883.85</u>                |

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

6. Long-Term Debt

The County's long-term debt consisted of the following at December 31, 2011:

| <u>Purpose</u>            | <u>Date of Issue</u> | <u>Original Issue</u> | <u>Interest Rate</u> | <u>Maturity Date</u> | <u>Balance December 31, 2011</u> |
|---------------------------|----------------------|-----------------------|----------------------|----------------------|----------------------------------|
| Refunding Bonds 2001      | 11/15/01             | \$ 10,820,000.00      | 4.000%-5.000%        | 2014                 | \$ 2,375,000.00                  |
| General Improvements      | 07/26/06             | 9,600,000.00          | 4.000%-4.250%        | 2018                 | 6,475,000.00                     |
| Vocational Bonds          | 07/26/06             | 2,400,000.00          | 4.000%-4.250%        | 2018                 | 1,400,000.00                     |
| College Bonds             | 07/26/06             | 3,122,000.00          | 4.000%               | 2012                 | 575,000.00                       |
| State Aid – College Bonds | 07/26/06             | 3,122,000.00          | 4.000%               | 2012                 | 575,000.00                       |
| General Improvements      | 06/11/08             | 12,775,000.00         | 3.500%-4.000%        | 2023                 | 10,835,000.00                    |
| College Bonds             | 06/11/08             | 4,505,000.00          | 3.500%-3.750%        | 2018                 | 3,510,000.00                     |
| State Aid – College Bonds | 06/11/08             | 4,504,000.00          | 3.125%-3.750%        | 2018                 | 3,509,000.00                     |
| General Refunding         | 07/31/08             | 9,655,000.00          | 3.500%-5.000%        | 2020                 | 8,035,000.00                     |
| General Refunding         | 02/04/09             | 24,930,000.00         | 3.000%-5.000%        | 2022                 | 23,460,000.00                    |
| General Improvements      | 09/17/09             | 5,000,000.00          | 2.000%-3.500%        | 2024                 | 4,550,000.00                     |
| Vocational Bonds          | 09/17/09             | 40,000,000.00         | 2.000%-3.250%        | 2024                 | 36,800,000.00                    |
| General Improvements      | 11/22/11             | 7,140,000.00          | 1.000%-2.125%        | 2021                 | 7,140,000.00                     |
| College Bonds             | 11/22/11             | 1,177,000.00          | 1.000%-2.000%        | 2016                 | 1,177,000.00                     |
| State Aid - College Bonds | 11/22/11             | 1,176,000.00          | 1.000%-2.000%        | 2016                 | <u>1,176,000.00</u>              |
|                           |                      |                       |                      |                      | <u>\$ 111,592,000.00</u>         |

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

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>         |                          |
| 2012        | \$ 9,901,909.90             | \$ 3,932,208.77         | \$ 13,834,118.67         |
| 2013        | 9,512,723.88                | 3,642,366.53            | 13,155,090.41            |
| 2014        | 9,786,220.63                | 3,353,863.53            | 13,140,084.16            |
| 2015        | 10,482,992.18               | 3,003,169.48            | 13,486,161.66            |
| 2016        | 10,821,297.22               | 2,630,897.66            | 13,452,194.88            |
| 2017        | 10,789,941.32               | 2,242,778.59            | 13,032,719.91            |
| 2018        | 11,236,833.74               | 1,840,685.72            | 13,077,519.46            |
| 2019        | 8,814,465.48                | 1,433,786.08            | 10,248,251.56            |
| 2020        | 8,986,665.73                | 1,097,729.56            | 10,084,395.29            |
| 2021        | 8,086,200.75                | 761,756.37              | 8,847,957.12             |
| 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>\$ 114,024,702.28</u>    | <u>\$ 24,791,060.23</u> | <u>\$ 138,815,762.51</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, 2011, the County has authorized but not issued debt of \$22,753,842.85.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

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<br>December 31,<br><u>2011</u> |
|---------------------------------|----------------------|--|
| Greentree Golf Course           | \$ 1,875,000.00      | \$ 57,719.55                           |
| Daniel Estell Manor Acquisition | 355,776.00           | 21,795.81                              |
| Galloway Seaview Acquisition    | 1,935,000.00         | 348,668.82                             |
| Maine Avenue Waterfront Park    | 1,935,320.00         | 477,499.25                             |
| Lake Lenape Park I              | 500,000.00           | 260,416.76                             |
| Absecon Inlet                   | 500,000.00           | 235,079.77                             |
| Maine Avenue Waterfront Park    | 499,999.40           | 224,510.51                             |
| Galloway                        | 475,876.30           | 292,873.86                             |
| Estelle Manor                   | 30,918.69            | 16,457.82                              |
| Lake Lenape Park II             | 498,659.59           | 323,631.30                             |
| Lake Lenape Park II             | 200,000.00           | <u>174,048.83</u>                      |
|                                 |                      | <u>\$ 2,432,702.28</u>                 |

The loan transactions are accounted for in the General Capital Fund. Semi-annual principal and interest payments are required. As of December 31, 2011, \$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.

As of December 31, 2011, the carrying value of the above municipal bonds approximates the fair value of the bonds.

Summary of County Debt

|   | <u>2011</u>              | <u>2010</u>              | <u>2009</u>              |
|---|--------------------------|--------------------------|--------------------------|
| Bonds and Notes Issued                                      | \$ 114,024,702.28        | \$ 113,333,028.25        | \$ 122,143,687.99        |
| Bonds and Notes Authorized<br>But Not Issued                | <u>22,753,842.85</u>     | <u>28,723,842.85</u>     | <u>16,610,842.85</u>     |
| Net Bonds and Notes Authorized<br>Authorized But Not Issued | <u>\$ 136,778,545.13</u> | <u>\$ 142,056,871.10</u> | <u>\$ 138,754,530.84</u> |

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

6. Long-Term Debt (continued)

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>136,778,545.13</u> | \$ <u>5,260,000.00</u> | \$ <u>131,518,545.13</u> |

Net Debt \$131,518,545.13 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$51,774,245,396.00 = 0.25%.

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

|   |                          |
|---|--------------------------|
| 2.0% of Equalized Valuation Basis (State) | \$ 1,035,484,907.92      |
| Less: Net Debt                            | <u>131,518,545.13</u>    |
| Remaining Borrowing Power                 | <u>\$ 903,966,362.79</u> |

7. Fund Balance Appropriated

The Current Fund balance at December 31, 2011 was \$15,486,930.21 of which \$7,743,000.00 was appropriated and included as anticipated revenue for the year ended December 31, 2012.

8. Fund Balances Reserved

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

9. Accrued Sick and Vacation Benefits - Unaudited

As discussed in Note 1 and in accordance with accounting principles prescribed by the State of New Jersey, the cash basis of accounting is followed for recording the County's liability related to unused vacation and compensation time. The County permits its employees to accumulate unused sick, vacation and compensation time, which may be taken as time off or paid at a later date at an agreed-upon rate. The County estimates the current cost of such unpaid compensation to be \$14,742,864.00 at December 31, 2011. 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 \$4,196,489.25 and \$4,211,189.25 for 2011 and 2010, respectively.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

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

Post Employment Benefits

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

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

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

During 2011, the County expended \$ 2,211,444.07 for 190 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, 2011, the amount of these unreported liabilities was \$20,021,297.00 utilizing actuarial claims to generate the following information:

| Balance<br>December 31,<br><u>2010</u> | Current Year<br><u>Claims</u> | <u>Adjustment</u>      | Claim<br><u>Payments</u> | Balance,<br>December 31,<br><u>2011</u> |
|--|-------------------------------|------------------------|--------------------------|---|
| <u>\$ 18,293,316.00</u>                | <u>\$ 6,279,515.00</u>        | <u>\$ (245,816.00)</u> | <u>\$(4,305,718.00)</u>  | <u>\$ 20,021,297.00</u>                 |

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

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>            |
|-------------|-------------------------|
| 2012        | \$ 5,384,295.00         |
| 2013        | 5,399,400.00            |
| 2014-2015   | <u>10,783,750.00</u>    |
|             | <u>\$ 21,567,445.00</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, 2011, 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, 2011, the County estimates that no material liabilities will result from such audits.

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."

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

12. Commitments and Contingencies (continued)

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.

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.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

13. Deferred Compensation Plan (continued)

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.

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:

|      |                 |
|------|-----------------|
| 2011 | \$ 2,073,320.00 |
| 2010 | 1,676,875.00    |
| 2009 | 1,549,282.00    |

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.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

14. Post-Retirement Benefits (continued)

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, 2011 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.

Other Post-Employment Benefit Costs and Obligations

In the December 31, 2011 actuarial valuation, the ARC for the year ending December 31, 2011 was projected as follows:

|                                    |                     |
|------------------------------------|---------------------|
| Normal Cost                        | \$95,400.00         |
| Amortization of Unfunded Liability | <u>110,200.00</u>   |
| Total ARC                          | <u>\$205,600.00</u> |

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

14. Post-Retirement Benefits (continued)

The following reflects the components of the 2011 annual OPEB costs, amounts paid, and changes to the net accrued OPEB obligation based on the December 31, 2011 actuarial valuation and actual OPEB payments made or accrued during 2010:

|   |                      |
|---|----------------------|
| Net OPEB Obligation,<br>Beginning of Year | \$155,106.00         |
| Annual OPEB Cost                          | 203,300.00           |
| OPEB Payments                             | <u>(146,900.00)</u>  |
| Increase in Net OPEB<br>Obligation        | <u>56,400.00</u>     |
| Net OPEB Obligation,<br>End of Year       | <u>\$ 211,506.00</u> |
| Percentage of OPEB Cost<br>Contributed    | <u>0.00%</u>         |

Required Supplementary Information:

|                                     |                        |
|-------------------------------------|------------------------|
| Actuarial Value of Plan Assets      | \$ 0                   |
| Actuarial Accrued Liability ("AAL") | <u>1,694,800.00</u>    |
| Total Unfunded AAL ("UAAL")         | <u>\$ 1,694,800.00</u> |
| Funded Ratio                        | 0.00%                  |
| Covered Payroll                     | <u>\$96,870,732.00</u> |
| UAAL as a % of Covered<br>Payroll   | <u>1.75%</u>           |

SUPPLEMENTARY SCHEDULES

CURRENT FUND

SCHEDULES

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF CASH

Year ended December 31, 2011

|   | Reference | Regular Fund          | Federal and State Grant Fund |
|---|-----------|-----------------------|------------------------------|
| Balance, December 31, 2010                    | A         | \$ 40,884,354.79      | \$ 0.00                      |
| Increased By Receipts:                        |           |                       |                              |
| County Taxes Receivable:                      |           |                       |                              |
| Added and Omitted                             | 4-A       | \$ 348,445.42         |                              |
| Current Year                                  | 6-A       | 149,777,167.12        |                              |
| Revenue Accounts Receivable                   | 7-A       | 35,159,320.98         |                              |
| Miscellaneous Revenue Not Anticipated         | 13-A      | 752,984.64            |                              |
| Petty Cash Funds                              | 2-A       | 5,400.00              |                              |
| Due To:                                       |           |                       |                              |
| State of New Jersey - Realty Transfer Fees    | 12-A      | 744,164.85            |                              |
| Welfare Department                            | 19-A      | 12,497.62             |                              |
| Due From Current Fund                         | 1-A       |                       | \$ 5,404,809.93              |
| Federal and State Grants Receivable           | 14-A      |                       | 28,982,247.45                |
| Federal and State Grants - Unappropriated     | 15-A      |                       | 15,335.00                    |
|   |           | <u>186,799,980.63</u> | <u>34,402,392.38</u>         |
| Decreased By Disbursements:                   |           |                       |                              |
| Refund of Prior Years Revenue                 | A-1       | 36,444.72             |                              |
| 2011 Appropriation Expenditures               | A-3       | 132,645,458.99        |                              |
| 2010 Reserve Appropriations                   | 8-A       | 7,980,944.15          |                              |
| Grant Encumbrances                            | 18-A      |                       | 18,087,871.78                |
| Accounts Payable                              | 10-A      | 2,146,964.33          |                              |
| Due To Grant Fund                             | 1-A       | 5,404,809.93          |                              |
| Cancelled Grant Balances State of New Jersey: |           |                       |                              |
| Realty Transfer Fees                          | 12-A      | 1,264,543.46          |                              |
| Petty Cash Funds                              | 2-A       | 5,400.00              |                              |
| Payroll Deductions Payable                    | 11-A      | 44,798,155.05         |                              |
| Federal and State Grants - Appropriated       | 16-A      |                       | 16,314,520.60                |
|   |           | <u>194,282,720.63</u> | <u>34,402,392.38</u>         |
| Balance, December 31, 2011                    | A         | \$ 33,401,614.79      | \$ 0.00                      |

## COUNTY OF ATLANTIC, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF PETTY CASH FUNDS

Year ended December 31, 2011

| <u>Office</u>              | Received From<br><u>Treasurer</u> | Returned To<br><u>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, 2011

| <u>Office</u>         | <u>Balance<br/>December 31,<br/>2011 and 2010</u> |
|-----------------------|---|
| County Clerk          | \$ 60.00  |
| Director of Parks     | 250.00  |
| Office of the Sheriff | <u>100.00</u>                                     |
|                       | <u>\$ 410.00</u>                                  |
| <u>Reference</u>      | A   |

## COUNTY OF ATLANTIC, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

Year ended December 31, 2011

|                         | Balance<br>December 31,<br><u>2010</u> | 2011<br><u>Levy</u>  | 2011<br><u>Collected</u> | Balance<br>December 31,<br><u>2011</u> |
|-------------------------|--|----------------------|--------------------------|--|
| City of Absecon         | \$ 13,067.12                           | \$ 6,828.76          | \$ 13,067.12             | \$ 6,828.76                            |
| City of Atlantic City   | 4,483.72                               | 5,330.18             | 4,483.72                 | 5,330.18                               |
| City of Brigantine      | 43,959.84                              | 15,250.73            | 43,959.84                | 15,250.73                              |
| Borough of Buena        | 3,170.90                               | 2,751.82             | 3,170.90                 | 2,751.82                               |
| Township of Buena Vista |  | 5,217.44             |                          | 5,217.44                               |
| City of Corbin City     | 5,177.94                               | 704.29               | 5,177.94                 | 704.29                                 |
| City of Egg Harbor      | 1,224.84                               | 1,239.06             | 1,224.84                 | 1,239.06                               |
| Township of Egg Harbor  | 89,548.39                              | 93,838.98            | 89,548.39                | 93,838.98                              |
| City of Estell Manor    | 1,533.12                               | 797.65               | 2,330.77                 |  |
| Borough of Folsom       |  | 180.72               | 180.72                   |  |
| Township of Galloway    | 39,048.79                              | 25,968.54            | 39,048.79                | 25,968.54                              |
| Township of Hamilton    | 32,203.76                              | 37,637.15            | 32,203.76                | 37,637.15                              |
| Town of Hammonton       | 18,637.14                              | 103,130.03           | 18,637.14                | 103,130.03                             |
| City of Linwood         | 5,668.26                               | 9,130.17             | 5,668.26                 | 9,130.17                               |
| Borough of Longport     | 27,414.16                              | 9,759.75             | 27,414.16                | 9,759.75                               |
| City of Margate         | 20,738.54                              | 26,852.75            | 20,738.54                | 26,852.75                              |
| Township of Mullica     |  | 6,052.22             | 6,052.22                 |  |
| City of Northfield      | 7,862.26                               | 8,889.66             | 7,862.26                 | 8,889.66                               |
| City of Pleasantville   | 4,637.66                               | 9,982.68             | 4,637.66                 | 9,982.68                               |
| City of Port Republic   | 1,213.97                               | 307.68               | 1,213.97                 | 307.68                                 |
| City of Somers Point    |  | 9,200.35             | 9,200.35                 |  |
| City of Ventnor         | 9,063.26                               | 3,707.48             | 9,063.26                 | 3,707.48                               |
| Township of Weymouth    | 3,560.81                               | 1,782.14             | 3,560.81                 | 1,782.14                               |
|                         | <u>\$ 332,214.48</u>                   | <u>\$ 384,540.23</u> | <u>\$ 348,445.42</u>     | <u>\$ 368,309.29</u>                   |

Reference

A

4-A

A

## Analysis of Collections:

|                  |  |              |
|------------------|--|--------------|
| Current Taxes    |  | \$ 16,230.94 |
| Prior Year Taxes |  | 332,214.48   |

A-2,13-A

\$ 348,445.42

Cash Receipts

1-A

\$ 348,445.42

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

Year ended December 31, 2011

|                                    | <u>Reference</u> |                         |
|------------------------------------|------------------|-------------------------|
| Balance, December 31, 2011         | A,1-A            | <u>\$ 33,401,614.79</u> |
| Analysis of Cash:<br>Wachovia Bank |                  | <u>\$ 33,401,614.79</u> |
| Balance, December 31, 2011         | A,1-A            | <u>\$ 33,401,614.79</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF TAXES LEVIED AND COLLECTED

Year ended December 31, 2011

Amount Required per 2011 County  
Adopted Budget and Collected  
During 2011

\$ 149,777,167.12

Analysis of 2011 County Taxes Levied and Collected

| <u>Municipality</u>     | <u>Amount</u>            | <u>Percent</u> |
|-------------------------|--------------------------|----------------|
| City of Absecon         | \$ 2,925,889.23          | 1.95%          |
| City of Atlantic City   | 45,935,238.42            | 30.67%         |
| City of Brigantine      | 12,596,413.78            | 8.41%          |
| Borough of Buena        | 922,371.91               | 0.62%          |
| Township of Buena Vista | 1,929,586.89             | 1.29%          |
| City of Corbin City     | 144,330.67               | 0.10%          |
| City of Egg Harbor      | 923,929.77               | 0.62%          |
| Township of Egg Harbor  | 14,519,990.49            | 9.69%          |
| City of Estell Manor    | 588,828.73               | 0.39%          |
| Borough of Folsom       | 579,805.92               | 0.39%          |
| Township of Galloway    | 10,955,789.64            | 7.31%          |
| Township of Hamilton    | 7,942,753.87             | 5.30%          |
| Town of Hammonton       | 4,727,367.97             | 3.16%          |
| City of Linwood         | 3,704,798.06             | 2.47%          |
| Borough of Longport     | 6,644,520.38             | 4.44%          |
| City of Margate         | 12,439,614.93            | 8.31%          |
| Township of Mullica     | 1,815,756.91             | 1.21%          |
| City of Northfield      | 3,208,474.32             | 2.14%          |
| City of Pleasantville   | 3,674,028.02             | 2.45%          |
| City of Port Republic   | 444,560.16               | 0.30%          |
| City of Somers Point    | 4,328,637.27             | 2.89%          |
| City of Ventnor         | 8,268,242.65             | 5.52%          |
| Township of Weymouth    | 556,237.13               | 0.37%          |
|                         | <u>\$ 149,777,167.12</u> | <u>100.00%</u> |

Reference

1-A

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2011

|  | Balance<br>December 31,<br><u>2010</u> | Accrued<br>in 2011      | Collected<br>in 2011    | Balance<br>December 31,<br><u>2011</u> |
|--|--|-------------------------|-------------------------|--|
| County Clerk   |  | \$ 2,463,438.76         | \$ 2,463,438.76         |  |
| Surrogate  |  | 172,379.08              | 172,379.08              |  |
| Sheriff  |  | 507,951.29              | 507,951.29              |  |
| Interest on Investments and Deposits                         |  | 97,933.97               | 97,933.97               |  |
| Medicaid Reimbursement - Nursing Home and Home Care          |  | 14,815,933.95           | 14,815,933.95           |  |
| Fees and Permits   |  | 174,988.65              | 174,988.65              |  |
| Rental of County Offices                                     |  | 1,680,822.64            | 1,680,822.64            |  |
| Correction Department - NJ Reimbursement for State Prisoners |  | 706,832.05              | 706,832.05              |  |
| Sale of Food - Central Supply Items, Nutrition Project, etc. |  | 1,410,083.18            | 1,410,083.18            |  |
| Youth Service Shelter Reimbursement                          |  | 168,434.65              | 168,434.65              |  |
| Refunds - Insurance, Telephone, etc.                         |  | 3,902,940.82            | 3,902,940.82            |  |
| Bail Bonds Forfeitures                                       |  | 359,219.71              | 359,219.71              |  |
| Public Health - Indirect Cost Reimbursement                  |  | 2,111,494.00            | 2,111,494.00            |  |
| Area Plan Grant - Nutrition Project Cash Donations Income    |  | 151,676.27              | 151,676.27              |  |
| Green Tree Golf Revenue                                      |  |                         |                         |  |
| Animal Shelter   |  | 99,972.20               | 99,972.20               |  |
| State Aid - County College Bonds (NJSA 18A:64-22.6)          |  | 2,105,903.13            | 2,105,903.13            |  |
| Social and Welfare Services (C.66, P.L.1990):                |  |                         |                         |  |
| Supplemental Social Security Income                          |  | 850,447.00              | 850,447.00              |  |
| Psychiatric Facilities (C.73, P.L.1990):                     |  |                         |                         |  |
| Board of County Patients in State and Other Institutions     |  | 85,930.90               | 85,930.90               |  |
| Public and Private Revenues Offset with Appropriations       |  | 28,389,206.54           | 28,389,206.54           |  |
| Reserve for Capital Fund Balance                             |  |                         |                         |  |
| Increased Fees Pursuant To C.370, P.L. 2001:                 |  |                         |                         |  |
| County Clerk   |  | 1,283,101.40            | 1,283,101.40            |  |
| County Sheriff   |  | 116,433.10              | 116,433.10              |  |
| County Surrogate   |  | 124,227.95              | 124,227.95              |  |
| Miscellaneous Revenue Not Anticipated                        |  | 752,984.64              | 752,984.64              |  |
| <b>Total Miscellaneous Revenues</b>                          | <u>\$ 0.00</u>                         | <u>\$ 62,532,335.88</u> | <u>\$ 62,532,335.88</u> | <u>\$ 0.00</u>                         |
|  | <u>Reference</u>                       | A                       | 7-A                     | A                                      |
| Cash Receipts  | 1-A                                    |                         | \$ 35,159,320.98        |  |
| Prepaid Revenues   | 17-A                                   |                         | 36,458.56               |  |
| Federal and State Grants                                     | 14-A                                   |                         | 26,583,571.70           |  |
| Miscellaneous Revenue Not Anticipated                        | 13-A                                   |                         | 752,984.64              |  |
|  |  |                         | <u>\$ 62,532,335.88</u> |  |

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2011

|  | Balance<br>December 31,<br><u>2010</u> | Balance<br>After<br><u>Transfer</u> | Paid<br>or<br><u>Charged</u> | <u>Balance</u> |
|--|--|-------------------------------------|------------------------------|----------------|
| <b>LEGISLATIVE BRANCH</b>                    |  |                                     |                              |                |
| Board of Freeholders:                        |  |                                     |                              |                |
| Salaries and Wages                           | \$ 1,975.45                            | \$ 8,875.45                         | \$ 7,658.18                  | \$ 1,217.27    |
| Other Expenses                               | 1,464.40                               | 4,653.18                            | 1,667.47                     | 2,985.71       |
| <b>DEPARTMENT OF ADMINISTRATION</b>          |  |                                     |                              |                |
| County Executive/Administrator:              |  |                                     |                              |                |
| Salaries and Wages                           | 6,240.80                               | 17,340.80                           | 12,423.65                    | 4,917.15       |
| Other Expenses                               | 2,264.38                               | 4,081.58                            | 1,239.10                     | 2,842.48       |
| Treasurer's Office:                          |  |                                     |                              |                |
| Salaries and Wages                           | 9,176.15                               | 21,476.15                           | 14,114.32                    | 7,361.83       |
| Other Expenses                               | 11,421.83                              | 17,945.97                           | 7,940.58                     | 10,005.39      |
| Division of Extension Services:              |  |                                     |                              |                |
| Salaries and Wages                           | 4,529.25                               | 8,729.25                            | 4,665.56                     | 4,063.69       |
| Other Expenses                               | 1,057.24                               | 94,838.67                           | 51,312.04                    | 43,526.63      |
| Policy and Planning:                         |  |                                     |                              |                |
| Salaries and Wages                           | 30,716.96                              | 50,116.96                           | (9,380.60)                   | 59,497.56      |
| Other Expenses                               | 40,991.11                              | 50,417.68                           | 2,224.23                     | 48,193.45      |
| Audit  | 11,500.00                              | 23,500.00                           | 12,000.00                    | 11,500.00      |
| Matching Funds For Grant                     |  | 96,594.00                           | 96,594.00                    |                |
| Soil Conservation                            |  | 5,000.00                            | 5,000.00                     |                |
| Compensated Absences                         | 1.00                                   | 1.00                                |                              | 1.00           |
| <b>DEPARTMENT OF ADMINISTRATIVE SERVICES</b> |  |                                     |                              |                |
| Division of Purchasing and Budget:           |  |                                     |                              |                |
| Salaries and Wages                           | 1,592.86                               | 9,692.86                            | 8,948.05                     | 744.81         |
| Other Expenses                               | 15,660.54                              | 28,643.66                           | 21,351.87                    | 7,291.79       |
| Human Resources:                             |  |                                     |                              |                |
| Salaries and Wages                           | 13,759.26                              | 25,159.26                           | 12,464.42                    | 12,694.84      |
| Other Expenses                               | 14,258.29                              | 35,001.29                           | 18,819.16                    | 16,182.13      |
| Information Technologies:                    |  |                                     |                              |                |
| Salaries and Wages                           | 56,584.45                              | 83,384.45                           | 29,082.46                    | 54,301.99      |
| Other Expenses                               | 24,089.36                              | 115,024.75                          | 85,823.89                    | 29,200.86      |
| <b>DEPARTMENT OF LAW</b>                     |  |                                     |                              |                |
| Department of Law:                           |  |                                     |                              |                |
| Salaries and Wages                           | 45,062.88                              | 76,262.88                           | 34,073.92                    | 42,188.96      |
| Other Expenses                               | 17,423.48                              | 108,328.30                          | 18,870.03                    | 89,458.27      |
| Division of Consumer Affairs:                |  |                                     |                              |                |
| Salaries and Wages                           | 606.76                                 | 2,906.76                            | 2,631.81                     | 274.95         |
| <b>CONSTITUTIONAL OFFICES</b>                |  |                                     |                              |                |
| County Surrogate:                            |  |                                     |                              |                |
| Salaries and Wages                           | 3,873.44                               | 10,173.44                           | 9,225.21                     | 948.23         |
| Other Expenses                               | 2,369.06                               | 4,053.09                            | 1,674.05                     | 2,379.04       |
| County Clerk:                                |  |                                     |                              |                |
| Salaries and Wages                           | 76,961.59                              | 101,361.59                          | 24,102.41                    | 77,259.18      |
| Other Expenses                               | 82,866.46                              | 97,373.50                           | 6,074.43                     | 91,299.07      |
| County Prosecutor:                           |  |                                     |                              |                |
| Salaries and Wages                           | 58,974.95                              | 296,274.95                          | 180,657.14                   | 115,617.81     |
| Other Expenses                               | 20,507.88                              | 60,710.03                           | 33,517.51                    | 27,192.52      |
| Sheriff's Office:                            |  |                                     |                              |                |
| Salaries and Wages                           | 873.38                                 | 183,073.38                          | 124,551.36                   | 58,522.02      |
| Other Expenses                               | 9,327.04                               | 64,966.50                           | 56,124.92                    | 8,841.58       |

## CURRENT FUND

## SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2011

|                                       | Balance<br>December 31,<br><u>2010</u> | Balance<br>After<br><u>Transfer</u> | Paid<br>or<br><u>Charged</u> | <u>Balance</u> |
|---------------------------------------|--|-------------------------------------|------------------------------|----------------|
| <b>DEPARTMENT OF PUBLIC SAFETY</b>    |  |                                     |                              |                |
| Division of Adult Detention:          |  |                                     |                              |                |
| Salaries and Wages                    | 6,259.15                               | 2,210,959.15                        | 1,858,276.64                 | 352,682.51     |
| Other Expenses                        | 42,350.38                              | 712,824.53                          | 614,399.63                   | 98,424.90      |
| Division of Youth Detention Services: |  |                                     |                              |                |
| Other Expenses                        | 22,500.00                              | 774,599.00                          | 531,744.00                   | 242,855.00     |
| Office of Emergency Management:       |  |                                     |                              |                |
| Salaries and Wages                    | 54,642.98                              | 76,242.98                           | 21,889.05                    | 54,353.93      |
| Other Expenses                        | 23,785.73                              | 87,869.96                           | 48,857.53                    | 39,012.43      |
| Office of the Medical Examiner:       |  |                                     |                              |                |
| Salaries and Wages                    | 16,506.60                              | 26,006.60                           | 8,930.50                     | 17,076.10      |
| Other Expenses                        | 40,453.61                              | 80,838.44                           | 11,012.17                    | 69,826.27      |
| Animal Shelter:                       |  |                                     |                              |                |
| Salaries and Wages                    | 64,141.71                              | 72,741.71                           | 6,939.19                     | 65,802.52      |
| Other Expenses                        | 32,079.98                              | 48,815.15                           | 16,594.40                    | 32,220.75      |
| <b>COUNTY BOARDS</b>                  |  |                                     |                              |                |
| Superintendent of Elections:          |  |                                     |                              |                |
| Salaries and Wages                    | 7,886.50                               | 20,186.50                           | 13,125.81                    | 7,060.69       |
| Other Expenses                        | 95,369.25                              | 186,008.17                          | 125,091.37                   | 60,916.80      |
| Board of Taxation:                    |  |                                     |                              |                |
| Salaries and Wages                    | 91.96                                  | 1,691.96                            | 1,631.13                     | 60.83          |
| Other Expenses                        | 2,363.09                               | 2,538.29                            | 2,537.40                     | 0.89           |
| Board of Elections:                   |  |                                     |                              |                |
| Salaries and Wages                    | 4,296.88                               | 7,396.88                            | 3,113.05                     | 4,283.83       |
| Other Expenses                        | 10,036.63                              | 46,972.43                           | 18,496.19                    | 28,476.24      |
| <b>DEPARTMENT OF PUBLIC WORKS</b>     |  |                                     |                              |                |
| Division of Parks and Recreation:     |  |                                     |                              |                |
| Salaries and Wages                    | 48,041.62                              | 66,641.62                           | 24,657.81                    | 41,983.81      |
| Other Expenses                        | 62,620.46                              | 92,608.09                           | 23,831.93                    | 68,776.16      |
| Division of Roads and Bridges:        |  |                                     |                              |                |
| Salaries and Wages                    | 144,616.19                             | 202,016.19                          | 100,120.25                   | 101,895.94     |
| Division of Engineering:              |  |                                     |                              |                |
| Salaries and Wages                    | 1,566.83                               | 24,866.83                           | 1,440.58                     | 23,426.25      |
| Other Expenses                        | 4,064.92                               | 7,705.70                            | 2,274.86                     | 5,430.84       |
| Division of Facilities Management:    |  |                                     |                              |                |
| Salaries and Wages                    | 27,594.65                              | 49,194.65                           | 35,784.68                    | 13,409.97      |
| Other Expenses                        | 129,968.60                             | 634,740.09                          | 415,626.13                   | 219,113.96     |
| Office of Fleet Management:           |  |                                     |                              |                |
| Salaries and Wages                    | 33,899.89                              | 46,799.89                           | 18,939.69                    | 27,860.20      |
| Other Expenses                        | 5,188.39                               | 11,603.39                           | 2,085.00                     | 9,518.39       |
| Supported Work Program:               |  |                                     |                              |                |
| Salaries and Wages                    | 99.86                                  | 33,899.86                           | (25,804.21)                  | 59,704.07      |
| Other Expenses                        | 65,860.45                              | 79,495.41                           | 9,146.36                     | 70,349.05      |
| Mosquito Unit:                        |  |                                     |                              |                |
| Salaries and Wages                    | 31,718.09                              | 39,718.09                           | 20,846.45                    | 18,871.64      |
| Other Expenses                        | 23,403.50                              | 42,528.75                           | 12,809.33                    | 29,719.42      |

## CURRENT FUND

## SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2011

|   | Balance<br>December 31,<br><u>2010</u> | Balance<br>After<br><u>Transfer</u> | Paid<br>or<br><u>Charged</u> | <u>Balance</u> |
|---|--|-------------------------------------|------------------------------|----------------|
| <b>DEPARTMENT OF HUMAN SERVICES</b>   |  |                                     |                              |                |
| Division of Resident Services:  |  |                                     |                              |                |
| Salaries and Wages  | 82.48                                  | 160,082.48                          | 156,283.97                   | 3,798.51       |
| Other Expenses  | 23,858.58                              | 261,966.50                          | 65,934.68                    | 196,031.82     |
| DHS - Support Services:   |  |                                     |                              |                |
| Salaries and Wages  | 44.25                                  | 39,744.25                           | 32,080.47                    | 7,663.78       |
| Other Expenses  | 175,303.52                             | 317,708.30                          | 158,893.83                   | 158,814.47     |
| Intergenerational Services:   |  |                                     |                              |                |
| Salaries and Wages  | 86,106.33                              | 168,306.33                          | (120,533.82)                 | 288,840.15     |
| Other Expenses  | 3,100.69                               | 10,659.95                           | 4,848.99                     | 5,810.96       |
| Maintenance of Patients in Private Institutions<br>for Mental Disease                                   | 35,158.54                              | 88,465.10                           | 64,012.48                    | 24,452.62      |
| <b>EDUCATION</b>  |  |                                     |                              |                |
| Office of Superintendent of Schools:  |  |                                     |                              |                |
| Salaries and Wages  | 17,880.95                              | 23,980.95                           | 6,121.62                     | 17,859.33      |
| Other Expenses  | 1,604.95                               | 3,424.00                            | 1,768.23                     | 1,655.77       |
| Atlantic County Community College   | 26,441.00                              | 26,441.00                           |                              | 26,441.00      |
| Reimbursement for Residents Attending Out of<br>County Two Year Colleges (NJS 18A:64A-23)               | 49,144.82                              | 49,144.82                           | 32,465.88                    | 16,678.94      |
| Reimbursement for Residents Attending Out<br>of County Vocational Schools (NJS 18A:34-23)               | 3,100.00                               | 3,100.00                            | 1,900.00                     | 1,200.00       |
| <b>INSURANCE: N.J.S.A. 40A:4-45.3(00)</b>   |  |                                     |                              |                |
| Group Insurance Plan - Employees  | 68.55                                  | 1,648,562.55                        | 1,646,522.20                 | 2,040.35       |
| <b>UNCLASSIFIED</b>   |  |                                     |                              |                |
| Volunteer Fire Companies - Instruction (RS 40:23-8.9)   |  | 2,500.00                            | 2,500.00                     |                |
| County Fire Fighter's Association for Operation of<br>Emergency Operation Control Center (RS 40:23-8.3) |  | 2,500.00                            | 2,500.00                     |                |
| Aid to Rescue Squads  | 1.00                                   | 4,289.00                            |                              | 4,289.00       |
| Purchase of Vehicles County Wide  | 18,417.49                              | 37,704.00                           | 19,074.03                    | 18,629.97      |
| Atlantic County Board of Ethics   | 3,878.61                               | 6,808.21                            | 2,929.60                     | 3,878.61       |
| Utilities:  |  |                                     |                              |                |
| Rental of Real Estate   | 855.96                                 | 855.96                              |                              | 855.96         |
| Fuel  | 4,134.59                               | 4,134.59                            |                              | 4,134.59       |
| Electricity   | 967,831.96                             | 1,169,331.96                        | 394,086.88                   | 775,245.08     |
| Telephone   | 110,773.86                             | 186,858.86                          | 139,653.55                   | 47,205.31      |
| Street Lighting   | 25,438.88                              | 46,538.88                           | 25,261.23                    | 21,277.65      |
| Water   | 39,444.23                              | 59,444.23                           | 12,870.68                    | 46,573.55      |
| Traffic Lights  | 13,379.31                              | 13,379.31                           | 9,063.38                     | 4,315.93       |
| Gas   | 61,595.25                              | 121,595.25                          | 62,614.39                    | 58,980.86      |
| Trash Disposal  | 17,701.98                              | 23,401.98                           | 4,068.23                     | 19,333.75      |

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2011

|   | Balance<br>December 31,<br>2010 | Balance<br>After<br>Transfer   | Paid<br>or<br>Charged         | Balance                       |
|---|---------------------------------|--------------------------------|-------------------------------|-------------------------------|
| <b>PUBLIC AND PRIVATE PROGRAMS OFFSET<br/>BY REVENUES</b> |                                 |                                |                               |                               |
| NJ DH&SS - Peer Grouping                                  | 64,109.03                       | 349,049.99                     | 214,372.64                    | 134,677.35                    |
| <b>DEFERRED CHARGES</b>                                   |                                 |                                |                               |                               |
| Prior Years Bills   | 3,082.32                        | 3,082.32                       | 100.00                        | 2,982.32                      |
| <b>CAPITAL IMPROVEMENTS</b>                               |                                 |                                |                               |                               |
| Acquisition of New Equipment                              | 6,063.68                        | 54,270.90                      | 48,207.22                     | 6,063.68                      |
| <b>STATUTORY EXPENDITURES</b>                             |                                 |                                |                               |                               |
| Public Employees' Retirement System                       | 3,754.01                        | 3,754.01                       |                               | 3,754.01                      |
| Social Security System                                    | 8,556.48                        | 225,844.63                     | 193,495.70                    | 32,348.93                     |
| DCRP  | 25.00                           | 25.00                          |                               | 25.00                         |
| <b>Total General Appropriations</b>                       | <b><u>\$ 3,338,476.45</u></b>   | <b><u>\$ 12,510,427.00</u></b> | <b><u>\$ 7,980,944.15</u></b> | <b><u>\$ 4,529,482.85</u></b> |
|   | <u>Reference</u>                | <u>A</u>                       | <u>1-A</u>                    |                               |
| Appropriation Reserves                                    | 8-A                             | \$ 3,338,476.45                |                               |                               |
| Encumbrances Payable                                      | 9-A                             | 9,171,950.55                   |                               |                               |
| Transferred to Accounts Payable                           | 10-A                            |                                |                               | \$ 432,663.80                 |
| Balance Lapsed  | A-1                             |                                |                               | 4,096,819.05                  |
|   |                                 | <u>\$ 12,510,427.00</u>        |                               | <u>\$ 4,529,482.85</u>        |

## COUNTY OF ATLANTIC, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2011

|                                       | <u>Reference</u> |                               |
|---------------------------------------|------------------|-------------------------------|
| Balance, December 31, 2010            | A                | \$ 9,171,950.55               |
| Increased By:                         |                  |                               |
| 2011 Budgeted Appropriations          | A-3              | <u>8,569,385.98</u>           |
|                                       |                  | 17,741,336.53                 |
| Decreased By:                         |                  |                               |
| Transferred to Appropriation Reserves | 8-A              | <u>9,171,950.55</u>           |
| Balance, December 31, 2011            | A                | <u><u>\$ 8,569,385.98</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2011

|                                      | <u>Reference</u> |                   |                        |
|--------------------------------------|------------------|-------------------|------------------------|
| Balance, December 31, 2010           | A                |                   | \$ 3,507,158.08        |
| Increased By:                        |                  |                   |                        |
| Transfer From Appropriation Reserves | 8-A              |                   | <u>432,663.80</u>      |
|                                      |                  |                   | 3,939,821.88           |
| Decreased By:                        |                  |                   |                        |
| Cash Disbursements                   | 1-A              | \$ 2,146,964.33   |                        |
| Accounts Payable Cancelled           | A-1              | <u>551,629.55</u> |                        |
|                                      |                  |                   | <u>2,698,593.88</u>    |
| Balance, December 31, 2011           | A                |                   | <u>\$ 1,241,228.00</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

Year ended December 31, 2011

|  | Balance<br>December 31,<br>2010 | 2011<br>Deductions<br>Withheld and<br>County's Share | Disbursed<br>in 2011    | Balance<br>December 31,<br>2011 |
|--|---------------------------------|--|-------------------------|---------------------------------|
| Public Employees' Retirement System ("PERS") | \$ 639,793.85                   | \$ 8,506,168.67                                      | \$ 8,043,199.59         | \$ 1,102,762.93                 |
| Contributory Life Insurance                  | 28,359.21                       | 310,129.18   | 309,339.79              | 29,148.60                       |
| Supplemental Annuity Contributory Trust      | 649.68                          | 1,025.31   | 1,108.84                | 566.15                          |
| Social Security System ("O.A.S.I.")          | (546,784.90)                    | 12,560,324.64  | 12,648,053.90           | (634,514.16)                    |
| Federal Withholding Tax                      | (444,124.77)                    | 11,697,215.48  | 11,789,866.62           | (536,775.91)                    |
| Payroll Savings Plan                         | 3,678.96                        | 1,687.50   | 5,366.46                |                                 |
| Credit Union                                 | 66.00                           | 1,574,494.56   | 1,574,560.56            |                                 |
| Hospitalization                              | 1,076,558.96                    | 3,259,999.90   | 2,680,506.10            | 1,656,052.76                    |
| Garnishes                                    |                                 | 615,520.33   | 615,520.33              |                                 |
| Union Dues                                   | 4,144.41                        | 762,560.18   | 758,197.18              | 8,507.41                        |
| United Way                                   |                                 | 70,157.74  | 70,157.74               |                                 |
| State Unemployment                           | 164,429.54                      | 377,009.47   | 167,288.44              | 374,150.57                      |
| State Withholding Tax                        | 47,721.71                       | 2,735,484.63   | 2,735,484.63            | 47,721.71                       |
| Family Leave Insurance                       | 76,325.84                       | 30,967.42  | 109,158.07              | (1,864.81)                      |
| Dependent Care                               | 2,725.29                        | 8,569.92   | 10,070.29               | 1,224.92                        |
| Unreimbursed Deductions                      | 11,166.83                       | 26,461.09  | 29,769.43               | 7,858.49                        |
| College Savings Plan 529                     |                                 | 39,135.00  | 39,135.00               |                                 |
| Insurance Withheld                           |                                 | 1,389.50   | 1,389.50                |                                 |
| County Share Meical Difference               |                                 | 1,055,208.42   | 1,055,208.42            |                                 |
| AFLAC Disability                             |                                 | 470,540.99   | 470,540.99              |                                 |
| Bus Pass                                     | (1,268.00)                      | 29,508.00  | 27,965.00               | 275.00                          |
| Deferred Compensation                        |                                 | 1,656,268.17   | 1,656,268.17            |                                 |
|  | <u>\$ 1,063,442.61</u>          | <u>\$ 45,789,826.10</u>                              | <u>\$ 44,798,155.05</u> | <u>\$ 2,055,113.66</u>          |

Reference

A

A-3

1-A

A

## COUNTY OF ATLANTIC, NEW JERSEY

## CURRENT FUND

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

Year ended December 31, 2011

|                             | <u>Reference</u> |                             |
|-----------------------------|------------------|-----------------------------|
| Balance, December 31, 2010  | A                | \$ 1,264,543.46             |
| Increased By:               |                  |                             |
| Receipts                    | 1-A              | <u>744,164.85</u>           |
|                             |                  | 2,008,708.31                |
| Decreased By:               |                  |                             |
| Paid To State of New Jersey | 1-A              | <u>1,264,543.46</u>         |
| Balance, December 31, 2011  | A                | <u><u>\$ 744,164.85</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Year ended December 31, 2011

|                          |                        |
|--------------------------|------------------------|
| Added and Omitted Taxes  | \$ 348,445.42          |
| Auction Proceeds         | 68,471.06              |
| Bid Deposit              | 3,550.00               |
| Commissions              | 436,666.50             |
| Construction Appeal Fees | 1,100.00               |
| Copy Fees                | 2,879.53               |
| Disability Pool          | 5,390.06               |
| Discovery Fees           | 58,523.99              |
| Election Transportation  | 9,300.00               |
| Fines/Miscellaneous      | 27,845.87              |
| Jury Duty Fees           | 1,080.00               |
| Miscellaneous            | 6,472.45               |
| MOD IV Fees              | 1,125.00               |
| NSF Fees                 | 40.00                  |
| OPRA Fees                | 355.61                 |
| Parking Fees             | 5,795.00               |
| Recycling Fees           | 9.45                   |
| Reimburse Sick Pay       | 366.85                 |
| Revenue - Med Exam       | 1,393.79               |
| Parks                    | 19,730.34              |
| Planning Revenue         | 1,606.50               |
| Range Revenue            | 38,427.00              |
| Women's Commission       | 56,546.88              |
| Wage Attachments         | <u>6,308.76</u>        |
|                          | <u>\$ 1,101,430.06</u> |

Reference

|                         |             |                        |
|-------------------------|-------------|------------------------|
| Added and Omitted Taxes | A-2,4-A     | \$ 348,445.42          |
| Cash Receipts           | A-2,1-A,7-A | <u>752,984.64</u>      |
|                         | A-1         | <u>\$ 1,101,430.06</u> |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2011

|  | Balance<br>December 31,<br>2010 | Anticipated     | Received     | Cancelled  | Reclassification<br>and/or<br>Amendment | Balance<br>December 31,<br>2011 |
|--|---------------------------------|-----------------|--------------|------------|---|---------------------------------|
| AC Assoc of County Chiefs - Police Training Account        | \$ 340.06                       |                 |              |            |   | \$ 340.06                       |
| ACCC Adult Education Basic Skill Initiative 09-10          | 0.25                            |                 |              | 0.25       |   |                                 |
| ACCC Adult Education Basic Skill Initiative 10-11          | 30,056.00                       |                 | 30,056.00    |            |   |                                 |
| ACUA Solid Waste Plan 2007                                 | 20,750.00                       |                 |              |            |   | 20,750.00                       |
| Area Plan Grant CY08                                       | 49,779.00                       |                 |              | 49,779.00  | \$ 49,779.00                            |                                 |
| Area Plan Grant CY09                                       | 698,311.00                      |                 |              | 177,159.00 | 127,380.00                              |                                 |
| Area Plan Grant CY10                                       |                                 |                 | 521,152.00   |            | (177,159.00)                            |                                 |
| Area Plan Grant CY11                                       |                                 | \$ 2,258,109.00 | 1,924,773.00 | 460.41     |   | 333,336.00                      |
| Atlantic County Teen Choice Program 09-10                  | 460.41                          |                 |              |            |   |                                 |
| Atlantic County Teen Choice Program 11-12                  |                                 | 25,000.00       | 25,000.00    | 2,407.00   |   |                                 |
| NJ Animal Assistance Program CY04                          | 2,407.00                        |                 |              |            |   |                                 |
| NJ Council on the Arts Local Arts Program FY2010           | 10,292.00                       |                 | 10,292.00    |            |   |                                 |
| NJ Council on the Arts Local Arts Program FY2011           | 74,104.00                       |                 | 62,989.00    |            |   |                                 |
| NJ Council on the Arts Local Arts Program FY2012           |                                 | 74,104.00       |              |            |   |                                 |
| NJ Council on the Arts Local Arts FY04                     | 1.00                            |                 |              |            |   | 11,115.00                       |
| NJ DCA - Historical Site Mgmt. Bethlehem Loading Co 10-12  | 30,000.00                       |                 |              |            |   | 74,104.00                       |
| NJ DCA - Recreation for Individuals with Disabilities FY05 | 6,017.45                        |                 |              |            |   | 1.00                            |
| NJ DCA - Recreation for Individuals with Disabilities FY10 | 13,167.76                       |                 |              |            |   | 30,000.00                       |
| NJ DCA - Recreation for Individuals with Disabilities FY11 |                                 |                 | 13,077.96    |            |   | 6,017.45                        |
| NJ DEP - Clean Communities Grant FY11                      |                                 | 26,760.00       | 9,092.19     | 89.80      |   | 0.00                            |
| NJ DEP - Flood Management Plan 06-08                       | 119,998.93                      | 98,485.82       | 98,485.82    |            |   | 17,667.81                       |
| NJ DEP - Green Communities 2009                            | 3,000.00                        |                 |              |            |   | 119,998.93                      |
| NJ DEP - Waste Management Plan CY2009                      | 38,270.47                       |                 | 29,122.06    |            |   | 3,000.00                        |
| NJ DEP - Waste Management Plan CY2010                      | 25,847.00                       |                 | 25,847.00    |            |   | 9,148.41                        |
| NJ DEP - Recreational Trails 11-12                         |                                 | 20,000.00       | 10,000.00    |            |   |                                 |
| NJ DHS - PASP 2011   |                                 | 354,000.00      | 354,000.00   |            |   | 10,000.00                       |
| NJ DHS - CFI & APPI FY09-10                                | 7,115.76                        |                 |              | 7,115.76   |   |                                 |
| NJ DHS - CFI & APPI FY10-11                                | 619,615.00                      |                 |              |            |   |                                 |
| NJ DHS - CFI & APPI FY11-12                                |                                 | 1,487,069.00    | 867,454.00   |            |   | 619,615.00                      |
| NJ DHS - Community Justice Institute CY11                  |                                 | 38,544.00       |              |            |   |                                 |
| NJ DHS - Family Court CY10                                 | 42,592.83                       |                 | 42,592.83    |            |   |                                 |
| NJ DHS - Family Court CY11                                 |                                 | 153,581.00      | 99,498.64    |            |   |                                 |
| NJ DHS - Family Crisis Intervention CY11                   |                                 | 26,994.00       | 26,994.00    |            |   | 54,082.36                       |
| NJ DHS - Information Atlantic CY11                         |                                 | 120,186.00      | 120,186.00   |            |   |                                 |
| NJ DHS - IV-D Law FY11                                     |                                 | 92,226.94       | 92,226.94    |            |   |                                 |
| NJ DHS - Juvenile Accountability Incentive Block Grant     | 24,681.11                       |                 | 4,285.97     |            |   | 20,395.14                       |
| NJ DHS - Juvenile Accountability Incentive Block Grant     |                                 | 36,264.00       |              |            |   | 36,264.00                       |
| NJ DHS - JJC Program Management CY09                       | 9.75                            |                 |              | 9.75       |   |                                 |
| NJ DHS - JJC Program Management CY10                       | 14,530.12                       |                 | 14,530.12    |            |   |                                 |
| NJ DHS - JJC Program Management CY11                       |                                 | 55,550.00       | 36,894.32    |            |   | 18,655.68                       |
| NJ DHS - JJC Program Services CY10                         |                                 | 176,460.55      | 176,460.55   |            |   |                                 |
| NJ DHS - JJC Program Services CY11                         | 176,460.55                      |                 | 100,265.59   |            |   | 222,196.41                      |
| NJ DHS - Mental Health Administrator CY11                  |                                 | 322,462.00      | 9,000.00     |            |   |                                 |
| NJ DHS - PASP CY10   | 27,745.00                       | 9,000.00        |              |            |   |                                 |
| NJ DHS - Runaway Youth and Homeless Project CY11           |                                 | 90,023.00       | (320.24)     | 28,065.24  |   |                                 |
|  |                                 | 90,023.00       | 90,023.00    |            |   |                                 |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2011

|   | Balance<br>December 31,<br>2010 | Anticipated | Received   | Cancelled | Reclassification<br>and/or<br>Amendment | Balance<br>December 31,<br>2011 |
|---|---------------------------------|-------------|------------|-----------|---|---------------------------------|
| NJ DHS - Try It Program (TSSA) CY11                         |                                 | 60,881.00   | 60,881.00  |           |   |                                 |
| NJ DHS - Youth Service Coordinator CY11                     |                                 | 39,825.00   | 39,825.00  |           |   |                                 |
| NJ DH&SS-HIV Counseling, Testing, and Referral 09-10        | 74,680.00                       |             |            |           |   | 0.00                            |
| NJ DH&SS-HIV Counseling, Testing, and Referral 10-11        |                                 | 143,860.00  | 74,679.96  | 0.04      |   | 56,187.00                       |
| NJ DH&SS - Respite Care Program FY10                        | 17,669.75                       |             | 87,673.00  |           |   |                                 |
| NJ DH&SS - Respite Care Program FY11                        |                                 | 5,201.75    | 5,201.75   | 12,468.00 |   | 14,127.18                       |
| NJ DH&SS - SCH Case Management 10-11                        | 53,612.00                       |             | 158,556.82 |           |   |                                 |
| NJ DH&SS - Special Child Health FY11-12                     |                                 | 53,612.00   | 53,612.00  |           |   |                                 |
| NJ DH&SS - State Health Insurance Program (SHIP) 11-12      |                                 | 76,283.00   | 76,283.00  |           |   | 76,283.00                       |
| NJ DH&SS - Early Intervention Services FY09                 | 22,756.00                       | 27,000.00   | 21,576.00  | 22,756.00 |   | 5,424.00                        |
| NJ DL&PS - 2011 Paul Coverdale Forensic Science Improvement | 29,956.20                       |             | 21,772.85  |           |   | 8,183.35                        |
| NJ DL&PS - 2010 Paul Coverdale Forensic Science Improvement |                                 | 27,517.14   | 27,517.14  |           |   | 27,517.14                       |
| NJ DL&PS - Body Armor Replacement Program FY11-12           |                                 | 35,497.78   | 35,497.78  |           |   |                                 |
| NJ DL&PS - Cares for Kids Grant FY2010                      | 196.77                          |             | 18,713.26  | 196.77    |   | 0.00                            |
| NJ DL&PS - Cares for Kids Grant FY2011                      | 22,000.00                       |             | 4,000.00   |           |   | 3,286.74                        |
| NJ DL&PS - Cares for Kids Grant FY2012                      |                                 | 18,000.00   | 18,000.00  |           |   | 18,000.00                       |
| NJ DL&PS - Click It or Ticket Grant 2011                    |                                 | 4,000.00    | 4,000.00   |           |   |                                 |
| NJ DL&PS - Commodities Distribution Plan FY09               | 5,774.00                        |             |            |           |   | 5,774.00                        |
| NJ DL&PS - Detention Diversion - 2010                       | 3,096.00                        |             | 3,096.00   |           |   |                                 |
| NJ DL&PS - Detention Diversion - 2011                       |                                 | 37,132.00   | 34,034.00  |           |   |                                 |
| NJ DL&PS - DRE Pilot Program 10-11                          |                                 | 37,000.00   | 37,000.00  |           |   | 3,098.00                        |
| NJ DL&PS - DRE Pilot Program 11-12                          |                                 | 48,000.00   | 48,000.00  |           |   |                                 |
| NJ DL&PS - DRE Pilot Program 2010                           |                                 |             |            |           |   |                                 |
| NJ DL&PS - Drunk Driving Enforcement 10-11                  | 23,812.11                       | 2,500.00    | 2,500.00   | 23,812.11 |   | 48,000.00                       |
| NJ DL&PS - DWI Enforcement 09-10                            | 2,678.84                        |             |            |           |   |                                 |
| NJ DL&PS - DWI Enforcement 10-11                            | 74,000.00                       |             | 71,917.27  | 2,678.84  |   | 2,082.73                        |
| NJ DL&PS - DWI Enforcement 11-12                            |                                 | 61,490.00   | 696.43     |           |   | 60,793.57                       |
| NJ DL&PS - Emergency Management Assistance FY10-11          |                                 | 50,000.00   | 50,000.00  |           |   | 50,000.00                       |
| NJ DL&PS - Emergency Management Assistance FY10             | 50,000.00                       |             |            |           |   |                                 |
| NJ DL&PS - Emergency Management Assistance FY10             |                                 | 26,254.00   | 26,253.05  |           |   | 0.95                            |
| NJ DL&PS - Hazmat Training 2011                             | 10,488.57                       |             |            |           |   | 10,488.57                       |
| NJ DL&PS - Highway Traffic Safety Program CY10              | 57,733.00                       |             | 57,733.00  |           |   |                                 |
| NJ DL&PS - Highway Traffic Safety Program CY11              |                                 | 12,768.00   | 12,768.00  |           |   | 45,033.00                       |
| NJ DL&PS - Highway Traffic Safety Program CY10-11           |                                 | 45,033.00   | 45,033.00  |           |   |                                 |
| NJ DL&PS - Highway Traffic Safety Program CY11-12           |                                 |             |            |           |   |                                 |
| NJ DL&PS - Jail Based Reentry Strategies 10-11              | 125,000.00                      |             | 74,569.52  |           |   | 45,033.00                       |
| NJ DL&PS - Insurance Fraud CY2010                           | 57,916.32                       |             | 48,274.33  |           |   | 50,430.48                       |
| NJ DL&PS - Insurance Fraud CY2011                           |                                 | 183,200.00  | 72,910.11  | 9,641.99  |   | 110,289.89                      |
| NJ DL&PS - JJC Innovations Funding CY11                     | 120,000.00                      |             | 120,000.00 |           |   |                                 |
| NJ DL&PS - JJC Innovations Funding CY12                     |                                 | 125,200.00  |            |           |   | 125,200.00                      |
| NJ DL&PS - Megan's Law 10-11                                | 4,244.26                        |             | 4,244.26   |           |   |                                 |
| NJ DL&PS - Megan's Law 11-12                                |                                 | 16,777.00   | 11,937.31  |           |   | 4,839.69                        |
| NJ DL&PS - Narcotic Task Force - CY2011                     |                                 | 198,998.00  | 167,985.92 |           |   | 31,012.08                       |
| NJ DL&PS - Narcotic Task Force - FY 2010 Jan-Jun            | 125,031.00                      |             | 125,031.00 |           |   |                                 |
| NJ DL&PS - Pre-Disaster Mitigation Planning FY07            | 165,000.00                      |             | 146,047.39 |           |   | 18,952.61                       |
| NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2010       | 3,877.10                        |             |            | 3,877.10  |   |                                 |

COUNTY OF ATLANTIC, NEW JERSEY  
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Year ended December 31, 2011

|  | Balance<br>December 31,<br>2010 | Anticipated  | Received     | Cancelled  | Reclassification<br>and/or<br>Amendment | Balance<br>December 31,<br>2011 |
|--|---------------------------------|--------------|--------------|------------|---|---------------------------------|
| NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2011      |                                 | 67,655.00    | 1,201.17     |            |   | 66,453.83                       |
| NJ DL&PS - Special Needs Shelter 09                        | 21,400.00                       |              | 6,252.06     |            |   | 15,147.94                       |
| NJ DL&PS - State Facilities Education Act FY10-11          | 56,250.00                       |              | 56,250.00    |            |   |                                 |
| NJ DL&PS - State Facilities Education Act FY11-12          |                                 | 103,500.00   |              |            |   | 103,500.00                      |
| NJ DL&PS - Victim Witness Advocacy FY2010                  | 18,629.62                       |              | 18,629.62    |            |   |                                 |
| NJ DL&PS - Victim Witness Assistance Grant FY10-11         | 145,947.12                      |              | 145,947.12   |            |   |                                 |
| NJ DL&PS - Victim Witness Advocacy Grant 11-12             |                                 | 304,282.00   | 132,588.52   |            |   | 171,693.48                      |
| NJ DL&PS - Victim Witness Advocacy Supplemental (VAWF)     |                                 | 95,756.00    | 22,153.76    |            |   | 73,602.24                       |
| NJ DL&PS - Veterans Transportation- FY2010-11              | 9,920.00                        | 9,000.00     | 18,920.00    |            |   |                                 |
| NJ DM&VA - Veterans Transportation- FY2011-12              |                                 | 17,000.00    | 7,080.00     |            |   | 9,920.00                        |
| NJ DOE - GED Testing Income 2008                           |                                 | 16,811.00    | 16,811.00    |            |   |                                 |
| NJ DOL - ARRA - OJT 10-11                                  |                                 | 33,000.00    | 33,000.00    |            |   |                                 |
| NJ DOL - ARRA - OJT National Emergency Grant 10-11         |                                 | 398,109.00   | 35,763.00    |            |   | 362,346.00                      |
| NJ DOL - ARRA - WIA ADULT FY10-11                          | 1,794,765.00                    |              | 1,668,448.00 |            |   | 126,317.00                      |
| NJ DOL - ARRA - WIA Dislocated Worker FY10-11              | 1,126,327.00                    |              | 920,510.62   |            |   | 205,816.38                      |
| NJ DOL - ARRA - WIA YOUTH FY09-10                          | 1,790,679.00                    |              | 1,697,062.00 |            |   | 93,617.00                       |
| NJ DOL - ARRA - WIA ADULT FY08-09                          | 180,275.00                      |              | 180,275.00   |            |   |                                 |
| NJ DOL - ARRA - WIA Disability Program Navigator           |                                 | 40,213.00    |              |            |   | 40,213.00                       |
| NJ DOL - ARRA - WIA Dislocated Worker FY08-09              | 783,109.00                      |              | 783,109.00   |            |   |                                 |
| NJ DOL - ARRA - WIA Youth Corps Returning Veterans FY09-10 | 30,017.00                       | 2,000.00     | 28,598.00    |            |   | 3,419.00                        |
| NJ DOL - Business Development Initiative 10-11             |                                 | 54,500.00    | 54,500.00    |            |   |                                 |
| NJ DOL - NJ Build 11-13                                    |                                 | 3,000.00     |              |            |   | 3,000.00                        |
| NJ DOL - NJ Youth Corps 09-10                              | 11,812.00                       |              |              |            |   | 11,812.00                       |
| NJ DOL - NJ Youth Corps FY07                               | 24,237.60                       |              |              | 24,237.60  |   |                                 |
| NJ DOL - Youth Corps 11-12                                 |                                 | 17,655.00    |              |            |   | 17,655.00                       |
| NJ DOL - Smart STEPS 11-12                                 | 274,904.00                      | 24,251.00    | 287,555.00   |            |   | 11,600.00                       |
| NJ DOL - Youth Corps 10-11                                 |                                 | 351,560.00   | 95,129.00    |            |   | 256,431.00                      |
| NJ DOL - Summer Heat 10 Transportation                     | 25,127.00                       |              | 5,369.00     |            |   | 30,382.00                       |
| NJ DOL - Summer Youth Corps 2009                           | 640.00                          |              |              | 640.00     |   |                                 |
| NJ DOL - TANF Dislocated Worker 09-10                      | 43,429.00                       |              | 13,047.00    |            |   |                                 |
| NJ DOL - TANF Summer Youth Works 10                        | 1,155,686.00                    |              | 7,073.00     |            |   | 1,148,613.00                    |
| NJ DOL - WIA Adult FY08-09                                 | 5,290.00                        |              |              | 5,290.00   |   |                                 |
| NJ DOL - WIA Adult FY09-10                                 | 225,524.00                      |              | 225,524.00   |            |   |                                 |
| NJ DOL - WIA Adult FY11-12                                 |                                 | 141,184.00   |              |            |   | 141,184.00                      |
| NJ DOL - WIA Adult, Youth and Dislocated Worker 2007       | 56,463.16                       |              |              | 56,463.16  |   |                                 |
| NJ DOL - WIA Dislocated Worker FY08-09                     | 1.00                            |              |              | 1.00       |   |                                 |
| NJ DOL - WIA Dislocated Worker FY09-10                     | 99,566.00                       |              | 99,564.38    |            |   | 0.00                            |
| NJ DOL - WIA Dislocated Worker FY10-12                     |                                 | 260,739.00   |              |            |   | 260,739.00                      |
| NJ DOL - WIA Youth 11-12                                   |                                 | 1,873,338.00 |              |            |   | 1,873,338.00                    |
| NJ DOL - Work First New Jersey FY07-08                     | 556,317.76                      |              |              | 556,317.76 |   |                                 |
| NJ DOL - Work First New Jersey SFY2009                     | 470,418.00                      |              | 10,232.00    |            |   | 460,186.00                      |
| NJ DOL - Work First New Jersey SFY2010                     | 550,899.00                      |              | 8,855.00     |            |   | 542,044.00                      |
| NJ DOL - Work First New Jersey SFY2011                     | 2,774,400.00                    |              | 2,587,345.00 |            |   | 187,055.00                      |
| NJ DOL - Work First New Jersey SFY2012                     |                                 | 3,746,280.00 | 658,265.00   |            |   | 3,088,015.00                    |

COUNTY OF ATLANTIC, NEW JERSEY  
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Year ended December 31, 2011

|   | Balance<br>December 31,<br>2010 | Anticipated  | Received     | Cancelled    | Reclassification<br>and/or<br>Amendment | Balance<br>December 31,<br>2011 |
|---|---------------------------------|--------------|--------------|--------------|---|---------------------------------|
| NJ DOL - Workforce Development Partnership Program 08-09        | 37,983.00                       |              | 37,983.00    |              |   |                                 |
| NJ DOL - Workforce Development Partnership Program 10-11        |                                 | 30,647.00    | 25,426.00    |              |   | 5,221.00                        |
| NJ DOL - Workforce Development Partnership Program 11-12        |                                 | 24,800.00    |              |              |   | 24,800.00                       |
| NJ DOL - Workforce Learning Link FY010                          | 944.00                          |              | 944.00       |              |   |                                 |
| NJ DOL - Workforce Learning Link FY011                          | 157,664.00                      |              | 148,580.39   | 10,072.00    |   | 9,083.61                        |
| NJ DOL - Workforce Learning Link SFY08                          | 10,072.00                       |              |              |              |   |                                 |
| NJ DOL - Workforce Learning Link SFY09                          |                                 | 168,000.00   | 12,560.61    |              |   | 155,439.39                      |
| NJ DOS - General Operating Support- 08-09                       | 31.04                           |              |              | 31.04        |   |                                 |
| NJ DOS - General Operating Support- 09-10                       |                                 |              | (5.04)       |              |   |                                 |
| NJ DOS - General Operating Support- 10-11                       |                                 | 8,259.00     | 8,259.00     |              |   |                                 |
| NJ DOS - General Operating Support- 11-12                       |                                 | 8,249.00     | 8,249.00     |              |   |                                 |
| NJ DOS - HAVA 261 FY09  |                                 | 157,800.00   | 78,900.00    |              |   | 78,900.00                       |
| NJ DOS - PARIS 09-10  | 192,734.50                      |              | 190,391.67   | 2,342.83     |   | 0.00                            |
| NJ DOT - Airport Circle Federal Aid 2010                        | 5,976,529.00                    |              | 2,134,007.32 |              |   | 3,842,521.68                    |
| NJ DOT - Bridge Initiative Program FY09                         | 1,000,000.00                    |              |              |              |   | 1,000,000.00                    |
| NJ DOT - Capital Transportation Delilah road CRG646 Sec 5- 2007 | 499,659.56                      |              |              |              |   | 499,659.56                      |
| NJ DOT - Capital Transportation FY08                            | 2,280,554.52                    |              | 844,820.81   |              |   | 1,435,733.71                    |
| NJ DOT - County Aid FY09  | 3,164,000.00                    |              | 168,243.03   |              |   | 2,995,756.97                    |
| NJ DOT - County Aid FY10  | 4,226,000.00                    |              |              |              |   | 4,226,000.00                    |
| NJ DOT - County Aid FY11  |                                 | 3,164,000.00 |              |              |   | 3,164,000.00                    |
| NJ DOT - Duerer Stret Design Sec 4B-4F                          |                                 | 60,000.00    | 47,674.47    |              |   | 12,325.53                       |
| NJ DOT - Federal Aid FY2011 Repaving                            |                                 | 1,464,942.00 |              |              |   | 1,464,942.00                    |
| NJ DOT - Local Bridge Future Needs FY10                         |                                 | 1,000,000.00 |              |              |   | 1,000,000.00                    |
| NJ DOT - Local Bridge Future Needs FY11                         |                                 | 40,000.00    | 31,906.88    |              |   | 557,377.64                      |
| NJ DOT - Pomona Road Design Sec 4A-4C                           |                                 | 574,208.00   |              |              |   | 8,093.12                        |
| NJ DOT - Repaving Pomona & Tilton Road 2011                     |                                 |              | 474,494.97   |              |   | 574,208.00                      |
| NJ DOT - Resurfacing Somers Point/Mays Landing Rd               |                                 |              | 763,563.95   |              |   | 258,945.03                      |
| NJ DOT - Resurfacing 1st Rd, Hammononton                        |                                 |              | 372,329.27   |              |   | 552,902.05                      |
| NJ DOT - Resurfacing Leipzig Ave Sec                            |                                 |              |              | 1,098,768.48 |   | 498,791.73                      |
| NJ DOT - Tilton Rd CR 563 Section 4C                            |                                 |              |              | 128,286.10   |   |                                 |
| NJ DOT - Tilton Rd/Fire Rd Signal Improvement 2010              |                                 |              | 74,330.41    |              |   | 316,849.29                      |
| NJ DOT - Tilton Road CR 563, Section 6A                         |                                 |              | 54,504.71    |              |   |                                 |
| NJ DOT - Tilton Road CR 563, Section 6B                         |                                 |              | 166,167.83   | 314,818.07   |   |                                 |
| NJ DOT - Tilton Road Pedestrian Safety Project 2010             |                                 |              | 96,101.28    | 253,484.40   |   |                                 |
| NJ DOT - Tilton Road Sec 4A Design                              |                                 | 33,880.00    | 502,057.59   |              |   | 268,716.41                      |
| NJ DOT - Tilton Road Sec 4B Design                              |                                 | 67,893.00    |              |              |   | 33,880.00                       |
| NJ OHS - Emergency Operations Center FY09                       | 750,000.00                      |              | 675,000.00   |              |   | 67,893.00                       |
| NJ OHS - Homeland Security Grant 06-08                          | 128,781.31                      |              | 128,581.03   | 200.28       |   | 75,000.00                       |
| NJ OHS - Homeland Security Grant FFY07                          | 112.62                          |              |              | 112.62       |   | 0.00                            |
| NJ OHS - Homeland Security Grant FY09                           | 925,320.73                      |              | 353,056.03   |              |   | 572,264.70                      |
| NJ OHS - Homeland Security Grant FY10                           | 1,025,439.82                    |              | 386,211.78   |              |   | 639,228.04                      |
| NJ OHS - Homeland Security Grant FY11                           |                                 | 506,503.28   |              |              |   | 506,503.28                      |
| NJ OHS - NJ Data Exchange 11-12                                 |                                 | 150,000.00   |              |              |   | 150,000.00                      |
| NJ OHS - Urban Areas Security Initiative FY09                   |                                 | 65,000.00    |              |              |   | 65,000.00                       |

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SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2011

|   | Balance<br>December 31,<br>2010 | Anticipated             | Received                | Cancelled              | Reclassification<br>and/or<br>Amendment | Balance<br>December 31,<br>2011 |
|---|---------------------------------|-------------------------|-------------------------|------------------------|---|---------------------------------|
| NJ Transit - CARTS FY09-10                                    | 14,292.63                       |                         | 14,291.62               | 1.01                   |   | 0.00                            |
| NJ Transit - CARTS FY10-11                                    |                                 | 386,376.00              | 335,265.00              |                        |   | 51,111.00                       |
| NJ Transit - CARTS FY11-12                                    |                                 | 300,837.00              |                         |                        |   | 300,837.00                      |
| NJ Transit - Casino Revenue Transp. Grant CY10                | 577,022.41                      |                         | 568,021.10              | 9,001.31               |   | 0.00                            |
| NJ Transit - Casino Revenue Transp. Grant CY11                |                                 | 767,412.87              | 418,069.11              |                        |   | 349,343.76                      |
| NJ Transit - CMAQ - Equipment 10-11                           |                                 | 390,000.00              |                         |                        |   | 390,000.00                      |
| NJ Transit - Job Access and Reverse Commute Grant FY2008-2009 | 72,000.00                       |                         | 469,706.23              | 72,000.00              |   |                                 |
| Open Space Trust - Edward & August Wuilfermin Property 2010   |                                 | 469,706.23              |                         |                        |   |                                 |
| Reckitt Benckiser Pharmaceuticals 2011                        |                                 | 2,000.00                | 2,000.00                |                        |   |                                 |
| SJTA - Subregional Transportation FY2010                      | 64,616.83                       |                         | 64,616.83               |                        |   |                                 |
| SJTA - Subregional Transportation FY2011                      |                                 | 98,156.00               | 24,679.42               |                        |   |                                 |
| US - DH&HS - Federal Runaway and Homeless Youth 10-11         | 185,163.00                      |                         | 156,018.55              |                        |   | 29,144.45                       |
| US - DH&HS - Federal Runaway and Homeless Youth 11-12         |                                 | 185,163.00              |                         |                        |   | 185,163.00                      |
| US DJ - Bulletproof Vest Partnership Grant FY08               | 2,648.82                        |                         | 2,875.44                |                        |   |                                 |
| US DJ - Bulletproof Vest Partnership Grant FY10               | 5,203.21                        | 5,044.64                | 145,482.00              |                        |   | 5,203.21                        |
| US DJ - Bulletproof Vest Partnership Grant FY11               | 10,544.40                       |                         | 78,400.00               | 2,648.82               |   | 7,668.96                        |
| US DJ - Safe Streets Task Force 08-09                         |                                 | 145,482.00              |                         |                        |   |                                 |
| US DJ - SCAAP Grant FY11                                      |                                 |                         | 98,488.50               |                        |   |                                 |
| US HUD - SJEDD09  | 78,400.00                       |                         |                         |                        |   |                                 |
| US HUD - HUD-EDI Special Projects FY09                        | 98,488.50                       |                         | 2,875.44                |                        |   | 5,203.21                        |
| US HUD - Community Development Block Grant                    | 10,025.50                       |                         | 145,482.00              |                        |   | 5,044.64                        |
| US HUD - Community Development Block Grant FY08 - HPRP        | 115,525.12                      |                         | 78,400.00               |                        |   | 7,668.96                        |
| US HUD - Community Development Block Grant FY09               | 746,138.60                      |                         | 66,906.44               |                        |   | 10,025.50                       |
| US HUD - Community Development Block Grant FY2003             | 44,485.00                       |                         | 248,269.60              |                        |   | 48,618.68                       |
| US HUD - Community Development Block Grant FY2004             | 38,778.00                       |                         |                         |                        |   | 497,869.00                      |
| US HUD - Community Development Block Grant FY2005             | 32,610.25                       |                         |                         |                        |   | 44,485.00                       |
| US HUD - Community Development Block Grant FY2006             | 153,865.64                      |                         | 1,128.00                |                        |   | 37,650.00                       |
| US HUD - Community Development Block Grant FY2007             | 346,699.87                      |                         | 12,272.00               |                        |   | 20,338.25                       |
| US HUD - Community Development Block Grant FY2010             | 210,779.00                      |                         | 26,718.37               |                        |   | 127,147.27                      |
| US HUD - Community Development Block Grant FY2011             | 1,319,262.36                    |                         | 130,413.90              |                        |   | 216,285.97                      |
| US HUD - Home Investment Partnership Grant FY09               | 145,768.96                      | 1,332,979.00            | 51,655.70               |                        |   | 106,748.00                      |
| US HUD - Home Investment Partnership Grant FY10               | 658,243.63                      |                         | 29,673.96               |                        |   | 762,547.74                      |
| US HUD - Home Investment Partnership Grant FY11               |                                 |                         | 543,252.63              |                        |   | 1,281,323.30                    |
| US HUD - Home Investment Partnership Grant FY2006             | 63,711.00                       |                         | 110,001.63              |                        |   | 116,095.00                      |
| US HUD - Home Investment Partnerships FY07                    | 104,141.00                      |                         |                         |                        |   | 114,991.00                      |
| US HUD - Home Investment Partnerships Grant FY2007            | 68,991.13                       | 678,142.00              |                         | 63,711.00              |   | 568,140.37                      |
|   |                                 |                         | 29,584.80               |                        |   | 104,141.00                      |
|   |                                 |                         |                         |                        |   | 39,406.33                       |
|   | <u>\$ 47,612,827.80</u>         | <u>\$ 26,583,571.70</u> | <u>\$ 28,999,058.45</u> | <u>\$ 5,109,552.20</u> | <u>\$ 0.00</u>                          | <u>\$ 40,087,788.85</u>         |
|   | A                               | 7-A                     |                         | 16-A                   | 14-A                                    | A                               |

Cash Receipts  
Unappropriated

Reference  
1-A  
15-A

COUNTY OF ATLANTIC, NEW JERSEY  
 FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

Year ended December 31, 2011

|                             |  |  |                         |  |
|-----------------------------|--|--|-------------------------|--|
|                             | Balance<br>December 31,<br><u>2010</u> | Transferred from<br>2011 Budget<br><u>Appropriations</u> | Cash<br><u>Received</u> | Balance<br>December 31,<br><u>2011</u> |
| NJ DOE - GED Testing Income | \$ <u>16,811.00</u>                    | \$ <u>16,811.00</u>                                      | \$ <u>15,335.00</u>     | \$ <u>15,335.00</u>                    |
| <u>Reference</u>            | A                                      | 14-A   | 1-A                     | A                                      |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

|  | Balance<br>December 31,<br>2010 | Transferred from 2011<br>Budget Appropriations |                              | Expended     | Cancelled  | Balance<br>December 31,<br>2011 |
|--|---------------------------------|--|------------------------------|--------------|------------|---------------------------------|
|  |                                 | Budget   | Appropriation<br>By 40A-4-87 |              |            |                                 |
| ACC - Adult Education Basic Skills Initiative 09-10    | \$ 0.25                         |  |                              | \$ 18,533.43 | 0.25       |                                 |
| ACC - Adult Education Basic Skills Initiative 10-11    | 18,533.43                       |  |                              |              |            |                                 |
| Area Plan Grant CY08                                   | 44,497.29                       |  |                              |              | 44,497.29  |                                 |
| Area Plan Grant CY09                                   | 179,805.67                      |  |                              |              | 179,805.67 |                                 |
| Area Plan Grant CY10                                   | 151,619.33                      |  |                              | 1,919.38     |            | \$ 149,699.95                   |
| Area Plan Grant CY11                                   | 6,995.29                        | \$ 830,488.00                                  |                              | 2,574,795.61 |            | 55,721.39                       |
| Atlantic County Association of Chiefs of Police 08     | 460.41                          |  |                              | 4,287.89     |            | 2,707.40                        |
| Atlantic County Teen Choice Program 09-10              |                                 | 25,000.00                                      |                              |              | 460.41     |                                 |
| Atlantic County Teen Choice Program 11-12              |                                 |  |                              | 25,000.00    |            |                                 |
| Grainger Community Program 2009                        |                                 |  |                              | 383.87       |            |                                 |
| Local Bridge Bond FY 2001                              | 2,451,263.16                    |  |                              | 96,322.00    |            | 2,354,941.16                    |
| NY Animal Assistance Program CY04                      | 2,438.33                        |  |                              |              | 2,438.33   |                                 |
| NJ Council on the Arts - Local Arts Program FY2004     | 11,395.15                       |  |                              |              |            | 11,395.15                       |
| NJ Council on the Arts - Local Arts Program FY2009     | 45.41                           |  |                              |              |            | 45.41                           |
| NJ Council on the Arts - Local Arts Program FY2011     | 74,104.00                       |  | 74,104.00                    |              |            | 74,104.00                       |
| NJ Council on the Arts - Local Arts Program FY2012     |                                 |  |                              | 74,104.00    |            |                                 |
| 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  | 821.99                          |  |                              | 712.73       |            | 0.00                            |
| NJ DCA - Recreation for Individuals with Disabilities  |                                 | 26,760.00                                      |                              | 22,317.02    |            | 4,442.98                        |
| NJ DEP - Clean Communities Grant FY11                  |                                 | 98,485.82                                      |                              | 98,485.82    | 109.26     |                                 |
| 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 - Open Space Acquisition Project- 2002          | 132,000.00                      |  |                              |              |            | 132,000.00                      |
| NJ DEP - Open Space Acquisition Project- 2003          | 73,470.13                       |  |                              |              |            | 73,470.13                       |
| NJ DEP - Open Space Acquisition Project- 2004          | 57,847.49                       |  |                              |              |            | 57,847.49                       |
| NJ DEP - Open Space Acquisition Project- 2008          | 237,613.20                      |  |                              |              |            | 237,613.20                      |
| NJ DEP - Open Space Acquisition Project- 2009          | 2,000,000.00                    |  |                              |              |            | 2,000,000.00                    |
| NJ DEP - Waste Management Plan CY2009                  | 28,587.61                       |  |                              | 28,580.52    |            | 7.09                            |
| NJ DEP - Waste Management Plan CY2010                  | 15,852.24                       |  |                              | 15,847.01    | 5.23       | 0.00                            |
| NJ DEP - Recreational Trails 11-12                     |                                 | 20,000.00                                      |                              |              |            | 20,000.00                       |
| NJ DHS - PASP 2011                                     |                                 | 354,000.00                                     |                              | 313,292.13   |            | 40,707.87                       |
| NJ DHS - Capital Bond Project Youth Shelter Renovation | 4,668.50                        |  |                              |              |            | 4,668.50                        |
| NJ DHS - CFI & APPI FY2009/10                          | 7,115.76                        |  |                              |              |            | 7,115.76                        |
| NJ DHS - CFI & APPI FY2010/11                          | 44,880.57                       |  |                              |              |            | 44,880.57                       |
| NJ DHS - CFI & APPI FY2011/12                          |                                 | 1,487,069.00                                   |                              | (16,840.67)  |            | 0.00                            |
| NJ DHS - Community Justice Institute- 2011             |                                 | 38,544.00                                      |                              | 1,442,453.72 |            | 44,615.28                       |
| NJ DHS - Family Court CY 09                            | 1.95                            |  |                              | 38,544.00    |            |                                 |
| NJ DHS - Family Court CY 10                            | 4,102.58                        |  |                              | 4,102.58     |            | 0.00                            |
| NJ DHS - Family Court CY 11                            |                                 | 153,581.00                                     |                              | 152,565.05   |            | 1,015.95                        |
| NJ DHS - Family Crisis Intervention- 2011              |                                 | 26,994.00                                      |                              | 26,994.00    |            |                                 |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

|   | Balance<br>December 31,<br>2010 | Transferred from 2011<br>Budget Appropriations |                              | Expended   | Cancelled | Balance<br>December 31,<br>2011 |
|---|---------------------------------|--|------------------------------|------------|-----------|---------------------------------|
|   |                                 | Budget   | Appropriation<br>By 40A-4-87 |            |           |                                 |
| NJ DHS - Information Atlantic- 2011                         |                                 |  | 120,186.00                   | 120,186.00 |           |                                 |
| NJ DHS - IV-D Law- 2011                                     |                                 |  | 92,226.94                    | 92,226.94  |           |                                 |
| NJ DHS - Juvenile Accountability Incentive Block            |                                 |  | 27,423.46                    | 27,423.46  |           |                                 |
| NJ DHS - Juvenile Accountability Incentive Block            | 27,423.46                       |  | 36,264.00                    | 10,902.62  | 9.75      | 25,361.38                       |
| NJ DHS - JJC Program Management - 2009                      | 9.75                            |  | 26.48                        | 26.48      |           |                                 |
| NJ DHS - JJC Program Management - 2010                      | 26.48                           |  | 55,309.39                    | 55,309.39  |           | 240.61                          |
| NJ DHS - JJC Program Management - 2011                      |                                 |  | 9,495.23                     | 9,495.23   |           |                                 |
| NJ DHS - JJC Program Services 2010                          | 9,495.23                        |  | 322,462.00                   | 291,919.40 |           | 30,542.60                       |
| NJ DHS - JJC Program Services 2011                          |                                 |  | 9,000.00                     | 9,000.00   |           |                                 |
| NJ DHS - Mental Health Administrator 2011                   |                                 |  | 9,000.00                     | 9,000.00   |           |                                 |
| NJ DHS - Mental Health Advisory Board 2009                  | 32,106.14                       |  | 4,040.90                     | 4,040.90   | 28,065.24 |                                 |
| NJ DHS - PASP 2010  | 96.19                           |  | 96.19                        | 96.19      |           |                                 |
| NJ DHS - Runaway Youth and Homeless Project 2010            |                                 |  | 90,023.00                    | 89,992.34  |           |                                 |
| NJ DHS - Runaway Youth and Homeless Project 2011            |                                 |  | 2.17                         | 2.17       |           |                                 |
| NJ DHS - Try It Program (TSSA)- 2010                        | 2.17                            |  | 60,881.00                    | 60,881.00  |           | 30.66                           |
| NJ DHS - Try It Program (TSSA)- 2011                        |                                 |  | 39,825.00                    | 39,825.00  |           | 0.00                            |
| NJ DHS - Youth Services Coordinator CY 2011                 |                                 |  | 172,684.00                   | 165,098.23 | 12,468.17 | 7,585.77                        |
| NJ DH&SS - Respite Care Program 11                          | 15,573.58                       |  | 3,105.41                     | 3,105.41   |           |                                 |
| NJ DH&SS - Respite Care Program 10                          | 39,237.49                       |  | 39,237.49                    | 39,237.49  |           |                                 |
| NJ DH&SS - SCH Case Management 10-11                        | 0.04                            |  |                              |            | 0.04      |                                 |
| NJ DH&SS - HIV Testing, Counseling, and Referral 2009       |                                 |  | 143,860.00                   | 121,401.78 |           | 22,458.22                       |
| NJ DH&SS - HIV Testing, Counseling, and Referral 2010       |                                 |  | 76,283.00                    | 76,283.00  |           |                                 |
| NJ DH&SS - Special Child Health 2011-12                     |                                 |  | 27,000.00                    | 26,840.08  |           | 159.92                          |
| NJ DH&SS - State health Insurance Program (SHIP)            |                                 |  |                              | (7,622.00) | 22,756.48 |                                 |
| NJ DH&SS - Early Intervention Coordination FY2009           | 15,134.48                       |  | 27,517.14                    | 10,081.58  |           | 752.90                          |
| NJ DL&PS - 2010 Paul Coverdale Forensic Science Improvement | 10,834.48                       |  | 35,497.78                    | 5,261.38   |           | 22,255.76                       |
| NJ DL&PS - 2011 Paul Coverdale Forensic Science Improvement |                                 |  |                              | 906.18     |           | 34,591.60                       |
| NJ DL&PS - Body Armor Replacement Program- 2010             | 5,798.16                        |  |                              | 5,798.16   |           |                                 |
| NJ DL&PS - Body Armor Replacement Program- 2011             | 30,076.49                       |  |                              | 22,565.20  |           | 7,511.29                        |
| NJ DL&PS - Cares for Kids Grant 2010                        | 196.77                          |  |                              |            | 196.77    | 0.00                            |
| NJ DL&PS - Cares for Kids Grant 2011                        | 22,000.00                       |  | 18,712.54                    | 18,712.54  |           | 3,287.46                        |
| NJ DL&PS - Cares for Kids Grant 2012                        |                                 |  | 4,000.00                     | 4,000.00   |           | 18,000.00                       |
| NJ DL&PS - Click It or Ticket Grant 2011                    |                                 |  |                              |            |           |                                 |
| NJ DL&PS - Commodities Distribution Plan 2009               | 33,685.00                       |  |                              |            |           | 33,685.00                       |
| NJ DL&PS - Detention Diversion - 2011                       |                                 |  | 37,132.00                    | 37,132.00  |           |                                 |
| NJ DL&PS - DRE Pilot Program 2010-11                        |                                 |  | 37,000.00                    | 37,000.00  |           |                                 |
| NJ DL&PS - DRE Pilot Program 2011-12                        |                                 |  | 48,000.00                    |            |           |                                 |
| NJ DL&PS - DRE Pilot Program 2010                           | 23,812.11                       |  |                              |            | 23,812.11 | 48,000.00                       |
| NJ DL&PS - Drunk Driving Enforcement - Sheriff 2010         | 3,442.17                        |  |                              | 3,442.17   |           |                                 |
| NJ DL&PS - Drunk Driving Enforcement 09-10 #2               | 1,181.92                        |  |                              | 1,181.92   |           |                                 |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

|   | Balance<br>December 31,<br>2010 | Transferred from 2011<br>Budget Appropriations |                              | Expended     | Cancelled | Balance<br>December 31,<br>2011 |
|---|---------------------------------|--|------------------------------|--------------|-----------|---------------------------------|
|   |                                 | Budget   | Appropriation<br>Bv 40A:4-87 |              |           |                                 |
| NJ DL&PS - Drunk Driving Enforcement 10-11          | 599.85                          |  | 2,500.00                     | 474.84       |           | 599.85                          |
| NJ DL&PS - Drunk Driving Enforcement 11             | 2,678.84                        |  |                              |              | 2,678.84  | 2,025.16                        |
| NJ DL&PS - DWI Enforcement 09-10                    | 28,000.00                       |  | 61,490.00                    | 25,917.27    |           | 2,082.73                        |
| NJ DL&PS - DWI Enforcement 10-11                    |                                 |  | 50,000.00                    | 1,066.43     |           | 60,423.57                       |
| NJ DL&PS - DWI Enforcement 11-12                    |                                 |  | 26,254.00                    | 50,000.00    |           |                                 |
| NJ DL&PS - Emergency Management Assistance          |                                 |  |                              | 26,253.05    |           | 0.95                            |
| NJ DL&PS - Hazmat Training 2011                     | 10,488.57                       |  |                              |              |           | 10,488.57                       |
| NJ DL&PS - Highway Traffic Safety Program- 2010     | 57,733.00                       |  | 12,768.00                    | 56,830.11    |           | 902.89                          |
| NJ DL&PS - Highway Traffic Safety Program- 2011     |                                 |  | 45,033.00                    | 12,768.00    |           | 45,033.00                       |
| NJ DL&PS - Highway Traffic Safety Program- 10-11    |                                 |  |                              |              |           |                                 |
| NJ DL&PS - Highway Traffic Safety Program- 11-12    |                                 |  |                              |              |           |                                 |
| NJ DL&PS - Insurance Fraud 2010                     | 10,390.12                       |  |                              | 748.13       |           | 19,350.03                       |
| NJ DL&PS - Insurance Fraud 2011                     |                                 |  | 183,200.00                   | 163,849.97   | 9,641.99  |                                 |
| NJ DL&PS - Jail Based Reentry Strategies 10-11      | 2,959.00                        |  |                              | 2,959.00     |           |                                 |
| NJ DL&PS - JJC Innovations Funding CY10             | 1,000.00                        |  |                              | 1,000.00     |           |                                 |
| NJ DL&PS - JJC Innovations Funding CY11             | 120,000.00                      |  |                              | 120,000.00   |           |                                 |
| NJ DL&PS - JJC Innovations Funding CY12             |                                 |  | 125,200.00                   |              |           | 125,200.00                      |
| NJ DL&PS - Megan's Law 10-11                        | 3,828.58                        |  |                              | 3,828.58     |           |                                 |
| NJ DL&PS - Megan's Law 11-12                        |                                 |  | 16,777.00                    | 12,260.13    |           | 4,516.87                        |
| NJ DL&PS - Narcotics Task Force CY2011              |                                 |  | 198,998.00                   | 198,998.00   |           |                                 |
| NJ DL&PS - Pre- Disaster Mitigation Planning - 2007 | 29,419.70                       |  |                              | 10,467.09    |           | 18,952.61                       |
| NJ DL&PS - Sexual Assault Nurse Examiner Grant      | 3,877.10                        |  |                              |              | 3,877.10  |                                 |
| NJ DL&PS - Sexual Assault Nurse Examiner Grant      | 21,400.00                       |  | 67,655.00                    | 63,636.50    |           | 4,018.50                        |
| NJ DL&PS - Special Needs Shelter 09                 |                                 |  | 103,500.00                   | 9,255.58     |           | 12,144.42                       |
| NJ DL&PS - State Facilities Education Act 11-12     | 6,377.72                        |  |                              | 103,500.00   |           |                                 |
| NJ DL&PS - Victim-Witness Advocacy FY2010           |                                 |  |                              | 6,377.72     |           |                                 |
| NJ DL&PS - Victim-Witness Advocacy Grant 11-12      |                                 |  | 304,282.00                   | 214,918.30   |           | 89,363.70                       |
| NJ DL&PS - Victim-Witness Advocacy Supplemental     |                                 |  | 95,756.00                    | 40,919.22    |           | 54,836.78                       |
| NJ DL&PS - Victim-Witness Assistance Grant 10-11    | 68,065.31                       |  | 9,000.00                     | 68,065.31    |           |                                 |
| NJ DL&PS - Victim-Witness Assistance Grant 10-11    | 10,848.00                       |  | 17,000.00                    | 19,848.00    |           |                                 |
| NJ DM&VA - Veterans Transportation- FY2010-11       |                                 |  |                              | 6,152.00     |           |                                 |
| NJ DM&VA - Veterans Transportation- FY2011-12       |                                 |  |                              | 13,620.00    |           |                                 |
| NJ DOE - GED Testing Income                         | 14,888.38                       | 16,811.00                                      |                              | 32,999.42    |           | 10,848.00                       |
| NJ DOL - ARRA - OJT 10-11                           |                                 |  | 33,000.00                    | 32,999.42    |           | 18,079.38                       |
| NJ DOL - ARRA - OJT National Emergency Grant 10-11  |                                 |  | 398,109.00                   | 39,841.37    |           | 0.58                            |
| NJ DOL - ARRA - WIA ADULT FY10-11                   | 1,794,765.00                    |  |                              | 1,696,103.69 |           | 358,267.63                      |
| NJ DOL - ARRA - WIA Dislocated Worker FY10-11       | 1,126,327.00                    |  |                              | 957,184.87   |           | 98,661.31                       |
| NJ DOL - ARRA - WIA Dislocated Worker FY10-11       | 154,413.31                      |  |                              | 154,413.09   | 0.22      | 169,142.13                      |
| NJ DOL - ARRA - WIA Adult- 08-09                    |                                 |  | 40,213.00                    |              |           | 0.00                            |
| NJ DOL - ARRA - WIA Disability Program Navigator    |                                 |  |                              |              |           | 40,213.00                       |
| NJ DOL - ARRA - WIA Dislocated Worker- 08-09        | 757,884.26                      |  |                              | 757,884.18   | 0.08      | 0.00                            |
| NJ DOL - ARRA - WIA Youth Corps Returning Veterans  | 30,018.30                       |  | 2,000.00                     | 28,598.01    |           | 3,420.29                        |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

|  | Balance<br>December 31,<br>2010 | Transferred from 2011<br>Budget Appropriations |                              | Expended     | Cancelled    | Balance<br>December 31,<br>2011 |
|--|---------------------------------|--|------------------------------|--------------|--------------|---------------------------------|
|  |                                 | Budget   | Appropriation<br>By 40A-4-87 |              |              |                                 |
| NJ DOL - ARRA - WIA YOUTH- 08-09                         | 2.32                            |  |                              |              | 2.32         | 0.00                            |
| NJ DOL - ARRA - WIA YOUTH- 09-10                         | 1,785,062.95                    |  |                              | 1,698,304.55 |              | 86,758.40                       |
| NJ DOL - Business Development Initiative 10-11           |                                 |  | 54,500.00                    | 54,500.00    |              |                                 |
| NJ DOL - NJ Build 11-13                                  |                                 |  | 3,000.00                     |              |              | 3,000.00                        |
| NJ DOL - NJ Youth Corps 09-10                            | 8,086.64                        |  |                              |              |              | 8,086.64                        |
| NJ DOL - NJ Youth Corps 10-11                            | 239,240.49                      |  | 24,251.00                    | 254,235.14   |              | 9,256.35                        |
| NJ DOL - NJ Youth Corps 11-12                            |                                 |  | 351,560.00                   | 134,408.68   |              | 217,151.32                      |
| NJ DOL - NJ Youth Corps FY08                             | 25,335.63                       |  |                              |              | 25,335.63    |                                 |
| NJ DOL - Smart STEPS 11-12                               |                                 |  | 17,655.00                    |              |              | 17,655.00                       |
| NJ DOL - Summer Heat 10 Transportation                   | 7,887.48                        |  |                              | (11,869.93)  | 19,757.41    |                                 |
| NJ DOL - Summer Youth Corps 2009                         | 996.26                          |  |                              |              | 996.26       |                                 |
| NJ DOL - TANF Dislocated Worker 09-10                    | 43,429.45                       |  |                              | 13,046.40    |              | 30,383.05                       |
| NJ DOL - TANF Summer Youth Works 10                      | 1,144,338.36                    |  |                              | (4,275.00)   | 1,148,613.36 |                                 |
| NJ DOL - WIA Adult FY08-09                               | 5,414.60                        |  |                              | 5,414.60     |              |                                 |
| NJ DOL - WIA Adult FY09-10                               | 161,906.17                      |  |                              | 161,906.17   |              |                                 |
| NJ DOL - WIA Adult FY11-12                               |                                 |  | 141,184.00                   |              |              | 112,470.37                      |
| NJ DOL - WIA Adult, Youth, and Dislocated Worker         | 3,207.90                        |  |                              | 28,713.63    |              |                                 |
| NJ DOL - WIA Dislocated Worker 09-10                     | 89,087.68                       |  |                              | (49,904.16)  | 53,112.06    |                                 |
| NJ DOL - WIA Dislocated Worker 11-12                     |                                 |  | 260,739.00                   | 89,087.68    |              |                                 |
| NJ DOL - WIA Youth 11-12                                 |                                 |  | 1,873,338.00                 |              |              | 260,739.00                      |
| NJ DOL - WIB Work First New Jersey 07-08                 | 298,363.35                      |  |                              | (264,468.00) | 562,831.35   |                                 |
| NJ DOL - Work First New Jersey SFY09                     | 368,089.93                      |  |                              | (92,097.00)  | 460,186.93   |                                 |
| NJ DOL - Work First New Jersey SFY10                     | 554,527.27                      |  |                              | 554,527.27   |              |                                 |
| NJ DOL - Work First New Jersey SFY11                     | 2,423,276.87                    |  |                              | 2,332,949.60 |              | 90,327.27                       |
| NJ DOL - Work First New Jersey SFY12                     |                                 |  | 3,746,280.00                 | 914,313.95   |              | 2,831,966.05                    |
| NJ DOL - Workforce Development Partnership Program- 2008 | 0.22                            |  |                              |              | 0.22         |                                 |
| NJ DOL - Workforce Development Partnership Program- 2009 | 37,982.88                       |  |                              | 37,982.88    |              |                                 |
| NJ DOL - Workforce Development Partnership Program- 2010 |                                 |  | 30,647.00                    | 25,425.58    |              | 5,221.42                        |
| NJ DOL - Workforce Development Partnership Program- 2011 |                                 |  | 24,800.00                    |              |              | 24,800.00                       |
| NJ DOL - Workforce Learning Link FY10                    | 947.08                          |  |                              | 947.00       |              | 0.00                            |
| NJ DOL - Workforce Learning Link FY11                    | 157,664.00                      |  |                              | 148,579.00   |              | 9,085.00                        |
| NJ DOL - Workforce Learning Link- 2008                   | 9,752.26                        |  |                              | 9,752.26     |              |                                 |
| NJ DOL - Workforce Learning Link- 211-12                 |                                 |  | 168,000.00                   | 12,560.76    |              | 155,439.24                      |
| NJ DOS - PARIS 09-10                                     | 2,142.87                        |  |                              | (200.00)     | 2,342.87     |                                 |
| NJ DOS - General Operating Support 07-08                 | 88.99                           |  |                              |              |              | 88.99                           |
| NJ DOS - General Operating Support 08-09                 | 5.04                            |  |                              |              | 5.04         |                                 |
| NJ DOS - General Operating Support 08-09                 | 31.04                           |  |                              |              | 31.04        |                                 |
| NJ DOS - General Operating Support10-11                  |                                 |  | 8,259.00                     | 8,259.00     |              |                                 |
| NJ DOS - General Operating Support11-12                  |                                 |  | 8,249.00                     |              |              | 8,249.00                        |
| NJ DOS - HAVA Section 261 FY11-12                        |                                 |  | 157,800.00                   | 157,658.29   |              | 141.71                          |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

|   | Balance<br>December 31,<br>2010 | Transferred from 2011<br>Budget Appropriations |                              | Expended     | Cancelled    | Balance<br>December 31,<br>2011 |
|---|---------------------------------|--|------------------------------|--------------|--------------|---------------------------------|
|   |                                 | Budget   | Appropriation<br>By 40A:4-87 |              |              |                                 |
| NJ DOT - Airport Circle Federal Aid 2010                      | 1,517,524.05                    |  |                              | 597,195.27   |              | 920,328.78                      |
| NJ DOT - Bridge Initiative Program FY09                       | 750,000.00                      |  |                              | 578,891.75   |              | 171,108.25                      |
| NJ DOT - Capital Transportation Delliah Rd CR 646 Sec 5- 2007 | 373,659.59                      |  |                              | (125,999.97) |              | 499,659.56                      |
| NJ DOT - Capital Transportation- 2000                         | 4,275.00                        |  |                              | (45,548.00)  |              | 49,823.00                       |
| NJ DOT - Capital Transportation- 2003                         | 171,914.42                      |  |                              | 171,914.41   |              | 0.01                            |
| NJ DOT - Capital Transportation- 2007                         | 615,058.16                      |  |                              | 615,058.16   |              | 11,140.71                       |
| NJ DOT - Capital Transportation- 2008                         | 1,594,494.40                    |  |                              | 1,583,353.69 |              | 2,905,443.56                    |
| NJ DOT - Capital Transportation- 2006                         | 83,363.58                       |  |                              | 83,363.58    |              | 4,226,000.00                    |
| NJ DOT - County Aid 2009                                      | 3,164,000.00                    |  |                              | 258,556.44   |              | 3,164,000.00                    |
| NJ DOT - County Aid 2010                                      | 4,226,000.00                    |  |                              |              |              | 4,226,000.00                    |
| NJ DOT - County Aid 2011                                      |                                 |  | 3,164,000.00                 |              |              | 3,164,000.00                    |
| NJ DOT - Duerer Street Design Sec 4B-4F                       |                                 |  | 60,000.00                    | 47,674.47    |              | 12,325.53                       |
| NJ DOT - Federal Aid FY2011 Repaving                          |                                 |  | 1,464,942.00                 | 1,230,477.57 |              | 234,464.43                      |
| NJ DOT - Local Bridge Future Needs FY11                       |                                 |  | 1,000,000.00                 |              |              | 1,000,000.00                    |
| NJ DOT - Pomona Road Design Sec 4A-4C                         |                                 |  | 40,000.00                    | 31,906.87    |              | 8,093.13                        |
| NJ DOT - Repaving Pomona & Tilton Road 2011                   |                                 |  | 574,208.00                   | 475,063.00   |              | 99,145.00                       |
| NJ DOT - Resurfacing Somers Point/Mays Landing Rd             | 137,140.00                      |  |                              | 101,849.75   |              | 35,290.25                       |
| NJ DOT - Resurfacing 1st Rd, Hammononton                      | 374,466.00                      |  |                              | 85,744.00    |              | 288,722.00                      |
| NJ DOT - Resurfacing Leipzig Ave Sec                          | 380,126.10                      |  |                              | 17,673.76    |              | 362,452.34                      |
| NJ DOT - Tilton Rd Sec 4A Design                              |                                 |  | 33,880.00                    | 16,529.97    |              | 17,350.03                       |
| NJ DOT - Tilton Rd Sec 4B Design                              |                                 |  | 67,893.00                    | 24,850.52    |              | 43,042.48                       |
| NJ DOT - Tilton Rd CR563 Section 4C                           | 131,786.10                      |  |                              | 3,500.00     | 128,286.10   |                                 |
| NJ DOT - Tilton Rd CR563 Section 4C                           | 136,080.92                      |  |                              | 40,245.84    |              | 95,835.08                       |
| NJ DOT - Tilton Rd/Fire Rd Signal Improvement 2010            | 321,298.07                      |  |                              | 6,480.00     | 314,818.07   |                                 |
| NJ DOT - Tilton Rd CR563 Section 6A                           | 256,089.41                      |  |                              | 2,605.00     | 253,484.41   |                                 |
| NJ DOT - Tilton Rd CR563 Section 6B                           | 155,741.40                      |  |                              | 83,153.22    |              | 72,588.18                       |
| NJ DOT - Tilton Rd Pedestrian Safety Project 2010             | 1,098,768.48                    |  |                              |              | 1,098,768.48 |                                 |
| NJ DOT - Resurfacing Tilton Rd FY08                           |                                 |  |                              |              |              |                                 |
| NJ Historical Commission - General Operating Support          | 1,045.45                        |  |                              |              |              | 1,045.45                        |
| NJ OHS - Homeland Security Grant 06-08                        | 85,403.02                       |  |                              | 85,202.78    | 200.24       | 0.00                            |
| NJ OHS - Homeland Security Grant 2007                         | 85.62                           |  |                              | 85.62        |              | 0.00                            |
| NJ OHS - Homeland Security Grant- 2009                        | 719,137.64                      |  |                              | 208,830.92   |              | 510,306.72                      |
| NJ OHS - Homeland Security Grant- 2010                        | 1,014,112.34                    |  |                              | 412,959.20   |              | 601,153.14                      |
| NJ OHS - Homeland Security Grant- 2011                        |                                 |  | 506,503.28                   |              |              | 506,503.28                      |
| NJ OHS - NJ Data Exchange 11-12                               |                                 |  | 150,000.00                   | 149,650.00   |              | 350.00                          |
| NJ OHS - Urban Areas Security Initiative FY09                 | 3,985.99                        |  |                              | 64,997.90    |              | 2.10                            |
| NJ OIT - Enhance 9-1-1 County Coordinator                     | 4,805.00                        |  |                              |              |              | 3,985.99                        |
| NJ SADC - Atlantic County Right To Farm Grant-2001            | 4,516.30                        |  |                              |              |              | 4,805.00                        |
| NJ SADC - Atlantic County Right To Farm Grant                 |                                 |  |                              |              |              | 4,516.30                        |
| NJ Transit - CARTS FY10-11                                    |                                 |  |                              |              |              |                                 |
| NJ Transit - CARTS FY11-12                                    |                                 |  | 300,837.00                   | 386,376.00   |              | 201,322.00                      |
| NJ Transit - Casino Revenue Trans Grant- 2010                 | 17,490.20                       |  |                              | 8,488.89     | 9,001.31     | 0.00                            |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

|   | Balance<br>December 31,<br>2010 | Transferred from 2011<br>Budget Appropriations |                              | Expended         | Cancelled       | Balance<br>December 31,<br>2011 |
|---|---------------------------------|--|------------------------------|------------------|-----------------|---------------------------------|
|   |                                 | Budget   | Appropriation<br>By 40A:4-87 |                  |                 |                                 |
| NJ Transit - Casino Revenue Trans Grant- 2011         |                                 |  | 767,412.87                   | 756,993.80       |                 | 10,419.07                       |
| NJ Transit - CMAQ - Equipment 10-11                   |                                 |  | 390,000.00                   | 390,000.00       |                 |                                 |
| NJ Transit - Job Access and Reverse Commute Grant     |                                 |  | (72,000.00)                  | (72,000.00)      | 72,000.00       |                                 |
| Open Space Trust - Edward & August Wuilmermin Project | 121,743.11                      |  | 469,706.23                   | 469,706.23       |                 |                                 |
| Open Space Trust - Mildred Wuilmermin Property        |                                 |  | 2,000.00                     |                  |                 |                                 |
| Reckitt Benckiser Pharmaceuticals 2011                | 64,616.83                       |  |                              | 64,616.83        |                 | 2,000.00                        |
| SJTA - Subregional Transportation- FY2010             |                                 |  | 98,156.00                    | 24,679.42        |                 | 73,476.58                       |
| SJTA - Subregional Transportation- FY2011             | 300,000.00                      |  |                              |                  |                 | 300,000.00                      |
| ST of NJ - Pinelands Commission, Coigne Ave FY09      | 147,351.18                      |  |                              | 134,131.18       |                 | 13,220.00                       |
| US - DH&HS - Federal Runaway & Homeless Youth 07-08   |                                 |  | 185,163.00                   | 39,282.36        |                 | 145,880.64                      |
| US - DH&HS - Federal Runaway & Homeless Youth 10-11   |                                 |  |                              | 5,203.21         |                 |                                 |
| US DJ - Bulletproof Vest Partnership Grant- 2010      | 5,203.21                        |  |                              | 1,314.41         |                 | 3,730.23                        |
| US DJ - Bulletproof Vest Partnership Grant- 2011      | 10,544.40                       |  | 5,044.64                     | 3,280.70         |                 | 7,263.70                        |
| US DJ - Safe Streets Task Force 2008-2009             |                                 |  |                              | (27,310.90)      |                 | 27,310.90                       |
| US DJ - SCAAP Grant FY07                              |                                 |  |                              | 108,831.75       |                 | 30,065.69                       |
| US DJ - SCAAP Grant FY08                              | 138,897.44                      |  |                              |                  |                 | 170,515.00                      |
| US DJ - SCAAP Grant FY09                              | 170,515.00                      |  |                              |                  |                 | 84,027.00                       |
| US DJ - SCAAP Grant FY10                              | 84,027.00                       |  |                              |                  |                 | 145,482.00                      |
| US DJ - SCAAP Grant FY11                              |                                 |  | 145,482.00                   | 12,492.58        |                 | 1,864.96                        |
| US HUD Community Development Block Grant              | 14,357.54                       |  |                              |                  |                 | 10,126.00                       |
| US HUD Community Development Block Grant              | 10,126.00                       |  |                              | 3,900.00         |                 | 10,126.00                       |
| US HUD Community Development Block Grant              | 14,494.00                       |  |                              | 1,332,979.00     |                 | 10,594.00                       |
| US HUD Community Development Block Grant              |                                 |  | 1,332,979.00                 |                  |                 |                                 |
| US HUD Community Development Block Grant              | 3,541.51                        |  |                              |                  |                 | 3,541.51                        |
| US HUD Community Development Block Grant              | 63,711.00                       |  |                              |                  | 63,711.00       |                                 |
| US HUD HOME Investment Partnership Grant FY09         |                                 |  | 678,142.00                   | 678,142.00       |                 |                                 |
| Total General Appropriations                          | \$ 36,101,896.55                | \$ 2,203,216.00                                | \$ 24,752,763.70             | \$ 28,206,500.08 | \$ 5,182,926.11 | \$ 29,668,450.06                |
| Reference   | A                               | A-3  | A-3                          |                  |                 | A                               |
| Cancelled Grants                                      |                                 |  |                              | \$ 5,109,552.20  |                 |                                 |
| Due To State of New Jersey                            |                                 |  |                              | 72,027.78        |                 |                                 |
| Cancel to Operations                                  |                                 |  |                              | 1,346.13         |                 |                                 |
| Cash Disbursements                                    |                                 |  |                              | \$ 16,314,520.60 |                 |                                 |
| Encumbrances Payable                                  |                                 |  |                              | 11,891,979.48    |                 |                                 |
|   |                                 |  |                              | \$ 28,206,500.08 |                 | \$ 5,182,926.11                 |

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF PREPAID REVENUE

Year ended December 31, 2011

|                            | <u>Reference</u> |                       |
|----------------------------|------------------|-----------------------|
| Balance, December 31, 2010 | A                | \$ 36,458.56          |
| Decreased By:              |                  |                       |
| Revenue Applied            | 7-A              | <u>36,458.56</u>      |
| Balance, December 31, 2011 | A                | <u><u>\$ 0.00</u></u> |

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

Year ended December 31, 2011

|                            | <u>Reference</u> |                         |
|----------------------------|------------------|-------------------------|
| Balance, December 31, 2010 | A                | \$ 18,087,871.78        |
| Increased By:              |                  |                         |
| Grant Appropriations       | 16-A             | <u>11,891,979.48</u>    |
|                            |                  | 29,979,851.26           |
| Decreased By:              |                  |                         |
| Cash Disbursements         | 1-A              | <u>18,087,871.78</u>    |
| Balance, December 31, 2011 | A                | <u>\$ 11,891,979.48</u> |

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF DUE TO WELFARE DEPARTMENT

Year ended December 31, 2011

|                            | <u>Reference</u> |                      |
|----------------------------|------------------|----------------------|
| Balance, December 31, 2010 | A                | \$ 137,857.89        |
| Increased By:              |                  |                      |
| Cash Receipts              | 1-A              | <u>12,497.62</u>     |
| Balance, December 31, 2011 | A                | <u>\$ 150,355.51</u> |

COUNTY OF ATLANTIC, NEW JERSEY  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF DUE TO STATE OF NEW JERSEY  
Year ended December 31, 2011

|                                    | <u>Reference</u> |                      |
|------------------------------------|------------------|----------------------|
| Balance, December 31, 2010         | A                | \$ 61,458.91         |
| Increased By:                      |                  |                      |
| Cancelled Appropriations Due State | 16-A             | <u>72,027.78</u>     |
| Balance, December 31, 2011         | A                | <u>\$ 133,486.69</u> |

COUNTY OF ATLANTIC, NEW JERSEY

CURRENT FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

Year ended December 31, 2011

Reference

Balance, December 31, 2011 and 2010

A

\$ 204,740.20

TRUST FUND  
SCHEDULES

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF TRUST - OTHER CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2011

|                                       | <u>Reference</u> |                 |                      |
|---------------------------------------|------------------|-----------------|----------------------|
| Balance, December 31, 2010            | B                |                 | \$ 24,181,153.86     |
| Increased By:                         |                  |                 |                      |
| Motor Vehicles Fines                  | 2-B              | \$ 1,897,198.51 |                      |
| Reserve for:                          |                  |                 |                      |
| Funds Awaiting Court Disposition      | 4-B              | 508,866.34      |                      |
| State Unemployment Compensation       | 5-B              | 478,092.10      |                      |
| Self-Insurance:                       |                  |                 |                      |
| Worker's Compensation                 | 6-B              | 5,317,051.87    |                      |
| General Liability                     | 7-B              | 978,758.95      |                      |
| Repairs To County Roads               | 8-B              | 100,695.47      |                      |
| County Clerk                          | 9-B              | 142,289.77      |                      |
| Board of Taxation                     | 10-B             | 312,373.06      |                      |
| Veterans' Cemetery                    | 11-B             | 3,956.00        |                      |
| Prosecutor's Forfeitures              | 12-B             | 67,498.11       |                      |
| Prosecutor's DEA Forfeited Funds      | 13-B             | 85,670.24       |                      |
| Surrogate's Office                    | 14-B             | 21,887.30       |                      |
| Weights and Measures                  | 16-B             | 69,303.50       |                      |
| Audio Visual Aids Commission          | 17-B             | 232,345.02      |                      |
| Prosecutor's Auto Theft Fees          | 18-B             | 1,871.67        |                      |
| Prosecutor's AMA Interest             | 19-B             | 5.51            |                      |
| Gasoline Resale                       | 20-B             | 1,100,283.64    |                      |
| Sheriff's Improvement Fund            | 21-B             | 12,820.88       |                      |
| State Funded Social Services Programs | 23-B             | 2,383,016.00    |                      |
| Law Enforcement Trust Fund            | 24-B             | 17,583.77       |                      |
| Sheriff's Forfeited Funds             | 26-B             | <u>1,850.05</u> |                      |
|                                       |                  |                 | <u>13,733,417.76</u> |
|                                       |                  |                 | 37,914,571.62        |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF TRUST - OTHER CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2011

Reference

## Decreased By:

|                                       |      |              |
|---------------------------------------|------|--------------|
| Motor Vehicle Fines                   | 2-B  | 1,886,541.36 |
| Accounts Payable                      | 3-B  | 61,157.40    |
| Reserve for:                          |      |              |
| Funds Awaiting Court Disposition      | 4-B  | 473,122.60   |
| State Unemployment Compensation       | 5-B  | 336,689.97   |
| Self-Insurance:                       |      |              |
| Worker's Compensation                 | 6-B  | 4,298,822.78 |
| General Liability                     | 7-B  | 894,010.58   |
| County Clerk                          | 9-B  | 10,761.74    |
| Board of Taxation                     | 10-B | 35,385.89    |
| Veterans' Cemetery                    | 11-B | 3,454.55     |
| Prosecutor's Forfeitures              | 12-B | 125,057.84   |
| Prosecutor's DEA Forfeited Funds      | 13-B | 4,194.00     |
| Surrogate's Office                    | 14-B | 2,890.14     |
| Directional Signals                   | 15-B | 23,852.13    |
| Weights and Measures                  | 16-B | 928.27       |
| Audio Visual Aids Commission          | 17-B | 233,719.03   |
| Prosecuter's AMA Interest             | 19-B | 8,631.33     |
| Gasoline Resale                       | 20-B | 1,092,888.22 |
| Sheriff's Improvement fund            | 21-B | 16,760.74    |
| Accumulated Absenses                  | 22-B | 14,700.00    |
| State Funded Social Services Programs | 23-B | 2,383,016.00 |
| Law Enforcement Trust Fund            | 24-B | 17,922.72    |

11,924,507.29

Balance, December 31, 2011

B

\$ 25,990,064.33

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

SCHEDULE OF MOTOR VEHICLE FINES -  
ROAD CONSTRUCTION AND REPAIRS

Year Ended December 31, 2011

|                                 | <u>Reference</u> |                     |                        |
|---------------------------------|------------------|---------------------|------------------------|
| Balance, December 31, 2010      | B                |                     | \$ 1,908,506.93        |
| Increased By:                   |                  |                     |                        |
| Cash Receipts                   | 1-B              |                     | <u>1,897,198.51</u>    |
|                                 |                  |                     | 3,805,705.44           |
| Decreased By:                   |                  |                     |                        |
| Transferred To Accounts Payable | 3-B              | \$ 353,398.07       |                        |
| Expenditures                    | 1-B              | <u>1,886,541.36</u> |                        |
|                                 |                  |                     | <u>2,239,939.43</u>    |
| Balance, December 31, 2011      | B                |                     | <u>\$ 1,565,766.01</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF ACCOUNTS PAYABLE

Year Ended December 31, 2011

|                            | <u>Reference</u> |                        |
|----------------------------|------------------|------------------------|
| Balance, December 31, 2010 | B                | \$ 1,210,596.46        |
| Increased By:              |                  |                        |
| Net Charges to Reserves    | Various          | <u>400,697.16</u>      |
|                            |                  | 1,611,293.62           |
| Decreased By:              |                  |                        |
| Net Disbursements          | 1-B              | <u>61,157.40</u>       |
| Balance, December 31, 2011 | B                | <u>\$ 1,550,136.22</u> |

Analysis of Transfers to Accounts Payable

|      |                      |
|------|----------------------|
| 2-B  | \$ 353,398.07        |
| 7-B  | 3,419.44             |
| 11-B | 594.41               |
| 12-B | 8,894.15             |
| 14-B | 800.64               |
| 15-B | 18,200.00            |
| 17-B | 10,970.24            |
| 24-B | <u>4,420.21</u>      |
|      | <u>\$ 400,697.16</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR FUNDS AWAITING COURT DISPOSITION

Year Ended December 31, 2011

|                            | <u>Reference</u> |                             |
|----------------------------|------------------|-----------------------------|
| Balance, December 31, 2010 | B                | \$ 454,691.72               |
| Increased By:              |                  |                             |
| Cash Receipts              | 1-B              | <u>508,866.34</u>           |
|                            |                  | 963,558.06                  |
| Decreased By:              |                  |                             |
| Expenditures               | 1-B              | <u>473,122.60</u>           |
| Balance, December 31, 2011 | B                | <u><u>\$ 490,435.46</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

Year Ended December 31, 2011

|                                     | <u>Reference</u> |               |                             |
|-------------------------------------|------------------|---------------|-----------------------------|
| Balance, December 31, 2010          | B                |               | \$ 694,039.26               |
| Increased By:                       |                  |               |                             |
| Cash Receipts                       |                  | \$ 477,305.33 |                             |
| Interest                            |                  | <u>786.77</u> |                             |
|                                     | 1-B              |               | <u>478,092.10</u>           |
|                                     |                  |               | 1,172,131.36                |
| Decreased By:                       |                  |               |                             |
| Payments to the State of New Jersey | 1-B              |               | <u>336,689.97</u>           |
| Balance, December 31, 2011          | B                |               | <u><u>\$ 835,441.39</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

SCHEDULE OF RESERVE FOR SELF-INSURANCE -  
WORKERS' COMPENSATION

Year Ended December 31, 2011

|                            | <u>Reference</u> |                               |
|----------------------------|------------------|-------------------------------|
| Balance, December 31, 2010 | B                | \$ 5,860,429.40               |
| Increased By:              |                  |                               |
| Cash Receipts              |                  | \$ 5,313,225.54               |
| Interest on Investments    |                  | <u>3,826.33</u>               |
|                            | 1-B              | <u>5,317,051.87</u>           |
|                            |                  | 11,177,481.27                 |
| Decreased By:              |                  |                               |
| Cash Disbursements         | 1-B              | <u>4,298,822.78</u>           |
| Balance, December 31, 2011 | B                | <u><u>\$ 6,878,658.49</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

SCHEDULE OF RESERVE FOR SELF-INSURANCE -  
GENERAL LIABILITY

Year Ended December 31, 2011

|                              | <u>Reference</u> |                   |                        |
|------------------------------|------------------|-------------------|------------------------|
| Balance, December 31, 2010   | B                |                   | \$ 6,148,607.52        |
| Increased By:                |                  |                   |                        |
| Cash Receipts                |                  | \$ 958,672.61     |                        |
| Interest on Investment       |                  | <u>20,086.34</u>  |                        |
|                              | 1-B              |                   | <u>978,758.95</u>      |
|                              |                  |                   | 7,127,366.47           |
| Decreased By:                |                  |                   |                        |
| Transfer To Accounts Payable | 3-B              | 3,419.44          |                        |
| Cash Disbursements           | 1-B              | <u>894,010.58</u> |                        |
|                              |                  |                   | <u>897,430.02</u>      |
| Balance, December 31, 2011   | B                |                   | <u>\$ 6,229,936.45</u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

Year Ended December 31, 2011

|                                | <u>Reference</u> |              |                      |
|--------------------------------|------------------|--------------|----------------------|
| Balance, December 31, 2010     | B                |              | \$ 723,857.55        |
| Increased By:                  |                  |              |                      |
| Cash Receipts                  |                  | \$ 88,752.00 |                      |
| Transfer From Accounts Payable |                  | 11,900.44    |                      |
| Interest                       |                  | <u>43.03</u> |                      |
|                                | 1-B              |              | <u>100,695.47</u>    |
| Balance, December 31, 2011     | B                |              | <u>\$ 824,553.02</u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY CLERK -  
RECORDING FEES

Year Ended December 31, 2011

|                            | <u>Reference</u> |                             |
|----------------------------|------------------|-----------------------------|
| Balance, December 31, 2010 | B                | \$ 571,307.65               |
| Increased By:              |                  |                             |
| Cash Receipts              |                  | \$ 141,446.00               |
| Interest                   |                  | <u>843.77</u>               |
|                            | 1-B              | <u>142,289.77</u>           |
|                            |                  | 713,597.42                  |
| Decreased By:              |                  |                             |
| Cash Disbursement          | 1-B              | <u>10,761.74</u>            |
| Balance, December 31, 2011 | B                | <u><u>\$ 702,835.68</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

SCHEDULE OF RESERVE FOR BOARD OF TAXATION -  
RECORDING FEES

Year Ended December 31, 2011

|                            | <u>Reference</u> |                               |
|----------------------------|------------------|-------------------------------|
| Balance, December 31, 2010 | B                | \$ 759,502.04                 |
| Increased By:              |                  |                               |
| Recording Fees             |                  | \$ 311,660.00                 |
| Interest on Investments    |                  | <u>713.06</u>                 |
|                            | 1-B              | <u>312,373.06</u>             |
|                            |                  | 1,071,875.10                  |
| Decreased By:              |                  |                               |
| Cash Disbursement          | 1-B              | <u>35,385.89</u>              |
| Balance, December 31, 2011 | B                | <u><u>\$ 1,036,489.21</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR VETERANS' CEMETERY

Year Ended December 31, 2011

|                              | <u>Reference</u> |                 |                           |
|------------------------------|------------------|-----------------|---------------------------|
| Balance, December 31, 2010   | B                |                 | \$ 4,540.58               |
| Increased By:                |                  |                 |                           |
| Cash Receipts                | 1-B              |                 | <u>3,956.00</u>           |
|                              |                  |                 | 8,496.58                  |
| Decreased By:                |                  |                 |                           |
| Transfer To Accounts Payable | 3-B              | \$ 594.41       |                           |
| Cash Disbursement            | 1-B              | <u>3,454.55</u> |                           |
|                              |                  |                 | <u>4,048.96</u>           |
| Balance, December 31, 2011   | B                |                 | <u><u>\$ 4,447.62</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

Year Ended December 31, 2011

|                              | <u>Reference</u> |                   |                      |
|------------------------------|------------------|-------------------|----------------------|
| Balance, December 31, 2010   | B                |                   | \$ 315,093.40        |
| Increased By:                |                  |                   |                      |
| Receipts                     |                  | \$ 67,495.85      |                      |
| Interest                     |                  | <u>2.26</u>       |                      |
|                              | 1-B              |                   | <u>67,498.11</u>     |
|                              |                  |                   | 382,591.51           |
| Decreased By:                |                  |                   |                      |
| Transfer To Accounts Payable | 3-B              | 8,894.15          |                      |
| Cash Disbursements           | 1-B              | <u>125,057.84</u> |                      |
|                              |                  |                   | <u>133,951.99</u>    |
| Balance, December 31, 2011   | B                |                   | <u>\$ 248,639.52</u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR  
PROSECUTOR'S DEA FORFEITED FUNDS

Year Ended December 31, 2011

|                            | <u>Reference</u> |                     |
|----------------------------|------------------|---------------------|
| Balance, December 31, 2010 | B                | \$ 1,131.56         |
| Increased By:              |                  |                     |
| Receipts                   | 1-B              | <u>85,670.24</u>    |
|                            |                  | 86,801.80           |
| Decreased By:              |                  |                     |
| Cash Disbursements         | 1-B              | <u>4,194.00</u>     |
| Balance, December 31, 2011 | B                | <u>\$ 82,607.80</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

Year Ended December 31, 2011

|                              | <u>Reference</u> |                 |                     |
|------------------------------|------------------|-----------------|---------------------|
| Balance, December 31, 2010   | B                |                 | \$ 26,061.95        |
| Increased By:                |                  |                 |                     |
| Cash Receipts                |                  | \$ 21,862.00    |                     |
| Interest                     |                  | <u>25.30</u>    |                     |
|                              | 1-B              |                 | <u>21,887.30</u>    |
|                              |                  |                 | 47,949.25           |
| Decreased By:                |                  |                 |                     |
| Transfer To Accounts Payable | 3-B              | 800.64          |                     |
| Cash Disbursements           | 1-B              | <u>2,890.14</u> |                     |
|                              |                  |                 | <u>3,690.78</u>     |
| Balance, December 31, 2011   | B                |                 | <u>\$ 44,258.47</u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

Year Ended December 31, 2011

|                              | <u>Reference</u> |                  |                      |
|------------------------------|------------------|------------------|----------------------|
| Balance, December 31, 2010   | B                |                  | \$ 406,635.99        |
| Decreased By:                |                  |                  |                      |
| Cash Disbursements           | 1-B              | \$ 23,852.13     |                      |
| Transfer To Accounts Payable | 3-B              | <u>18,200.00</u> |                      |
|                              |                  |                  | <u>42,052.13</u>     |
| Balance, December 31, 2011   | B                |                  | <u>\$ 364,583.86</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Year Ended December 31, 2011

|                            | <u>Reference</u> |                      |
|----------------------------|------------------|----------------------|
| Balance, December 31, 2010 | B                | \$ 475,008.09        |
| Increased By:              |                  |                      |
| Receipts                   | 1-B              | <u>69,303.50</u>     |
|                            |                  | 544,311.59           |
| Decreased By:              |                  |                      |
| Cash Disbursement          | 1-B              | <u>928.27</u>        |
| Balance, December 31, 2011 | B                | <u>\$ 543,383.32</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

Year Ended December 31, 2011

|                              | <u>Reference</u> |                  |                      |
|------------------------------|------------------|------------------|----------------------|
| Balance, December 31, 2010   | B                |                  | \$ 171,570.48        |
| Increased By:                |                  |                  |                      |
| Service Fees                 |                  | \$ 232,212.60    |                      |
| Interest                     |                  | <u>132.42</u>    |                      |
|                              | 1-B              |                  | <u>232,345.02</u>    |
|                              |                  |                  | 403,915.50           |
| Decreased By:                |                  |                  |                      |
| Cash Disbursement            | 1-B              | 233,719.03       |                      |
| Transfer To Accounts Payable | 3-B              | <u>10,970.24</u> |                      |
|                              |                  |                  | <u>244,689.27</u>    |
| Balance, December 31, 2011   | B                |                  | <u>\$ 159,226.23</u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S AUTO THEFT FEES

Year Ended December 31, 2011

|                            | <u>Reference</u> |                     |
|----------------------------|------------------|---------------------|
| Balance, December 31, 2010 | B                | \$ 31,905.32        |
| Increased By:              |                  |                     |
| Cash Receipts              | 1-B              | <u>1,871.67</u>     |
| Balance, December 31, 2011 | B                | <u>\$ 33,776.99</u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

Year Ended December 31, 2011

|                            | <u>Reference</u> |                            |
|----------------------------|------------------|----------------------------|
| Balance, December 31, 2010 | B                | \$ 29,067.29               |
| Increased By:              |                  |                            |
| Interest                   | 1-B              | <u>5.51</u>                |
|                            |                  | 29,072.80                  |
| Decreased By:              |                  |                            |
| Expenditures               | 1-B              | <u>8,631.33</u>            |
| Balance, December 31, 2011 | B                | <u><u>\$ 20,441.47</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR GASOLINE RESALE

Year Ended December 31, 2011

|                            | <u>Reference</u> |                            |
|----------------------------|------------------|----------------------------|
| Balance, December 31, 2010 | B                | \$ 76,072.31               |
| Increased By:              |                  |                            |
| Cash Receipts              | 1-B              | <u>1,100,283.64</u>        |
|                            |                  | 1,176,355.95               |
| Decreased By:              |                  |                            |
| Cash Disbursed             | 1-B              | <u>1,092,888.22</u>        |
| Balance, December 31, 2011 | B                | <u><u>\$ 83,467.73</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Year Ended December 31, 2011

|                            | <u>Reference</u> |                            |
|----------------------------|------------------|----------------------------|
| Balance, December 31, 2010 | B                | \$ 63,237.96               |
| Increased By:              |                  |                            |
| Cash Deposits              |                  | \$ 12,772.00               |
| Interest                   |                  | <u>48.88</u>               |
|                            | 1-B              | <u>12,820.88</u>           |
|                            |                  | 76,058.84                  |
| Decreased By:              |                  |                            |
| Cash Disbursements         | 1-B              | <u>16,760.74</u>           |
| Balance, December 31, 2011 | B                | <u><u>\$ 59,298.10</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Year Ended December 31, 2011

|                            | <u>Reference</u> |                        |
|----------------------------|------------------|------------------------|
| Balance, December 31, 2010 | B                | \$ 4,211,189.25        |
| Decreased By:              |                  |                        |
| Cash Disbursements         | 1-B              | <u>14,700.00</u>       |
| Balance, December 31, 2011 | B                | <u>\$ 4,196,489.25</u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST OTHER

STATE FUNDED SOCIAL SERVICES

Year Ended December 31, 2011

|                            | <u>Reference</u> |                     |
|----------------------------|------------------|---------------------|
| Balance, December 31, 2010 | B                | \$ 0.00             |
| Increased By:              |                  |                     |
| Cash Receipts              | 1-B              | <u>2,383,016.00</u> |
|                            |                  | 2,383,016.00        |
| Decreased By:              |                  |                     |
| Cash Disbursements         | 1-B              | <u>2,383,016.00</u> |
| Balance, December 31, 2011 | B                | <u>\$ 0.00</u>      |

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST OTHER

## LAW ENFORCEMENT OFFICERS TRAINING &amp; EQUIPMENT TRUST FUND

Year Ended December 31, 2011

|                              | <u>Reference</u> |                 |                            |
|------------------------------|------------------|-----------------|----------------------------|
| Balance, December 31, 2010   | B                |                 | \$ 37,931.85               |
| Increased By:                |                  |                 |                            |
| Cash Receipts                |                  | \$ 17,546.00    |                            |
| Interest                     |                  | <u>37.77</u>    |                            |
|                              | 1-B              |                 | <u>17,583.77</u>           |
|                              |                  |                 | 55,515.62                  |
| Decreased By:                |                  |                 |                            |
| Cash Disbursements           | 1-B              | 17,922.72       |                            |
| Transfer To Accounts Payable | 3-B              | <u>4,420.21</u> |                            |
|                              |                  |                 | <u>22,342.93</u>           |
| Balance, December 31, 2011   | B                |                 | <u><u>\$ 33,172.69</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR PARKS AND RECREATION

Year Ended December 31, 2011

Reference

Balance December 31, 2011 and 2010

B

\$ 169.30

## COUNTY OF ATLANTIC, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITURE

Year Ended December 31, 2011

|                            | <u>Reference</u> |                 |                    |
|----------------------------|------------------|-----------------|--------------------|
| Balance, December 31, 2010 | B                |                 | \$ 0.00            |
| Increased By:              |                  |                 |                    |
| Interest                   |                  | \$ 0.05         |                    |
| Cash Receipts              |                  | <u>1,850.00</u> |                    |
|                            | 1-B              |                 | <u>1,850.05</u>    |
| Balance, December 31, 2011 | B                |                 | <u>\$ 1,850.05</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## PUBLIC HEALTH SERVICE TRUST FUND

## SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2011

|  | <u>Reference</u> |                  |                        |
|--|------------------|------------------|------------------------|
| Balance, December 31, 2010             | B                |                  | \$ 2,925,772.52        |
| Increased By:                          |                  |                  |                        |
| Interest Earned                        | 27-B             | \$ 3,691.92      |                        |
| Public Health Service Taxes Receivable | 29-B             | 6,356,950.00     |                        |
| Grant and Revenue                      | 28-B             | 2,313,862.66     |                        |
| Added and Omitted Taxes                | 29-B             | <u>22,545.40</u> |                        |
|  | 31-B             |                  | <u>8,697,049.98</u>    |
|  |                  |                  | 11,622,822.50          |
| Decreased By:                          |                  |                  |                        |
| Public Health Expenditures             | 31-B             |                  | <u>8,491,455.57</u>    |
| Balance, December 31, 2011             | B                |                  | <u>\$ 3,131,366.93</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## PUBLIC HEALTH SERVICE TRUST FUND

## SCHEDULE OF GRANTS RECEIVABLE AND REVENUE

Year ended December 31, 2011

|                                      | Balance<br>December 31,<br><u>2010</u> | <u>Receivable</u>      | <u>Received</u>        | <u>Adjustments</u>     | Balance<br>December 31,<br><u>2011</u> |
|--------------------------------------|--|------------------------|------------------------|------------------------|--|
| Right-to-Know                        | \$ 2,636.00                            | \$ 10,544.00           | \$ 10,544.00           |                        | \$ 2,636.00                            |
| Realty Transfer Fees                 |  | 109,508.00             | 109,508.00             |                        |  |
| Municipal Alliance                   | 440,715.45                             | 369,858.00             | 307,528.78             | \$ (70,857.45)         | 432,187.22                             |
| Alcohol Education and Rehabilitation | 346,044.00                             | 686,208.00             | 786,601.00             | (14,377.00)            | 231,274.00                             |
| Community Environmental Health       | 225,618.62                             | 221,450.00             | 233,116.00             | (18,000.00)            | 195,952.62                             |
| LINCS WNV Surveillance               |  |                        |                        |                        |  |
| Local Core Capacity Infrastructure   | 515,576.00                             | 394,949.00             | 461,847.00             |                        | 448,678.00                             |
| MRC- NACCHO                          |  | 5,000.00               | 5,000.00               |                        |  |
| Healthy Communities                  |  | 20,000.00              | 20,000.00              |                        |  |
| Shaping New Jersey                   |  | 15,000.00              | 15,000.00              |                        |  |
| CEED Grant                           |  | 61,269.85              | 61,269.85              |                        |  |
| Environmental Fees:                  |  |                        |                        |                        |  |
| Solid Waste Fines                    |  | 5,910.00               | 5,910.00               |                        |  |
| Fees                                 |  | 32,455.00              | 32,455.00              |                        |  |
| Miscellaneous                        |  | 3,502.85               | 3,502.85               |                        |  |
| Outpatient:                          |  |                        |                        |                        |  |
| Child Health Clinic                  |  | 2,735.00               | 2,735.00               |                        |  |
| Hepatitis B                          |  | 1,785.00               | 1,785.00               |                        |  |
| Flu Shots                            |  | 46,675.08              | 46,675.08              |                        |  |
| Intoxicated Driver Program:          |  |                        |                        |                        |  |
| 12 Hour                              |  | 157,707.00             | 157,707.00             |                        |  |
| 48 Hour                              |  | 52,640.00              | 52,640.00              |                        |  |
| Other:                               |  |                        |                        |                        |  |
| Miscellaneous                        |  | 38.10                  | 38.10                  |                        |  |
|                                      | <u>\$ 1,530,590.07</u>                 | <u>\$ 2,197,234.88</u> | <u>\$ 2,313,862.66</u> | <u>\$ (103,234.45)</u> | <u>\$ 1,310,727.84</u>                 |
| <u>Reference</u>                     | B                                      | 28-B                   | 27-B                   | 28-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, 2011

|   | <u>Reference</u> |                  |                     |
|---|------------------|------------------|---------------------|
| Balance, December 31, 2010                      | B                |                  | \$ 21,540.56        |
| Increased By:                                   |                  |                  |                     |
| Taxes Levied                                    | 29-B             | \$ 6,356,950.00  |                     |
| Added and Omitted Tax Levy                      | 29-B             | <u>23,556.89</u> |                     |
|   |                  |                  | <u>6,380,506.89</u> |
|   |                  |                  | 6,402,047.45        |
| Decreased By:                                   |                  |                  |                     |
| Tax Collections:                                |                  |                  |                     |
| County Levy                                     | 27-B             | 6,356,950.00     |                     |
| County Added and Omitted                        | 27-B             | <u>22,545.40</u> |                     |
|   |                  |                  | <u>6,379,495.40</u> |
| Balance, December 31, 2011                      | B                |                  | <u>\$ 22,552.05</u> |
| Analysis of Added and Omitted Taxes Receivable: |                  |                  |                     |
| City of Absecon                                 |                  |                  | \$ 413.13           |
| City of Brigantine                              |                  |                  | 943.36              |
| Borough of Buena                                |                  |                  | 173.13              |
| Buena Vista                                     |                  |                  | 337.28              |
| City of Corbin City                             |                  |                  | 44.01               |
| City of Egg Harbor                              |                  |                  | 76.23               |
| Township of Egg Harbor                          |                  |                  | 5,867.83            |
| Township of Galloway                            |                  |                  | 1,658.01            |
| Township of Hamilton                            |                  |                  | 2,385.29            |
| Township of Hammonton                           |                  |                  | 6,296.02            |
| City of Linwood                                 |                  |                  | 566.47              |
| Borough of Longport                             |                  |                  | 600.56              |
| City of Margate                                 |                  |                  | 1,645.55            |
| City of Northfield                              |                  |                  | 546.93              |
| City of Pleasantville                           |                  |                  | 634.80              |
| City of Port Republic                           |                  |                  | 18.85               |
| City of Ventnor                                 |                  |                  | 233.91              |
| Township of Weymouth                            |                  |                  | <u>110.69</u>       |
|   | B                |                  | <u>\$ 22,552.05</u> |

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

Year ended December 31, 2011

|   | <u>Reference</u> |                   |                      |
|---|------------------|-------------------|----------------------|
| Balance, December 31, 2010              | B                |                   | \$ 655,978.10        |
| Increased By:                           |                  |                   |                      |
| Expenditures                            | 31-B             |                   | <u>1,742,868.60</u>  |
|   |                  |                   | 2,398,846.70         |
| Decreased By:                           |                  |                   |                      |
| Transferred To Reserve for Expenditures | 31-B             | \$ 1,385,245.81   |                      |
| Cancelled Expenditures                  | 31-B             | <u>406,080.57</u> |                      |
|   |                  |                   | <u>1,791,326.38</u>  |
| Balance, December 31, 2011              | B                |                   | <u>\$ 607,520.32</u> |

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

Year ended December 31, 2011

|                                       | <u>Reference</u> |                     |                        |
|---------------------------------------|------------------|---------------------|------------------------|
| Balance, December 31, 2010            | B                |                     | \$ 2,270,094.42        |
| Increased By:                         |                  |                     |                        |
| Cash Receipts                         | 27-B             | \$ 8,697,049.98     |                        |
| Transferred From Encumbrances Payable | 30-B             | 1,385,245.81        |                        |
| Cancelled Expenditures                | 30-B             | <u>406,080.57</u>   |                        |
|                                       |                  |                     | <u>10,488,376.36</u>   |
|                                       |                  |                     | 12,758,470.78          |
| Decreased By:                         |                  |                     |                        |
| Cash Disbursements                    | 27-B             | 8,491,455.57        |                        |
| Transferred To Encumbrances Payable   | 30-B             | <u>1,742,868.60</u> |                        |
|                                       |                  |                     | <u>10,234,324.17</u>   |
| Balance, December 31, 2011            | B                |                     | <u>\$ 2,524,146.61</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## LIBRARY TRUST FUND

## SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2011

|                            | <u>Reference</u> |                     |                        |
|----------------------------|------------------|---------------------|------------------------|
| Balance, December 31, 2010 | B                |                     | \$ 3,853,531.32        |
| Increased By:              |                  |                     |                        |
| Interest Income            | 32-B             | \$ 20,014.12        |                        |
| State Aid                  | 32-B             | 75,395.00           |                        |
| Library Fines and Program  | 32-B             | 122,088.78          |                        |
| Computer Services          | 32-B             | 61,808.00           |                        |
| Grant Revenue              | 32-B             | 136,148.14          |                        |
| Library Taxes Receivable   | 33-B             | 8,144,927.00        |                        |
| FEMA Reimbursement-Irene   | 32-B             | 4,533.30            |                        |
| Added and Omitted Taxes    | 33-B             | <u>32,462.72</u>    |                        |
|                            | 35-B             |                     | <u>8,597,377.06</u>    |
|                            |                  |                     | 12,450,908.38          |
| Decreased By:              |                  |                     |                        |
| Encumbrances Payable       | 34-B             | 1,969,410.29        |                        |
| Library Expenditures       | 35-B             | <u>6,600,485.22</u> |                        |
|                            |                  |                     | <u>8,569,895.51</u>    |
| Balance, December 31, 2011 | B                |                     | <u>\$ 3,881,012.87</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## LIBRARY TRUST FUND

## SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Year ended December 31, 2011

|   | <u>Reference</u> |                  |                     |
|---|------------------|------------------|---------------------|
| Balance, December 31, 2010                      | B                |                  | \$ 30,830.12        |
| Increased By:                                   |                  |                  |                     |
| Taxes Levied                                    | 33-B             | \$ 8,144,927.00  |                     |
| Added and Omitted Tax Levy                      | 33-B             | <u>33,290.45</u> |                     |
|   |                  |                  | <u>8,178,217.45</u> |
|   |                  |                  | 8,209,047.57        |
| Decreased By:                                   |                  |                  |                     |
| Tax Collections:                                |                  |                  |                     |
| County Levy                                     | 32-B             | 8,144,927.00     |                     |
| County Added and Omitted                        | 32-B             | <u>32,462.72</u> |                     |
|   |                  |                  | <u>8,177,389.72</u> |
| Balance, December 31, 2011                      | B                |                  | <u>\$ 31,657.85</u> |
| Analysis of Added and Omitted Taxes Receivable: |                  |                  |                     |
| City of Brigantine                              |                  |                  | \$ 1,554.28         |
| Borough of Buena                                |                  |                  | 273.37              |
| Buena Vista                                     |                  |                  | 534.08              |
| City of Corbin City                             |                  |                  | 70.10               |
| City of Egg Harbor                              |                  |                  | 124.93              |
| Township of Egg Harbor                          |                  |                  | 9,595.93            |
| Township of Galloway                            |                  |                  | 2,669.17            |
| Township of Hamilton                            |                  |                  | 3,874.66            |
| Township of Hammonton                           |                  |                  | 10,369.98           |
| Borough of Longport                             |                  |                  | 994.86              |
| City of Pleasantville                           |                  |                  | 1,009.98            |
| City of Port Republic                           |                  |                  | 30.65               |
| City of Ventnor                                 |                  |                  | 374.26              |
| Weymouth  |                  |                  | <u>181.60</u>       |
|   | B                |                  | <u>\$ 31,657.85</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## LIBRARY TRUST FUND

## SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2011

|  | <u>Reference</u> |                   |                      |
|--|------------------|-------------------|----------------------|
| Balance, December 31, 2010             | B                |                   | \$ 512,290.00        |
| Increased By:                          |                  |                   |                      |
| Transfer From Reserve for Expenditures | 35-B             |                   | <u>2,029,227.23</u>  |
|  |                  |                   | 2,541,517.23         |
| Decreased By:                          |                  |                   |                      |
| Cash Disbursed                         | 32-B             | \$ 1,969,410.29   |                      |
| Cancelled Expenditures                 | 35-B             | <u>190,378.55</u> |                      |
|  |                  |                   | <u>2,159,788.84</u>  |
| Balance, December 31, 2011             | B                |                   | <u>\$ 381,728.39</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## LIBRARY TRUST FUND

## SCHEDULE OF RESERVE FOR EXPENDITURES

Year ended December 31, 2011

|                                     | <u>Reference</u> |                     |                        |
|-------------------------------------|------------------|---------------------|------------------------|
| Balance, December 31, 2010          | B                |                     | \$ 3,341,806.32        |
| Increased By:                       |                  |                     |                        |
| Cash Receipts                       | 32-B             | \$ 8,597,377.06     |                        |
| Cancelled Expenditures              | 34-B             | <u>190,378.55</u>   |                        |
|                                     |                  |                     | <u>8,787,755.61</u>    |
|                                     |                  |                     | 12,129,561.93          |
| Decreased By:                       |                  |                     |                        |
| Cash Disbursements                  | 32-B             | 6,600,485.22        |                        |
| Transferred To Encumbrances Payable | 34-B             | <u>2,029,227.23</u> |                        |
|                                     |                  |                     | <u>8,629,712.45</u>    |
| Balance, December 31, 2011          | B                |                     | <u>\$ 3,499,849.48</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## OPEN SPACE TRUST FUND

## SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2011

|                            | <u>Reference</u> |                   |                         |
|----------------------------|------------------|-------------------|-------------------------|
| Balance, December 31, 2010 | B                |                   | \$ 39,711,439.50        |
| Increased By:              |                  |                   |                         |
| Interest Income            | 36-B             | \$ 88,412.41      |                         |
| Refunds/Reclassifications  | 36-B             | 591,449.34        |                         |
| Open Space Fund Taxes      | 37-B             | 2,472,392.02      |                         |
| Added and Omitted Taxes    | 37-B             | <u>6,817.38</u>   |                         |
|                            | 39-B             |                   | <u>3,159,071.15</u>     |
|                            |                  |                   | 42,870,510.65           |
| Decreased By:              |                  |                   |                         |
| Encumbrances Payable       | 38-B             | 1,623,379.16      |                         |
| Open Space Expenditures    | 39-B             | <u>704,101.20</u> |                         |
|                            |                  |                   | <u>2,327,480.36</u>     |
| Balance, December 31, 2011 | B                |                   | <u>\$ 40,543,030.29</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## OPEN SPACE TRUST FUND

## SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Year Ended December 31, 2011

|   | <u>Reference</u> |                 |                     |
|---|------------------|-----------------|---------------------|
| Balance, December 31, 2010                      | B                |                 | \$ 6,529.99         |
| Increased By:                                   |                  |                 |                     |
| Taxes Levied                                    | 37-B             | \$ 2,472,392.02 |                     |
| Added and Omitted Tax Levy                      | 37-B             | <u>6,347.86</u> |                     |
|   |                  |                 | <u>2,478,739.88</u> |
|   |                  |                 | 2,485,269.87        |
| Decreased By:                                   |                  |                 |                     |
| Tax Collections:                                |                  |                 |                     |
| County Levy                                     | 36-B             | 2,472,392.02    |                     |
| Added & Omitted Tax Levy                        | 36-B             | <u>6,817.38</u> |                     |
|   |                  |                 | <u>2,479,209.40</u> |
| Balance, December 31, 2011                      | B                |                 | <u>\$ 6,060.47</u>  |
| Analysis of Added and Omitted Taxes Receivable: |                  |                 |                     |
| City of Absecon                                 |                  |                 | \$ 121.56           |
| Atlantic City                                   |                  |                 | 89.97               |
| City of Brigantine                              |                  |                 | 277.71              |
| Borough of Buena                                |                  |                 | 45.58               |
| Township of Buena Vista                         |                  |                 | 73.33               |
| City of Corbin City                             |                  |                 | 11.41               |
| City of Egg Harbor                              |                  |                 | 20.15               |
| Township of Egg Harbor                          |                  |                 | 1,539.93            |
| Township of Galloway                            |                  |                 | 444.98              |
| Township of Hamilton                            |                  |                 | 577.13              |
| Township of Hammonton                           |                  |                 | 1,666.95            |
| City of Linwood                                 |                  |                 | 156.49              |
| Borough of Longport                             |                  |                 | 141.69              |
| City of Margate                                 |                  |                 | 448.80              |
| City of Northfield                              |                  |                 | 164.55              |
| City of Pleasantville                           |                  |                 | 173.17              |
| City of Port Republic                           |                  |                 | 5.39                |
| City of Ventnor                                 |                  |                 | 70.17               |
| Township of Weymouth                            |                  |                 | <u>31.51</u>        |
|   | B                |                 | <u>\$ 6,060.47</u>  |

## COUNTY OF ATLANTIC, NEW JERSEY

## OPEN SPACE TRUST FUND

## SCHEDULE OF ENCUMBRANCES PAYABLE

Year Ended December 31, 2011

|                               | <u>Reference</u> |                     |                               |
|-------------------------------|------------------|---------------------|-------------------------------|
| Balance, December 31, 2010    | B                |                     | \$ 9,101,581.82               |
| Increased By:                 |                  |                     |                               |
| Transferred from Expenditures | 39-B             |                     | <u>1,077,929.37</u>           |
|                               |                  |                     | 10,179,511.19                 |
| Decreased By:                 |                  |                     |                               |
| Encumbrances Cancelled        | 39-B             | \$ 430,609.00       |                               |
| Cash Disbursed                | 36-B             | <u>1,623,379.16</u> |                               |
|                               |                  |                     | <u>2,053,988.16</u>           |
| Balance, December 31, 2011    | B                |                     | <u><u>\$ 8,125,523.03</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## OPEN SPACE TRUST FUND

## SCHEDULE OF RESERVE FOR EXPENDITURES

Year Ended December 31, 2011

|                                  | <u>Reference</u> |                     |                         |
|----------------------------------|------------------|---------------------|-------------------------|
| Balance, December 31, 2010       | B                |                     | \$ 30,609,857.68        |
| Increased By:                    |                  |                     |                         |
| Cash Receipts                    | 36-B             | \$ 3,159,071.15     |                         |
| Encumbrances Cancelled           | 38-B             | <u>430,609.00</u>   |                         |
|                                  |                  |                     | <u>3,589,680.15</u>     |
|                                  |                  |                     | 34,199,537.83           |
| Decreased By:                    |                  |                     |                         |
| Cash Disbursements From Vouchers | 36-B             | 704,101.20          |                         |
| Transferred to Encumbrances      | 38-B             | <u>1,077,929.37</u> |                         |
|                                  |                  |                     | <u>1,782,030.57</u>     |
| Balance, December 31, 2011       | B                |                     | <u>\$ 32,417,507.26</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## COUNTY CLERK

## SCHEDULE OF CASH

Year ended December 31, 2011

Reference

|   |      |                     |                        |
|---|------|---------------------|------------------------|
| Balance, December 31, 2010              | B    |                     | \$ 1,855,177.82        |
| Increased By:                           |      |                     |                        |
| Accounts Receivable                     | 41-B | \$ 38,076.00        |                        |
| County Deposits and Interest Collected  | 45-B | 6,344,658.90        |                        |
| Due To Secretary of State               | 42-B | 16,237.50           |                        |
| Overpayments Received                   | 43-B | 54,452.20           |                        |
| Attorney Deposits                       | 44-B | <u>5,699,726.54</u> |                        |
|   |      |                     | <u>12,153,151.14</u>   |
|   |      |                     | 14,008,328.96          |
| Decreased By:                           |      |                     |                        |
| Payments To County Treasurer            | 45-B | 12,636,544.02       |                        |
| Due To Secretary of State of New Jersey | 42-B | 16,212.50           |                        |
| Refund of Overpayments                  | 43-B | 54,655.77           |                        |
| Refund of Attorney Deposits             | 44-B | <u>14,034.72</u>    |                        |
|   |      |                     | <u>12,721,447.01</u>   |
| Balance, December 31, 2011              | B    |                     | <u>\$ 1,286,881.95</u> |

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF ACCOUNTS RECEIVABLE

Year ended December 31, 2011

|                            | <u>Reference</u> |                     |
|----------------------------|------------------|---------------------|
| Balance, December 31, 2010 | B                | \$ 8,283.50         |
| Increased By:              |                  |                     |
| Charges                    | 41-B             | <u>40,116.00</u>    |
|                            |                  | 48,399.50           |
| Decreased By:              |                  |                     |
| Collections                | 40-B,45-B        | <u>38,076.00</u>    |
| Balance, December 31, 2011 | B                | <u>\$ 10,323.50</u> |

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF DUE TO SECRETARY OF STATE

Year ended December 31, 2011

|                            | <u>Reference</u> |                           |
|----------------------------|------------------|---------------------------|
| Balance, December 31, 2010 | B                | \$ 1,112.50               |
| Increased By:              |                  |                           |
| Receipts                   | 40-B             | <u>16,237.50</u>          |
|                            |                  | 17,350.00                 |
| Decreased By:              |                  |                           |
| Cash Disbursements         | 40-B             | <u>16,212.50</u>          |
| Balance, December 31, 2011 | B                | <u><u>\$ 1,137.50</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY CLERK

SCHEDULE OF REFUNDS PAYABLE

Year ended December 31, 2011

|                            | <u>Reference</u> |                           |
|----------------------------|------------------|---------------------------|
| Balance, December 31, 2010 | B                | \$ 1,644.57               |
| Increased By:              |                  |                           |
| Charges Collected          | 40-B             | <u>54,452.20</u>          |
|                            |                  | 56,096.77                 |
| Decreased By:              |                  |                           |
| Cash Disbursements         | 40-B             | <u>54,595.77</u>          |
| Balance, December 31, 2011 | B                | <u><u>\$ 1,501.00</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## COUNTY CLERK

## SCHEDULE OF ATTORNEY DEPOSITS

Year ended December 31, 2011

|                            | <u>Reference</u> |                     |                      |
|----------------------------|------------------|---------------------|----------------------|
| Balance, December 31, 2010 | B                |                     | \$ 193,274.56        |
| Increased By:              |                  |                     |                      |
| Deposits                   | 40-B             |                     | <u>5,751,905.19</u>  |
|                            |                  |                     | 5,945,179.75         |
| Decreased By:              |                  |                     |                      |
| Refunds                    | 40-B             | \$ 14,034.72        |                      |
| Charges for Services       | 45-B             | <u>5,730,790.88</u> |                      |
|                            |                  |                     | <u>5,744,825.60</u>  |
| Balance, December 31, 2011 | B                |                     | <u>\$ 200,354.15</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## COUNTY CLERK

## SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Year ended December 31, 2011

|  | <u>Reference</u> |                     |                               |
|--|------------------|---------------------|-------------------------------|
| Balance, December 31, 2010             | B                |                     | \$ 1,659,146.19               |
| Increased By:                          |                  |                     |                               |
| Accounts Receivable                    | 41-B             | \$ 38,076.00        |                               |
| County Deposits and Interest Collected | 40-B             | 6,344,658.90        |                               |
| Charges for Services Attorney Deposits | 44-B             | <u>5,681,827.23</u> |                               |
|  |                  |                     | <u>12,064,562.13</u>          |
|  |                  |                     | 13,723,708.32                 |
| Decreased By:                          |                  |                     |                               |
| Payments To County                     | 40-B             |                     | <u>12,636,544.02</u>          |
| Balance, December 31, 2011             | B                |                     | <u><u>\$ 1,087,164.30</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF CASH - INMATES' FUND

Year ended December 31, 2011

|                               | <u>Reference</u> |               |                     |
|-------------------------------|------------------|---------------|---------------------|
| Balance, December 31, 2010    | B                |               | \$ 102,666.15       |
| Increased By:                 |                  |               |                     |
| Inmates' Deposits             | 48-B             | \$ 751,670.85 |                     |
| Reserve for Inmates Fund      | 52-B             | 509,897.92    |                     |
| Due To Commissary - Interest  | 50-B             | <u>96.55</u>  |                     |
|                               |                  |               | <u>1,261,665.32</u> |
|                               |                  |               | 1,364,331.47        |
| Decreased By:                 |                  |               |                     |
| Payments To Inmates           | 48-B             | 267,719.20    |                     |
| Due To State                  | 49-B             | 43,369.05     |                     |
| County Treasurer              | 52-B             | 485,282.59    |                     |
| Payments To Commissary Vendor | 53-B             | 434,580.78    |                     |
| Due To Commissary             | 50-B             | 38,274.07     |                     |
| Payments To Other             | 51-B             | <u>40.00</u>  |                     |
|                               |                  |               | <u>1,269,265.69</u> |
| Balance, December 31, 2011    | B                |               | <u>\$ 95,065.78</u> |

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF OTHER RECEIVABLES - INMATE FUNDS

Year Ended December 31, 2011

|                            | <u>Reference</u> |                 |
|----------------------------|------------------|-----------------|
| Balance, December 31, 2010 | B                | \$ 0.00         |
| Increased By:              |                  |                 |
| Inmate Deposits            | 52-B             | <u>60.21</u>    |
| Balance December 31, 2011  | B                | <u>\$ 60.21</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF DUE TO INMATES - INMATES' FUND

Year ended December 31, 2011

|  | <u>Reference</u> |                  |                     |
|--|------------------|------------------|---------------------|
| Balance, December 31, 2010                         | B                |                  | \$ 12,578.23        |
| Increased By:                                      |                  |                  |                     |
| Inmate Deposits                                    | 46-B             | \$ 751,670.85    |                     |
| Reserve for Inmates' Fund                          | 52-B             | 483,087.92       |                     |
| Inmates Payroll                                    | 52-B             | <u>26,820.00</u> |                     |
|  |                  |                  | <u>1,261,578.77</u> |
|  |                  |                  | 1,274,157.00        |
| Decreased By:                                      |                  |                  |                     |
| Cash Disbursements To Inmates                      | 46-B             |                  | 267,719.20          |
| Due County for Fees and Recoverables               |                  | \$ 444,415.10    |                     |
| Paid To County for Fees and Recoverables           |                  | <u>38,612.61</u> |                     |
|  | 52-B             |                  | 483,027.71          |
| Paid To Commissary                                 |                  | 34,483.96        |                     |
| Due To Commissary                                  |                  | <u>2,646.85</u>  |                     |
|  | 50-B             |                  | 37,130.81           |
| Paid To Inmates' Consumable Purchases<br>and Taxes |                  | 405,643.54       |                     |
| Due To Inmates' Consumable Purchases<br>and Taxes  |                  | <u>21,768.92</u> |                     |
|  | 53-B             |                  | 427,412.46          |
| Due To VCCB Taxes                                  |                  | 39,591.53        |                     |
| Paid To VCCB Taxes                                 |                  | <u>3,149.72</u>  |                     |
|  | 49-B             |                  | 42,741.25           |
| Due To Other Payables                              | 51-B             |                  | <u>63.76</u>        |
|  |                  |                  | <u>1,258,095.19</u> |
| Balance, December 31, 2011                         | B                |                  | <u>\$ 16,061.81</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF DUE TO STATE - INMATES' FUND

Year ended December 31, 2011

|                            | <u>Reference</u> |                           |
|----------------------------|------------------|---------------------------|
| Balance, December 31, 2010 | B                | \$ 3,777.52               |
| Increased By:              |                  |                           |
| VCCB                       | 48-B             | <u>42,741.25</u>          |
|                            |                  | 46,518.77                 |
| Decreased By:              |                  |                           |
| Payments To VCCB           | 46-B             | <u>43,369.05</u>          |
| Balance, December 31, 2011 | B                | <u><u>\$ 3,149.72</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY  
 CORRECTION CENTER  
 SCHEDULE OF DUE TO COMMISSARY FUND - INMATES' FUND

Year ended December 31, 2011

|  | <u>Reference</u> | <u>Commissions</u>  | <u>Recoverables</u> | <u>Interest</u> | <u>Overage</u>  | <u>Totals</u>       |
|--|------------------|---------------------|---------------------|-----------------|-----------------|---------------------|
| Balance, December 31, 2010               | B                | \$ 14,863.99        | \$ 3,178.69         | \$ 467.67       | \$ 143.75       | \$ 18,654.10        |
| Increased By:                            |                  |                     |                     |                 |                 |                     |
| Due To Commissary - Int/Overage/Short    | 46-B             |                     |                     | 56.00           | 40.55           | 96.55               |
| Due To Commissary - Recoverables         | 48-B             |                     | 37,130.81           |                 |                 | 37,130.81           |
| Commission                               | 53-B             | 181,506.30          |                     |                 |                 | 181,506.30          |
|  |                  | <u>196,370.29</u>   | <u>40,309.50</u>    | <u>523.67</u>   | <u>184.30</u>   | <u>237,387.76</u>   |
| Decreased By:                            |                  |                     |                     |                 |                 |                     |
| Cash Disbursements                       | 46-B             |                     | 37,662.65           | 467.67          | 143.75          | 38,274.07           |
| Due To Commissary Vendor For Consumables | 53-B             | 181,081.75          |                     |                 |                 | 181,081.75          |
|  |                  | <u>181,081.75</u>   | <u>37,662.65</u>    | <u>467.67</u>   | <u>143.75</u>   | <u>219,355.82</u>   |
| Balance, December 31, 2011               | B                | \$ <u>15,288.54</u> | \$ <u>2,646.85</u>  | \$ <u>56.00</u> | \$ <u>40.55</u> | \$ <u>18,031.94</u> |

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF OTHER PAYABLES

Year Ended December 31, 2011

|                            | <u>Reference</u> |                 |
|----------------------------|------------------|-----------------|
| Balance, December 31, 2010 | B                | \$ 40.00        |
| Increased By:              |                  |                 |
| Cash Receipts              | 48-B             | <u>63.76</u>    |
|                            |                  | 103.76          |
| Decreased By:              |                  |                 |
| Cash Disbursed             | 46-B             | <u>40.00</u>    |
| Balance December 31, 2011  | B                | <u>\$ 63.76</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF RESERVE FOR INMATE FUND - INMATES' FUND

Year ended December 31, 2011

|                                 | <u>Reference</u> |                  |                            |
|---------------------------------|------------------|------------------|----------------------------|
| Balance, December 31, 2010      | B                |                  | \$ 38,727.28               |
| Increased By:                   |                  |                  |                            |
| Cash Receipts                   | 48-B             | \$ 483,027.71    |                            |
| Other Receivables - Inmate Fund | 47-B             | 60.21            |                            |
| Cash Received - Payroll         | 52-B             | <u>26,810.00</u> |                            |
|                                 | 46-B             |                  | <u>509,897.92</u>          |
|                                 |                  |                  | 548,625.20                 |
| Decreased By:                   |                  |                  |                            |
| Cash Disbursements              | 46-B             | 485,282.59       |                            |
| Inmates - Payroll               | 48-B             | <u>26,820.00</u> |                            |
|                                 |                  |                  | <u>512,102.59</u>          |
| Balance, December 31, 2011      | B                |                  | <u><u>\$ 36,522.61</u></u> |
| <u>Analysis of Balance:</u>     |                  |                  |                            |
| Other                           |                  |                  | \$ 38,612.61               |
| Payroll                         |                  |                  | <u>(2,090.00)</u>          |
|                                 | B                |                  | <u><u>\$ 36,522.61</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

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

Year ended December 31, 2011

|                            | <u>Reference</u> |                   |                            |
|----------------------------|------------------|-------------------|----------------------------|
| Balance, December 31, 2010 | B                |                   | \$ 28,889.02               |
| Increased By:              |                  |                   |                            |
| Inmate Purchases           | 48-B             | \$ 427,412.46     |                            |
| Due To Commissary          | 50-B             | <u>181,081.75</u> |                            |
|                            |                  |                   | <u>608,494.21</u>          |
|                            |                  |                   | 637,383.23                 |
| Decreased By:              |                  |                   |                            |
| Cash Disbursements         | 46-B             | 434,580.78        |                            |
| Due To Commissary          | 50-B             | <u>181,506.30</u> |                            |
|                            |                  |                   | <u>616,087.08</u>          |
| Balance, December 31, 2011 | B                |                   | <u><u>\$ 21,296.15</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF CASH - BAIL FUND

Year ended December 31, 2011

|                            | <u>Reference</u> |                     |                     |
|----------------------------|------------------|---------------------|---------------------|
| Balance, December 31, 2010 | B                |                     | \$ 268.21           |
| Increased By:              |                  |                     |                     |
| Due To County              | 56-B             | \$ 42.32            |                     |
| Accounts Payable           | 55-B             | <u>2,311,543.19</u> |                     |
|                            |                  |                     | <u>2,311,585.51</u> |
|                            |                  |                     | 2,311,853.72        |
| Decreased By:              |                  |                     |                     |
| Due To County              | 56-B             | 268.21              |                     |
| Bail and Agency            | 55-B             | <u>2,303,187.19</u> |                     |
|                            |                  |                     | <u>2,303,455.40</u> |
| Balance, December 31, 2011 | B                |                     | <u>\$ 8,398.32</u>  |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF ACCOUNTS PAYABLE - BAIL FUND

Year ended December 31, 2011

|                               | <u>Reference</u> |                           |
|-------------------------------|------------------|---------------------------|
| Balance, December 31, 2010    | B                | \$ 0.00                   |
| Increased By:                 |                  |                           |
| Cash Receipts                 | 54-B             | <u>2,311,543.19</u>       |
|                               |                  | 2,311,543.19              |
| Decreased By:                 |                  |                           |
| Payments to Bail and Agencies | 54-B             | <u>2,303,187.19</u>       |
| Balance, December 31, 2011    | B                | <u><u>\$ 8,356.00</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF OTHER PAYABLES - BAIL FUND

Year ended December 31, 2011

|                                    | <u>Reference</u> |                        |
|------------------------------------|------------------|------------------------|
| Balance, December 31, 2010         | B                | \$ 268.21              |
| Increased By:                      |                  |                        |
| Cash Receipts:                     |                  |                        |
| Due To County Treasurer - Interest | 54-B             | <u>42.32</u>           |
|                                    |                  | 310.53                 |
| Decreased By:                      |                  |                        |
| Cash Disbursements:                |                  |                        |
| Due To County Treasurer - Interest | 54-B             | <u>268.21</u>          |
| Balance, December 31, 2011         | B                | <u><u>\$ 42.32</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF CASH - COMMISSARY FUND

Year ended December 31, 2011

|                             | <u>Reference</u> |                   |                            |
|-----------------------------|------------------|-------------------|----------------------------|
| Balance, December 31, 2010  | B                |                   | \$ 38,101.25               |
| Increased By:               |                  |                   |                            |
| Accounts Receivable         | 60-B             | \$ 37,644.25      |                            |
| Accounts Payable            | 59-B             | 42,897.85         |                            |
| Due From Inmates' Fund      | 58-B             | 219,355.82        |                            |
| Interest                    | 60-B             | <u>23.07</u>      |                            |
|                             |                  |                   | <u>299,920.99</u>          |
|                             |                  |                   | 338,022.24                 |
| Decreased By:               |                  |                   |                            |
| Due From Inmates' Fund      | 58-B             | 37,227.36         |                            |
| Payment to Keefe Commissary | 59-B             | 44,048.40         |                            |
| Payments To Vendors         | 60-B             | <u>191,709.42</u> |                            |
|                             |                  |                   | <u>272,985.18</u>          |
| Balance, December 31, 2011  | B                |                   | <u><u>\$ 65,037.06</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## CORRECTION CENTER

## SCHEDULE OF DUE FROM INMATES' FUND - COMMISSARY FUND

Year ended December 31, 2011

|                            | <u>Reference</u> |                   |                     |
|----------------------------|------------------|-------------------|---------------------|
| Balance, December 31, 2010 | B                |                   | \$ 18,654.10        |
| Increased By:              |                  |                   |                     |
| Cash Disbursements         | 57-B             | \$ 37,227.36      |                     |
| Sales Commissions          | 60-B             | <u>181,506.30</u> |                     |
|                            |                  |                   | <u>218,733.66</u>   |
|                            |                  |                   | 237,387.76          |
| Decreased By:              |                  |                   |                     |
| Cash Receipts              | 57-B             |                   | <u>219,355.82</u>   |
| Balance, December 31, 2011 | B                |                   | <u>\$ 18,031.94</u> |

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF ACCOUNTS PAYABLE - COMMISSARY FUND

Year ended December 31, 2011

|                            | <u>Reference</u> |                           |
|----------------------------|------------------|---------------------------|
| Balance, December 31, 2010 | B                | \$ 5,190.30               |
| Increased By:              |                  |                           |
| Due To Keefe Commissary    | 57-B             | <u>42,897.85</u>          |
|                            |                  | 48,088.15                 |
| Decreased By:              |                  |                           |
| Due To Keefe Commissary    | 57-B             | <u>44,048.40</u>          |
| Balance, December 31, 2011 | B                | <u><u>\$ 4,039.75</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY

CORRECTION CENTER

SCHEDULE OF FUND BALANCE - COMMISSARY FUND - STATUTORY BASIS

Year ended December 31, 2011

|                            | <u>Reference</u> |                  |                            |
|----------------------------|------------------|------------------|----------------------------|
| Balance, December 31, 2010 | B                |                  | \$ 51,565.05               |
| Increased By:              |                  |                  |                            |
| Interest                   | 57-B             | \$ 23.07         |                            |
| Sales Commission           | 58-B             | 181,506.30       |                            |
| Due From Inmates' Fund     | 57-B             | <u>37,644.25</u> |                            |
|                            |                  |                  | <u>219,173.62</u>          |
|                            |                  |                  | 270,738.67                 |
| Decreased By:              |                  |                  |                            |
| Purchases                  | 57-B             |                  | <u>191,709.42</u>          |
| Balance, December 31, 2011 | B                |                  | <u><u>\$ 79,029.25</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY

COUNTY ADJUSTER

SCHEDULE OF MAINTENANCE ACCOUNTS RECEIVABLE

Year ended December 31, 2011

|                            | <u>Reference</u> |                     |
|----------------------------|------------------|---------------------|
| Balance, December 31, 2010 | B                | \$ 10,223.85        |
| Increased By:              |                  |                     |
| Charges                    | 61-B             | <u>14,940.00</u>    |
|                            |                  | 25,163.85           |
| Decreased By:              |                  |                     |
| Cash Receipts              | 62-B             | <u>15,025.00</u>    |
| Balance, December 31, 2011 | B                | <u>\$ 10,138.85</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## COUNTY ADJUSTER

## SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2011

|                                 | <u>Reference</u> |                  |                  |
|---------------------------------|------------------|------------------|------------------|
| Balance, December 31, 2010      | B                |                  | \$ 0.00          |
| Increased By:                   |                  |                  |                  |
| State Reimbursements            | 63-B             | \$ 6,366.46      |                  |
| Maintenance Accounts Receivable | 61-B,63-B        | <u>15,025.00</u> |                  |
|                                 |                  |                  | <u>21,391.46</u> |
|                                 |                  |                  | 21,391.46        |
| Decreased By:                   |                  |                  |                  |
| Payments To County              | 63-B             |                  | <u>21,391.46</u> |
| Balance, December 31, 2011      | B                |                  | <u>\$ 0.00</u>   |

## COUNTY OF ATLANTIC, NEW JERSEY

## COUNTY ADJUSTER

## SCHEDULE OF DUE TO COUNTY

Year ended December 31, 2011

|                                 | <u>Reference</u> |                  |                       |
|---------------------------------|------------------|------------------|-----------------------|
| Balance, December 31, 2010      | B                |                  | \$ 0.00               |
| Increased By:                   |                  |                  |                       |
| State Reimbursements            | 62-B             | \$ 6,366.46      |                       |
| Maintenance Accounts Receivable | 62-B             | <u>15,025.00</u> |                       |
|                                 |                  |                  | <u>21,391.46</u>      |
|                                 |                  |                  | 21,391.46             |
| Decreased By:                   |                  |                  |                       |
| Payments To County              | 62-B             |                  | <u>21,391.46</u>      |
| Balance, December 31, 2011      | 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, 2011

|                                    | <u>Reference</u> |                 |                      |
|------------------------------------|------------------|-----------------|----------------------|
| Balance, December 31, 2010         | B                |                 | \$ 752,306.86        |
| Increased By:                      |                  |                 |                      |
| Foreclosure and Execution Deposits | 65-B             | \$ 2,193,584.46 |                      |
| Attorney Deposits                  | 66-B             | 91,596.73       |                      |
| Bail and Fine Deposits             | 67-B             | 92,637.48       |                      |
| Reserve for Sheriff's Office Fees: |                  |                 |                      |
| Miscellaneous Fees - Sheriff       | 68-B             | 785.48          |                      |
| Interest Earned                    | 68-B             | 293.84          |                      |
| Unclaimed Property                 | 69-B             | <u>1,299.71</u> |                      |
|                                    |                  |                 | <u>2,380,197.70</u>  |
|                                    |                  |                 | 3,132,504.56         |
| Decreased By:                      |                  |                 |                      |
| Foreclosure and Execution Deposits | 65-B             | 1,751,443.28    |                      |
| Attorney Deposits                  | 66-B             | 19,076.86       |                      |
| Bail and Fine Deposits             | 67-B             | 91,237.48       |                      |
| Newspaper Advertisements           | 70-B             | 92,652.09       |                      |
| Reserve for Sheriff's Office Fees  | 68-B             | 379,907.21      |                      |
| Unclaimed Property                 | 69-B             | <u>870.71</u>   |                      |
|                                    |                  |                 | <u>2,335,187.63</u>  |
| Balance, December 31, 2011         | B                |                 | <u>\$ 797,316.93</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## SHERIFF'S OFFICE

## SCHEDULE OF RESERVE FOR FORECLOSURE AND EXECUTION DEPOSITS

Year ended December 31, 2011

|                                    | <u>Reference</u> |                 |                      |
|------------------------------------|------------------|-----------------|----------------------|
| Balance, December 31, 2010         | B                |                 | \$ 741,401.20        |
| Increased By:                      |                  |                 |                      |
| Foreclosure and Execution Deposits | 64-B             |                 | <u>2,193,584.46</u>  |
|                                    |                  |                 | 2,934,985.66         |
| Decreased By:                      |                  |                 |                      |
| Cash Disbursements                 | 64-B             | \$ 1,751,443.28 |                      |
| Sheriff's Fees                     | 68-B             | 302,566.73      |                      |
| Newspaper Charges                  | 70-B             | 92,652.09       |                      |
| Change Fund - Correction           | B                | <u>100.00</u>   |                      |
|                                    |                  |                 | <u>2,146,762.10</u>  |
| Balance, December 31, 2011         | B                |                 | <u>\$ 788,223.56</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## SHERIFF'S OFFICE

## SCHEDULE OF RESERVE FOR ATTORNEY DEPOSITS

Year ended December 31, 2011

|                            | <u>Reference</u> |                  |                    |
|----------------------------|------------------|------------------|--------------------|
| Balance, December 31, 2010 | B                |                  | \$ 8,735.43        |
| Increased By:              |                  |                  |                    |
| Attorney Deposits          | 64-B             |                  | <u>91,596.73</u>   |
|                            |                  |                  | 100,332.16         |
| Decreased By:              |                  |                  |                    |
| Cash Disbursements         | 64-B             | \$ 19,076.86     |                    |
| Charges for Services       | 68-B             | <u>77,118.01</u> |                    |
|                            |                  |                  | <u>96,194.87</u>   |
| Balance, December 31, 2011 | B                |                  | <u>\$ 4,137.29</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## SHERIFF'S OFFICE

## SCHEDULE OF RESERVE FOR BAIL AND FINE DEPOSITS

Year ended December 31, 2011

|                            | <u>Reference</u> |                           |
|----------------------------|------------------|---------------------------|
| Balance, December 31, 2010 | B                | \$ 0.00                   |
| Increased By:              |                  |                           |
| Bail and Fine Deposits     | 64-B             | <u>92,637.48</u>          |
|                            |                  | 92,637.48                 |
| Decreased By:              |                  |                           |
| Cash Disbursements         | 64-B             | <u>91,237.48</u>          |
| Balance, December 31, 2011 | B                | <u><u>\$ 1,400.00</u></u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## SHERIFF'S OFFICE

## SCHEDULE OF RESERVE FOR SHERIFF'S OFFICE FEES

Year ended December 31, 2011

|                            | <u>Reference</u> |                  |                    |
|----------------------------|------------------|------------------|--------------------|
| Balance, December 31, 2010 | B                |                  | \$ 348.27          |
| Increased By:              |                  |                  |                    |
| Miscellaneous Fees         | 64-B             | \$ 785.48        |                    |
| Interest                   | 64-B             | 293.84           |                    |
| Sheriff's Fees             | 65-B             | 302,566.73       |                    |
| Attorney's Fees            | 66-B             | <u>77,118.01</u> |                    |
|                            |                  |                  | <u>380,764.06</u>  |
|                            |                  |                  | 381,112.33         |
| Decreased By:              |                  |                  |                    |
| Cash Disbursements         | 64-B             |                  | <u>379,907.21</u>  |
| Balance, December 31, 2011 | B                |                  | <u>\$ 1,205.12</u> |

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR UNCLAIMED PROPERTY

Year ended December 31, 2011

|                            | <u>Reference</u> |                           |
|----------------------------|------------------|---------------------------|
| Balance, December 31, 2010 | B                | \$ 1,921.96               |
| Increased By:              |                  |                           |
| Charges                    | 64-B             | <u>1,299.71</u>           |
|                            |                  | 3,221.67                  |
| Decreased By:              |                  |                           |
| Cash Disbursements         | 64-B             | <u>870.71</u>             |
| Balance, December 31, 2011 | B                | <u><u>\$ 2,350.96</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY

SHERIFF'S OFFICE

SCHEDULE OF DUE TO NEWSPAPERS

Year ended December 31, 2011

|                            | <u>Reference</u> |                       |
|----------------------------|------------------|-----------------------|
| Balance, December 31, 2010 | B                | \$ 0.00               |
| Increased By:              |                  |                       |
| Charges                    | 65-B             | <u>92,652.09</u>      |
|                            |                  | 92,652.09             |
| Decreased By:              |                  |                       |
| Cash Disbursements         | 64-B             | <u>92,652.09</u>      |
| Balance, December 31, 2011 | 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, 2011

|  | <u>Reference</u> |                     |                         |
|--|------------------|---------------------|-------------------------|
| Balance, December 31, 2010                   | B                |                     | \$ 11,507,432.73        |
| Increased By:                                |                  |                     |                         |
| Clerk of Superior Court                      | 73-B             | \$ 249.77           |                         |
| Reserve for Notice of Motion Fees            | 74-B             | 1,595.00            |                         |
| Pending Estates                              | 75-B             | 61,931.75           |                         |
| Attorney Deposits                            | 76-B             | 45,225.00           |                         |
| County Fees                                  | 77-B             | 216,646.25          |                         |
| Interest Earned - Probate                    | 78-B             | 133,276.93          |                         |
| Overpayments Received                        | 72-B             | 1,711.00            |                         |
| Probate Deposits                             | 78-B             | <u>3,346,296.75</u> |                         |
|  |                  |                     | <u>3,806,932.45</u>     |
|  |                  |                     | 15,314,365.18           |
| Decreased By:                                |                  |                     |                         |
| Refund of Pending Estates                    | 75-B             | 325.00              |                         |
| Refund of Attorney Deposits                  | 76-B             | 18.25               |                         |
| Reserve for Notice of Motion Fees            | 74-B             | 1,390.00            |                         |
| Payment To County Treasurer                  | 77-B             | 318,870.84          |                         |
| Refund of Overpayments                       | 72-B             | 1,686.00            |                         |
| Trust Fund Withdrawals -<br>Probate Accounts | 78-B             | <u>4,315,253.42</u> |                         |
|  |                  |                     | <u>4,637,543.51</u>     |
| Balance, December 31, 2011                   | B                |                     | <u>\$ 10,676,821.67</u> |

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF OVERPAYMENTS

Year ended December 31, 2011

|                            | <u>Reference</u> |                        |
|----------------------------|------------------|------------------------|
| Balance, December 31, 2010 | B                | \$ 15.00               |
| Increased By:              |                  |                        |
| Cash Deposited             | 71-B             | <u>1,711.00</u>        |
|                            |                  | 1,726.00               |
| Decreased By:              |                  |                        |
| Withdrawals                | 71-B             | <u>1,686.00</u>        |
| Balance, December 31, 2011 | B                | <u><u>\$ 40.00</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF DUE TO CLERK OF SUPERIOR COURT

Year ended December 31, 2011

|                            | <u>Reference</u> |                  |
|----------------------------|------------------|------------------|
| Balance, December 31, 2010 | B                | \$ 626.69        |
| Increased By:              |                  |                  |
| Cash Receipts              | 71-B             | <u>249.77</u>    |
| Balance, December 31, 2011 | B                | <u>\$ 876.46</u> |

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF NOTICE OF MOTION FEES

Year ended December 31, 2011

|                            | <u>Reference</u> |                  |
|----------------------------|------------------|------------------|
| Balance, December 31, 2010 | B                | \$ 45.00         |
| Increased By:              |                  |                  |
| Cash Receipts              | 71-B             | <u>1,595.00</u>  |
|                            |                  | 1,640.00         |
| Decreased By:              |                  |                  |
| Cash Disbursements         | 71-B             | <u>1,390.00</u>  |
| Balance, December 31, 2011 | B                | <u>\$ 250.00</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## SURROGATE'S OFFICE

## SCHEDULE OF PENDING ESTATES

Year ended December 31, 2011

|                            | <u>Reference</u> |                  |                     |
|----------------------------|------------------|------------------|---------------------|
| Balance, December 31, 2010 | B                |                  | \$ 20,264.00        |
| Increased By:              |                  |                  |                     |
| Cash Receipts              | 71-B             |                  | <u>61,931.75</u>    |
|                            |                  |                  | 82,195.75           |
| Decreased By:              |                  |                  |                     |
| Refunds                    | 71-B             | \$ 325.00        |                     |
| Cash Disbursements         | 77-B             | <u>51,943.59</u> |                     |
|                            |                  |                  | <u>52,268.59</u>    |
| Balance, December 31, 2011 | B                |                  | <u>\$ 29,927.16</u> |

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF ATTORNEY DEPOSITS

Year ended December 31, 2011

|                            | <u>Reference</u> |                  |                     |
|----------------------------|------------------|------------------|---------------------|
| Balance, December 31, 2010 | B                |                  | \$ 23,056.37        |
| Increased By:              |                  |                  |                     |
| Cash Receipts              | 71-B             |                  | <u>45,225.00</u>    |
| Decreased By:              |                  |                  | 68,281.37           |
| Refunds                    | 71-B             | \$ 18.25         |                     |
| Cash Disbursements         | 77-B             | <u>47,549.00</u> |                     |
|                            |                  |                  | <u>47,567.25</u>    |
| Balance, December 31, 2011 | B                |                  | <u>\$ 20,714.12</u> |

COUNTY OF ATLANTIC, NEW JERSEY

SURROGATE'S OFFICE

SCHEDULE OF RESERVE FOR SURROGATE'S FEES

Year ended December 31, 2011

|                                | <u>Reference</u> |                   |                     |
|--------------------------------|------------------|-------------------|---------------------|
| Balance, December 31, 2010     | B                |                   | \$ 21,688.05        |
| Increased By:                  |                  |                   |                     |
| Pending Estates                | 75-B             | \$ 51,943.59      |                     |
| Attorney Deposits              | 76-B             | 47,549.00         |                     |
| Miscellaneous Surrogate's Fees | 71-B             | <u>216,646.25</u> |                     |
|                                |                  |                   | <u>316,138.84</u>   |
|                                |                  |                   | 337,826.89          |
| Decreased By:                  |                  |                   |                     |
| Bank Fees                      |                  | \$ 318,769.30     |                     |
| Payments To County Treasurer   |                  | <u>101.54</u>     |                     |
|                                | 71-B             |                   | <u>318,870.84</u>   |
| Balance, December 31, 2011     | B                |                   | <u>\$ 18,956.05</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## SURROGATE'S OFFICE

## SCHEDULE OF PROBATE COURT DEPOSITS

Year ended December 31, 2011

|                            | <u>Reference</u> |                   |                         |
|----------------------------|------------------|-------------------|-------------------------|
| Balance, December 31, 2010 | B                |                   | \$ 11,441,737.62        |
| Increased By:              |                  |                   |                         |
| Cash Deposited             | 71-B             | \$ 3,346,296.75   |                         |
| Interest Earned            | 71-B             | <u>133,276.93</u> |                         |
|                            |                  |                   | <u>3,479,573.68</u>     |
|                            |                  |                   | 14,921,311.30           |
| Decreased By:              |                  |                   |                         |
| Withdrawals                | 71-B             |                   | <u>4,315,253.42</u>     |
| Balance, December 31, 2011 | B                |                   | <u>\$ 10,606,057.88</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## HOME - MEADOWVIEW

## SCHEDULE OF CASH

Year Ended December 31, 2011

|                                  | <u>Reference</u> |                      |                      |
|----------------------------------|------------------|----------------------|----------------------|
| Balance, December 31, 2010       | B                |                      | \$ 368,504.76        |
| Increased By:                    |                  |                      |                      |
| Patients' Accounts Receivable    | 80-B,82-B        | \$ 15,908,241.18     |                      |
| Patients' Trust Accounts         | 81-B             | 1,639,329.51         |                      |
| Interest                         | 82-B             | 200.02               |                      |
| Patients' Trust Account Interest | 81-B             | 43.42                |                      |
| Due To Patient Trust Accounts    | 83-B             | 50,388.85            |                      |
| Non-Receiveable Collection       | 82-B             | 344.03               |                      |
| Part A Bad Debt Advance          | 80-B,82-B        | <u>102,600.00</u>    |                      |
|                                  |                  |                      | <u>17,701,147.01</u> |
|                                  |                  |                      | 18,069,651.77        |
| Decreased By:                    |                  |                      |                      |
| Due To Patient Trust Accounts    | 83-B             | 50,796.00            |                      |
| PNA Disbursements                | 81-B             | 1,616,506.15         |                      |
| Due To Other                     | 82-B             | 24,258.58            |                      |
| Payments to Treasurer            | 82-B             | <u>16,233,371.46</u> |                      |
|                                  |                  |                      | <u>17,924,932.19</u> |
| Balance, December 31, 2011       | B                |                      | <u>\$ 144,719.58</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## HOME - MEADOWVIEW

## SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Year Ended December 31, 2011

|                            | <u>Reference</u> |                   |                        |
|----------------------------|------------------|-------------------|------------------------|
| Balance, December 31, 2010 | B                |                   | \$ 3,787,662.17        |
| Increased By:              |                  |                   |                        |
| 2011 Charges               | 80-B             |                   | <u>15,527,193.79</u>   |
|                            |                  |                   | 19,314,855.96          |
| Decreased By:              |                  |                   |                        |
| 2011 Collections           | 79-B             | \$ 15,908,241.18  |                        |
| Apply Part A Advance       | 79-B             | <u>102,600.00</u> |                        |
|                            |                  |                   | <u>16,010,841.18</u>   |
| Balance, December 31, 2011 | B                |                   | <u>\$ 3,304,014.78</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## HOME - MEADOWVIEW

## SCHEDULE OF PATIENTS' TRUST ACCOUNTS

Year Ended December 31, 2011

|                            | <u>Reference</u> |                 |                     |
|----------------------------|------------------|-----------------|---------------------|
| Balance, December 31, 2010 | B                |                 | \$ 51,321.12        |
| Increased By:              |                  |                 |                     |
| Deposits From Patients     | 79-B             | \$ 1,639,329.51 |                     |
| Interest Income            | 79-B             | <u>43.42</u>    |                     |
|                            |                  |                 | <u>1,639,372.93</u> |
|                            |                  |                 | 1,690,694.05        |
| Decreased By:              |                  |                 |                     |
| Cash Disbursements         | 79-B             |                 | <u>1,616,506.15</u> |
| Balance, December 31, 2011 | B                |                 | <u>\$ 74,187.90</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## HOME - MEADOWVIEW

## SCHEDULE OF OTHER PAYABLES

Year Ended December 31, 2011

|                            | <u>Reference</u> |                   |                      |
|----------------------------|------------------|-------------------|----------------------|
| Balance, December 31, 2010 | B                |                   | \$ 316,776.49        |
| Increased By:              |                  |                   |                      |
| Patient Account Revenue    | 79-B,80-B        | \$ 15,908,241.18  |                      |
| Interest                   | 79-B             | 200.02            |                      |
| Non-Receiveable Collection | 79-B             | 344.03            |                      |
| Part A Bad Debt Advance    | 79-B,80-B        | <u>102,600.00</u> |                      |
|                            |                  |                   | <u>16,011,385.23</u> |
|                            |                  |                   | 16,328,161.72        |
| Decreased By :             |                  |                   |                      |
| Payments To County         | 79-B             | 16,233,371.46     |                      |
| Payments To Other          | 79-B             | <u>24,258.58</u>  |                      |
|                            |                  |                   | <u>16,257,630.04</u> |
| Balance, December 31, 2011 | B                |                   | <u>\$ 70,531.68</u>  |

COUNTY OF ATLANTIC, NEW JERSEY

HOME - MEADOWVIEW

SCHEDULE OF DUE TO PATIENTS' TRUST

Year Ended December 31, 2011

|                            | <u>Reference</u> |                       |
|----------------------------|------------------|-----------------------|
| Balance, December 31, 2010 | B                | \$ 407.15             |
| Increased By:              |                  |                       |
| Deposits From Patients     | 79-B             | <u>50,388.85</u>      |
|                            |                  | 50,796.00             |
| Decreased By:              |                  |                       |
| Cash Disbursements         | 79-B             | <u>50,796.00</u>      |
| Balance, December 31, 2011 | B                | <u><u>\$ 0.00</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, 2011

|                             | <u>Reference</u> |                     |                         |
|-----------------------------|------------------|---------------------|-------------------------|
| Balance, December 31, 2010  | C                |                     | \$ 43,163,970.68        |
| Increased By Cash Receipts: |                  |                     |                         |
| Due To Green Acres          | 10-C             | \$ 392,239.42       |                         |
| General Serial Bonds        | 6-C              | 9,493,000.00        |                         |
| Capital Improvement Fund:   |                  |                     |                         |
| Budget Appropriation        | 12-C             | <u>3,529,015.00</u> |                         |
|                             |                  |                     | <u>13,414,254.42</u>    |
|                             |                  |                     | 56,578,225.10           |
| Decreased By:               |                  |                     |                         |
| Due To Green Acres          | 10-C             | 390,124.50          |                         |
| Improvement Authorizations  | 8-C              | 19,753,812.48       |                         |
| Encumbrances Payable        | 9-C              | <u>4,222,673.80</u> |                         |
|                             |                  |                     | <u>24,366,610.78</u>    |
| Balance, December 31, 2011  | C                |                     | <u>\$ 32,211,614.32</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF ANALYSIS OF CASH AND INVESTMENTS

Year ended December 31, 2011

|                                     |   | Balance<br>December 31,<br>2011 |
|-------------------------------------|---|---------------------------------|
| Capital Improvement Fund            |   | \$ 4,411,932.89                 |
| Due To State Green Acres Trust Fund |   | 392,239.42                      |
| Encumbrances Payable                |   | 11,510,468.03                   |
|                                     |   |                                 |
| <u>Ordinance<br/>Number</u>         | <u>Improvement Authorizations</u>   |                                 |
| 1984-5;1986-4;1990-2;1992-1         | General Improvements  | 10,350.00                       |
| 1987-2                              | Various Improvements  | 23,589.75                       |
| 1988-5                              | Improvements To County Parks  | 6,920.75                        |
| 1990-8                              | Reconstruction of Lenape Dam  | 7,872.50                        |
| 1990-7                              | Reconstruction of Lake Lenape Dam   | (64,842.85)                     |
| 1991-4                              | Environmental Remediation   | 3,848.36                        |
| 1992-5                              | Construction of Library Facilities  | 10,815.90                       |
| 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<br>and Acquisition of Technology Equipment | 22,342.15                       |
| 1998-2                              | Phase II Maine Avenue Park  | 146,140.35                      |
| 1999-1                              | Improvements To County Properties   | 1,232.00                        |
| 1999-3                              | Improvements To County Properties   | 1,083.91                        |
| 2000-1                              | Criminal Justice Facility   | 8,100.97                        |
| 2000-2                              | Improvements To County Buildings  | 13,770.84                       |
| 2001-1                              | Improvements To County Facilities/Info Tech   | 45,012.91                       |
| 2001-2;2003-1                       | Atlantic County Criminal Complex  | 332,391.70                      |
| 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<br>Various Capital Improvements                         | 269,456.94<br>83,627.97         |
| 2005-2                              | Improvements of County Buildings  | (2,604.00)                      |
| 2005-5                              | Road Improvements - 2005  | 1,236,351.15                    |
| 2006-1                              | Various Capital Improvements - 2006   | 26,049.00                       |
| 2006-2                              | Vocational School - 2006  | 849,524.17                      |
| 2006-3                              | ACCC Improvements - 2006  | 1,095,987.32                    |
| 2006-4                              | Improvements to County Buildings - 2006   | 118,512.45                      |
| 2007-1                              | Information Technology Equipment  | 301.03                          |
| 2008-2                              | Atlantic Cape Community College Improvements  | 5,645,868.50                    |
| 2008-3                              | Information and Technology Acquisitions   | 87,470.55                       |
| 2008-4                              | Improvements to Various Roads   | 195,105.95                      |
| 2008-6                              | Improvements to Various County Buildings & Facilities                                   | (1,418,580.35)                  |
| 2008-7                              | Atlantic County Institute of Technology Improvements                                    | 3,579,750.93                    |
| 2009-2;2009-5                       | Various Capital Improvements  | 246,487.15                      |
| 2009-3                              | Road Improvements   | 1,713,620.52                    |
| 2009-4                              | Improvements to Government Complex  | (3,252,622.01)                  |
| 2010-1                              | Various Capital Improvements  | 3,167,443.42                    |
| 2010-2                              | ACCC Improvements - 2010  | 2,340,702.54                    |
| 2010-3                              | Road Improvements-2010  | (1,450,274.15)                  |
| 2010-6                              | ACCC Improvements - 2010  | (122,583.25)                    |
| 2011-1                              | Various County Improvements   | 833,419.88                      |
| 2011-1                              | Improvements to County Facilities   | (157,388.00)                    |
|                                     |   | <u>\$ 32,211,614.32</u>         |

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, 2011

Reference

Balance, December 31, 2011 and 2010

C

\$ 64,842.85

## COUNTY OF ATLANTIC, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Year ended December 31, 2011

|                            | <u>Reference</u> |                   |                                 |
|----------------------------|------------------|-------------------|---------------------------------|
| Balance, December 31, 2010 | C                |                   | \$ 113,333,028.25               |
| Increased By:              |                  |                   |                                 |
| Bonds Issued               | 6-C              |                   | <u>9,493,000.00</u>             |
|                            |                  |                   | 122,826,028.25                  |
| Decreased By:              |                  |                   |                                 |
| Bonds Paid                 | 6-C              | \$ 8,260,000.00   |                                 |
| Loans Paid                 | 7-C              | <u>541,325.97</u> |                                 |
|                            |                  |                   | <u>8,801,325.97</u>             |
| Balance, December 31, 2011 | C                |                   | <u><u>\$ 114,024,702.28</u></u> |

COUNTY OF ATLANTIC NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Year ended December 31, 2011

| <u>Ordinance Number</u> | <u>Improvement Description</u>                 | <u>Balance December 31, 2010</u> | <u>2011 Authorizations</u> | <u>Serial Bonds Issued</u> | <u>Balance December 31, 2011</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                     | 1,418,580.35           | 901,419.65                                   |
| 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                     | 3,252,622.01           | 3,413,377.99                                 |
| 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                     | 1,450,274.15           | 3,309,725.85                                 |
| 2010-6                  | ACCC - 2010                                    | 5,000,000.00                     |                            |                            | 5,000,000.00                     | 122,583.25             | 4,877,416.75                                 |
| 2011-1                  | Improvement to County Facilities               |                                  | \$ 3,523,000.00            |                            | 3,523,000.00                     | 157,388.00             | 3,365,612.00                                 |
|                         |  | <u>\$ 28,723,842.85</u>          | <u>\$ 3,523,000.00</u>     | <u>\$ 9,493,000.00</u>     | <u>\$ 22,753,842.85</u>          | <u>\$ 6,468,894.61</u> | <u>\$ 16,284,948.24</u>                      |

Reference C C 8-C,11-C 11-C 2-C 8-C

COUNTY OF ATLANTIC, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS PAYABLE

Year ended December 31, 2011

| Purpose                          | Original Issue |                  | Maturities of<br>Bonds Outstanding<br>December 31, 2010 |               | Interest<br>Rate | Balance<br>December 31,<br>2010 | Increased     | Decreased | Balance<br>December 31,<br>2011 |
|----------------------------------|----------------|------------------|---|---------------|------------------|---------------------------------|---------------|-----------|---------------------------------|
|                                  | Date           | Amount           | Date  | Amount        |                  |                                 |               |           |                                 |
| Refunding Bonds - 2001           | 11/15/01       | \$ 10,820,000.00 | 08/01/12  | \$ 770,000.00 | 4.000%           |                                 |               |           |                                 |
|                                  |                |                  | 08/01/13  | 795,000.00    | 4.000%           |                                 |               |           |                                 |
|                                  |                |                  | 08/01/14  | 810,000.00    | 5.000%           | \$ 3,120,000.00                 | \$ 745,000.00 | \$        | 2,375,000.00                    |
| General Improvements             | 07/25/06       | 9,600,000.00     | 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%           | 7,200,000.00                    | 725,000.00    |           | 6,475,000.00                    |
| County Vocational Bonds          | 07/26/06       | 2,400,000.00     | 08/01/12-16   | 200,000.00    | 4.000%           |                                 |               |           |                                 |
|                                  |                |                  | 08/01/17  | 200,000.00    | 4.125%           |                                 |               |           |                                 |
|                                  |                |                  | 08/01/18  | 200,000.00    | 4.250%           | 1,600,000.00                    | 200,000.00    |           | 1,400,000.00                    |
| County College Bonds             | 07/26/06       | 3,122,000.00     | 08/01/12  | 575,000.00    | 4.000%           |                                 |               |           |                                 |
| State Aid - County College Bonds | 07/26/06       | 3,122,000.00     | 08/01/12  | 575,000.00    | 4.000%           | 1,125,000.00                    | 550,000.00    |           | 575,000.00                      |
| General Improvements             | 06/11/08       | 12,775,000.00    | 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%           | 11,520,000.00                   | 685,000.00    |           | 10,835,000.00                   |
| County College Boards            | 06/11/08       | 4,505,000.00     | 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%           | 3,855,000.00                    | 345,000.00    |           | 3,510,000.00                    |

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS PAYABLE

Year ended December 31, 2011

| Purpose                          | Original Issue       |               | Maturities of Bonds Outstanding |              | Interest Rate | Balance December 31, 2010 | Increased     | Decreased    | Balance December 31, 2011 |               |
|----------------------------------|----------------------|---------------|---------------------------------|--------------|---------------|---------------------------|---------------|--------------|---------------------------|---------------|
|                                  | Date                 | Amount        | Date                            | Amount       |               |                           |               |              |                           |               |
| State Aid - County College Bonds | 06/11/08             | 4,504,000.00  | 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%       |               | 3,854,000.00              | 345,000.00    |              | 3,509,000.00              |               |
| General Refunding Bonds          | 07/31/08             | 9,655,000.00  | 10/01/12                        | 815,000.00   | 5.000%        |                           |               |              |                           |               |
|                                  |                      |               | 10/01/13                        | 840,000.00   | 4.000%        |                           |               |              |                           |               |
|                                  |                      |               | 10/01/14                        | 830,000.00   | 4.000%        |                           |               |              |                           |               |
|                                  |                      |               | 10/01/15                        | 950,000.00   | 4.000%        |                           |               |              |                           |               |
|                                  |                      |               | 10/01/16                        | 940,000.00   | 3.500%        |                           |               |              |                           |               |
|                                  |                      |               | 10/01/17                        | 925,000.00   | 4.000%        |                           |               |              |                           |               |
|                                  |                      | 10/01/18      | 915,000.00                      | 5.000%       |               |                           |               |              |                           |               |
|                                  |                      | 10/01/19      | 910,000.00                      | 5.000%       |               |                           |               |              |                           |               |
|                                  |                      | 10/01/20      | 910,000.00                      | 4.000%       |               | 8,830,000.00              | 795,000.00    |              | 8,035,000.00              |               |
| General Refunding Bonds          | 02/04/09             | 24,930,000.00 | 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%        |                           |               |              |                           |               |
|                                  |                      |               | 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 | 1,470,000.00 |                           | 23,460,000.00 |
|                                  | General Improvements | 09/17/09      | 5,000,000.00                    | 10/01/12-13  | 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%        |                           |               |              |                           |               |
|                                  |                      |               | 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%       |               | 4,800,000.00              | 250,000.00    |              | 4,550,000.00              |               |



COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS TRUST FUND PAYABLE - NEW JERSEY

Year ended December 31, 2011

| Purpose                            | Original Issue |                 | Maturities of Bonds Outstanding |              | Interest Rate | Balance December 31, 2010 | Decreased     | Balance December 31, 2011 |
|------------------------------------|----------------|-----------------|---------------------------------|--------------|---------------|---------------------------|---------------|---------------------------|
|                                    | Date           | Amount          | Date                            | Amount       |               |                           |               |                           |
| Green Tree Golf Course Acquisition | 12/10/92       | \$ 1,875,000.00 | 2012                            | \$ 57,719.55 | 2.000%        | \$ 171,449.85             | \$ 113,730.30 | \$ 57,719.55              |
| Daniel Estell Manor Acquisition    | 05/16/93       | 355,776.00      | 2012                            | 21,795.81    | 2.000%        | 43,162.15                 | 21,366.34     | 21,795.81                 |
| Galloway Seaview Acquisition       | 08/16/94       | 1,935,000.00    | 2012                            | 113,917.85   | 2.000%        |                           |               |                           |
|                                    |                |                 | 2013                            | 116,207.60   | 2.000%        |                           |               |                           |
|                                    |                |                 | 2014                            | 118,543.37   | 2.000%        | 460,342.04                | 111,673.22    | 348,668.82                |
| Maine Avenue Waterfront Park       | 03/02/00       | 1,935,320.00    | 2012                            | 133,051.75   | 2.000%        |                           |               |                           |
|                                    |                |                 | 2013                            | 135,726.09   | 2.000%        |                           |               |                           |
|                                    |                |                 | 2014                            | 138,454.18   | 2.000%        |                           |               |                           |
|                                    |                |                 | 2015                            | 70,267.23    | 2.000%        | 607,929.35                | 130,430.10    | 477,499.25                |
| Lake Lenape Park I                 | 04/10/01       | 500,000.00      | 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%        | 286,576.87                | 26,160.11     | 260,416.76                |
| Absecon Inlet                      | 11/25/03       | 500,000.00      | 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%        | 268,622.31                | 33,542.54     | 235,079.77                |

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS TRUST FUND PAYABLE - NEW JERSEY

Year ended December 31, 2011

| Purpose                      | Original Issue |            | Maturities of Bonds Outstanding December 31, 2011 |           | Interest Rate | Balance December 31, 2010 | Decreased | Balance December 31, 2011 |
|------------------------------|----------------|------------|---|-----------|---------------|---------------------------|-----------|---------------------------|
|                              | Date           | Amount     | Date  | Amount    |               |                           |           |                           |
| Maine Avenue Waterfront Park | 11/25/03       | 499,999.40 | 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%        |                           |           |                           |
| Galloway                     | 09/05/04       | 475,876.30 | 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%        |                           |           |                           |
| Estell Manor ADA             | 11/04/04       | 30,918.69  | 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%     |   |           |               |                           |           |                           |
|                              |                |            |   |           |               | 320,603.43                | 27,729.57 | 292,873.86                |
|                              |                |            |   |           |               | 18,806.12                 | 2,348.30  | 16,457.82                 |

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS TRUST FUND PAYABLE - NEW JERSEY

Year ended December 31, 2011

| Purpose             | Original Issue |            | Maturities of Bonds Outstanding |           | Interest Rate | Balance December 31, 2010 | Decreased            | Balance December 31, 2011 |
|---------------------|----------------|------------|---------------------------------|-----------|---------------|---------------------------|----------------------|---------------------------|
|                     | Date           | Amount     | Date                            | Amount    |               |                           |                      |                           |
| Lake Lenape Park II | 05/28/91       | 498,659.59 | 2012                            | 31,257.61 | 2.000%        | 354,273.01                | 30,641.71            | 323,631.30                |
|                     |                |            | 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%        |                           |                      |                           |
|                     |                |            | Lenape Park II                  | 06/09/08  | 200,000.00    |                           |                      |                           |
| 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%     |                                 |           |               |                           |                      |                           |
|                     |                |            |                                 |           |               |                           |                      |                           |
|                     |                |            |                                 |           |               | <u>\$ 2,974,028.25</u>    | <u>\$ 541,325.97</u> | <u>\$ 2,432,702.28</u>    |

Reference

C

4-C

C



COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

Year ended December 31, 2011

|                            | <u>Reference</u> |                         |
|----------------------------|------------------|-------------------------|
| Balance, December 31, 2010 | C                | \$ 15,733,141.83        |
| Decreased By:              |                  |                         |
| Cash Disbursed             | 1-C              | <u>4,222,673.80</u>     |
| Balance, December 31, 2011 | C                | <u>\$ 11,510,468.03</u> |

## COUNTY OF ATLANTIC, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF DUE TO NEW JERSEY GREEN ACRES - GRANTS

Year ended December 31, 2011

|                            | <u>Reference</u> |                             |
|----------------------------|------------------|-----------------------------|
| Balance, December 31, 2010 | C                | \$ 390,124.50               |
| Increased By:              |                  |                             |
| Cash Receipts              | 1-C              | <u>392,239.42</u>           |
|                            |                  | 782,363.92                  |
| Decreased By:              |                  |                             |
| Cash Disbursed             | 1-C              | <u>390,124.50</u>           |
| Balance, December 31, 2011 | C                | <u><u>\$ 392,239.42</u></u> |

COUNTY OF ATLANTIC, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2011

| <u>Ordinance Number/Date</u> | <u>Improvement Description</u>                        | <u>Balance December 31, 2010</u> | <u>Increased By 2011 Authorizations</u> | <u>Serial Bonds Issued</u> | <u>Balance December 31, 2011</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            | 0.00                             |
| 2009-3                       | Road Improvements - 2009                              | 4,760,000.00                     |   | 4,760,000.00               | 0.00                             |
| 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               | 0.00                             |
| 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                     |
| 2011-1                       | Improvements to County Facilities                     |                                  | \$ 3,523,000.00                         |                            | 3,523,000.00                     |
|                              |   | <u>\$ 28,723,842.85</u>          | <u>\$ 3,523,000.00</u>                  | <u>\$ 9,493,000.00</u>     | <u>\$ 22,753,842.85</u>          |
|                              | Reference   | 11-C                             | 5-C,8-C                                 | 5-C,6-C                    | 11-C                             |

## COUNTY OF ATLANTIC, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

Year ended December 31, 2011

|  | <u>Reference</u> |                               |
|--|------------------|-------------------------------|
| Balance, December 31, 2010                             | C                | \$ 3,149,917.89               |
| Increased By:  |                  |                               |
| 2011 Budget Appropriation                              | 1-C              | <u>3,529,015.00</u>           |
|  |                  | 6,678,932.89                  |
| Decreased By:  |                  |                               |
| Appropriation To Finance<br>Improvement Authorizations | 8-C              | <u>2,267,000.00</u>           |
| Balance, December 31, 2011                             | C                | <u><u>\$ 4,411,932.89</u></u> |

GENERAL FIXED ASSETS ACCOUNT GROUP  
SCHEDULES



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

Year ended December 31, 2011

|                            | <u>Total</u>             | <u>Land</u>             | <u>Buildings</u>         | <u>Major<br/>Movable<br/>Equipment</u> | <u>Vehicles</u>         | <u>Construction<br/>in<br/>Progress</u> |
|----------------------------|--------------------------|-------------------------|--------------------------|--|-------------------------|---|
| Balance, December 31, 2010 | \$ 203,323,226.78        | \$ 29,896,382.57        | \$ 123,479,366.75        | \$ 20,519,980.27                       | \$ 23,057,437.10        | \$ 6,370,060.09                         |
| Additions                  | 9,577,861.46             | 251,300.00              | 5,266,879.61             | 637,554.67                             | 2,713,000.07            | 709,127.11                              |
| Deletions                  | <u>(6,172,204.39)</u>    |                         |                          |  | <u>(858,177.00)</u>     | <u>(5,314,027.39)</u>                   |
| Balance, December 31, 2011 | <u>\$ 206,728,883.85</u> | <u>\$ 30,147,682.57</u> | <u>\$ 128,746,246.36</u> | <u>\$ 21,157,534.94</u>                | <u>\$ 24,912,260.17</u> | <u>\$ 1,765,159.81</u>                  |

Reference      D      D      D      D      D      D

COMMENTS SECTION

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2011

An audit of the financial accounts and transactions of the County of Atlantic, New Jersey ("County") for the year ended December 31, 2011, 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, 2011

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 Poll Books  
Body & Fender Repair  
Six Months Food Supply  
Furnish & Deliver Medical Supplies to Atlantic County & Co-op Members  
Inmate Commissary Services  
Misc. Masonry Repair & Re-pointing of Meadowview Brick Face  
Re-bid Body & Fender Repair  
Window Cleaning: Co-op  
Prisoner Transportation for Sheriff Office  
Digital Storage Supplies: Co-op  
Sub Sandwiches for Atlantic County Senior Centers  
Linen & Bed Care for Nursing Home  
Kitchen & Catering Supplies  
Steel Door & Misc. Door Repair  
Washer & Dryer Repair & Maintenance  
Animal Food - Dog & Cat  
Gasoline & Diesel: Co-op  
Heating Fuel: Co-op  
Misc. Concrete Repair & Repair to Sidewalks at Criminal Court House  
Supplemental Plumbing  
Hot Mix & Asphalt & Tack Coat  
Re-bid Inmate Commissary Services  
Pest Management Services  
Meal Trays  
Jail Food Services  
Co-op Rock Salt  
Co-op Lumber & Hardware  
Re-bid Kitchen & Catering Supplies  
Co-op Printer & Toner Supplies  
Uniforms - Emergency Mgmt. Sheriff, Correction Officer  
Co-op Digital Storage Supplies  
Re-bid Meal Trays  
Reverse 911 Communication Notifications  
Window Repair & Replacement  
Furnish & Deliver Glass Beads  
Furnish & Deliver Thermoplastic  
Lock Repair  
Repair & Maintenance to Emergency Generators  
HVAC Repair & Maintenance

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2011

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

Six (6) Months Food Requirements  
Furnish & Supply Uniforms for Correction Officers  
Repair & Maintenance to Elevators  
Furnish & Deliver Electrical Supplies  
Furnish & Deliver Plumbing Supplies  
Furnish & Deliver Office Supplies to Co-op Members  
Providing Display Advertising Space to Atlantic County  
Furnishing & Delivering Custodial Supplies  
Furnish & Deliver Vending Machines  
Re-bid Providing Display Advertising Space to Atlantic County  
Furnish & Deliver Portable Pots  
HIV Testing and Management  
Juvenile Delinquency Prevention - Gun Violence Reduction  
Alcohol & Drug Jail Counselor  
HIV Management for Jail Inmates - Reissue  
Operation of Family Centers  
Provision of AC Teen Employment Program  
AC Youth Services Commission for Community Treatment for Adolescent Sex Offenders  
Provision of Homemaker Services Under Old American Act  
Provision of Homemaker Services Under Personal Assistant Services  
Intersection Signal & Drainage Improvements at Jimmy Leeds Road  
Mill & Fire Road Signal Upgrade  
Road Improvements - Duerer Street  
Resurfacing of Pleasant Mills Road  
Resurfacing Pomona Road  
Various Road Improvement Breman, Delilah Road, etc.  
Resurfacing of Pitney Road, Section A  
Traffic Sign Truck  
Wheel Loader, Automatic Brine Production, (2) Dump Trucks w/ Plow  
Tractor w/ Rear Flail Mower  
Mid Mount ZTR Mower  
Telehandler & Debris Box  
Furnish & Deliver Reinforced Concrete & Corrugated Poly Drainage Pipe  
Re-bid Furnish & Deliver Reinforced Concrete & Corrugated Poly Drainage Pipe  
Mays Landing Library ADA Parking Spaces  
Harbor Fields - HVAC  
Interior & Exterior Wall Repair - EHT Library  
Improvement to Restroom, Gazebo, Concrete Walk at Gaskill Park  
Parking Lot Improvement for Gaskill Park (26) Spaces  
Fire Suppression for Prosecutor's Evidence Room  
Infirmary Addition to Animal Shelter

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2011

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

Furnish & Deliver a High Pressure Breathing Air System  
Furnish, Deliver and Installation of On-Vehicle Advertising for Atlantic County  
Solar Message Board  
(8) Tandem Trailers  
Re-bid Furnish & Deliver of a High Pressure Breathing Air System  
Furnish & Deliver Two (2) Ford Focus or Equal Automobile  
Lease Option to Purchase Financing  
Refrigerated/Heated Food Delivery w/ 4WD  
Re-bid Refrigerated/Heated Food Delivery w/ 4WD  
Additional Counselors for Intoxicated Driver Resource Center  
Election Ballot Printing Services for 2011 Elections  
Provision of Library Goods and Services  
License Agreement, Software Support & Coding of AC Wineds & Teamwork  
Provide Property Insurance Coverage for Atlantic County  
Supply Perishable Food Items to Atlantic County  
Comprehensive Pharmaceutical Services for Nursing Home  
Medical Director for Atlantic County  
Medical Service for Post Offer Physical Program  
Adolescent Pregnancy  
Pharmaceutical Consultant  
Operate In-School Youth Program  
Operate Out-of-School Youth Program  
Environmental Services for County Planning  
Early Employment Initiative  
Provide to Work Activities for WFNJ  
Additional Library Good & Services  
Re-hab of Cotton Mill Bridge in Great Egg Harbor River  
Additional Vendors for Supply of Perishable Food Items  
Dynix Maintenance  
Excess Liability Insurance  
Pool of A&E Engineers for Facilities  
JFK Bridge Engineering Design Services  
Medicare, Medicaid Cost Report  
Financial Advisor Services  
Consulting Physician for Communicable Diseases  
Pool of Forensic Pathologists  
Fire & Security Alarm Monitoring  
Re-issue Pool of Forensic Pathologists  
Dental Care Plan  
Event Planning Service - WIB  
Vision Care Plan  
Medical Case Management for Workers Compensation  
Toxicology Services  
Book Conservation

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2011

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

Pool of Appraisal  
Pool of Construction Engineering & Inspection  
Pool of Veterinary Services  
Provide Legal Services for Atlantic County  
Drug and Alcohol Treatment & Rehab Services  
Counselors & Registered Nurse for Intoxicated Driver  
Pool of Surveyors Service  
Perishable Food Items for Atlantic County  
Emergency 911 Center  
Employee Assistance Program  
Workers Compensation Insurance  
Pool of Additional Veterinary Services

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, 2011

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

|  | 2011                    |                 | 2010                    |                 |
|--|-------------------------|-----------------|-------------------------|-----------------|
|  | Amount                  | Percent         | Amount                  | Percent         |
| <u>Revenue and Other Income Realized</u> |                         |                 |                         |                 |
| Fund Balance Utilized                    | \$ 7,752,000.00         | 3.44 %          | \$ 7,722,000.00         | 3.25 %          |
| Miscellaneous - From Other               |                         |                 |                         |                 |
| Than Local Property Tax Levies           | 67,530,576.03           | 30.01           | 83,977,515.16           | 35.30           |
| Collection of Current Tax Levy           | <u>149,777,167.12</u>   | <u>66.55</u>    | <u>146,224,156.38</u>   | <u>61.46</u>    |
| Total Revenues                           | <u>225,059,743.15</u>   | <u>100.00 %</u> | <u>237,923,671.54</u>   | <u>100.00 %</u> |
| <u>Expenditures</u>                      |                         |                 |                         |                 |
| Budget Expenditures:                     |                         |                 |                         |                 |
| Municipal Purposes                       | 217,289,294.77          | 99.98 %         | 230,040,182.14          | 99.96 %         |
| Other Expenditures                       | <u>36,444.72</u>        | <u>0.02</u>     | <u>99,317.50</u>        | <u>0.04</u>     |
| Total Expenditures                       | <u>217,325,739.49</u>   | <u>100.00 %</u> | <u>230,139,499.64</u>   | <u>100.00 %</u> |
| Excess in Revenue                        | 7,734,003.66            |                 | 7,784,171.90            |                 |
| Fund Balance, January 1                  | <u>15,504,926.55</u>    |                 | <u>15,442,754.65</u>    |                 |
|  | 23,238,930.21           |                 | 23,226,926.55           |                 |
| Decreased By:                            |                         |                 |                         |                 |
| Utilized as Anticipated Revenue          | <u>7,752,000.00</u>     |                 | <u>7,722,000.00</u>     |                 |
| Fund Balance, December 31                | <u>\$ 15,486,930.21</u> |                 | <u>\$ 15,504,926.55</u> |                 |

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Comparative Schedule of Tax Information

| <u>Year</u> | <u>Equalized<br/>Assessed<br/>Valuation</u> | <u>Cumulative<br/>Tax Levy</u> | <u>Cumulative<br/>Tax Rate</u> | <u>Percentage<br/>of<br/>Collection</u> |
|-------------|---|--------------------------------|--------------------------------|---|
| 2011        | \$ 51,774,245,396                           | \$ 166,751,436.14              | \$ 0.36251591000               | 100.00%                                 |
| 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%                                 |

Comparative Schedule of Fund Balance - Current Fund

Current Fund

| <u>Year</u> | <u>Balance<br/>December 31</u> | <u>Utilized in<br/>Budget of<br/>Succeeding Year</u> |
|-------------|--------------------------------|--|
| 2011        | \$ 15,486,930.21               | \$ 7,743,000.00                                      |
| 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  |

COUNTY OF ATLANTIC, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Officials In Office and Surety Bonds

| <u>Name</u>           | <u>Title</u>  | <u>Amount of Bond</u> |
|-----------------------|---|-----------------------|
| Frank Formica         | Chairman of the Board<br>of Freeholders                                     |                       |
| Joseph McDevitt       | Vice Chairman of the Board  |                       |
| Alisa Cooper          | Freeholder  |                       |
| Richard Dase          | Freeholder  |                       |
| Charles Garret        | Freeholder  |                       |
| Frank Giordano        | Freeholder  |                       |
| James Bertino         | Freeholder  |                       |
| James Schroeder       | Freeholder  |                       |
| Frank Sutton          | Freeholder  |                       |
| Dennis Levinson       | County Executive  |                       |
| Gerald Del Rosso      | County Administrator  |                       |
| Jane Lugo             | County Treasurer  | \$1,000,000           |
| Sonya G Harris        | Clerk of the Board of Freeholders   |                       |
| Kathy Arrington       | Budget and Purchasing Director  |                       |
| Lillian Cross         | County Adjuster   |                       |
| Diana McClain Rutala  | Deputy County Administrator,<br>Department Head, Administrative<br>Services |                       |
| James Forrest Gilmore | Department Head, Family and<br>Community Development                        |                       |
| Joseph Bondiskey      | Division Director, Public Safety  |                       |
| James F. Ferguson     | County Counsel  |                       |
| Edward McGettigan     | County Clerk  | \$50,000              |
| Theodore Housel       | County Prosecutor   |                       |
| James Curcio          | County Surrogate  | \$1,000,000           |
| 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   |                       |
| Frank Balles          | County Sheriff  | \$50,000              |
| Joseph Maher          | Department Head, Policy, Planning<br>and Economic Development               |                       |

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

All bonds were examined and appear to be properly executed.

INTERNAL CONTROL SECTION

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

Certified Public Accountants • Business & Financial Advisors

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

Patrice R. Antonucci, CPA  
Glenn G. VanPell, CPA  
Karen D. Davis, CPA, CVA  
Crystal L. Fitzpatrick, CPA  
Hélène T. Morizzo, CPA

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Ocean County Office  
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Toms River, NJ 08754  
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Fax: (732) 505-8358

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

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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 23, 2012 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

Management of the County is responsible for establishing and maintaining effective 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 and Other Matters

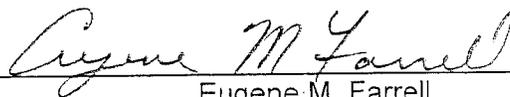
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatements, we performed test of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the 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 or other matters 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, the Division, and federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

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

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Independent Auditors



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Eugene M. Farrell  
Registered Municipal Accountant  
(#409)

May 23, 2012

COMMENTS AND RECOMMENDATIONS

COUNTY OF ATLANTIC, NEW JERSEY  
COMMENTS AND RECOMMENDATIONS

Year ended December 31, 2011

None noted.