

COUNTY OF ATLANTIC, NEW JERSEY

REPORT OF AUDIT

FOR THE YEAR ENDED

DECEMBER 31, 2012

COUNTY OF ATLANTIC, NEW JERSEY
TABLE OF CONTENTS

Exhibit

Page

PART I

Independent Auditor's Report 1 - 3

CURRENT FUND

A Comparative Balance Sheet - Regulatory Basis 4 - 5

Statements of Operations and Changes in Fund Balance -

A-1 Regulatory Basis 6

A-2 Statement of Revenues - Regulatory Basis 7 - 11

A-3 Statement of Expenditures - Regulatory Basis 12 - 20

TRUST FUND

B Comparative Balance Sheet - Regulatory Basis 21 - 26

GENERAL CAPITAL FUND

C Comparative Balance Sheet - Regulatory Basis 27

C-1 Statement of Fund Balance - Regulatory Basis 28

GENERAL FIXED ASSETS ACCOUNT GROUP

D Comparative Balance Sheet - Regulatory Basis 29

Notes to Financial Statements - Regulatory Basis 30 - 46

COUNTY OF ATLANTIC, NEW JERSEY
TABLE OF CONTENTS

Exhibit

Page

SUPPLEMENTARY INFORMATION

CURRENT FUND

A-4	Schedule of Cash	47 - 48
A-5	Schedule of Petty Cash Funds	49
A-6	Schedule of Change Funds	50
A-7	Schedule of Added and Omitted County Taxes Receivable	51
A-8	Schedule of Taxes Levied and Collected	52
A-9	Schedule of Revenue Accounts Receivable	53
A-10	Schedule of Appropriation Reserves	54 - 57
A-11	Schedule of Reserve for Arbitrage Interest - Current Fund	58
A-12	Schedule of Accounts Payable	59
A-13	Schedule of Payroll Deductions Payable	60
A-14	Schedule of Due State of New Jersey - State Share of Realty Transfer Fees	61
A-15	Schedule of Miscellaneous Revenues Not Anticipated	62
A-16	Schedule of Federal and State Grants Receivable	63 - 70
A-17	Schedule of Federal and State Grants - Unappropriated Reserves	71
A-18	Schedule of Federal and State Grants - Appropriated Reserves	72 - 78
A-19	Schedule of Due State of New Jersey - Ch. 12 College Bond Interest	N/A
A-20	Schedule of Encumbrances Payable - Grant Fund	79
A-21	Schedule of Due to Welfare Department	80
A-22	Schedule of Due to State of New Jersey - Grant Fund	81

TRUST FUND

B-1	Schedule of Trust - Other - Cash - Treasurer	82 - 83
B-2	Schedule of Reserve for Motor Vehicle Fines - Road Construction & Repair	84
B-3	Schedule of Reserve for Social Services Program	85
B-4	Schedule of Accounts Payable	86
B-5	Schedule of Reserve for Funds Awaiting Court Disposition	87
B-6	Schedule of Reserve for State Unemployment Compensation	88
B-7	Schedule of Reserve for Self Insurance - Workers' Compensation	89
B-8	Schedule of Reserve for Self Insurance - General Liability	90
B-9	Schedule of Reserve for Repairs to County Roads	91
B-10	Schedule of Reserve for County Clerk - Recording Fees	92
B-11	Schedule of Reserve for Board of Taxation - Recording Fees	93
B-12	Schedule of Reserve for Veteran's Cemetery	94

COUNTY OF ATLANTIC, NEW JERSEY
TABLE OF CONTENTS

<u>Exhibit</u>		<u>Page</u>
<u>SUPPLEMENTARY INFORMATION</u> (CONTINUED)		
<u>TRUST FUND (CONTINUED)</u>		
B-13	Schedule of Reserve for Prosecutor's Forfeitures	95
B-14	Schedule of Reserve for Prosecutor's DEA Forfeitures	96
B-15	Schedule of Reserve for Surrogate's Office	97
B-16	Schedule of Reserve for Directional Signals	98
B-17	Schedule of Reserve for Weights & Measures	99
B-18	Schedule of Reserve for Audio Visual Aids Commission	100
B-19	Schedule of Reserve for Prosecutor's Auto Theft Fees	101
B-20	Schedule of Reserve for Sheriff's Forfeited Funds	102
B-21	Schedule of Reserve for Prosecutor's AMA Interest	103
B-22	Schedule of Reserve for Gasoline Resale	104
B-23	Schedule of Reserve for Sheriff's Improvement Fund	105
B-24	Schedule of Reserve for Accumulated Absences	106
B-25 / B-29	Public Health Trust Fund Schedules	107 - 111
B-30 / B-33	Library Trust Fund Schedules	112 - 115
B-34 / B-37	Open Space Trust Fund Schedules	116 - 119
B-38 / B-43	County Clerk Trust Fund Schedules	120 - 125
B-44 / B-57	Correction Center Trust Fund Schedules	126 -139
B-58 / B-60	County Adjuster Trust Fund Schedules	140 - 142
B-61 / B-67	County Sheriff's Trust Fund Schedules	143 - 149
B-68 / B-74	County Surrogate's Trust Fund Schedules	150 - 156
B-75 / B-79	Meadowview Nursing Home Trust Fund Schedules	157 - 161
B-80	Schedule of Law Enforcement Trust	162
B-81	Schedule of Reserve for Parks and Recreation	163
<u>GENERAL CAPITAL FUND</u>		
C-2	Schedule of Cash - Treasurer	164
C-3	Schedule of Analysis of Cash	165 - 167
C-4	Schedule of Due from State of New Jersey - Green Acres Loan	N/A
C-5	Schedule of Due from State of New Jersey - DEP	168
C-6	Schedule of Due from State of New Jersey - EFA	N/A
C-7	Schedule of Due from State of New Jersey - Election Management Grant	N/A
C-8	Schedule of Deferred Charges to Future Taxation - Funded	169
C-9	Schedule of Deferred Charges to Future Taxation - Unfunded	170

COUNTY OF ATLANTIC, NEW JERSEY
TABLE OF CONTENTS

Exhibit

Page

SUPPLEMENTARY INFORMATION
(CONTINUED)

GENERAL CAPITAL FUND (CONTINUED)

C-10	Schedule of General Serial Bonds	171 -173
C-11	Schedule of Green Acres Trust Loans Payable	174 - 178
C-12	Schedule of Economic Development Loans Payable	N/A
C-13	Schedule of Improvement Authorizations	179 - 181
C-14	Schedule of Encumbrances Payable	182
C-15	Schedule of Due to State of New Jersey - Green Acres Grants	183
C-16	Schedule of Reserve to Pay Bonds	N/A
C-17	Schedule of Capital Improvement Fund	184
C-18	Schedule of Bonds and Notes Authorized But Not Issued	185

GENERAL COMMENTS AND RECOMMENDATIONS SECTION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements-Regulatory Basis Performed in Accordance with <i>Government Auditing Standards</i>	186 - 187
Schedule of Findings and Responses	188
General Comments	189 - 191

COUNTY OF ATLANTIC, NEW JERSEY

PART I

**REPORT ON EXAMINATION OF
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

DECEMBER 31, 2012



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • PO BOX 538 • OCEAN CITY, NJ • 08226-0538

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the County of Atlantic, as of December 31, 2012, the related statement of operations and changes in fund balance - regulatory basis for the year then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. . The financial statements of the County as of and for the year ended December 31, 2011, were audited by other auditors whose report dated May 23, 2012, expressed an adverse opinion on those statements in accordance with Generally Accepted Accounting Principles and an unqualified opinion on those statements in conformity with the Regulatory Basis of Accounting described in Note 1.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Documents supporting disbursements 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.

Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles.

As described in Note 1 of the financial statements, the financial statements are prepared by the County of Atlantic on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County of Atlantic as of December 31, 2012, or changes in financial position for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets and account group as of December 31, 2012, the regulatory basis statement of operations for the year then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2012 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Atlantic's basic financial statements. The supplementary information listed in the table of contents and the letter of comments and recommendations section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The letter of comments and recommendations section has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2013 on our consideration of the County of Atlantic's internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Atlantic's internal control over financial reporting and compliance.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

June 18, 2013

**EXHIBIT - A
CURRENT FUND**

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET -REGULATORY BASIS
DECEMBER 31, 2012 AND 2011

<u>Assets</u>	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
Regular Fund:			
Cash and Cash Equivalents	A-4	\$ 30,591,430.90	\$ 33,401,614.79
Change Funds	A-6	1,310.00	410.00
		<u>30,592,740.90</u>	<u>33,402,024.79</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	1,712,282.39	368,309.29
		<u>1,712,282.39</u>	<u>368,309.29</u>
		<u>32,305,023.29</u>	<u>33,770,334.08</u>
Federal and State Grant Fund:			
Due from Current Fund	A	1,121,813.79	1,621,462.38
Grants Receivable	A-16	41,911,939.70	40,087,788.85
		<u>43,033,753.49</u>	<u>41,709,251.23</u>
TOTAL ASSETS		\$ <u>75,338,776.78</u>	\$ <u>75,479,585.31</u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2012 AND 2011

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-10	\$ 3,322,176.39	\$ 3,328,644.00
Encumbrances Payable	A-10:A-3	8,297,708.22	8,569,385.98
Accounts Payable	A-12	1,854,467.59	1,241,228.00
Due to State of New Jersey:			
Share of Realty Transfer Fees	A-14	-	744,164.85
Reserve for Arbitrage	A-11	-	204,740.20
Prepaid Revenue	A-4	36,926.52	-
Due to Federal and State Grant Fund	A	1,121,813.79	1,621,462.38
Due to Welfare Department	A-21	32,984.95	150,355.51
Payroll Deductions Payable	A-13	1,615,352.72	2,055,113.66
		<u>16,281,430.18</u>	<u>17,915,094.58</u>
 Reserve for Receivables	 A	 1,712,282.39	 368,309.29
Fund Balance	A-1	14,311,310.72	15,486,930.21
		<u>32,305,023.29</u>	<u>33,770,334.08</u>
 Federal and State Grant Fund:			
Due to State of New Jersey	A-22	90,035.65	133,486.69
Encumbrances Payable	A-20	7,684,055.33	11,891,979.48
Unappropriated Reserves	A-17	15,950.00	15,335.00
Appropriated Reserves	A-18	35,243,712.51	29,668,450.06
		<u>43,033,753.49</u>	<u>41,709,251.23</u>
 TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 75,338,776.78	\$ 75,479,585.31

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	Ref.	Year 2012	Year 2011
Revenues:			
Fund Balance Utilized	A-2	\$ 7,743,000.00	\$ 7,752,000.00
Miscellaneous Revenues Anticipated	A-2	65,216,707.78	61,779,351.24
Receipts from Current Taxes	A-2	152,745,743.75	149,777,167.12
Non-Budget Revenues	A-2	1,101,304.28	1,101,430.06
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	3,192,236.21	4,096,819.05
Grant Balance Cancelled	A-22	9,871.74	1,346.13
Prior Year Accounts Payable Cancelled	A-12	243,463.26	551,629.55
Total Revenues		230,252,327.02	225,059,743.15
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	72,551,529.00	72,392,891.00
Other Expenses	A-3	112,192,998.55	105,837,515.38
Capital Improvements	A-3	2,782,300.00	3,679,015.00
Debt Service	A-3	19,218,413.67	18,251,807.75
Deferred Charges and			
Statutory Expenditures	A-3	16,885,364.99	17,128,065.64
Cancellation of Grants	A	-	-
Refund Prior Year Revenue	A-4	54,340.30	36,444.72
Total Expenditures		223,684,946.51	217,325,739.49
Excess of Revenues over Expenditures and			
Statutory Excess to Fund Balance		6,567,380.51	7,734,003.66
Fund Balance January 1	A	15,486,930.21	15,504,926.55
		22,054,310.72	23,238,930.21
Decreased by Amount Utilized as			
Anticipated Revenue		7,743,000.00	7,752,000.00
Fund Balance December 31	A	\$ 14,311,310.72	\$ 15,486,930.21

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

	Ref.	Anticipated		Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	
SURPLUS ANTICIPATED	A-1	\$ 7,743,000.00	\$ 7,743,000.00	\$ -
MISCELLANEOUS REVENUES				
County Clerk	A-9	2,463,400.00	2,806,589.75	343,189.75
Surrogate	A-9	172,300.00	181,761.66	9,461.66
Sheriff	A-9	507,900.00	532,151.88	24,251.88
Interest on Investments and Deposits	A-9	97,900.00	67,033.86	(30,866.14)
Medicaid Reimbursement - Nursing Home & Home Care	A-9	14,815,100.00	13,597,125.19	(1,217,974.81)
Fees and Permits	A-9	174,900.00	237,006.70	62,106.70
Rental of County Offices	A-9	1,267,219.22	1,705,785.49	438,566.27
Correction Department - NJ Reimbursement for State Prisoners	A-9	700,000.00	686,115.97	(13,884.03)
Sale of Food - Central Supply Items, Nutrition Project	A-9	1,245,200.00	1,394,264.87	149,064.87
Youth Services Shelter Reimbursement	A-9	168,000.00	165,960.00	(2,040.00)
Refunds - Insurance, Telephone, etc.	A-9	1,725,000.00	4,100,349.41	2,375,349.41
Bail Bond Forfeitures	A-9	359,000.00	172,263.50	(186,736.50)
Public Health - Indirect Cost Reimbursement	A-9	2,100,000.00	2,062,937.00	(37,063.00)
Area Plan Grant - Nutrition Project Cash Donations	A-9	151,676.00	152,738.54	1,062.54
Animal Shelter	A-9	99,900.00	88,478.89	(11,421.11)
State Aid - County College Bonds (NJSA 18A:64A:22.6)	A-9	2,298,302.78	2,298,296.13	(6.65)
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990):				
Supplemental Security Income	A-9	863,503.00	788,348.00	(75,155.00)
Psychiatric Facilities (c.73, P.L. 1990)				
Board of County Patients in State and Other Institutions	A-9	42,661.00	88,685.29	46,024.29

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

	Ref.	Anticipated		Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	
Public and Private Revenues Offset with Appropriations:				
Peer Grouping	\$	1,585,655.00	\$	1,585,655.00
Area Plan Grant - 2012		1,029,043.00	1,141,694.00	2,170,737.00
Atlantic County Teen Choice Program 2011/2012			25,000.00	25,000.00
NJ DCA - Recreation for Individuals with Disabilities			15,000.00	15,000.00
NJ DEP - Clean Communities			97,124.70	97,124.70
NJ DEP - Open Space Acquisition			1,800,000.00	1,800,000.00
NJ DEP - Waste Management Plan			40,000.00	40,000.00
NJ DH&SS - Special Child Health FY 2012-2013			76,283.00	76,283.00
NJ DH&SS - State Health Insurance Program (SHIP) 2012-2013			27,000.00	27,000.00
NJ DH&SS - Respite Care Program - 2012			173,184.00	173,184.00
NJ DHS - CFI & APPI - 2012/2013			1,487,069.00	1,487,069.00
NJ DHS - Community Justice Institute - 2012			38,544.00	38,544.00
NJ DHS - Family Crisis Intervention - 2012			26,994.00	26,994.00
NJ DHS - Family Court - 12			153,581.00	153,581.00
NJ DHS - Information Atlantic - 2012			120,186.00	120,186.00
NJ DHS - IV-D - Law - 2012			90,593.38	90,593.38
NJ DHS - Juvenile Accountability Incentive Block Grant FY2012			28,630.00	28,630.00
NJ DHS - JJC Program Management - CY2012			55,550.00	55,550.00
NJ DHS - JJC Program Services - CY2012			322,462.00	322,462.00
NJ DHS - Mental Health Administrator CY 2012			6,000.00	6,000.00
NJ DHS - PASP - 2012			354,000.00	354,000.00
NJ DHS - Runaway Youth and Homeless Project - 12			90,023.00	90,023.00
NJ DHS - Try it Program (TSSA) - 2012			60,881.00	60,881.00
NJ DHS - Youth Service Coordinator - 2012			39,825.00	39,825.00
NJ DL&PS - 2011 Paul Coverdale Forensic Science Improvement			75,604.58	75,604.58

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

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
NJ DL&PS - Body Armor Replacement Program - 2012-2013		\$	\$	\$	\$
NJ DL&PS - Click it or ticket Grant			36,789.00	36,789.00	-
NJ DL&PS - Detention Diversion			4,000.00	4,000.00	-
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2012			37,132.00	37,132.00	-
NJ DL&PS - Emergency Management Assistance			1,408.69	1,408.69	-
NJ DL&PS - Insurance Fraud CY 2012			55,000.00	55,000.00	-
NJ DL&PS - Narcotics Task Force		197,108.00	179,275.00	179,275.00	-
NJ DL&PS - Sexual Assault Nurse Examiner Grant			76,000.00	76,000.00	-
NJ DL & PS - Jail Based Reentry Strategies 11-12			125,000.00	125,000.00	-
NJ OHS - Homeland Security Grant			260,884.45	260,884.45	-
NJ DL & PS - Narcotics Task Force - 2013			167,006.00	167,006.00	-
NJ DL&PS - Megan's Law			15,503.00	15,503.00	-
NJ DL&PS - State Facilities Education Act - 12/13			103,500.00	103,500.00	-
NJ DL&PS - STOP Violence Against Women Grant			46,601.00	46,601.00	-
NJ DL&PS - Victim - Witness Assistance Grant - 12/13			351,153.00	351,153.00	-
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)			53,842.00	53,842.00	-
NJ DM & VA - Veterans Transportation 11-12			15,000.00	15,000.00	-
NJ DM & VA - Veterans Transportation 12-13			17,000.00	17,000.00	-
NJ DOE - GED Testing Income		15,335.00		15,335.00	-
NJ DOL - ARRA - OJT National Emergency Grant 10-11			383,709.00	383,709.00	-
NJ DOL - NJ Youth Corps 12-13			364,875.00	364,875.00	-
NJ DOL - Business Development Initiative			11,764.00	11,764.00	-
NJ DOL - Hurricane Sandy Disaster National Emergency Grant 2012			319,927.00	319,927.00	-

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

	Ref.	Anticipated		Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	
NJ DOL - WIA Adult 11-12	\$	\$	1,702,818.00	\$
NJ DOL - WIA Adult 12-13			1,712,155.00	
NJ DOL - WIA Youth			1,727,180.00	
NJ DOL - WIA Dislocated Worker 11-12			1,100,180.00	
NJ DOL - WIA Dislocated Worker 12-13			1,410,226.00	
NJ DOL - Work First New Jersey SFY 13			3,238,147.00	
NJ DOL - Workforce Development Partnership Program -2012/2013			27,002.00	
NJ DOL - Workforce Learning Link - 2013			108,000.00	
NJ DOS - General Operating Support 12-13			8,249.00	
NJ DOT - County Aid			3,164,000.00	
NJ DOT - Fire Road Resurfacing Sec 5			1,005,705.00	
NJ DOT - Local Bridge Future Needs FY12			1,000,000.00	
NJ DOT - Tilton Rd Sec 4A Construction			534,266.00	
NJ DOT - Tilton Rd Sec 4B Construction			884,074.00	
NJ Transit - CARTS - 2012/2013			289,566.00	
NJ Transit - Casino Revenue Transportation Grant - 2012			666,669.31	
NJ Transit - CMAQ - Equipment			72,171.87	
SJTA - Subregional Transportation - 2013			92,000.00	
			1,702,818.00	\$
			1,712,155.00	
			1,727,180.00	
			1,100,180.00	
			1,410,226.00	
			3,238,147.00	
			27,002.00	
			108,000.00	
			8,249.00	
			3,164,000.00	
			1,005,705.00	
			1,000,000.00	
			534,266.00	
			884,074.00	
			289,566.00	
			666,669.31	
			72,171.87	
			92,000.00	

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

	Ref.	Anticipated			Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	Realized	
US - DH & HS - Federal Runaway & Homeless Youth 11-12		\$	13,220.00	\$	-
US - DH & HS - Federal Runaway & Homeless Youth 12-13			185,163.00		-
US DJ - Bulletproof Vest Grant - 2012			5,324.48		-
US DJ-SCAAP Grant - 2012			112,071.00		-
US HUD - Community Development Block Grant - 2012			1,087,317.00		-
US HUD - Home Investment Partnership Grant - 2012			428,254.00		-
Subtotal Public and Private Revenues Offset with Appropriations		1,241,486.00	29,544,356.46	30,785,842.46	-
Reserve for Payment of Serial Bonds	A-9				-
Increased Fees pursuant to C370, PL 2001					
County Clerk	A-9	1,283,100.00		1,460,512.65	177,412.65
County Sheriff	A-9	116,400.00		130,644.95	14,244.95
County Surrogate	A-9	124,200.00		128,160.59	3,960.59
Total Miscellaneous Revenues Anticipated	A-1	33,602,803.00	29,544,356.46	65,216,707.78	2,069,548.32
Subtotal General Revenues		33,602,803.00	29,544,356.46	65,216,707.78	2,069,548.32
Amount to be Raised by Taxation - County Purpose Tax	A-1:A-8	152,745,743.75		152,745,743.75	-
Budget Totals		\$ 194,091,546.75	\$ 29,544,356.46	\$ 225,705,451.53	\$ 2,069,548.32
	Ref.	A-3	A-3		
Miscellaneous Revenues Not Anticipated	A-15			\$ 726,357.75	
Added and Omitted Taxes	A-7			374,946.53	
Non-Budget Revenues	A-1			1,101,304.28	
Total Revenue Realized				\$ 226,806,755.81	

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

	Appropriations		Budget After Modification	Expenditures		Unexpended Balance Canceled
	Adopted Budget			Paid or Charged	Reserved	
GENERAL APPROPRIATIONS						
Legislative Branch						
Board of Freeholder:						
Salaries and Wages			\$ 397,429.00	\$ 384,300.21	\$ 13,128.79	
Other Expenses			51,282.00	35,894.01	15,378.99	
Department of Administration						
County Executive / Administration						
Salaries and Wages	744,017.00		744,017.00	715,960.26	28,056.74	
Other Expenses	17,340.00		17,340.00	13,386.51	3,953.49	
Treasurer's Office						
Salaries and Wages	759,051.00		759,051.00	740,769.57	18,281.43	
Other Expenses	108,985.00		108,985.00	102,934.22	6,050.78	
Division of Extension Service:						
Salaries and Wages	260,470.00		260,470.00	258,017.57	2,452.43	
Other Expenses	265,010.00		265,010.00	262,745.64	2,264.36	
Policy and Planning						
Salaries and Wages	1,043,944.00		1,027,344.00	986,926.56	40,417.44	
Other Expenses	70,050.00		70,050.00	66,653.56	3,396.44	
Audit	100,000.00		100,000.00	90,750.00	9,250.00	
Matching Funds for Grants	105,000.00		5,297.00	-	-	5,297.00
Conservation of Soil (NJS 4:24-22)	20,000.00		20,000.00	20,000.00	-	
Compensated Absences	1.00		1.00	1.00	-	
Department of Administrative Services						
Division of Purchasing and Budget						
Salaries and Wages	482,840.00		482,840.00	481,869.35	970.65	
Other Expenses	99,815.00		99,815.00	78,516.28	21,298.72	
Human Resources						
Salaries and Wages	627,967.00		627,967.00	623,646.51	4,320.49	
Other Expenses	62,330.00		62,330.00	57,872.54	4,457.46	
Information Technologies						
Salaries and Wages	1,716,190.00		1,716,190.00	1,687,562.38	28,627.62	
Other Expenses	911,597.00		911,597.00	874,925.84	36,671.16	
Department of Law						
Department of Law						
Salaries and Wages	1,740,149.00		1,740,149.00	1,711,739.64	28,409.36	
Other Expenses	137,776.00		137,776.00	91,076.41	46,699.59	
Office of Weights & Measures						
Salaries and Wages	48,557.00		48,557.00	48,068.97	488.03	

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

	Appropriations		Budget After Modification	Expenditures		Unexpended Balance Canceled
	Adopted Budget			Paid or Charged	Reserve	
Constitutional Officers						
County Surrogate						
Salaries and Wages	\$ 407,135.00	\$	407,135.00	\$ 405,730.90	\$ 1,404.10	\$
Other Expenses	15,543.00		15,543.00	5,889.80	9,653.20	
County Clerk						
Salaries and Wages	1,404,592.00		1,384,592.00	1,379,051.02	5,540.98	
Other Expenses	384,958.00		384,958.00	337,319.61	47,638.39	
Prosecutor's Office						
Salaries and Wages	12,044,524.00		12,044,524.00	12,030,633.16	13,890.84	
Other Expenses	611,785.00		611,785.00	524,915.42	86,869.58	
Sheriff's Office						
Salaries and Wages	7,429,450.00		8,129,450.00	8,019,351.65	110,098.35	
Other Expenses	170,000.00		170,000.00	164,788.74	5,211.26	
Department of Public Safety						
Division of Adult Detention						
Salaries and Wages	17,200,000.00		17,050,000.00	17,046,516.94	3,483.06	
Other Expenses	6,893,022.00		6,893,022.00	6,563,655.01	329,366.99	
Division of Youth Service:						
Other Expenses	2,619,951.00		2,619,951.00	2,529,743.00	90,208.00	
Office of Emergency Management						
Salaries and Wages	1,280,793.00		1,260,793.00	1,245,506.14	15,286.86	
Other Expenses	763,723.00		794,723.00	774,407.73	20,315.27	
Office of Medical Examine						
Salaries and Wages	554,392.00		526,392.00	516,994.95	9,397.05	
Other Expenses	249,540.00		310,640.00	270,905.73	39,734.27	
Animal Shelter:						
Salaries and Wages	504,664.00		489,664.00	484,752.03	4,911.97	
Other Expenses	148,880.00		148,880.00	124,740.96	24,139.04	

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

	Appropriations		Budget After Modification	Expenditures		Unexpended Balance Canceled
	Adopted Budget			Paid or Charged	Reserve	
County Boards						
Superintendent of Election:						
Salaries and Wages	\$ 802,077.00	\$	802,077.00	\$ 749,777.77	\$ 52,299.23	\$
Other Expenses	226,875.00		226,875.00	164,885.72	61,989.28	
Board of Taxation:						
Salaries and Wages	175,205.00		175,205.00	173,371.31	1,833.69	
Other Expenses	25,053.00		25,053.00	16,640.80	8,412.20	
Board of Elections:						
Salaries and Wages	237,605.00		250,605.00	244,125.06	6,479.94	
Other Expenses	414,070.00		414,070.00	353,110.15	60,959.85	
Department of Public Works						
Division of Parks and Recreation:						
Salaries and Wages	1,071,726.00		1,071,726.00	1,045,825.75	25,900.25	
Other Expenses	170,219.00		170,219.00	155,838.52	14,380.48	
Division of Roads and Bridge:						
Salaries and Wages	3,558,255.00		3,558,255.00	3,482,567.63	75,687.37	
Other Expenses						
Division of Engineering:						
Salaries and Wages	1,402,691.00		1,352,691.00	1,311,436.67	41,254.33	
Other Expenses	48,185.00		48,185.00	43,320.07	4,864.93	
Division of Facilities Management:						
Salaries and Wages	1,412,545.00		1,412,545.00	1,340,036.81	72,508.19	
Other Expenses	2,651,685.00		2,651,685.00	2,617,394.29	34,290.71	
Office of Fleet Management:						
Salaries and Wages	795,487.00		795,487.00	730,957.79	64,529.21	
Other Expenses	372,000.00		372,000.00	365,382.59	6,617.41	
Supported Work Program:						
Salaries and Wages	1,222,861.00		1,332,861.00	1,332,001.27	859.73	
Other Expenses	328,590.00		328,590.00	299,638.01	28,951.99	
Mosquito Unit:						
Salaries and Wages	624,827.00		594,827.00	552,963.10	41,863.90	
Other Expenses	147,070.00		147,070.00	135,698.81	11,371.19	

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

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Department of Economic Assistance and Community Development					
Administration	\$	\$	\$		\$
Assistance for Dependent Childr	4,558,069.17	4,558,069.17	4,558,069.17	-	-
SSI Recipients	797,586.00	797,586.00	797,586.00	-	-
	863,503.00	863,503.00	863,503.00	-	-
Department of Human Services					
Division of Resident Services:					
Salaries and Wages	8,102,295.00	8,152,295.00	8,144,976.81	7,318.19	
Other Expenses	751,000.00	751,000.00	714,075.05	36,924.95	
DHS - Support Services					
Salaries and Wages	1,578,276.00	1,578,276.00	1,577,904.24	371.76	
Other Expenses	1,992,793.00	1,992,793.00	1,877,199.65	115,593.35	
Intergenerational Service					
Salaries and Wages	2,040,892.00	2,040,892.00	2,040,004.66	887.34	
Other Expenses	66,077.00	66,077.00	65,201.46	875.54	
Maintenance of County Patients in Private Institutor for Mental Disease	186,286.00	186,286.00	152,316.20	33,969.80	
Maintenance of Patients in State Institutions for Ment: Disease	2,573,864.00	2,573,864.00	2,573,864.00	-	
Environmental Health Act (CH 443,PL 1977) Contractur: Education	200,000.00	200,000.00	200,000.00	-	
Office of Superintendent of School					
Salaries and Wages	337,223.00	337,223.00	316,337.76	20,885.24	
Other Expenses	9,168.00	9,168.00	8,881.95	286.05	
Atlantic County Community Colleg	6,724,742.00	6,724,742.00	6,724,742.00	-	
Special Services School Distric	2,009,898.00	2,009,898.00	2,009,898.00	-	
Atlantic Community Vocational Schoc	3,940,618.20	3,940,618.20	3,940,618.20	-	
Reimbursements for Residents Attending Out of Count					
Two Year Colleges (NJS 18A:64A-23	100,000.00	100,000.00	91,022.30	8,977.70	
Reimbursements for Residents Attending Out of Count					
Vocational Schools (NJS 18A:34-23	15,000.00	15,000.00	10,000.00	5,000.00	
Insurance					
Other Insurance Plans	624,000.00	624,000.00	624,000.00	-	
Workers Compensation Insuranc	5,306,113.00	5,306,113.00	5,306,113.00	-	
Group Insurance Plan for Employee:	22,853,600.00	22,853,600.00	22,853,600.00	-	
Health Benefits Waive	50,400.00	50,400.00	33,613.40	16,786.60	

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

	Appropriations		Budget After Modification	Expenditures		Unexpended Balance Canceled
	Adopted Budget			Paid or Charged	Reserved	
Unclassified						
Volunteer Fire Company - Instruction (RS 40:23-8.5)	\$ 10,000.00	\$	10,000.00	\$ 10,000.00	\$ -	\$ -
County Fire Fighter's Association for Operation c	10,000.00		10,000.00	10,000.00	-	-
Emergency Operation Control Center (RS 40:23-8.5)	21,000.00		21,000.00	18,000.00	3,000.00	
Aid to Volunteer Rescue and Ambulance County, Int	400,000.00		400,000.00	372,977.68	27,022.32	
(RS 23:40-8.11)	8,500.00		8,500.00	4,575.16	3,924.84	
Purchase of Vehicles County Wide						
Atlantic County Board of Ethics						
Utilities:						
Rental of Real Estate	76,710.72		76,710.72	75,903.52	807.20	
Fuel Oil	24,960.00		35,460.00	27,887.27	7,572.73	
Electricity	3,961,583.00		3,650,583.00	3,255,063.61	395,519.39	
Telephone	1,011,500.00		1,011,500.00	900,764.13	110,735.87	
Street Lighting	288,000.00		288,000.00	256,203.24	31,796.76	
Water	560,000.00		560,000.00	467,747.11	92,252.89	
Traffic Lights	110,000.00		118,000.00	104,356.27	13,643.73	
Gas	1,023,625.00		1,023,625.00	886,923.65	136,701.35	
Trash Disposal	83,200.00		83,200.00	71,089.37	12,110.63	
Communications	600,000.00		250,400.00	50,200.00	200,200.00	
Subtotal Operations	152,010,251.09		151,903,948.09	148,868,708.80	3,029,942.29	5,297.00

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

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue					
Peer Grouping					
Area Plan Grant - 2012	\$ 1,585,655.00	1,585,655.00	1,579,655.35	5,999.65	
NJ DH&SS - Respite Care Program - 2008	2,545,413.00	2,545,413.00	2,545,413.00	-	\$ -
NJ DHS - CFI & APPI - 2007/2008	173,184.00	173,184.00	173,184.00	-	
NJ DHS - Family Court - 08	1,487,069.00	1,487,069.00	1,487,069.00	-	
Atlantic County Teen Choice Program 2011/2012	153,581.00	153,581.00	153,581.00	-	
NJ DCA - Recreation for Individuals with Disabilities	25,000.00	25,000.00	25,000.00	-	
NJ DEP - Clean Communities	15,000.00	15,000.00	15,000.00	-	
NJ DEP - Open Space Acquisition	97,124.70	97,124.70	97,124.70	-	
NJ DEP - Waste Management Plan	1,800,000.00	1,800,000.00	1,800,000.00	-	
NJ DH&SS - Special Child Health FY 2012-2013	40,000.00	40,000.00	40,000.00	-	
NJ DH&SS - State Health Insurance Program (SHIP) 2012-2013	76,283.00	76,283.00	76,283.00	-	
NJ DHS - Community Justice Institute - 2012	27,000.00	27,000.00	27,000.00	-	
NJ DHS - Family Crisis Intervention - 2012	38,544.00	38,544.00	38,544.00	-	
NJ DHS - Information Atlantic - 2012	26,994.00	26,994.00	26,994.00	-	
NJ DHS - IV-D - Law - 2012	120,186.00	120,186.00	120,186.00	-	
NJ DHS - Juvenile Accountability Incentive Block Grant FY2012	90,593.38	90,593.38	90,593.38	-	
NJ DHS - JJC Program Management - CY2012	28,630.00	31,811.00	31,811.00	-	
NJ DHS - JJC Program Services - CY2012	55,550.00	55,550.00	55,550.00	-	
NJ DHS - Mental Health Administrator CY 2012	322,462.00	322,462.00	322,462.00	-	
NJ DHS - PASP - 2012	6,000.00	6,000.00	6,000.00	-	
NJ DHS - Runaway Youth and Homeless Project - 12	354,000.00	354,000.00	354,000.00	-	
NJ OHS - Homeland Security Grant	90,023.00	90,023.00	90,023.00	-	
NJ DHS - Try it Program (TSSA) - 2012	260,884.45	260,884.45	260,884.45	-	
NJ DHS - Youth Service Coordinator - 2012	60,881.00	60,881.00	60,881.00	-	
NJ DL&PS - 2011 Paul Coverdale Forensic Science Improvement	39,825.00	39,825.00	39,825.00	-	
NJ DL&PS - Body Armor Replacement Program - 2012-2013	75,604.58	75,604.58	75,604.58	-	
NJ DL&PS - Click it or ticket Grant	36,789.00	36,789.00	36,789.00	-	
NJ DL&PS - Detention Diversion	4,000.00	4,000.00	4,000.00	-	
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2012	37,132.00	37,132.00	37,132.00	-	
NJ DL&PS - Emergency Management Assistance	1,408.69	1,408.69	1,408.69	-	
NJ DL&PS - Insurance Fraud CY 2012	55,000.00	55,000.00	55,000.00	-	
	179,275.00	179,275.00	179,275.00	-	

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

	Appropriations		Budget After Modification	Expenditures		Unexpended Balance Canceled
	Adopted Budget			Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue						
NJ DL&PS - Sexual Assault Nurse Examiner Grant	\$ 76,000.00	\$	76,000.00	\$ 76,000.00	\$ -	\$ -
NJ DL & PS - Jail Based Reentry Strategies 11-12	125,000.00		125,000.00	125,000.00	-	-
NJ DL & PS - Narcotics Task Force - 2012	197,108.00		197,108.00	197,108.00	-	-
NJ DL & PS - Narcotics Task Force - 2013	167,006.00		167,006.00	167,006.00	-	-
NJ DL&PS - Megan's Law	15,503.00		15,503.00	15,503.00	-	-
NJ DL&PS - State Facilities Education Act - 12/13	103,500.00		103,500.00	103,500.00	-	-
NJ DL&PS - STOP Violence Against Women Grant	46,601.00		46,601.00	46,601.00	-	-
NJ DL&PS - Victim - Witness Assistance Grant - 12/13	351,153.00		351,153.00	351,153.00	-	-
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)	53,842.00		53,842.00	53,842.00	-	-
NJ DM & VA - Veterans Transportation 11-12	15,000.00		15,000.00	15,000.00	-	-
NJ DM & VA - Veterans Transportation 12-13	17,000.00		17,000.00	17,000.00	-	-
NJ DOE - GED Testing Income	15,335.00		15,335.00	15,335.00	-	-
NJ DOL - ARRA - OJT National Emergency Grant 10-11	383,709.00		383,709.00	383,709.00	-	-
NJ DOL - NJ Youth Corps 12-13	364,875.00		364,875.00	364,875.00	-	-
NJ DOL - Business Development Initiative	11,764.00		11,764.00	11,764.00	-	-
NJ DOL - Hurricane Sandy Disaster National Emergency Grant 2012	319,927.00		319,927.00	319,927.00	-	-
NJ DOL - WIA Adult 11-12	1,702,818.00		1,702,818.00	1,702,818.00	-	-
NJ DOL - WIA Adult 12-13	1,712,155.00		1,712,155.00	1,712,155.00	-	-
NJ DOL - WIA Youth	1,727,180.00		1,727,180.00	1,727,180.00	-	-
NJ DOL - WIA Dislocated Worker 11-12	1,100,180.00		1,100,180.00	1,100,180.00	-	-
NJ DOL - WIA Dislocated Worker 12-13	1,410,226.00		1,410,226.00	1,410,226.00	-	-
NJ DOL - Work First New Jersey SFY 13	3,238,147.00		3,238,147.00	3,238,147.00	-	-
NJ DOL - Workforce Development Partnership Program -2012/2013	27,002.00		27,002.00	27,002.00	-	-
NJ DOL - Workforce Learning Link - 2013	108,000.00		108,000.00	108,000.00	-	-
NJ DOS - General Operating Support 12-13	8,249.00		8,249.00	8,249.00	-	-
NJ DOT - County Aid	3,164,000.00		3,164,000.00	3,164,000.00	-	-
NJ DOT - Fire Road Resurfacing Sec 5	1,005,705.00		1,005,705.00	1,005,705.00	-	-
NJ DOT - Local Bridge Future Needs FY12	1,000,000.00		1,000,000.00	1,000,000.00	-	-
NJ DOT - Tilton Rd Sec 4A Construction	534,266.00		534,266.00	534,266.00	-	-
NJ DOT - Tilton Rd Sec 4B Construction	884,074.00		884,074.00	884,074.00	-	-
NJ Transit - Casino Revenue Transportation Grant - 2012	666,669.31		666,669.31	666,669.31	-	-
NJ Transit - CMAQ - Equipment	72,171.87		72,171.87	72,171.87	-	-
SJTA - Subregional Transportation - 2013	92,000.00		92,000.00	92,000.00	-	-

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

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue					
US - DH & HS - Federal Runaway & Homeless Youth 11-12	\$ 13,220.00	\$ 13,220.00	\$ 13,220.00	\$ -	\$ -
US - DH & HS - Federal Runaway & Homeless Youth 12-13	185,163.00	185,163.00	185,163.00	-	-
US DJ - Bulleproof Vest Grant - 2012	5,324.48	5,324.48	5,324.48	-	-
US DJ-SCAAP Grant - 2012	112,071.00	112,071.00	112,071.00	-	-
US HUD - Community Development Block Grant - 2012	1,087,317.00	1,087,317.00	1,087,317.00	-	-
US HUD - Home Investment Partnership Grant - 2012	428,254.00	428,254.00	428,254.00	-	-
NJ Transit - CARTS - 2012/2013	289,566.00	386,088.00	386,088.00	-	-
Total Public and Private Programs Offset by Revenue	<u>32,746,173.46</u>	<u>32,845,876.46</u>	<u>32,839,876.81</u>	<u>5,999.65</u>	<u>-</u>
Total Operations	<u>184,756,424.55</u>	<u>184,749,824.55</u>	<u>181,708,585.61</u>	<u>3,035,941.94</u>	<u>5,297.00</u>
Contingent					
None					
Total Operations Including Contingent	<u>184,756,424.55</u>	<u>184,749,824.55</u>	<u>181,708,585.61</u>	<u>3,035,941.94</u>	<u>5,297.00</u>
Detail:					
Salaries and Wages	72,008,120.00	72,551,529.00	71,809,684.44	741,844.56	-
Other Expenses	112,748,304.55	112,198,295.55	109,898,901.17	2,294,097.38	5,297.00
Capital Improvements					
Capital Improvement Fund	2,552,300.00	2,552,300.00	2,552,300.00	-	-
Acquisition of New Equipment	230,000.00	230,000.00	139,640.99	90,359.01	-
Total Capital Improvements	<u>2,782,300.00</u>	<u>2,782,300.00</u>	<u>2,691,940.99</u>	<u>90,359.01</u>	<u>-</u>
County Debt Service					
Payment of Bond Principal					
State Aid County College Bonds (NJS 18A:64)	2,313,000.00	2,313,000.00	2,313,000.00	-	-
Vocational School Bonds	1,800,000.00	1,800,000.00	1,800,000.00	-	-
Other Bonds	5,295,000.00	5,295,000.00	5,295,000.00	-	-
Interest on Bonds					
State Aid County College Bonds (NJS 18A:64)	313,462.63	313,462.63	313,462.63	-	-
Vocational School Bonds	1,150,750.00	1,150,750.00	1,150,750.00	-	-
Other Bonds	2,422,089.39	2,422,089.39	2,422,089.39	-	-

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

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
County Debt Service					
Green Trust Loan Program					
Loan Repayments for Principal and Interest					
Capital Lease Obligations Approved Prior to 7/1/07					
Principal	4,335,000.00	4,335,000.00	4,335,000.00	-	
Interest	1,049,295.00	1,049,295.00	1,049,295.00	-	
Total County Debt Service	19,218,413.67	19,218,413.67	19,218,413.67	-	
Deferred Charges and Statutory Expenditures					
Deferred Charges					
Prior Year Bills	2,208.81	2,208.81	2,208.81	-	
Total Deferred Charges:	2,208.81	2,208.81	2,208.81	-	
Statutory Expenditure:					
Public Employees' Retirement System	5,733,770.00	5,733,770.00	5,733,770.00	-	
Public Employees' Retirement System - ER	116,127.00	116,127.00	116,127.00	-	
Police & Fireman's Retirement System	5,081,538.00	5,081,538.00	5,081,538.00	-	
Social Security System (O.A.S.I.)	5,585,121.18	5,585,121.18	5,391,848.33	193,272.85	
Unemployment Compensation Insuranc	350,000.00	350,000.00	350,000.00	-	
DCRP	10,000.00	16,600.00	13,997.41	2,602.59	
Total Statutory Expenditure:	16,876,556.18	16,883,156.18	16,687,280.74	196,875.44	
Total Deferred Charges and Statutory Expenditures	16,878,764.99	16,885,364.99	16,689,489.55	196,875.44	
Total General Appropriations	\$ 223,635,903.21	\$ 223,635,903.21	\$ 220,308,429.82	\$ 3,322,176.39	\$ 5,297.00
	A-2		A		
Budget - Adoptec		\$ 194,091,546.75			
Appropriations - N.J.S.A. 40A:4-87		29,544,356.46			
		<u>223,635,903.21</u>			
Federal and State Grants (Grant Funds)		\$	31,260,221.46		
Payroll Deductions Payable			45,861,800.21		
Encumbered			8,297,708.22		
Disbursements			134,888,699.93		
			<u>220,308,429.82</u>		

**EXHIBIT - B
TRUST FUND**

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>Balance Dec. 31, 2012</u>	<u>Balance Dec. 31, 2011</u>
<u>Assets</u>			
<u>Trust - Other</u>			
Cash and Investments	B-1	\$ 27,820,655.32	\$ 25,990,064.33
Total Trust - Other		<u>27,820,655.32</u>	<u>25,990,064.33</u>
<u>Public Health Services Trust Fund</u>			
Cash:			
Change Fund	B	450.00	300.00
Treasurer	B-25	3,064,805.12	3,131,366.93
Federal and State Grants Receivable	B-26	1,399,371.62	1,310,727.84
Added and Omitted Taxes Receivable	B-27	<u>20,385.39</u>	<u>22,552.05</u>
Total Public Health Services Trust Fund		<u>4,485,012.13</u>	<u>4,464,946.82</u>
<u>Library Fund</u>			
Cash:			
Change Fund	B	565.00	565.00
Treasurer	B-30	3,761,663.72	3,881,012.87
Added and Omitted Taxes Receivable	B-31	<u>24,941.13</u>	<u>31,657.85</u>
Total Library Fund		<u>3,787,169.85</u>	<u>3,913,235.72</u>
<u>Open Space Fund</u>			
Cash - Treasurer	B-34	42,832,597.97	40,543,030.29
Receivables with Full Reserves:			
Added or Omitted Open			
Space Taxes Receivable	B-35	<u>29,705.83</u>	<u>6,060.47</u>
Total Open Space Fund		<u>42,862,303.80</u>	<u>40,549,090.76</u>
<u>County Clerk</u>			
Cash	B-38	347,370.00	1,286,881.95
Accounts Receivable	B-39	<u>9,667.50</u>	<u>10,323.50</u>
Total County Clerk		<u>357,037.50</u>	<u>1,297,205.45</u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
<u>Assets</u>			
<u>Correction Center</u>			
Inmates' Fund			
Cash	B-44	\$ 92,437.52	\$ 95,065.78
Other Receivables- Inmate Fund		-	60.21
		<u>92,437.52</u>	<u>95,125.99</u>
Bail Fund			
Cash	B-55	8,453.00	8,398.32
Other Receivable	B-55	17.00	-
		<u>8,470.00</u>	<u>8,398.32</u>
Commissary Fund			
Cash	B-51	57,976.59	65,037.06
Due from Inmates' Fund	B-53	21,624.90	18,031.94
		<u>79,601.49</u>	<u>83,069.00</u>
Total Correction Center		<u>180,509.01</u>	<u>186,593.31</u>
<u>County Adjuster</u>			
Accounts Receivable	B-58	10,638.85	10,138.85
Total County Adjuster		<u>10,638.85</u>	<u>10,138.85</u>
<u>Sheriff's Office</u>			
Cash	B-61	635,864.80	797,316.93
Total Sheriff's Office		<u>635,864.80</u>	<u>797,316.93</u>
<u>Surrogate's Office</u>			
Cash	B-68	11,468,745.38	10,676,821.67
Total Surrogate's Office		<u>11,468,745.38</u>	<u>10,676,821.67</u>
<u>Meadowview Nursing Home</u>			
Cash	B-75	111,763.62	144,719.58
Patient's Accounts Receivable	B-76	3,724,452.49	3,304,014.78
Total Meadowview Nursing Home		<u>3,836,216.11</u>	<u>3,448,734.36</u>
Total Assets		<u>\$ 95,444,152.75</u>	<u>\$ 91,334,148.20</u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
<u>Trust - Other</u>			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	\$ 1,129,906.88	\$ 1,565,766.01
Accounts Payable	B-4	2,668,713.61	1,550,136.22
Reserve for:			
Funds Awaiting Court Disposition	B-5	658,586.62	490,435.46
State Unemployment Compensation	B-6	1,038,500.91	835,441.39
Self Insurance:			
Workers Compensation	B-7	7,957,605.51	6,878,658.49
General Liability	B-8	5,991,944.73	6,229,936.45
Repairs to County Roads	B-9	547,864.02	824,553.02
County Clerk - Recording Fees	B-10	781,894.34	702,835.68
Board of Taxation - Recording Fees	B-11	1,266,842.90	1,036,489.21
Veterans' Cemetery	B-12	4,639.39	4,447.62
Prosecutors Forfeitures	B-13	194,865.27	248,639.52
Prosecutor DEA Forfeited Funds	B-14	82,607.80	82,607.80
Surrogate's Office	B-15	62,529.89	44,258.47
Directional Signals	B-16	364,583.86	364,583.86
Weights and Measures	B-17	601,859.21	543,383.32
Audio Visual Aids Commission	B-18	126,104.01	159,226.23
Prosecutor's Auto Theft Fees	B-19	34,467.21	33,776.99
Prosecutor's AMA Interest	B-21	9,860.00	20,441.47
State Funded Social Services	B-1	7,242.00	-
Law Enforcement Trust	B-80	39,163.88	33,172.69
Parks & Recreation	B-81	219.30	169.30
Gasoline Resale	B-22	28,931.93	83,467.73
Sheriff's Improvement Fund	B-23	64,847.10	59,298.10
Accumulated Absences	B-24	4,151,926.60	4,196,489.25
Sheriff's Forfeiture	B-20	4,948.35	1,850.05
Total Trust - Other		<u>27,820,655.32</u>	<u>25,990,064.33</u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Public Health Services Trust Fund</u>			
Encumbrance Payable	B-28	\$ 529,459.17	\$ 607,520.32
Reserve for:			
Grants Receivable	B-26	1,399,371.62	1,310,727.84
Added and Omitted Taxes Receivable	B-27	20,385.39	22,552.05
Expenditures	B-29	2,535,795.95	2,524,146.61
Total Public Health Services Trust Fund		<u>4,485,012.13</u>	<u>4,464,946.82</u>
<u>Library Fund</u>			
Encumbrances	B-32	265,389.18	381,728.39
Reserve for:			
Receivables	B-31	24,941.13	31,657.85
Expenditures	B-33	3,496,839.54	3,499,849.48
Total Library Fund		<u>3,787,169.85</u>	<u>3,913,235.72</u>
<u>Open Space Fund</u>			
Encumbrances	B-36	11,044,052.17	8,125,523.03
Reserve for:			
Expenditures	B-37	31,788,545.80	32,417,507.26
Receivables	B-35	29,705.83	6,060.47
Total Open Space Fund		<u>42,862,303.80</u>	<u>40,549,090.76</u>
<u>County Clerk</u>			
Due to Secretary of State	B-41	1,362.50	1,137.50
Refunds Payable	B-42	5,777.00	1,441.00
Attorney Deposits	B-43	139,987.43	197,139.15
Reserve for Receivables	B-39	9,667.50	10,323.50
Reserve for County Clerk Fees	B-40	200,243.07	1,087,164.30
		<u>357,037.50</u>	<u>1,297,205.45</u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Correction Center</u>			
Inmates' Fund			
Due to Inmates	B-45	\$ 13,242.45	\$ 16,061.81
Due to State	B-47	3,960.06	3,149.72
Due to Commissary Fund	B-50	21,454.79	18,031.94
Other Payables	B-46	-	63.76
Reserve for Inmate's Fund	B-48	32,155.32	36,522.61
Accounts Payable	B-49	21,624.90	21,296.15
		<u>92,437.52</u>	<u>95,125.99</u>
Bail Fund			
Accounts Payable	B-56	8,470.00	8,356.00
Other Payables	B-57	-	42.32
		<u>8,470.00</u>	<u>8,398.32</u>
Commissary Fund			
Accounts Payable	B-52	3,987.75	4,039.75
Fund Balance	B-54	75,613.74	79,029.25
		<u>79,601.49</u>	<u>83,069.00</u>
Total Correction Center		<u>180,509.01</u>	<u>186,593.31</u>
<u>County Adjuster</u>			
Reserve for Accounts Receivable	B-58	10,638.85	10,138.85
Total County Adjuster		<u>10,638.85</u>	<u>10,138.85</u>
<u>Sheriff's Office</u>			
Reserve for:			
Foreclosure and Execution Deposits	B-62	627,707.19	788,223.56
Attorney Deposits	B-63	4,776.13	4,137.29
Bail and Fine Deposits	B-64	-	1,400.00
Sheriff's Office Fees	B-65	1,030.52	1,205.12
Unclaimed Property	B-66	2,350.96	2,350.96
Total Sheriff's Office		<u>635,864.80</u>	<u>797,316.93</u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
<u>Surrogate's Office</u>			
Overpayments	B-68	\$ 50.00	\$ 40.00
Due to Clerk of Superior Court	B-69	1,131.40	876.46
Notice of Motion Fees	B-70	-	250.00
Pending Estates	B-71	36,755.07	29,927.16
Attorney Deposits	B-72	19,329.12	20,714.12
Reserve for Surrogate Fees	B-73	3,818.11	18,956.05
Probate Court Deposits	B-74	11,407,661.68	10,606,057.88
Total Surrogate's Office		<u>11,468,745.38</u>	<u>10,676,821.67</u>
<u>Meadowview Nursing Home</u>			
Patients' Trust Accounts	B-77	62,099.78	74,187.90
Other Payables	B-78	49,663.84	70,531.68
Reserve for Receivables	B-76	3,724,452.49	3,304,014.78
Total Meadowview Nursing Home		<u>3,836,216.11</u>	<u>3,448,734.36</u>
<u>Total Liabilities, Reserves and Fund Balance</u>		<u>\$ 95,444,152.75</u>	<u>\$ 91,334,148.20</u>

EXHIBIT - C
GENERAL CAPITAL FUND

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

<u>Assets</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2012</u>	<u>Balance Dec. 31, 2011</u>
Cash and Investments	C-2,C-3	\$ 30,008,650.07	\$ 32,211,614.32
DEP Grants Receivable	C-5	64,842.85	64,842.85
Deferred Charges to Future Taxation:			
Funded	C-8	113,627,792.38	114,024,702.28
Unfunded	C-9	35,443,842.85	22,753,842.85
		<u>\$ 179,145,128.15</u>	<u>\$ 169,055,002.30</u>
 <u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds Payable	C-10	\$ 111,689,000.00	\$ 111,592,000.00
Green Acre Trust Loans Payable	C-11	1,938,792.38	2,432,702.28
Improvement Authorizations:			
Funded	C-13	30,145,748.93	22,365,868.59
Unfunded	C-13	25,549,892.11	16,284,948.24
Encumbrances Payable	C-14	4,879,031.52	11,510,468.03
Due to Green Acres Trust Fund	C-15	393,587.47	392,239.42
Capital Improvement Fund	C-17	4,484,232.89	4,411,932.89
Reserve for Grants Receivable	C	64,842.85	64,842.85
		<u>\$ 179,145,128.15</u>	<u>\$ 169,055,002.30</u>

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS

Balance December 31, 2011	<u>Ref.</u> C		\$	-
Increased By:				
None	C-2	\$		-
				-
Decreased By:				
None	C-2	-		-
Balance December 31, 2012	C		\$	-
				-
				-

EXHIBIT - D
GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF ATLANTIC
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
<u>General Fixed Assets</u>		
Land	\$ 30,147,682.57	\$ 30,147,682.57
Buildings	131,641,692.92	128,746,246.36
Major Movable Equipment	21,652,374.12	21,157,534.94
Vehicles	23,951,762.16	24,912,260.17
Construction in Progress	283,956.05	1,765,159.81
	<u>\$ 207,677,467.82</u>	<u>\$ 206,728,883.85</u>
 <u>Investment in General Fixed Assets</u>		
Prior to 1986	\$ 73,692,604.00	\$ 73,692,604.00
After 1986	<u>133,984,863.82</u>	<u>133,036,279.85</u>
	<u>\$ 207,677,467.82</u>	<u>\$ 206,728,883.85</u>

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Financial 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 included 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 organization 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 organizations resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provided 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 – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation, Fund Accounting - The Financial Statements - Regulatory Basis of the County of Atlantic contain all funds and account groups in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. 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. Under this method of accounting, the County accounts for its financial transactions through the following separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America (GAAP).

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

Trust Fund - The various trust funds account for receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - The General Capital Fund accounts for 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.

Basis of Accounting - A modified accrual basis of accounting is followed with minor exceptions. Accounting principles prescribed for New Jersey municipalities by the Department of Community Affairs, Division of Local Government Services differ in certain respects from generally accepted accounting principles applicable to local governmental units. The more significant policies are explained in the following paragraphs.

Budgets and Budgetary Accounting - The County must adopt an annual budget in accordance with N.J.S.A. 40A:4 et al. State statutes require the governing body to introduce and approve the annual municipal budget no later than January 26 of each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget, and must advertise that time and place at least ten days prior to the hearing in a newspaper published and circulating in the county. The public hearing must not be held less than twenty-eight days after the date the budget was introduced. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9.

An extension of the statutory dates for introduction, approval and adoption of the county budget may be granted by the Director of the Division of Local Government Services, with the permission of the Local Finance Board.

Budgets are adopted on the same basis of accounting utilized for the preparation of the County's Financial Statements – Regulatory Basis. The budgets are prepared making use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of December 31. Actual results could differ from those estimates and such differences could be significant.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Accounting (Continued) - New Jersey municipal units are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank approved by the State Department of Banking and Insurance and organized under the laws of the United States or of the State of New Jersey or the New Jersey Cash Management Fund. N.J.S.A. 40A:5-15.1(a) provides a list of securities which may be purchased by New Jersey municipal units.

Cash and Investments - The cash management plan adopted by the County requires it to deposit funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey.

N.J.S.A. 17:9-42 requires government units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

Public funds are defined as the funds of any government unit. Public depositories include banks (both State and national banks), savings and loan institutions and savings banks, the deposits of which are federally insured. All public depositories pledge collateral, having a market value of five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories in the collateral pool, is available to pay the full amount of their deposits to the governmental units. Recent changes to the statutes also allow governmental units to deposit funds in certain money market funds that invest in government obligations.

Generally, the County considers all investments that mature in one year or less to be cash equivalents.

All certificates of deposit are recorded as cash regardless of date of maturity.

Interfunds - Interfund receivables and payables that arise from transactions between funds are recorded by all funds affected by such transactions in the period in which the transaction is executed. Interfund receivables in the Current Fund are recorded 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. GAAP does not require the establishment of an offsetting reserve.

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

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

Accounting for Governmental Fixed Assets, as promulgated by Technical Accounting Directive No. 2 as issued by the Division of Local Government Services, differs in certain respects from GAAP. The following is a brief description of the provisions of the Directive.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fixed Assets (Continued) - 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.

No depreciation on general fixed assets is recorded in the Financial Statements – Regulatory Basis.

Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation.

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

Deferred Charges - The recognition of certain expenditures is deferred to future periods. These expenditures, or deferred charges, are generally overexpenditures of legally adopted budget appropriations or emergency appropriations made in accordance with N.J.S.A. 40A:4-46 et al. Deferred charges are subsequently raised as items of appropriation in budgets of succeeding years.

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 related 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.

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 Regulatory basis of accounting requires management to make estimates and assumptions that affect certain reported amount 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.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Appropriation Reserves - Appropriation reserves covering unexpended appropriation balances are automatically created at year end and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriation Reserves are not established under GAAP.

Fund Balance - Fund balances included in the Current Fund represent amounts available for anticipation as revenue in future years budgets, with certain restrictions.

Revenues - Revenues are recorded as received in cash, except for certain amounts that are due from other governmental units. Revenue from Federal and State grants is realized as revenue when anticipated as such in the County's budget. Other amounts that are due the County, which are susceptible to accrual, are also recorded as receivables with offsetting reserves and recorded as revenue when received. GAAP generally requires that grant revenue be recognized when the actual expenditure financed by the grant is made.

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.

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 recorded as a cash liability. 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. GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due.

Recent Accounting Pronouncements Not Yet Effective

In November 2010, the Governmental Accounting Standards Board (GASB) issued Statement No. 61 "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34". The purpose of the statement is to amend the criteria for reporting and including component units with the primary government. This statement, which is effective for fiscal periods beginning after June 15, 2012, is not anticipated to have any effect on the County's financial reporting.

In April 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 65 "Items Previously Reported as Assets and Liabilities". This statement, which clarifies the reporting requirements related to deferred assets and liabilities, is effective for fiscal periods beginning after December 15, 2012, is not anticipated to have any effect on the County's financial reporting.

In April 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 66 "Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62". This statement, which resolves conflicts between Statements No. 10 and No. 54 provides more flexibility in fund classifications for risk based activities, is effective for fiscal periods beginning after December 15, 2012, is not anticipated to have any effect on the County's financial reporting.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 67 “Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25”. This statement, which is effective for fiscal periods beginning after June 15, 2013, will not have any effect on the County’s financial reporting.

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 68 “Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27”. This statement, which is effective for fiscal periods beginning after June 15, 2014, will not have any effect on the County’s financial reporting.

In January 2013, the Governmental Accounting Standards Board (GASB) issued Statement No. 69 “Government Combinations and Disposals of Government Operations”. This statement, which is effective for fiscal periods beginning after December 15, 2013, will not have any effect on the County’s financial reporting.

Note 2: LONG-TERM DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	<u>Year 2012</u>	<u>Year 2011</u>	<u>Year 2010</u>
<u>Issued</u>			
Bonds and Notes and Loans	\$ 113,627,792.38	\$ 114,024,702.28	\$ 113,333,028.25
Net Debt Issued	<u>113,627,792.38</u>	<u>114,024,702.28</u>	<u>113,333,028.25</u>
<u>Authorized but not Issued</u>			
Bonds and Notes:	<u>35,443,842.85</u>	<u>22,753,842.85</u>	<u>28,723,842.85</u>
Net Debt Authorized but not Issued	<u>35,443,842.85</u>	<u>22,753,842.85</u>	<u>28,723,842.85</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 149,071,635.23</u>	<u>\$ 136,778,545.13</u>	<u>\$ 142,056,871.10</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .287%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ <u>149,071,635.23</u>	\$ <u>9,104,000.00</u>	\$ <u>139,967,635.23</u>

Net Debt \$139,967,635.23 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$48,695,221,136.67 = .287%.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

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

2% of Equalized Valuation Basis	\$	973,904,422.73
Net Debt		139,967,635.23
Remaining Borrowing Power	\$	833,936,787.50

The above information agrees to the Annual Debt Statement filed by the Chief Financial Officer.

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

Calendar Year	General		Total
	Principal	Interest	
2013	\$ 10,072,723.88	\$ 3,737,863.83	\$ 13,810,587.71
2014	10,351,220.63	3,481,782.28	13,833,002.91
2015	11,477,992.18	3,125,463.23	14,603,455.41
2016	11,826,297.22	2,745,391.41	14,571,688.63
2017	11,809,941.32	2,345,387.97	14,155,329.29
2018-2022	49,690,147.94	5,888,830.87	55,578,978.81
2023-2027	8,393,312.47	380,570.73	8,773,883.20
2028	6,156.74	61.57	6,218.31
Total	\$ 113,627,792.38	\$ 21,705,351.89	\$ 135,333,144.27

At December 31, 2012, bonds payable in the General Capital Fund consisted of the following individual issues:

\$10,820,000 Refunding Bonds dated November 15, 2001 and due in annual installments through August 1, 2014, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$1,605,000.00. .

\$9,600,000 General Improvement Bonds dated July 26, 2006 and due in annual installments through August 1, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$5,700,000.00.

\$2,400,000 Vocational School Bonds dated July 26, 2006 and due in annual installments through August 1, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$1,200,000.00.

\$12,755,000 General Improvement Bonds dated June 11, 2008 and due in annual installments through January 15, 2023, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$10,125,000.00.

\$4,505,000 County College Bonds dated June 11, 2008 and due in annual installments through January 15, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$3,155,000.00.

\$4,504,000 State Aid County College Bonds dated June 11, 2008 and due in annual installments through January 15, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$3,154,000.00.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

\$9,655,000 Refunding Bonds dated July 31, 2008 and due in annual installments through October 1, 2020, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$7,220,000.00.

\$24,930,000 Refunding Bonds dated February, 4, 2009 and due in annual installments through February 1, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$21,935,000.00.

\$5,000,000 General Improvement Bonds dated September 17, 2009 and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December, 31, 2012 is \$4,300,000.00.

\$40,000,000 Vocational School Bonds dated September 17, 2009 and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$35,200,000.00.

\$7,140,000 General Improvement Bonds dated November 22, 2011 and due in annual installments through November 22, 2021, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$6,690,000.00.

\$1,177,000 County College Bonds dated November 22, 2011 and due in annual installments through November 22, 2016, bearing interest at varying rates per annum. The balance remaining as of December 31, 2012 is \$950,000.00.

\$1,176,000 State Aid County College Bonds dated November 22, 2011 and due in annual installments through November 22, 2016, bearing interest at varying rates per annum. The balance remaining as of December, 31, 2012 is \$950,000.00.

\$9,505,000 County College Bonds dated October 24, 2012 and due in annual installments through July 15, 2022, bearing interest at varying rates per annum. The balance remaining as of December, 31, 2012 is \$9,505,000.00.

\$1,935,000 Green Trust Loan dated 1994, due in semi-annual installments through 2014, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$234,750.97.

\$1,935,320 Green Trust Loan dated 2000, due in semi-annual installments through 2015, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$344,447.50.

\$500,000 Green Trust Loan dated 2001, due in semi-annual installments through 2020, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$233,730.83.

\$500,000 Green Trust Loan dated 2003, due in semi-annual installments through 2018, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$200,863.02.

\$499,999 Green Trust Loan dated 2003, due in semi-annual installments through 2017, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$188,928.73.

\$475,876 Green Trust Loan dated 2004, due in semi-annual installments through 2021, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$264,586.93.

\$30,919 Green Trust Loan dated 2004, due in semi-annual installments through 2018, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$14,062.32.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

\$498,660 Green Trust Loan dated 2005, due in semi-annual installments through 2021, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$292,373.69.

\$200,000 Green Trust Loan dated 2012, due in semi-annual installments through 2028, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2012 is \$165,048.39.

Note 3: PENSION PLANS

Plan Descriptions

All eligible employees participate in the Public Employees' Retirement System (PERS), the Police and Firemen's Retirement System (PFRS), contributory defined benefit public employee retirement systems or the Defined Contribution Retirement Program (DCRP), which have been established by State statute. These systems are sponsored and administered by the State of New Jersey.

The Public Employees' Retirement System was established in January 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full-time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service and 25 years for health care coverage. Members are eligible for retirement at age 60 with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Early retirement is available to those under age 60 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits as calculated in the above-mentioned formula but at a reduced rate (one-quarter of one percent for each month the member lacks of attaining age 55).

The Police and Firemen's Retirement System was established in July 1944 under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full-time county and municipal police or firemen and State firemen appointed after June 30, 1944. Membership is mandatory for such employees with vesting occurring after 10 years of membership.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the Financial Statement and required supplementary information for PERS and PFRS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

Significant Legislation

During the year ended June 30, 1997, legislation was enacted authorizing the New Jersey Economic Development Authority (the "Authority") to issue bonds, notes or other obligations for the purpose of financing, in full or in part, the State of New Jersey's portion of the unfunded accrued liability under the State of New Jersey retirement systems. On June 30, 1997, the Authority issued bonds pursuant to this legislation and \$241,106,642 from the proceeds of the bonds were deposited into the investment accounts of PERS.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 3: PENSION PLANS (CONTINUED)

Funding Policy

The Contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. PERS provides for employee contributions of 6.64% of employees' annual compensation, and PFRS provides for employee contributions of 10.00% of base compensation, as defined. DCRP provides for employee contributions of 5.5% of employees' annual compensation. Employers are required to contribute 3.0% of employees' annual compensation. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

For the Public Employees' Retirement System, the County's contribution was \$5,733,770.00 and \$5,550,098.00 for 2012 and 2011 respectively.

For the Police and Firemen Retirement System, the County's contribution was \$5,081,538.00 and \$5,506,237.00 for 2012 and 2011 respectively.

For the Defined Contribution Retirement Program, the County's contribution was \$13,997.41 and \$8,216.16 for 2012 and 2011 respectively.

The payments made for the three pension systems listed above were equal to the required contributions for the respective years.

Note 4: CASH AND INVESTMENTS

Operating cash, in the form various checking and savings accounts, are held in the County's name by commercial banking institutions. At December 31, 2012, the carrying amount of the County's deposits was \$150,805,189.01 and the bank balance was \$157,076,939.90. Of the bank balance, \$1,000,000.00 was insured with Federal Deposit Insurance. There was also Federal Deposit Insurance for the Minor Trust Accounts held by the County Surrogate in the amount of \$11,426,834.82. The remaining \$144,650,105.08 was insured by the Governmental Unit Deposit Protection Act (GUDPA).

Pursuant to GASB Statement No. 40, "Deposit and Investment Risk Disclosures" ("GASB 40"), the County's bank accounts are profiled in order to determine exposure, if any to Custodial Credit Risk (risk that in the event of failure of the counterparty the County would not be able to recover the value of its deposits or investment). Deposits are considered to be exposed to Custodial Credit Risk if they are uncollateralized (securities not pledged by the depositor), collateralized with securities held by the pledging institution or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. At December 31, 2012, all of the County's deposits were covered by either FDIC or GUDPA and therefore not exposed to custodial credit risk. The County does not have a policy for custodial credit risk other than only depositing with GUDPA Institutions.

Investments

The County held no investment during the year.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 5: COUNTY TAXES

Property assessments are determined on true values as arrived at by a cost approach, market data approach and capitalization of net income where appropriate. Current assessments are the results of new assessments on a like basis with established comparable properties for newly assessed or purchased properties. This method assures equitable treatment to like property owners. However, it often results in a divergence of the assessment ratio to true value.

Upon the filing of certified adopted budgets by the municipality, the local school district, special improvement district and the county, the rate is struck by the County Board of Taxation based on the certified amounts in each of the taxing districts for collection to fund the budgets. The statutory provision for the assessment of property, levying of taxes and the collection thereof are set forth in N.J.S.A. 54:4 et seq. Special taxing districts are permitted in New Jersey for various special services rendered to the properties located within the special districts.

The apportionment of the County tax levy among the various municipalities within the County is based upon the equalized valuation of all municipalities. The equalized valuation is computed based upon a County equalization ratio factor provided by the County Board of Taxation. This ratio is essentially the ratio of assessed value to true value of properties within the individual municipalities.

Comparative Schedule of Tax Information

<u>Year</u>	<u>Equalized Assessed Valuation</u>	<u>Combined Tax Levy</u>	<u>Combined Tax Rate</u>	<u>Percentage of Collection</u>
2012	\$ 48,698,622,069	\$ 169,499,313.77	\$ 0.37486947000	100.00%
2011	49,447,840,475	166,751,436.14	0.36251591000	100.00%
2010	55,526,497,146	163,257,979.64	0.32006534110	100.00%
2009	56,189,528,720	156,121,878.32	0.29975990330	100.00%
2008	58,266,396,436	153,568,334.25	0.28686031886	100.00%

Note 6: RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

Receivables and payables at December 31, 2012 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Federal and State Grant	\$1,121,813.79	
Current		\$1,121,813.79

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 7: FUND BALANCES APPROPRIATED

The following schedule details the amount of fund balances available at the end of each year and the amounts utilized in the subsequent year's budgets.

	<u>Year</u>	<u>Balance Dec. 31,</u>	<u>Utilized in Budget of Succeeding Year</u>	<u>Percent Utilized</u>	<u>Remaining Balance Available</u>
Current Fund	2012	\$ 14,311,310.72	\$ 7,155,000.00	50.00%	\$ 7,156,310.72
	2011	15,486,930.21	7,743,000.00	50.00%	7,743,930.21
	2010	15,504,926.55	7,752,000.00	50.00%	7,752,926.55
	2009	15,442,754.65	7,722,000.00	50.00%	7,720,754.65
	2008	15,516,611.38	7,750,000.00	49.95%	7,766,611.38

Note 8: BUDGETARY DATA

In February, the Board of Chosen Freeholders adopts the annual appropriated budgets for the Current Fund and the Capital Improvement plan. Once approved, the Board of Chosen Freeholders may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

Supplemental appropriations per N.J.S. 40A:4-46, 54, Emergencies and Special Emergencies, become charges against the budget of the following year per N.J.S. 40A:4-47 except when financing is provided for by bonding ordinances.

Budget transfers between major appropriation accounts are prohibited until the last two months of the year. Transfers are approved by the Board of Chosen Freeholders by Resolution. Budgetary transfers for the year were not significant.

Note 9: FEDERAL AND STATE GRANTS

In the normal course of operations, the County receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 10: GENERAL FIXED ASSETS

The following schedule is a summarization of general fixed assets for the year ended December 31, 2012:

	Balance as of December 31, 2011	Additions	Disposals/ Transfers	Balance as of December 31, 2012
Land	\$ 30,147,682.57	\$	\$	\$ 30,147,682.57
Buildings	128,746,246.36	2,895,446.56		131,641,692.92
Major Movable Equipment	21,157,534.94	494,839.18		21,652,374.12
Vehicles	24,912,260.17	1,133,713.00	2,094,211.01	23,951,762.16
Construction-In-Process	<u>1,765,159.81</u>	<u>1,611,839.68</u>	<u>3,093,043.44</u>	<u>283,956.05</u>
Total	<u>\$ 206,728,883.85</u>	<u>\$ 6,135,838.42</u>	<u>\$ 5,187,254.45</u>	<u>\$ 207,677,467.82</u>

Note 11: ECONOMIC DEPENDENCY

The County of Atlantic, New Jersey is not economically dependent on any one funding agent within the County or the State of New Jersey.

Note 12: ACCRUED SICK AND VACATION BENEFITS

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed upon rate. The monetary value of these earned and unused employee benefits has not been accrued by either charges to operations or to budgets of prior years, although in some cases they might be material, since the realization of this liability may be affected by conditions which could preclude an employee from receiving full payment of the accrual. The County estimates the current cost of such unpaid compensation to be \$15,322,906. A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,151,926.60 and \$4,196,489.25 as of December 31, 2012 and 2011, respectively.

Note 13: DEFERRED COMPENSATION

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all eligible regular employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights have been removed from the books and accounts of the County as they are no longer the property or rights of the County.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 14: RISK MANAGEMENT

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

At December 31, 2012, the amount of these unreported liabilities was \$19,347,497.00.

Balance December 31, 2011	Current Year Claims	Adjustment	Payments	Balance December 31, 2012
\$ 20,021,297.00	\$ 5,638,562.00	\$ (2,129,051.00)	\$ (4,183,312.00)	\$ 19,347,497.00

Note 15: COMMITMENTS AND CONTINGENCIES

Contingencies – Atlantic County Human Services Department (Meadowview Nursing Home) - The County Health Department receives funding predominantly from the State of New Jersey and the United States 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, 2012, the County indicates that no material liabilities will result from these changes.

Litigation – In the normal course of business, the County may be periodically named as a defendant in litigation. There are several actions that have been instituted against the County which are either in the discovery stage or whose financial outcome cannot be determined at this time. In the opinion of the County Administration, supported by legal counsel, the amount of ultimate liability with respect to these actions is unknown, but could be material.

Note 16: 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>
2013	\$ 5,399,400.00
2014	5,396,850.00
2015	5,386,900.00
	\$ 16,183,150.00

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.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 17: POST- RETIREMENT BENEFITS

The County participates New Jersey State Health Benefits Program (“the 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 Treasury, Division of Pension and Benefits.

Under the SHBP, retirees may continue the health benefits programs in which they are 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 to 5 years in accordance with labor agreements if they meet any one of the following requirements:

(1) Twenty-five (25) years or more of full-time service with Atlantic County and Twenty-five (25) years or more enrolled in the pension system; or

(2) Fifteen (15) years of full-time service with the Atlantic County and the employee is sixty-two (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, P.O. Box 295, 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:

2012 - \$2,478,276
2011 - \$2,073,200
2010 - \$1,676,875

The County also offers Dental and Vision Coverage to eligible retirees and their dependants. This benefit is separate from the SHBP and is administered directly by the County.

The actuarial valuation report was based on 1,416 total participants including 159 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.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 17: POST- RETIREMENT BENEFITS (CONTINUED)

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 January 1, 2012 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 January 1, 2012 actuarial valuation, the Annual Required Contribution (ARC) for the year ending December 31, 2012 was projected as follows:

	<u>12/31/2012</u>
Normal Cost	\$ 95,400
Amortization of Unfunded Liability	110,200
Total ARC	\$ <u><u>205,600</u></u>

The following reflects the components of the 2012 annual OPEB Costs, amounts paid, and changes to the net accrued OPEB obligation based on the January 1, 2011 actuarial valuation and actual OPEB payments made or accrued during 2012:

	<u>12/31/2012</u>
Net OPEB Obligation - Beginning of Year	\$ 1,753,500
Annual OPEB Cost	205,600
OPEB Payments	<u>154,800</u>
Increase in Net OPEB Obligation	50,800
Net OPEB Obligation - End of Year	\$ <u><u>1,804,300</u></u>
Percentage of OPEB Cost Contributed	<u><u>75.29%</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(CONTINUED)

Note 17: POST- RETIREMENT BENEFITS (CONTINUED)

Required Supplementary Information:

		<u>12/31/2012</u>
Actuarial Value of Plan Assets	\$	-
Actuarial Accrued Liability (AAL)		1,804,300
Total Unfunded AAL (UAAL)	\$	<u>1,804,300</u>
Funded ratio		0.00%
Covered payroll	\$	<u>93,017,256</u>
UAAL as a % of Covered Payroll		<u>1.94%</u>

Note 18: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2012 and June 18, 2013 the date the financial statements were available for issuance for possible disclosure and recognition in the financial statement and no items have come to the attention of the County that would require disclosure.

SUPPLEMENTARY INFORMATION

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

Ref.	Regular Fund	Federal and State Grant Fund
Balance December 31, 2011	\$ 33,401,614.79	\$ -
Increased by Receipts:		
County Taxes Receivable:		
Added and Omitted	\$ 374,946.53	\$
Current Year	152,745,743.75	
Revenue Accounts Receivable	34,226,125.12	
Miscellaneous Revenues Not Anticipated	726,357.75	
Petty Cash Funds	5,400.00	
Due to State of New Jersey - Realty		
Transfer Fees	9,092,922.23	
Prepaid Revenue	36,926.52	
Due from Current Fund		489,776.85
Due from Current Fund - Matching Funds		474,379.00
Due from Welfare Department	8,626,481.78	
Federal and State Grants Receivable		28,510,534.25
Federal and State Grants Unappropriated		15,950.00
	205,834,903.68	29,490,640.10
	239,236,518.47	29,490,640.10

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

	<u>Ref.</u>	<u>Regular Fund</u>	<u>Federal and State Grant Fund</u>
Decreased by Disbursements:			
2012 Appropriations	A-3	\$ 134,888,699.93	
2011 Appropriations Reserves & Encumbrances	A-10	7,204,685.70	
Grant Encumbrances	A-20		11,891,979.48
Accounts Payable	A-12	644,405.22	
Reserve for Grants - Matching Funds	A-3-A-4	474,379.00	
Due from Grant Fund	A-4	489,776.85	
Petty Cash Funds	A-5	5,400.00	
Change Funds	A-6	900.00	
Payroll Deductions Payable	A-13	46,301,561.15	
Due State of New Jersey - Grants	A-22		61,721.24
Due State of New Jersey - Realty Transfer Fees	A-14	9,837,087.08	
Due from Welfare Department	A-21	8,743,852.34	
Refund of Prior Year Revenue	A-1	54,340.30	
Federal and State Grants - Appropriated	A-18		17,536,939.38
		<u>208,645,087.57</u>	<u>29,490,640.10</u>
Balance December 31, 2012	A	\$ <u>30,591,430.90</u>	\$ <u>-</u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF PETTY CASH FUNDS

<u>Office</u>	<u>Received from Treasurer</u>	<u>Returned to Treasurer</u>
Prosecutor	\$ 2,250.00	\$ 2,250.00
Sheriff	1,700.00	1,700.00
County Clerk	200.00	200.00
Youth Shelter	200.00	200.00
Policy & 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
Meadowview	250.00	250.00
Intergenerational Services	100.00	100.00
	\$ <u>5,400.00</u>	\$ <u>5,400.00</u>
	Ref. A-4	A-4

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CHANGE FUNDS

<u>Office</u>	<u>Balance December 31, 2011</u>	<u>Received from Treasurer</u>	<u>Balance December 31, 2012</u>
County Clerk	\$ 60.00	\$ 100.00	\$ 160.00
Board of Taxation		500.00	500.00
Director of Parks	250.00		250.00
Office of the Sheriff	100.00		100.00
Division of Parks & Recreation		100.00	100.00
Animal Shelter		200.00	200.00
	<u>\$ 410.00</u>	<u>\$ 900.00</u>	<u>\$ 1,310.00</u>
Ref.	A	A-4	A

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF ADDED AND OMITTED COUNTY TAXES RECEIVABLE

	Balance	2012		Balance
	December 31, 2011	Levy	Collected	December 31, 2012
City of Absecon	\$ 6,828.76	\$ 3,123.81	\$ 6,828.76	\$ 3,123.81
City of Atlantic City	5,330.18	1,391,227.60	5,330.18	1,391,227.60
City of Brigantine	15,250.73	14,999.08	15,250.73	14,999.08
Borough of Buena	2,751.82	2,222.75	2,751.82	2,222.75
Township of Buena Vista	5,217.44	8,679.89	5,217.44	8,679.89
City of Corbin City	704.29	667.91	704.29	667.91
City of Egg Harbor	1,239.06	1,018.90	1,239.06	1,018.90
Township of Egg Harbor	93,838.98	113,368.89	93,838.98	113,368.89
City of Estell Manor		1,154.76		1,154.76
Borough of Folsom		2,878.24	2,878.24	-
Township of Galloway	25,968.54	17,190.66	25,968.54	17,190.66
Township of Hamilton	37,637.15	27,823.84	37,637.15	27,823.84
Town of Hammonton	103,130.03	19,372.95	103,130.03	19,372.95
City of Linwood	9,130.17	6,229.05	9,130.17	6,229.05
Borough of Longport	9,759.75	13,505.78	9,759.75	13,505.78
City of Margate	26,852.75	54,670.10	26,852.75	54,670.10
Township of Mullica		3,759.00	3,759.00	-
City of Northfield	8,889.66	12,131.82	8,889.66	12,131.82
City of Pleasantville	9,982.68	5,703.49	9,982.68	5,703.49
City of Port Republic	307.68	1,493.48	307.68	1,493.48
City of Somers Point		13,095.24		13,095.24
City of Ventnor	3,707.48	3,294.65	3,707.48	3,294.65
Township of Weymouth	1,782.14	1,307.74	1,782.14	1,307.74
	<u>\$ 368,309.29</u>	<u>\$ 1,718,919.63</u>	<u>\$ 374,946.53</u>	<u>\$ 1,712,282.39</u>

Ref.

A

A-2:A-4

A

Analysis of Collections:

Prior	\$ 368,309.29
Current	6,637.24
	<u>\$ 374,946.53</u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED

Amount Required per 2012 County
 Adopted Budget and Collected
 During 2012

Ref. A-2 \$ 152,745,743.75

Analysis of 2012 County Taxes Levied and Collected

<u>Municipality</u>	<u>Ref.</u>	<u>Amount</u>	<u>Percent</u>
City of Absecon	\$	2,904,555.91	1.90%
City of Atlantic City		51,899,000.16	33.98%
City of Brigantine		11,815,319.63	7.74%
Borough of Buena		943,515.44	0.62%
Township of Buena Vista		1,942,444.73	1.27%
City of Corbin City		206,717.23	0.14%
City of Egg Harbor		816,301.87	0.53%
Township of Egg Harbor		13,926,083.87	9.12%
City of Estell Manor		586,580.76	0.38%
Borough of Folsom		607,671.18	0.40%
Township of Galloway		10,660,006.41	6.98%
Township of Hamilton		7,663,457.12	5.02%
Town of Hammonton		4,628,134.26	3.03%
City of Linwood		3,581,947.37	2.35%
Borough of Longport		6,095,957.41	3.99%
City of Margate		12,498,393.12	8.18%
Township of Mullica		1,820,285.05	1.19%
City of Northfield		3,139,623.87	2.06%
City of Pleasantville		3,671,716.70	2.40%
City of Port Republic		447,091.91	0.29%
City of Somers Point		4,117,740.93	2.70%
City of Ventnor		8,233,976.33	5.39%
Township of Weymouth		539,222.49	0.35%
	A-4	\$ <u>152,745,743.75</u>	<u>100%</u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance December 31, 2011	Accrued in 2012	Collected in 2012	Balance December 31, 2012
County Clerk	\$	2,806,589.75	2,806,589.75	\$
Surrogate		181,761.66	181,761.66	
Sheriff		532,151.88	532,151.88	
Interest on Investments and Deposits		67,033.86	67,033.86	
Medicaid Reimbursement - Nursing Home & Home Care		13,597,125.19	13,597,125.19	
Fees and Permits		237,006.70	237,006.70	
Rental of County Offices		1,705,785.49	1,705,785.49	
Correction Department - NJ Reimbursement for State Prisoners		686,115.97	686,115.97	
Sale of Food - Central Supply Items, Nutrition Project		1,394,264.87	1,394,264.87	
Youth Services Shelter Reimbursement		165,960.00	165,960.00	
Refunds - Insurance, Telephone, etc.		4,100,349.41	4,100,349.41	
Bail Bond Forfeitures		172,263.50	172,263.50	
Public Health - Indirect Cost Reimbursement		2,062,937.00	2,062,937.00	
Area Plan Grant - Nutrition Project Cash Donations		152,738.54	152,738.54	
Animal Shelter		88,478.89	88,478.89	
State Aid - County College Bonds (NJSA 18A:64A:22.6)		2,298,296.13	2,298,296.13	
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990):				
Supplemental Security Income		788,348.00	788,348.00	
Psychiatric Facilities (c.73, P.L. 1990)		88,685.29	88,685.29	
Board of County Patients in State and Other Institutions		1,585,655.00	1,585,655.00	
Peer Grouping				
Increased Fees pursuant to C370, PL 2001				
County Clerk		1,460,512.65	1,460,512.65	
County Sheriff		130,644.95	130,644.95	
County Surrogate		128,160.59	128,160.59	
Miscellaneous Revenue Not Anticipated		1,101,304.28	1,101,304.28	
	\$	35,532,169.60	35,532,169.60	\$
Ref.				
Cash Receipts		A-4	35,327,429.40	
Reserve for Arbitrage Cancelled		A-11	204,740.20	
			35,532,169.60	
		A-4	374,946.53	
		A-4	34,226,125.12	
		A-4	726,357.75	
		A-9	35,327,429.40	
			-	A

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2011	Net Encumbrances Cancelled	Balance After Transfers	Paid or Charged	Balance Lapsed
Salaries and Wages:					
Board of Chosen Freeholders	\$ 342.20	\$ 578.71	\$ 920.91	\$	\$ 920.91
County Executive/Administrator	18,998.34		18,998.34	3,517.09	15,481.25
Treasurer's Office	21,980.08		21,980.08	3,207.31	18,772.77
Division of Extension Services	2,851.27	66.62	2,917.89		2,917.89
Policy and Planning	39,365.86	13,286.06	52,651.92		52,651.92
Compensated Absences	25,001.00		25,001.00	25,001.00	-
Division of Purchasing and Budget	10,857.00		10,857.00	1,498.15	9,358.85
Human Resources	10,255.99		10,255.99	2,114.62	8,141.37
Information Technologies	40,989.04		40,989.04	5,933.99	35,055.05
Department of Law	53,581.18		53,581.18	4,912.78	48,668.40
Division of Consumer Affairs	8,373.86		8,373.86	780.82	7,593.04
County Surrogate	1,617.33		1,617.33	554.69	1,062.64
County Clerk	51,522.06		51,522.06	2,726.81	48,795.25
County Prosecutor	15,551.88		15,551.88	15,551.88	-
Sheriff's Office	8,510.59	21,006.28	29,516.87		29,516.87
Division of Adult Detention	1,131.23		1,131.23	1,131.23	0.00
Office of Emergency Management	3,193.90		3,193.90	2,632.40	561.50
Office of the Medical Examiner	11,207.92		19,649.16		19,649.16
Animal Shelter	19,757.65	8,441.24	19,757.65	619.55	19,138.10
Superintendent of Elections	60,732.55		60,732.55	1,509.48	59,223.07
Board of Taxation	1,520.56		1,520.56	422.15	1,098.41
Board of Elections	3,495.83	243.12	3,738.95		3,738.95
Division of Parks and Recreation	11,103.96		11,103.96	1,628.07	9,475.89
Division of Roads and Bridges	69,092.15		69,092.15	14,305.00	54,787.15
Division of Engineering	3,516.55	44,543.11	48,059.66		48,059.66

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2011	Net Encumbrances Cancelled	Balance After Transfers	Paid or Charged	Balance Lapsed
Salaries and Wages: - (Continued)					
Division of Facilities Management	\$ 45,514.41	\$	45,514.41	\$ 4,069.31	\$ 41,445.10
Office of Fleet Management	16,802.47		16,802.47	455.77	16,346.70
Supported Work Program	46,128.18		46,128.18	3,153.52	42,974.66
Mosquito Unit	28,382.60		28,382.60	1,721.02	26,661.58
Division of Resident Services	48,288.81	177,823.25	226,112.06	226,112.06	-
DHS - Supported Services	24,560.24	28,579.71	53,139.95	53,139.95	-
Intergenerational Services	41,321.78		41,321.78	36,450.65	4,871.13
Office of Superintendent of Schools	33,473.71		33,473.71	454.74	33,018.97
Other Expenses:					
Board of Chosen Freeholders	13,274.43		13,274.43	4,156.30	9,118.13
County Executive/Administrator	1,329.04	389.32	1,718.36		1,718.36
Treasurer's Office	3,727.20	212.84	3,940.04		3,940.04
Division of Extension Services	25,798.96		25,798.96	7,072.95	18,726.01
Policy and Planning	13,465.87	2,697.70	16,163.57		16,163.57
Audit	17,000.00		17,000.00	5,000.00	12,000.00
Division of Purchasing and Budget	12,590.13		12,590.13	2,966.56	9,623.57
Human Resources	3,043.13	2,087.66	5,130.79	1,515.00	3,615.79
Information Technologies	28,536.59		28,536.59	655.78	27,880.81
Department of Law	3,446.00	79,291.69	82,737.69		82,737.69
County Surrogate	1,879.26		1,879.26	342.38	1,536.88
County Clerk	87,529.99	10,190.03	97,720.02		97,720.02
County Prosecutor	2,949.10		2,949.10	620.18	2,328.92
Sheriff's Office	11,448.66	9,421.28	20,869.94		8,773.54
Division of Adult Detention	105,391.52	33,372.67	138,764.19	12,096.40	138,764.19
Division of Youth Services		12,911.00	12,911.00		12,911.00
Office of Emergency Management	35,223.53	4,354.82	39,578.35		39,578.35

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2011	Net Encumbrances Cancelled	Balance After Transfers	Paid or Charged	Balance Lapsed
Other Expenses: - (Continued)	\$	\$	\$	\$	\$
Office of the Medical Examiner	19,684.18		19,684.18	3,479.64	16,204.54
Animal Shelter	16,742.15	1,465.26	18,207.41	398.00	17,809.41
Superintendent of Elections	80,161.55		80,161.55	127.53	80,034.02
Board of Taxation	1,311.49		1,311.49		1,311.49
Board of Elections	16,878.32	18,031.26	34,909.58	14,716.88	20,192.70
Division of Parks and Recreation	30,389.66	6,203.46	36,593.12	615.00	35,978.12
Division of Engineering	8,066.07	579.40	8,645.47		8,645.47
Division of Facilities Management	33,115.53	215,277.24	248,392.77	127,389.92	121,002.85
Office of Fleet Management	40,547.39	9,597.74	50,145.13	1,000.00	49,145.13
Supported Work Program	53,092.69	2,182.08	55,274.77		55,274.77
Mosquito Unit	7,394.00	24,909.40	32,303.40		32,303.40
Assistance for Dependent Children	1.00		1.00		1.00
Division of Resident Services	35,326.44	57,038.87	92,365.31	413.59	91,951.72
DHS - Supported Services	9,833.11	10,001.28	19,834.39		19,834.39
Intergenerational Services	1,093.48	6,036.12	7,129.60	5,458.52	1,671.08
Maintenance of Patients in Private Institutions for Mental Disease	6,621.72		6,621.72	4,177.50	2,444.22
Maintenance of Patients in State Institutions for Mental Disease	209,360.00		209,360.00	30,000.00	179,360.00
Office of Superintendent of Schools	2,559.65		2,559.65	79.69	2,479.96
Atlantic County Community College	73,115.50		73,115.50		73,115.50
Reimbursement for Residents Attending: Out of County Two Year Colleges	50,541.72		50,541.72	46,370.39	4,171.33
Out of County Vocational Schools	4,000.00		4,000.00	4,000.00	-
Group Insurance Plan - Employees	36.25	5,608.19	5,644.44		5,644.44
Health Benefit Waivers	50,400.00		50,400.00		50,400.00
Aid to Volunteer Rescue and Ambulance	13,305.00	3,000.00	16,305.00	3,000.00	13,305.00
Purchase of Vehicles County Wide	9,898.79		9,898.79	293.14	9,605.65
Atlantic County Board of Ethics	6,245.33	197.41	6,442.74		6,442.74

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2011	Net Encumbrances Cancelled	Balance After Transfers	Paid or Charged	Balance Lapsed
Utilities:					
Rental of Real Estate	507.63		507.63		507.63
Fuel Oil	6,654.63	\$	6,654.63	469.64	6,184.99
Electricity	947,160.79		947,160.79	167,993.41	779,167.38
Telephone	43,561.22	16,384.19	59,945.41		59,945.41
Street Lighting	38,196.78		38,196.78	14,687.13	23,509.65
Water	50,189.01	7,010.54	57,199.55		57,199.55
Traffic Lights	14,710.37		14,710.37	6,450.06	8,260.31
Gas	43,541.84	28,708.30	72,250.14		72,250.14
Trash Disposal	10,922.13		10,922.13	1,233.81	9,688.32
Prior Year's Bills	213.75		213.75	185.00	28.75
Statutory Expenditures:					
Social Security System (O.A.S.I.)	243,694.01		243,694.01	156,821.10	86,872.91
DCRP	1,783.84		1,783.84	1,214.97	568.87
NJ DH & HS - Peer Grouping	14.43	56,952.07	56,966.50	16,554.00	40,412.50
Acquisition of New Equipment	2,116.96	70.80	2,187.76		2,187.76
	<u>\$ 3,328,644.00</u>	<u>\$ 918,750.72</u>	<u>\$ 4,247,394.72</u>	<u>\$ 1,055,158.51</u>	<u>\$ 3,192,236.21</u>
	A		A-10		
		Net Cash Disbursed Against Reserves	A-10	1,055,158.51	
		Transferred to Accounts Payable	A-12	(1,501,108.07)	
		Net Cash Disbursed Against Encumbrances	A:A-4	6,149,527.19	
			A-4	<u>7,204,685.70</u>	

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF RESERVE FOR ARBITRAGE INTEREST

	<u>Ref.</u>		
Balance December 31, 2011	A		\$ 204,740.20
Increased by:			
None			204,740.20
Decreased by:			
Revenue Realized	A-9	\$ <u>204,740.20</u>	204,740.20
Balance December 31, 2012	A		\$ -

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE

	<u>Ref.</u>		
Balance December 31, 2011	A		\$ 1,241,228.00
Increased by:			
Refund of Prior Year Revenue	A-1	\$	
Transfer from Appropriation Reserves	A-10	<u>1,501,108.07</u>	
			<u>1,501,108.07</u>
			<u>2,742,336.07</u>
Decreased by:			
Cash Disbursements	A-4	644,405.22	
Cancellation of Accounts Payable	A-1	<u>243,463.26</u>	
			<u>887,868.48</u>
Balance December 31, 2012	A		\$ <u><u>1,854,467.59</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

	Balance December 31, 2011	2012 Deductions Withheld and County's Share	Disbursed in 2012	Balance December 31, 2012
Public Employees' Retirement System (PERS)	\$ 1,102,762.93	\$ 9,462,009.79	\$ 9,750,826.20	\$ 813,946.52
Contributory Life Insurance	29,148.60	306,260.45	306,866.28	28,542.77
Supplemental Annuity Contributory Trust	566.15	351.00	351.00	566.15
Social Security/Medicare System (OASI)	(634,514.16)	12,305,839.47	12,505,395.65	(834,070.34)
Federal Withholding Tax	(536,775.91)	10,799,297.69	10,732,907.39	(470,385.61)
Payroll Savings Plan		700.00	700.00	-
Credit Union		1,601,795.90	1,601,795.90	-
Hospitalization	1,656,052.76	3,331,575.46	3,497,031.86	1,490,596.36
Garnished Wages		612,398.25	612,398.25	-
Union Dues	8,507.41	815,195.72	808,260.88	15,442.25
United Way		43,355.00	43,355.00	-
State Unemployment	374,150.57	241,497.15	104,379.92	511,267.80
State Withholding Tax	47,721.71	2,754,244.18	2,754,245.18	47,720.71
Family Leave Insurance	(1,864.81)	42,326.17	41,204.91	(743.55)
Dependent Care	1,224.92	13,647.84	13,161.92	1,710.84
Unreimbursed Medical Deductions	7,858.49	26,273.14	23,421.81	10,709.82
Life Insurance Withheld		1,053.57	1,053.57	-
AFLAC Disability		495,888.34	495,888.34	-
County Share Medical Difference		1,349,962.01	1,349,962.01	-
Bus Pass	275.00	25,024.00	25,250.00	49.00
Deferred Compensation		1,633,105.08	1,633,105.08	-
	\$ 2,055,113.66	\$ 45,861,800.21	\$ 46,301,561.15	\$ 1,615,352.72
Ref.	A	A-3	A-4	A

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF DUE STATE OF NEW JERSEY
STATE SHARE OF REALTY TRANSFER FEES

	<u>Ref.</u>		
Balance December 31, 2011	A	\$	744,164.85
Increased by:			
Receipts	A-4		<u>9,092,922.23</u>
			9,837,087.08
Decreased by:			
Paid to State of New Jersey	A-4		<u>9,837,087.08</u>
Balance December 31, 2012	A	\$	<u><u>0.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Added and Omitted Taxes	\$	374,946.53
Bid Deposit		2,375.00
Auction Proceeds		48,670.54
Tow Application Fee		300.00
Commissions		445,300.39
Construction Appeal Fees		250.00
Copy Fees		1,597.76
Disability Pool		8,083.05
Discovery		62,656.96
Election Transportation		5,643.00
Fines / Miscellaneous		11,222.27
Jury Duty Fees		160.00
Petty Cash		3.30
Miscellaneous		4,558.41
MOD IV Fees		750.00
NSF Fees		20.00
OPRA Fees		215.39
Wage Attachments		5,639.69
Parking Fees		6,445.00
Recycling Fees		1,744.95
Reimburse Sick Pay		9,226.19
Revenue - Med Exam		1,730.00
Parks		28,374.00
Planning Revenue		13,605.53
Range Revenue		66,861.32
Women's Commission		925.00
		1,101,304.28
Total	\$	1,101,304.28
		1,101,304.28
	<u>Ref.</u>	
Added and Omitted Taxes	A-2,4-A \$	374,946.53
Cash Receipts	A-2,1-A,7-A	726,357.75
		1,101,304.28
	A-1 \$	1,101,304.28

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

	Balance December 31, 2011	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2012
Area Plan Grant - 2010	\$	\$ 2,170,737.00	\$ 2,028,621.00		\$ 142,116.00
Area Plan Grant - 2011	333,336.00		333,336.00		-
AC Assoc of County Chiefs - Police Training Account	340.06				340.06
Area Plan Grant - 2010			(136,691.00)		136,691.00
ACUA Solid Waste Plan - 2007	20,750.00				20,750.00
NJ Council on the Arts Local Arts Program - 2011	11,115.00		11,115.00		-
NJ Council on the Arts Local Arts Program - 2012	74,104.00		62,989.00		11,115.00
NJ Council on the Arts Local Arts FY 04	1.00			(1.00)	-
Atlantic County Teen Choice 11-12		25,000.00	25,000.00		-
NJ DOS - General Operating Support 12-13		8,249.00	8,249.00		-
NJ DCA - Historical Site Mgmt. Bethlehem Loading Co 10-12	30,000.00				30,000.00
NJ DCA - Recreation for Individuals with Disabilities - 2005	6,017.45				6,017.45
NJ DCA - Recreation for Individuals with Disabilities - 2012		15,000.00	2,500.00		12,500.00
NJ DCA - Recreation for Individuals with Disabilities - 2011	17,667.81		17,319.02		348.79
NJ DEP - Clean Communities Grant FY 12		97,124.70	97,124.70		-
NJ DEP - Flood Management Plan 06-08	119,998.93				119,998.93
NJ DEP - Green Communities 2009	3,000.00		3,000.00		-
NJ DEP - Waste Management Plan CY 2009	9,148.41		35,105.39		14,043.02
NJ DEP - Recreational Trails 11-12	10,000.00				10,000.00
NJ DOE - GED Testing Income - 2012		15,335.00	15,335.00		-
NJ DEP - Open Space Acquisition Project - 2011		1,800,000.00	1,198,069.27		601,930.73
NJ DHS - CFI & APPI - 2012/2013		1,487,069.00	867,454.00		619,615.00
NJ DHS - CFI & APPI - 2010/2012			619,615.00		-
NJ DHS - Community Justice Institute - 2012	619,615.00		38,544.00		-
NJ DHS - JJC Family Court - 2012		153,581.00	62,194.47		91,386.53
NJ DHS - Family Court - 2011	54,082.36		54,082.36		-
NJ DHS - Family Crisis Intervention - 2012		26,994.00	26,994.00		-
NJ DHS - Information Atlantic - 2012		120,186.00	120,186.00		-

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

	Balance December 31, 2011	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2012
NJ DHS - IV-D - Law - 2012	\$	\$ 90,593.38	\$ 90,593.38	\$	-
NJ DHS - Juvenile Accountability Incentive Block	20,395.14		20,395.14		-
NJ DHS - Juvenile Accountability Incentive Block	36,264.00	28,630.00	18,407.28		28,630.00
NJ DHS - Juvenile Accountability Incentive Block		55,550.00	22,795.18		17,856.72
NJ DHS - JJC Program Management - 2012	18,655.68		18,655.68		32,754.82
NJ DHS - JJC Program Management - 2011		322,462.00			-
NJ DHS - JJC Program Services - 2012	222,196.41		206,663.25		322,462.00
NJ DHS - JJC Program Services - 2011		6,000.00	6,000.00		15,533.16
NJ DHS - Mental Health Administrator - 2012		354,000.00	228,625.00		-
NJ DHS - PASP - 2012		90,023.00	(39,881.09)	(39,881.09)	125,375.00
NJ DHS - PASP - 2011		60,881.00	90,023.00		-
NJ DHS - Runaway Youth and Homeless Project		60,881.00	60,881.00		-
NJ DHS - Try it Program (TSSA) - 2012		39,825.00	39,825.00		-
NJ DHS - Youth Service Coordinator - 2012		173,184.00	156,911.63		-
NJ DH&SS - Respite Care Program - 2012	14,127.18		2,429.18	(11,698.00)	16,272.37
NJ DH&SS - Respite Care Program - 2011		76,283.00			-
NJ DH&SS - Special Child Health Grant - 12-13	76,283.00		76,283.00		76,283.00
NJ DH&SS - Special Child Health Grant - 11-12	56,187.00		33,729.00		-
NJ DH&SS - HIV Counseling, Testing & Referral - 10-11		27,000.00	16,200.00	(22,458.00)	-
NJ DH&SS - State Health Insurance Program (SHIP) 12-13			5,424.00		10,800.00
NJ DH&SS - State Health Insurance Program (SHIP) 11-12	5,424.00		8,179.12	(4.23)	-
NJ DL & PS Coverdale Forensic Science Improvement	8,183.35		3,274.93		0.00
NJ DL & PS Coverdale Forensic Science Improvement		75,604.58	20,332.96		72,329.65
NJ DL & PS - 2011 Paul Coverdale	27,517.14		36,789.00		7,184.18
NJ DL & PS - Body Armor Replacement Program - 12-13			36,789.00		-
NJ DL&PS - Care for Kids Grant FY2011	3,286.74			(3,286.74)	-
NJ DL&PS - Care for Kids Grant FY2012	18,000.00		16,491.56		1,508.44

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

	Balance December 31, 2011	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2012
NJ DL&PS - Commodities Distribution Plan FY09	\$ 5,774.00				\$ 5,774.00
NJ DL&PS - STOP Violence Against Women Grant		46,601.00	46,601.00		-
NJ DL&PS - Megan's Law 12-13		15,503.00	6,821.54		8,681.46
NJ DL&PS - Megan's Law 11-12	4,839.69		4,839.69		-
NJ DL&PS - Detention Diversion - 2012		37,132.00	37,132.00		-
NJ DL&PS - Detention Diversion - 2011	3,098.00		3,098.00		-
NJ DL&PS - DRE Pilot Program 11-12	48,000.00		43,022.08		4,977.92
NJ DL&PS - Division of Elections - E Aid/HAVA 07-08				(2,082.73)	-
NJ DL&PS - DWI Enforcement 2010-2011	2,082.73				-
NJ DL&PS - DWI Enforcement 2011-2012	60,793.57		56,149.68		4,643.89
NJ DL&PS - Emergency Management Assistance - FY 10-11	50,000.00		50,000.00		-
NJ DL&PS - Click it or ticket Grant		4,000.00	4,000.00		-
NJ DL&PS - Emergency Management Assistance - 2012		55,000.00			55,000.00
NJ DL&PS - Hazmat Training 2011	0.95			(0.95)	-
NJ DL&PS - Highway Safety Program - 2010	10,488.57			(10,488.57)	-
NJ DL&PS - Highway Safety Program - 11-12	45,033.00				-
NJ DL&PS - Jail Based Reentry Strategies 11-12		125,000.00	2,325.01		42,707.99
NJ DL&PS - Jail Based Reentry Strategies 10-11			74,324.37		50,675.63
NJ DL&PS - Insurance Fraud 2012	50,430.48		47,332.97	(3,097.51)	-
NJ DL&PS - Insurance Fraud 2011		179,275.00	102,904.57		76,370.43
NJ DL&PS - JJC Innovations Funding CY 12	110,289.89		94,432.97	(15,856.92)	-
NJ DL&PS - Narcotics Task Force - 2011	125,200.00		125,200.00		-
NJ DL&PS - Narcotics Task Force - 2012	31,012.08		31,012.08		-
NJ DL&PS - Narcotics Task Force - FY 12-13		167,006.00	32,732.74		134,273.26
NJ DL&PS - Narcotics Task Force - FY 11-12		197,108.00	196,943.24		164.76
NJ OHS - Homeland Security Grant - 12		260,884.45			260,884.45

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

	Balance December 31, 2011	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2012
NJ DL & PS - Pre-Disaster Mitigation Planning - 2007	\$ 18,952.61	\$ -		(18,952.61)	\$ -
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2012		1,408.69	1,408.69		-
NJ DL&PS - Sexual Assault Nurse Examiner Grant - 2012		76,000.00	60,096.27		15,903.73
NJ DL&PS - Sexual Assault Nurse Examiner Grant - 2011	66,453.83		62,435.22	(4,018.61)	-
NJ DL&PS - Special Needs Shelter 09	15,147.94			(15,147.94)	-
NJ DL&PS - State Facilities Education Act FY12-13		103,500.00	51,750.00		51,750.00
NJ DL&PS - State Facilities Education Act - FY11-12	103,500.00		103,500.00		-
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)		53,842.00			53,842.00
NJ DL&PS - Victim Witness Assistance Grant - 11-12	171,693.48		171,693.48		-
NJ DL&PS - Victim Witness Advocacy Supplemental (VAWF)	73,602.24		73,602.24		-
NJ DL&PS - Victim - Witness Assistance Grant - 12/13		351,153.00			351,153.00
NJ DM&VA - Veterans Transportation - 2012-2013	9,920.00	17,000.00	7,080.00		-
NJ DM&VA - Veterans Transportation - 2011-2012	362,346.00	15,000.00	24,920.00		9,920.00
NJ DOL - OJT National Emergency Grant - 10-11	126,317.00	383,709.00	746,055.00		-
NJ DOL - WIA Adult FY 10-11	205,816.38		126,317.00		-
NJ DOL - WIA Dislocated Worker FY 10-11	93,617.00		205,816.38		-
NJ DOL - WIA YOUTH FY 09-10	40,213.00		93,617.00	(40,213.00)	-
NJ DOL - WIA Disability Program Navigator	3,000.00		1,000.00		2,000.00
NJ DOL - NJ Build - 11-13	3,419.00			(3,419.00)	-
NJ DOL - WIA Youth Corps Returning Veterans FY09-10	17,655.00		9,405.00	(8,250.00)	-
NJ DOL - Smart STEPS - 11-12	11,600.00				11,600.00
NJ DOL - Youth Corps 10-11	256,431.00		249,296.00		7,135.00
NJ DOL - Youth Corps 11-12	30,382.00			(30,382.00)	-
NJ DOL - TANF Dislocated Worker 09-10		1,712,155.00			1,712,155.00
NJ DOL - WIA Adult 12-13		1,727,180.00			1,727,180.00
NJ DOL - WIA Youth		1,410,226.00			1,410,226.00
NJ DOL - WIA Dislocated Worker 12-13		3,238,147.00	794,249.00		2,443,898.00
NJ DOL - Work First New Jersey SFY 13					

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

	Balance December 31, 2011	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2012
NJ DOL - WIA Adult FY 11-12	\$ 141,184.00	\$ 1,702,818.00	\$ 1,479,524.00		\$ 364,478.00
NJ DOL - WIA Youth 1-12	1,873,338.00		1,562,204.62		311,133.38
NJ DOL - WIA Dislocated Worker FY 10-12	260,739.00	1,100,180.00	1,152,639.00	(163,858.00)	208,280.00
NJ DOL - WIB Work First New Jersey - 2011	187,055.00		23,197.00		-
NJ DOL - WIB Work First New Jersey - 2012	3,088,015.00		2,550,294.00		537,721.00
NJ DOL - Workforce Development Partnership Program 12-13		27,002.00	5,266.00		21,736.00
NJ DOL - Workforce Development Partnership Program 10-11	5,221.00		5,220.00	(1.00)	-
NJ DOL - Workforce Development Partnership Program 11-12	24,800.00		24,800.00		-
NJ DOL - Business Development Initiative		11,764.00	11,755.00		9.00
NJ DOL - Workforce Learning Link - FY013		108,000.00		(9,083.61)	108,000.00
NJ DOL - Workforce Learning Link - FY011	9,083.61				-
NJ DOL - Workforce Learning Link SFY08	155,439.39		155,439.00		0.39
NJ DOL - NJ Youth Corps 12-13		364,875.00	97,024.00		267,851.00
NJ DOL - NJ Youth Corps 09-10	11,812.00				11,812.00
NJ DOL - Hurricane Sandy Disaster National Emergency Grant 2012		319,927.00	3,715.00		316,212.00
NJ DOS - HAVA 261 FY09	78,900.00				78,900.00
NJ DOT - Airport Circle Federal Aid 2012	3,842,521.68		1,769,258.78		2,073,262.90
NJ DOT - Bridge Initiative Program FY09	1,000,000.00				1,000,000.00
NJ DOT - Delilah Road CR646 Sec 5 - 2007	499,659.56				499,659.56
NJ DOT - Capital Transportation - 2008	1,435,733.71		672,750.00		762,983.71
NJ DOT - County Aid FY09	2,995,756.97		365,155.96		2,630,601.01
NJ DOT - County Aid FY10	4,226,000.00		928,698.79		3,297,301.21
NJ DOT - County Aid FY11	3,164,000.00		295,200.00		2,868,800.00
NJ DOT - Duere Street Design Sec 4B-4F	12,325.53			(12,325.53)	-
NJ DOT- Federal Aid FY2011 Repaving	1,464,942.00		1,006,162.19		458,779.81

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

	Balance December 31, 2011	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2012
NJ DOT- Local Bridge Future Needs FY10	\$ 557,377.64	\$	\$		\$ 557,377.64
NJ DOT- Local Bridge Future Needs FY11	1,000,000.00				1,000,000.00
NJ DOT - Pomona Road Design Sec 4A-4C	8,093.12			(8,093.12)	-
NJ DOT - Repaving Pomona & Tilton Road 2011	574,208.00		10,029.22		564,178.78
NJ DOT - Resurfacing Somers Point/ Mays Landing Rd	258,945.03		228,388.27		30,556.76
NJ DOT - 1st Rd, Hammonton	552,902.05		9,052.80		543,849.25
NJ DOT - Resurfacing Leipzig Ave Sec	498,791.73		143,219.81		355,571.92
NJ DOT - Tilton Rd/ Fire RD Signal Improvement 2010	316,849.29		224,081.26		92,768.03
NJ DOT - Tilton Road Pedestrian Safety Project 2010	268,716.41		204,067.52		64,648.89
NJ DOT - Tilton Road Sec 4A Design	33,880.00		18,242.64		15,637.36
NJ DOT - Tilton Road Sec 4B Design	67,893.00		64,905.07		2,987.93
NJ DOT - Tilton Rd Sec 4A Construction		534,266.00			534,266.00
NJ DOT - Tilton Rd Sec 4B Construction		884,074.00			884,074.00
NJ DOT - Fire Road Resurfacing Sec 5		1,005,705.00			1,005,705.00
NJ DOT - Local Bridge Future Needs FY12		1,000,000.00			1,000,000.00
NJ DOT - County Aid - 2012		3,164,000.00			3,164,000.00
NJ OHS - Emergency Operations Center FY09	75,000.00		75,000.00		-
NJ OHS - Homeland Security Grant FY 09	572,264.70		572,264.70		-
NJ OHS - Homeland Security Grant FY10	639,228.04		238,401.66		400,826.38
NJ OHS - Homeland Security Grant FY 11	506,503.28		186,383.30		320,119.98
NJ OHS - NJ Data Exchange 11-12	150,000.00		120,297.45		29,702.55
NJ OHS - Urban Areas Security Initiative FY09	65,000.00		64,997.80	(2.20)	(0.00)
NJ Transit - CARTS - 12-13		289,566.00			289,566.00
NJ Transit - CARTS - 10-11	51,111.00		51,111.00		-
NJ Transit - CARTS - 11-12	300,837.00		273,555.68		27,281.32

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

	Balance December 31, 2011	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2012
NJ Transit - Casino Revenue Transportation Grant - 2012	\$	\$ 666,669.31	\$ 392,095.12		\$ 274,574.19
NJ Transit - Casino Revenue Transportation Grant - 2011	349,343.76		339,919.24		9,424.52
NJ Transit - CMAQ - Equipment 10-11	390,000.00	72,171.87	162,621.60		299,550.27
SJTA - Subregional Transportation - 2013		92,000.00			92,000.00
SJTA - Subregional Transportation - 2011	73,476.58		73,476.58		-
US - DH & HS - Federal Runaway & Homeless Youth 10-11	29,144.45		15,924.45	(13,220.00)	-
US - DH & HS - Federal Runaway & Homeless Youth 11-12	185,163.00	13,220.00	138,231.78		60,151.22
US - DH & HS - Federal Runaway & Homeless Youth 12-13		185,163.00			185,163.00
US DJ-SCAAP Grant - 2012		112,071.00	112,071.00		-
US DJ - Safe Streets Task Force 2008-2009	7,668.96				7,668.96
US DJ - Bulletproof Vest Partnership Grant - 2012		5,324.48			5,324.48
US DJ - Bulletproof Vest Partnership Grant - 2010	5,203.21		5,203.21		-
US DJ - Bulletproof Vest Partnership Grant - 2011	5,044.64		595.06		4,449.58
US HUD - Community Development Block Grant	10,025.50				10,025.50
US HUD - Community Development Block Grant FY08 -HPRP	48,618.68		48,618.68		-
US HUD - Community Development Block Grant - 2009	497,869.00		293,957.00		203,912.00
US HUD - Community Development Block Grant - 2003	44,485.00		35,420.50		9,064.50
US HUD - Community Development Block Grant - 2004	37,650.00				37,650.00
US HUD - Community Development Block Grant - 2005	20,338.25				20,338.25
US HUD - Community Development Block Grant - 2006	127,147.27		30,977.50		96,169.77
US HUD - Community Development Block Grant - 2007	216,285.97		64,568.88		151,717.09
US HUD - Community Development Block Grant - 2007	106,748.00		31,748.00		75,000.00
US HUD - Community Development Block Grant - 2010	762,547.74		354,530.48		408,017.26

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

	Balance December 31, 2011	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2012
US HUD - Community Development Block Grant - 2011	\$ 1,281,323.30	\$	\$ 712,112.22	\$	\$ 569,211.08
US HUD - Home Investment Partnership Grant - 2009	116,095.00		33,516.85		82,578.15
US HUD - Home Investment Partnership Grant - 2010	114,991.00				114,991.00
US HUD - Home Investment Partnership Grant - 2011	568,140.37		425,858.72		142,281.65
US HUD - Community Development Block Grant - 2012		1,087,317.00	148,290.90		939,026.10
US HUD - Home Investment Partnership Grant - 2012	104,141.00	428,254.00			428,254.00
US HUD - Home Investment Partnerships - 2007	39,406.33		104,141.00		-
US HUD - Home Investment Partnership Grant FY 2007	39,406.33		39,406.33		-
	\$ 40,087,788.85	\$ 30,785,842.46	\$ 28,525,869.25	\$ (435,822.36)	\$ 41,911,939.70
	A			A-18	A
<u>Ref.</u>					
Unappropriated		A-17	\$ 15,335.00		
Cash Received		A-4	28,510,534.25		
			\$ 28,525,869.25		

COUNTY OF ATLANTIC
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

<u>Grant</u>	Balance December 31, 2011	Received	Anticipated Revenue	Balance December 31, 2012
NJ DOE - GED Testing Income	\$ 15,335.00	\$ 15,950.00	\$ 15,335.00	\$ 15,950.00
	<u>\$ 15,335.00</u>	<u>\$ 15,950.00</u>	<u>\$ 15,335.00</u>	<u>\$ 15,950.00</u>
Ref.	A	A-4	A-16	A

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

	Balance December 31, 2011	2012 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2012
Area Plan Grant - 2010	\$ 149,699.95	\$ -	-	-	\$ 149,699.95
Area Plan Grant - 2011	55,721.39		24,901.72		30,819.67
Area Plan Grant - 2012		2,545,413.00	2,389,568.09		155,844.91
Atlantic County Teen Choice 11-12	2,707.40	25,000.00	11,976.25		13,023.75
Atlantic County Association of Police Chiefs - 2008	496.24		2,039.62		667.78
Grainger Community Program 2009	2,354,941.16				496.24
Local Bridge Bond FY 2001	11,395.15				2,354,941.16
NJ Council on the Arts Local Arts Program - 2004	45.41			(11,395.15)	-
NJ Council on the Arts Local Arts Program - 2009	74,104.00		74,104.00	(45.41)	-
NJ Council on the Arts Local Arts Program - 2012	40,000.00		3,150.00		36,850.00
NJ DCA - Historical Site Mgmt Bethlehem Loading Cc	5,807.61				5,807.61
NJ DCA - Recreation for Individuals with Disabilities		15,000.00	12,272.21		2,727.79
NJ DCA - Recreation for Individuals with Disabilities	4,442.98		4,022.87		420.11
NJ DCA - Recreation for Individuals with Disabilities		97,124.70	97,124.70		-
NJ DEP - Clean Communities	119,631.75				119,631.75
NJ DEP - Flood Management Plan 2006-08	132,000.00				132,000.00
NJ DEP - Open Space Acquisition Project - 2002	73,470.13				73,470.13
NJ DEP - Open Space Acquisition Project - 2003	57,847.49				57,847.49
NJ DEP - Open Space Acquisition Project - 2004	237,613.20		237,613.20		-
NJ DEP - Open Space Acquisition Project - 2008	2,000,000.00		1,391,252.09		608,747.91
NJ DEP - Open Space Acquisition Project - 2009	7.09	40,000.00	40,000.00		7.09
NJ DEP - Waste Management Plan CY2009	20,000.00		20,000.00		-
NJ DEP - Recreational Trails 11-12					

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

	Balance December 31, 2011	2012 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2012
NJ DHS - PASP 2011	\$ 40,707.87		\$ 826.78	\$ (39,881.09)	-
NJ DHS - Capital Bond Project Youth Shelter Renovator	4,668.50				4,668.50
NJ DHS - PASP - 2012		354,000.00	326,249.00		27,751.00
NJ DHS - CFI & APPI - 2012/2013		1,487,069.00	1,452,116.67		34,952.33
NJ DHS - CFI & APPI - 2011/2012	44,615.28		29,095.60		15,519.68
NJ DHS - Community Justice Institute - 2012		38,544.00	38,544.00		-
NJ DHS - Family Court CY 11	1,015.95		1,015.95		-
NJ DHS - Family Crisis Intervention - 2012		26,994.00	26,994.00		-
NJ DHS - Information Atlantic - 2012		120,186.00	120,186.00		-
NJ DHS - IV-D - Law - 2012		90,593.38	90,593.38		-
NJ DHS - Juvenile Accountability Incentive Bloct	25,361.38		25,361.38		-
NJ DHS - Mental Health Administration - 2012		6,000.00	6,000.00		-
NJ DHS - Runaway Youth and Homeless Project - 12		90,023.00	89,514.47		508.53
NJ DHS - Runaway Youth and Homeless Project - 11	30.66		30.66		-
NJ DHS - Try it Program (TSSA) - 2012		60,881.00	60,881.00		-
NJ DHS - Youth Service Coordinator - 2012		39,825.00	39,825.00		-
NJ DHS - JJC Program Management - 2011	240.61		240.61		-
NJ DHS - JJC Program Services 2011	30,542.60		15,009.44		15,533.16
NJ DH&SS - Respite Care Program - 2011	7,585.77		(4,112.53)	(11,698.30)	-
NJ DH&SS - Respite Care Program - 2012		173,184.00	153,771.60	(22,458.22)	19,412.40
NJ DH&SS - HIV Counseling, Testing & Referral - 2010	22,458.22				-
NJ DH&SS - Special Child Health 2012-2013		76,283.00	76,283.00		-
NJ DH&SS - State health Insurance Program (SHIP)		27,000.00	24,288.74		2,711.26
NJ DH&SS - State health Insurance Program (SHIP)	159.92		159.92		-
NJ DL&PS - Paul Coverdale Forensic Science Improvement		75,604.58	6,922.78		68,681.80
NJ DL&PS - 2010 Paul Coverdale Forensic Science Improvement	752.90		748.67	(4.23)	0.00
NJ DL&PS - 2011 Paul Coverdale Forensic Science Improvement	22,255.76		18,616.21		3,639.55
NJ DL&PS - Body Armor Replacement Program - 2011-12	34,591.60		34,591.60		-
NJ DL&PS - Body Armor Replacement Program - 2012 -13		36,789.00	7,330.13		29,458.87
NJ DL&PS - Body Armor Replacement Program - 2011	7,511.29		7,511.29		-
NJ DL&PS - Cares for Kids Grant 2011	3,287.46			(3,287.46)	-
NJ DL&PS - Cares for Kids Grant 2012	18,000.00				1,508.44
NJ DL&PS - Commodities Distribution Plan 2009	33,685.00		16,491.56		33,685.00

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

	Balance December 31, 2011	2012 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2012
	\$	\$	\$	\$	
NJ DL&PS - STOP Violence Against Women	10,488.57	46,601.00	46,601.00	(10,488.57)	-
NJ DL&PS - Highway Safety Traffic Program - 2010	902.89			(902.89)	-
NJ DL&PS - Highway Safety Traffic Program - 2011	45,033.00				4,621.45
NJ DL&PS - Highway Safety Traffic Program - 11-12		37,132.00	40,411.55		-
NJ DL&PS - Detention Diversion - 2012	48,000.00		37,132.00		4,977.92
NJ DL&PS - DRE Pilot Program 2011-2012	599.85		43,022.08		599.85
NJ DL&PS - Drunk Driving Enforcement 10-11	2,025.16		2,025.16		-
NJ DL&PS - Drunk Driving Enforcement 11	2,082.73			(2,082.73)	-
NJ DL&PS - DWI Enforcement - 10-11	60,423.57				4,643.89
NJ DL&PS - DWI Enforcement - 11-12			55,779.68		-
NJ DL&PS - Emergency Management Assistance		55,000.00	55,000.00		-
NJ DL&PS - Click it or ticket Grant		4,000.00	4,000.00		-
NJ DL&PS - Hazmat Training 2011	0.95			(0.95)	-
NJ DL&PS - Insurance Fraud - 2012		179,275.00	145,869.54		33,405.46
NJ DL&PS - Insurance Fraud - 2011	19,350.03		3,493.11		-
NJ DL&PS - Insurance Fraud - 2011	125,200.00		125,200.00	(15,856.92)	-
NJ DL&PS - JJC Innovations Funding CY 12			(25.86)		25.86
NJ DL&PS - JJC Innovations Funding CY 11			4,516.87		-
NJ DL&PS - Megan's Law 11-12	4,516.87		38,755.90		-
NJ DL&PS - Narcotics Task Force - 2012-13		167,006.00	197,108.00		128,250.10
NJ DL&PS - Narcotics Task Force - 2012		197,108.00	197,108.00		-
NJ DL&PS - Pre-Disaster Mitigation Planning - 2007	18,952.61			(18,952.61)	-
NJ DL&PS - Sexual Assault Nurse Examiner Grant	4,018.50	76,000.00	75,020.82		979.18
NJ DL&PS - Sexual Assault Nurse Examiner Grant	12,144.42		(0.11)	(4,018.61)	-
NJ DL&PS - Special Needs Shelter 09	89,363.70		(3,003.52)	(15,147.94)	-
NJ DL&PS - Victim- Witness Advocacy Grant 11-12	54,836.78		89,363.70		-
NJ DL&PS - Victim-Witness Advocacy Supplemental			54,836.78		-
NJ DL&PS - Victim-Witness Advocacy Supplemental		53,842.00	37,335.86		16,506.14
NJ DL&PS - JJC - Family Court Services 2012	153,581.00	153,581.00	151,985.14		1,595.86
NJ DL&PS - JJC - Family Court Services 2012		1,408.69			1,408.69
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2012		31,811.00	7,068.31		24,742.69
NJ DL&PS - JJC - Juvenile Accountability Block Grant		55,550.00	55,076.65		473.35
NJ DL&PS - JJC - Program Management 2012		322,462.00	289,295.00		33,167.00
NJ DL&PS - JJC - Program Services 2012		103,500.00	103,500.00		-
NJ DL&PS - JJC - State Facilities Education Act 12-13					-

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

	Balance December 31, 2011	2012 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2012
NJ DL&PS - Megan's Law 12-13	\$	\$ 15,503.00	\$ 11,162.52	\$	\$ 4,340.48
NJ DL&PS - Jail Based Reentry Strategies - 11-12		125,000.00	124,998.00		2.00
NJ DL&PS - Jail Based Reentry Strategies - 10-11			(17,703.61)	(17,703.61)	-
NJ DM&VA - Veterans Transportation - 2012-13	10,848.00	17,000.00	8,500.00		8,500.00
NJ DM&VA - Veterans Transportation - 2011-2012	18,079.38	15,000.00	25,848.00		-
NJ DOE - GED Testing Income	0.58	15,335.00	6,430.00		26,984.38
NJ DOL - OJT 10-11				(0.58)	-
NJ DOL - OJT National Emergency Grant 10-11	358,267.63	383,709.00	741,976.63		-
NJ DOL - Smart STEPS - 11-12	17,655.00		9,405.00	(8,250.00)	-
NJ DOL - WIA Adult - FY 10-11	98,661.31		98,661.31		-
NJ DOL - Business Development Initiative		11,764.00	11,754.78		9.22
NJ DOL - WIA Dislocated worker FY 10-11	169,142.13		169,142.13		-
NJ DOL - WIA Dislocated worker FY 11-12	260,739.00	1,100,180.00	1,152,642.06	(40,213.00)	208,276.94
NJ DOL - WIA Disability Program Navigator	40,213.00				-
NJ DOL - WIA Youth 12-13		1,727,180.00		(3,420.29)	1,727,180.00
NJ DOL - WIA Youth Corps Returning Veterans	3,420.29				-
NJ DOL - NJ Build 11-13	3,000.00		1,000.00		2,000.00
NJ DOL - WIB Work First New Jersey - 2011	90,327.27		(73,584.00)	(163,911.27)	-
NJ DOL - WIB Work First New Jersey - 2012	2,831,966.05		2,595,100.16		236,865.89
NJ DOL - Workforce Development Partnership Program - 2010	5,221.42		5,220.34	(1.08)	(0.00)
NJ DOL - Workforce Development Partnership Program - 2011	24,800.00		24,799.97	(0.03)	(0.00)
NJ DOL - Workforce Learning Link FY 11	9,085.00			(9,085.00)	-
NJ DOL - Workforce Learning Link - 2008		1,712,155.00			1,712,155.00
NJ DOL - Workforce Learning Link - 211-12	155,439.24		155,439.24		-
NJ DOL - WIA Adult FY 11-12	112,470.37	1,702,818.00	1,450,809.49		364,478.88
NJ DOL - WIA Youth FY 09-10	86,758.40		86,758.40		-
NJ DOL - WIA Youth FY 11-12	1,873,338.00		1,562,186.64		311,151.36
NJ DOL - WIA Dislocated Worker 12-13		1,410,226.00			1,410,226.00
NJ DOL - Work First NJ 13		3,238,147.00	1,065,658.16		2,172,488.84
NJ DOL - Workforce Development Partnership Program		27,002.00	5,266.04		21,735.96
NJ DOL - Workforce Learning Link - 13		108,000.00			108,000.00
NJ DOL - NJ Youth Corps 09-10	8,086.64				8,086.64
NJ DOL - NJ Youth Corps 10-11	9,256.35				9,256.35

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

	Balance December 31, 2011	2012 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2012
NJ DOL - NJ Youth Corps 11-12	\$ 217,151.32	\$	\$ 210,015.77	\$	7,135.55
NJ DOL - NJ Youth Corps 12-13		364,875.00	125,960.45		238,914.55
NJ DOL - TANF Dislocated Worker 09-10	30,383.05			(30,383.05)	-
NJ DOL - Hurricane Sandy Disaster National Emergency Grant 2012		319,927.00	251,515.58	(88.99)	68,411.42
NJ DOS - General Operating Support - 07-08	88.99				-
NJ DOS - General Operating Support - 11-12	8,249.00		8,249.00		-
NJ DOS - General Operating Support 12-13		8,249.00			-
NJ DOS - HAVA Section 261 FY 11-12	141.71				8,249.00
NJ DOT - Airport Circle Federal Aid 2010	920,328.78		(109,752.14)		141.71
NJ DOT - Bridge Initiative Program FY09	171,108.25				1,030,080.92
NJ DOT - Capital Transportation Delilah Road CR646 Sec 5 - 2007	499,659.56				171,108.25
NJ DOT - Capital Transportation - 2000	49,823.00				499,659.56
NJ DOT - Local Bridge Future Needs FY12		1,000,000.00			49,823.00
NJ DOT - Capital Transportation - 2003	0.01			(0.01)	1,000,000.00
NJ DOT - Capital Transportation - 2008	11,140.71		(119,786.03)		-
NJ DOT - Local Bridge Future Needs FY10			(101,344.80)		130,926.74
NJ DOT - County Aid 2009	2,905,443.56		497,864.42		101,344.80
NJ DOT - County Aid 2010	4,226,000.00		1,388,265.05		2,407,579.14
NJ DOT - County Aid 2011	3,164,000.00		407,080.60		2,837,734.95
NJ DOT - Duerer Street Design Sec 4B-4F	12,325.53			(12,325.53)	2,756,919.40
NJ DOT - Federal Aid FY2011 Repaving	234,464.43		(34,740.62)		269,205.05
NJ DOT - Local Bridge Future Needs FY11	1,000,000.00				1,000,000.00
NJ DOT - Pomona Road Design Sec 4A-4C	8,093.13			(8,093.13)	-
NJ DOT - Repaving Pomona & Tilton Road 2011	99,145.00		6,672.78		99,145.00
NJ DOT - Resurfacing Somers Point/ Mays Landing Road	35,290.25		103,805.08		28,617.47
NJ DOT - Resurfacing 1st Road, Hammonon	288,722.00		2,961.67		184,916.92
NJ DOT - Resurfacing Leipzig Ave Sec	362,452.34		16,589.64		359,490.67
NJ DOT - Tilton Rd Sec 4A Design	17,350.03		25,177.58		760.39
NJ DOT - Tilton Rd Sec 4B Design	43,042.48		6,767.50		17,864.90
NJ DOT - Tilton Rd/Fire Rd Signal Improvement 201C	95,835.08		14,298.90		89,067.58
NJ DOT - Tilton Rd Pedestrian Safety Project 2010	72,588.18				58,289.28
NJ DOT - Tilton Rd Sec 4B Construction		884,074.00			884,074.00
NJ DOT - Tilton Rd Sec 4A Construction		534,266.00			534,266.00

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

	Balance December 31, 2011	2012 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2012
NJ DOT - Fire Road Resurfacing Sec 5	\$	\$ 1,005,705.00	\$	\$	\$ 1,005,705.00
NJ DOT - County Aid		3,164,000.00			3,164,000.00
NJ Historical Commission - General Operating Support	1,045.45			(1,045.45)	-
NJ OHS - Homeland Security Grant - 2012		260,884.45			260,884.45
NJ OHS - Homeland Security Grant - 2009	510,306.72		510,306.72		-
NJ OHS - Homeland Security Grant - 2010	601,153.14		463,647.91		137,505.23
NJ OHS - Homeland Security Grant - 2011	506,503.28		195,616.00		310,887.28
NJ OHS - NJ Data Exchange 11-12	350.00		297.45		52.55
NJ OHS - Urban Areas Security Initiative FY09	2.10		(0.10)	(2.20)	-
NJ OIT - Enhanced 911	3,985.99				3,985.99
NJ SADC - Atlantic County Right to Farm Grant - 2001	4,805.00				4,805.00
NJ SADC - Atlantic County Right to Farm Grant	4,516.30				4,516.30
NJ DEP - Open Space Acquisition					
NJ Transit - Casino Revenue Transportation Grant - 2012		1,800,000.00	298,069.23		1,501,930.77
NJ Transit - CARTS FY 11-12	201,322.00	72,171.87	13,679.00		58,492.87
NJ Transit - Casino Revenue Transportation Grant - 2012			201,322.00		-
NJ Transit - Casino Revenue Transportation Grant - 2011	10,419.07	666,669.31	637,733.65		28,935.66
NJ Transit - Carts - 12-13			994.55		9,424.52
Reckitt Benckiser Pharmaceuticals 2011	2,000.00	386,088.00	184,707.86		201,380.14
SJTA - Subregional Transportation - 2013					2,000.00
SJTA - Subregional Transportation - 2011	73,476.58	92,000.00	23,060.70		68,939.30
ST of NJ - Pinelands Commission, Cologne Ave FY09	300,000.00		73,476.58		-
US - DH & HS - Federal Runaway & Homeless Youth 07-08	13,220.00		300,000.00	(13,220.00)	-
US - DH & HS - Federal Runaway & Homeless Youth 10-11	145,880.64		153,228.56		5,872.08
US - DH & UD - Community Development Block		13,220.00	42,793.75		142,369.25
NJ DL&PS - Victim - Witness Assistance Grant - 12/13		351,153.00	177,489.33		173,663.67
US DOJ - Bulletproof Vest Partnership Grant - 2011	3,730.23		3,730.23		-
US HUD - Community Development Block Grant		1,087,317.00	993,498.00		93,819.00
US DJ - Bulletproof Vest Grant - 2012		5,324.48	209.87		5,114.61
US DJ - Safe Streets Task Force 2008 - 2009	7,263.70				7,263.70
US HUD - Home Investment Partnership		428,254.00	428,254.00		-
US DJ-SCAAP Grant - 2007	27,310.90		27,310.84		0.06
US DJ-SCAAP Grant - 2008	30,065.69		30,065.69		-

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

	Balance December 31, 2011	2012 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2012
US DJ-SCAAP Grant - 2009	\$ 170,515.00	\$	\$ 102,412.29	\$	\$ 68,102.71
US DJ-SCAAP Grant - 2010	84,027.00				84,027.00
US DJ-SCAAP Grant - 2011	145,482.00				145,482.00
US DJ-SCAAP Grant - 2012		112,071.00			112,071.00
US HUD Community Development Block Grant	1,864.96		681.49		1,183.47
US HUD Community Development Block Grant	10,126.00		8,058.59		2,067.41
US HUD Community Development Block Grant	10,594.00		10,594.00		-
US HUD Community Development Block Grant	3,541.51		(35,737.00)		35,737.00
US HUD Community Development Block Grant			(79,190.49)		82,732.00
US HUD Community Development Block Grant			(98,867.00)		98,867.00
	<u>\$ 29,668,450.06</u>	<u>\$ 31,260,221.46</u>	<u>\$ 25,220,994.71</u>	<u>\$ (463,964.30)</u>	<u>\$ 35,243,712.51</u>
	Ref.	A-3		A-16	A
Encumbrances Payable			\$ 7,684,055.33		
Cash Disbursed			<u>17,536,939.38</u>		
			<u>\$ 25,220,994.71</u>		

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

	<u>Ref.</u>	
Balance December 31, 2011	A	\$ 11,891,979.48
Increased by:		
Charged to Grant Appropriations	A-18	<u>7,684,055.33</u>
		19,576,034.81
Decreased by:		
Cash Disbursed	A-4	<u>11,891,979.48</u>
Balance December 31, 2012	A	<u><u>\$ 7,684,055.33</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF DUE TO WELFARE DEPARTMENT

	<u>Ref.</u>	
Balance December 31, 2011	A	\$ 150,355.51
Increased by:		
Cash Receipts		<u>8,626,481.78</u>
		8,776,837.29
Decreased by:		
Cash Disbursements	A-4	<u>8,743,852.34</u>
Balance December 31, 2012	A	<u><u>\$ 32,984.95</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF DUE TO STATE OF NEW JERSEY

	<u>Ref.</u>		
Balance December 31, 2011	A	\$	133,486.69
Increased by:			
Unexpended Grant Balances	A-16:A-18		<u>27,948.59</u>
			161,435.28
Decreased by:			
Cash Disbursed	A-4	61,721.24	
Balance Cancelled	A - 1	<u>9,678.39</u>	
			<u>71,399.63</u>
Balance December 31, 2012	A	\$	<u><u>90,035.65</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND - OTHER
SCHEDULE OF CASH - TREASURER

Balance December 31, 2011	<u>Ref.</u> B		\$ 25,990,064.33
Increased By Receipts:			
Reserve for:		\$	
Motor Vehicle Fines:			
Road Construction and Repair	B-2	5,117,273.83	
Reserve for:			
Social Services Program	B-3	2,573,864.00	
Funds Awaiting Court Disposition	B-5	575,586.36	
State Unemployment Compensation	B-6	424,735.77	
Self Insurance:			
Workers Compensation	B-7	6,706,120.27	
General Liability	B-8	2,294,795.59	
Repairs to County Roads	B-9	23,311.00	
County Clerk - Recording Fees	B-10	155,995.22	
Board of Taxation - Recording Fees	B-11	411,715.00	
Veterans' Cemetery	B-12	2,898.46	
Prosecutors Forfeitures	B-13	135,837.46	
Surrogate's Office	B-15	21,462.00	
Weights and Measures	B-17	59,955.00	
Audio Visual Aids Commission	B-18	239,091.20	
Prosecutor's Auth Theft Fees	B-19	1,184.57	
Sheriff's Forfeited Funds	B-20	3,098.30	
Law Enforcement Trust	B-80	29,628.00	
Parks & Recreation	B-81	705.00	
Gasoline Resale	B-22	1,123,925.65	
Sheriff's Improvement Fund	B-23	15,678.00	
Accumulated Absences	B-24	25,001.00	
		19,941,861.68	
			45,931,926.01

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND - OTHER
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>		
Decreased By Disbursements:			
Reserve for:		\$	
Motor Vehicle Fines:			
Road Construction and Repair	B-2	4,154,591.39	
Reserve for:			
Social Services Program	B-3	2,566,622.00	
Funds Awaiting Court Disposition	B-5	407,435.20	
State Unemployment Compensation	B-6	221,676.25	
Self Insurance:			
Workers Compensation	B-7	5,129,885.05	
General Liability	B-8	2,387,005.41	
Repairs to County Roads	B-9	(4,391.20)	
County Clerk - Recording Fees	B-10	60,188.27	
Board of Taxation - Recording Fees	B-11	49,418.97	
Veterans' Cemetery	B-12	2,706.69	
Prosecutors Forfeitures	B-13	108,960.40	
Surrogate's Office	B-15	1,579.18	
Weights and Measures	B-17	1,429.11	
Audio Visual Aids Commission	B-18	190,843.02	
Prosecutor's Auth Theft Fees	B-19	494.35	
Parks & Recreation	B-81	655.00	
Prosecutor's AMA Interest	B-21	10,581.47	
Gasoline Resale	B-22	1,178,261.45	
Sheriff's Improvement Fund	B-23	10,129.00	
Accumulated Absences	B-24	69,563.65	
Law Enforcement Trust	B	13,499.81	
Accounts Payable	B-4	1,550,136.22	
		<hr/>	<hr/>
			18,111,270.69
Balance December 31, 2012	B		\$ <u><u>27,820,655.32</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF MOTOR VEHICLE FINES - ROAD CONSTRUCTION AND REPAIRS

Balance December 31, 2011	<u>Ref.</u> B		\$	1,565,766.01
Increased By:				
Receipts		\$ <u>5,117,273.83</u>		<u>5,117,273.83</u>
				6,683,039.84
Decreased By:				
Accounts Payable		1,398,541.57		
Expenditures		<u>4,154,591.39</u>		<u>5,553,132.96</u>
Balance December 31, 2012	B		\$	<u><u>1,129,906.88</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR SOCIAL SERVICES PROGRAM

Balance December 31, 2011	<u>Ref.</u> B		\$	-
Increased By:				
Receipts		\$ 2,573,864.00		<u>2,573,864.00</u>
				2,573,864.00
Decreased By:				
Expenditures		<u>2,566,622.00</u>		<u>2,566,622.00</u>
Balance December 31, 2012	B		\$	<u><u>7,242.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2011	<u>Ref.</u> B		\$	1,550,136.22
Increased By:				
Charges to Reserves	Various	\$ <u>2,668,713.61</u>		<u>2,668,713.61</u>
				4,218,849.83
Decreased By:				
Net Disbursements	B-1	<u>1,550,136.22</u>		<u>1,550,136.22</u>
Balance December 31, 2012	B		\$	<u><u>2,668,713.61</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF FUNDS AWAITING COURT DISPOSITION

Balance December 31, 2011	<u>Ref.</u> B		\$	490,435.46
Increased By:				
Cash Receipts		\$		<u>575,586.36</u>
				<u>575,586.36</u>
				1,066,021.82
Decreased By:				
Expenditures				<u>407,435.20</u>
				<u>407,435.20</u>
Balance December 31, 2012	B		\$	<u><u>658,586.62</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

Balance December 31, 2011	<u>Ref.</u> B		\$	835,441.39
Increased By:				
Cash Receipts		\$ <u>424,735.77</u>		
	B-1			<u>424,735.77</u>
				1,260,177.16
Decreased By:				
Payments to the State of New Jersey		<u>221,676.25</u>		
	B-1			<u>221,676.25</u>
Balance December 31, 2012	B		\$	<u><u>1,038,500.91</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR SELF INSURANCE - WORKERS' COMPENSATION

Balance December 31, 2011	<u>Ref.</u> B		\$	6,878,658.49
Increased By:				
Cash Receipts		\$		6,706,120.27
		<u>6,706,120.27</u>		<u>6,706,120.27</u>
				13,584,778.76
Decreased By:				
Expenditures		5,129,885.05		
Accounts Payable		<u>497,288.20</u>		
				<u>5,627,173.25</u>
Balance December 31, 2012	B		\$	<u><u>7,957,605.51</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR SELF INSURANCE - GENERAL LIABILITY

Balance December 31, 2011	<u>Ref.</u> B		\$	6,229,936.45
Increased By:				
Cash Receipts		\$ 2,278,269.40		
Interest on Investments		16,526.19		
	B-1			2,294,795.59
				8,524,732.04
Decreased By:				
Accounts Payable		145,781.90		
Expenditures		2,387,005.41		
	B-1			2,532,787.31
Balance December 31, 2012	B		\$	5,991,944.73

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

Balance December 31, 2011	<u>Ref.</u> B		\$	824,553.02
Increased By:				
Cash Receipts		\$ 23,311.00		
				23,311.00
				847,864.02
Decreased By:				
Expenditures		(4,391.20)		
Accounts Payable		304,391.20		
				300,000.00
Balance December 31, 2012	B		\$	547,864.02

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR COUNTY CLERK - RECORDING FEES

Balance December 31, 2011	<u>Ref.</u> B		\$	702,835.68
Increased By:				
Receipts		\$ 154,592.00		
Interest		<u>1,403.22</u>		<u>155,995.22</u>
				858,830.90
Decreased By:				
Expenditures		60,188.27		
Accounts Payable		<u>16,748.29</u>		<u>76,936.56</u>
Balance December 31, 2012	B		\$	<u><u>781,894.34</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR BOARD OF TAXATION - RECORDING FEES

Balance December 31, 2011	<u>Ref.</u> B		\$	1,036,489.21
Increased By:				
Cash Receipts		\$ 411,715.00		
Interest on Investments				
				411,715.00
				1,448,204.21
Decreased By:				
Expenditures	B-1	49,418.97		
Accounts Payable		131,942.34		
				181,361.31
Balance December 31, 2012	B		\$	1,266,842.90

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR VETERAN'S CEMETERY

Balance December 31, 2011	<u>Ref.</u> B		\$	4,447.62
Increased By:				
Receipts		\$ 2,898.46		
				2,898.46
				7,346.08
Decreased By:				
Expenditures	B-1	2,706.69		
				2,706.69
Balance December 31, 2012	B		\$	4,639.39

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

Balance December 31, 2011	<u>Ref.</u> B	\$	248,639.52
Increased By:			
Receipts		\$	135,837.46
			<u>135,837.46</u>
			384,476.98
Decreased By:			
Expenditures	B-1		108,960.40
Accounts Payable			<u>80,651.31</u>
			<u>189,611.71</u>
Balance December 31, 2012	B	\$	<u><u>194,865.27</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S DEA FORFEITED FUNDS

Balance December 31, 2011	<u>Ref.</u> B	\$	82,607.80
Increased By:			
Cash Receipts		\$	-
			<hr/>
			-
			<hr/>
			82,607.80
Decreased By:			
Expenditures	B-1		
			<hr/>
			-
			<hr/>
Balance December 31, 2012	B	\$	<u><u>82,607.80</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

Balance December 31, 2011	<u>Ref.</u> B		\$ 44,258.47
Increased By:			
Cash Receipts		\$ 21,462.00	
	B-1		<u>21,462.00</u>
			65,720.47
Decreased By:			
Transfer to Accounts Payable		1,611.40	
Expenditures	B-1	1,579.18	
			<u>3,190.58</u>
Balance December 31, 2012	B		<u>\$ 62,529.89</u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

Balance December 31, 2011	<u>Ref.</u> B		\$	364,583.86
Increased By:				
None		\$		-
				364,583.86
Decreased By:				
None	B-1			-
Balance December 31, 2012	B		\$	364,583.86

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2011	<u>Ref.</u> B		\$	543,383.32
Increased By:				
Receipts		\$ 59,955.00		
	B-1			59,955.00
				603,338.32
Decreased By:				
Accounts Payable		50.00		
Expenditures		1,429.11		
	B-1			1,479.11
Balance December 31, 2012	B		\$	601,859.21

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

Balance December 31, 2011	<u>Ref.</u> B	\$	159,226.23
Increased By:			
Service Fees		\$	<u>239,091.20</u>
	B-1		<u>239,091.20</u>
			398,317.43
Decreased By:			
Expenditures			190,843.02
Transfer to Accounts Payable			<u>81,370.40</u>
	B-1		<u>272,213.42</u>
Balance December 31, 2012	B	\$	<u><u>126,104.01</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S AUTO THEFT FEES

Balance December 31, 2011	<u>Ref.</u> B	\$	33,776.99
Increased By:			
Cash Receipts		\$	<u>1,184.57</u>
	B-1		<u>1,184.57</u>
			34,961.56
Decreased By:			
Expenditures			<u>494.35</u>
	B-1		<u>494.35</u>
Balance December 31, 2012	B	\$	<u><u>34,467.21</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2011	<u>Ref.</u>			\$ 1,850.05
	B			
Increased By:				
Cash Receipts	B-1	\$ <u>3,098.30</u>		<u>3,098.30</u>
				4,948.35
Decreased By:				
None		<u> </u>		<u>-</u>
Balance December 31, 2012	B			<u><u>\$ 4,948.35</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

Balance December 31, 2011	<u>Ref.</u> B		\$	20,441.47
Increased By:				
Interest		\$		
	B-1			-
				20,441.47
Decreased By:				
Expenditures		10,581.47		
	B-1			10,581.47
Balance December 31, 2012	B		\$	9,860.00

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR GASOLINE RESALE

	<u>Ref.</u>		
Balance December 31, 2011	<u>B</u>		\$ 83,467.73
Increased By:			
Cash Receipts		\$ 1,123,925.65	
	B-1	1,123,925.65	1,123,925.65
			1,207,393.38
Decreased By:			
Accounts Payable		200.00	
Cash Disbursed		1,178,261.45	
	B-1	1,178,461.45	1,178,461.45
Balance December 31, 2012	B		\$ <u><u>28,931.93</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2011	<u>Ref.</u> B		\$	59,298.10
Increased By:				
Cash Deposits		\$ 15,678.00		
Interest				
	B-1			15,678.00
				74,976.10
Decreased By:				
Cash Disbursed		10,129.00		
	B-1			10,129.00
Balance December 31, 2012	B		\$	64,847.10

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2011	<u>Ref.</u> B		\$	4,196,489.25
Increased By:				
Cash Receipts		\$ 25,001.00		
	B-1			25,001.00
				4,221,490.25
Decreased By:				
Cash Disbursed		69,563.65		
	B-1			69,563.65
Balance December 31, 2012	B		\$	4,151,926.60

COUNTY OF ATLANTIC, NEW JERSEY
PUBLIC HEALTH SERVICE TRUST FUND
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance December 31, 2011	<u>Ref.</u> B		\$ 3,131,366.93
Increased By:			
Interest Earned	B-25	\$ 9,621.87	
Public Health Service Taxes Receivable	B-27	6,309,543.00	
Grant and Revenue	B-26	1,903,225.92	
Added and Omitted Taxes	B-27	22,967.59	
		<u>8,245,358.38</u>	
			11,376,725.31
Decreased By:			
Increase in Change Fund		150.00	
Public Health Expenditures	B-29	8,311,770.19	
		<u>8,311,920.19</u>	
Balance December 31, 2012	B		\$ <u><u>3,064,805.12</u></u>

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

	Balance December 31, 2011	Receivable	Received	Adjustments	Balance December 31, 2012
Right-To-Know	\$ 2,636.00	\$ 10,544.00	\$ 7,908.00		5,272.00
Realty Transfer Fees		109,508.00	109,508.00		-
Municipal Alliance	432,187.22	369,858.00	323,328.58	(108,858.64)	369,858.00
Alcohol Education and Rehabilitation	231,274.00	700,718.00	465,391.00	(17,572.00)	449,029.00
Community Environmental Health Act	195,952.62	231,863.00	301,281.00		126,534.62
Local Core Capacity Infrastructure for BT Preparedness	448,678.00	314,949.00	314,949.00		448,678.00
MRC - NACCHO		5,000.00	5,000.00		-
Healthy Communities		10,000.00	10,000.00		-
CEED Grant		53,622.66	53,622.66		-
Perinatal Cooperative		7,000.00	7,000.00		-
Environmental Fees:					
Solid Waste Fines		7,293.00	7,293.00		-
Fees		37,789.00	37,789.00		-
Miscellaneous		8.20	8.20		-
Outpatient:					
Child Health Clinic		2,095.00	2,095.00		-
Hepatitis B		805.00	805.00		-
Flu Shots		41,934.48	41,934.48		-
Intoxicated Driver Program:					
12 Hour		174,433.00	174,433.00		-
48 Hour		40,880.00	40,880.00		-
	<u>\$ 1,310,727.84</u>	<u>\$ 2,118,300.34</u>	<u>\$ 1,903,225.92</u>	<u>\$ (126,430.64)</u>	<u>1,399,371.62</u>
<u>Reference</u>	B	B-26	B-25		B

COUNTY OF ATLANTIC, NEW JERSEY
PUBLIC HEALTH SERVICE TRUST FUND
SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2011	<u>Ref.</u> B		\$ 22,552.05
Increased By:			
Taxes Levied	B-27	\$ 6,309,543.00	
Added and Omitted Tax Levy	B-27	20,800.93	
		<hr/>	6,330,343.93
			<hr/>
			6,352,895.98
Decreased By:			
Tax Collections			
County Levy	B-25	6,309,543.00	
County Added and Omitted	B-25	22,967.59	
		<hr/>	6,332,510.59
			<hr/>
Balance December 31, 2012	B		<u>\$ 20,385.39</u>

Analysis of Added and Omitted Taxes Receivable:

City of Absecon	\$ 196.62
City of Brigantine	957.20
Borough of Buena	143.42
Buena Vista	555.57
City of Corbin City	41.81
City of Egg Harbor	64.27
Township of Egg Harbor	7,096.95
Estelle Manor	72.61
Township of Galloway	1,102.88
Township of Hamilton	1,817.51
Town of Hammonton	1,204.93
City of Linwood	397.01
Borough of Longport	871.54
City of Margate	3,502.53
City of Northfield	789.18
City of Pleasantville	359.62
City of Port Republic	93.52
City of Somers Point	829.20
City of Ventnor	205.93
Township of Weymouth	83.09
	<hr/>
	<u>\$ 20,385.39</u>

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

Balance December 31, 2011	<u>Ref.</u>			\$ 607,520.32
	B			
Increased By:				
Expenditures	B-29	\$ 1,650,649.05		
				1,650,649.05
				2,258,169.37
Decreased By:				
Transferred to Reserve for Expenditures	B-29	1,424,925.38		
Cancelled Expenditures	B-29	303,784.82		
				1,728,710.20
Balance December 31, 2012	B			\$ <u><u>529,459.17</u></u>

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

Balance December 31, 2011	<u>Ref.</u> B		\$ 2,524,146.61
Increased By:			
Cash Receipts	B-25	\$ 8,245,358.38	
Transferred from Encumbrances Payable	B-28	1,424,925.38	
Cancelled Expenditures	B-28	303,784.82	
		<hr/>	<u>9,974,068.58</u>
			12,498,215.19
Decreased By:			
Cash Disbursements	B-25	8,311,770.19	
Transferred to Encumbrances Payable	B-28	1,650,649.05	
		<hr/>	<u>9,962,419.24</u>
Balance December 31, 2012	B		<u><u>\$ 2,535,795.95</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
LIBRARY TRUST FUND
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance December 31, 2011	<u>Ref.</u> B		\$ 3,881,012.87
Increased By:			
Interest Income		\$ 15,433.04	
State Aid		72,405.00	
Library Fines and Programs		120,758.10	
Computer Services		46,062.00	
Grant Revenue		140,098.39	
Library Taxes Receivable		7,971,635.00	
Added and Omitted Taxes		32,333.79	
	B-33	<hr/>	<hr/> 8,398,725.32
			12,279,738.19
Decreased By:			
Encumbrances Payable	B-32	1,803,935.48	
Library Expenditures	B-33	6,714,138.99	
		<hr/>	<hr/> 8,518,074.47
Balance December 31, 2012	B		\$ <u><u>3,761,663.72</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
LIBRARY TRUST FUND
SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2011	<u>Ref.</u> B		\$ 31,657.85
Increased By:			
Taxes Levied		\$ 7,971,635.00	
Added and omitted Taxes Levied		25,617.07	
		<hr/>	<hr/>
			7,997,252.07
			<hr/>
			8,028,909.92
Decreased By:			
Tax Collections:			
Tax Levy	B-30	7,971,635.00	
Added and Omitted Tax Levy	B-30	32,333.79	
		<hr/>	<hr/>
			8,003,968.79
			<hr/>
Balance December 31, 2012	B		<u>\$ 24,941.13</u>

Analysis of Added and Omitted Taxes Receivable:

City Brigantine	\$ 1,522.64
Borough of Buena	229.45
Buena Vista	904.55
City of Corbin City	68.06
City of Egg Harbor	103.68
Township of Egg Harbor	11,483.07
Estell Manor	117.12
Township of Galloway	1,741.42
Township of Hamilton	2,859.90
Town of Hammonton	1,973.79
Borough of Longport	1,391.65
City of Pleasantville	588.06
City of Port Republic	153.25
Somers Point	1,331.83
City of Ventnor	339.76
Weymouth	132.90
	<hr/>
	<u>\$ 24,941.13</u>

COUNTY OF ATLANTIC, NEW JERSEY
LIBRARY TRUST FUND
SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>			
Balance December 31, 2011	<u>B</u>		\$	381,728.39
Increased By:				
Reserve for Expenditures Charged	B-33	\$ 1,949,152.34		
				1,949,152.34
				2,330,880.73
Decreased By:				
Cash Disbursed	B-30	1,803,935.48		
Cancelled Expenditures	B-33	261,556.07		
				2,065,491.55
Balance December 31, 2012	B		\$	265,389.18

COUNTY OF ATLANTIC, NEW JERSEY
LIBRARY TRUST FUND
SCHEDULE OF RESERVE FOR EXPENDITURES

	<u>Ref.</u>		
Balance December 31, 2011	<u>B</u>		\$ 3,499,849.48
Increased By:			
Cash Receipts	B-30	\$ 8,398,725.32	
Cancelled Encumbrances	B-32	261,556.07	
			8,660,281.39
			12,160,130.87
Decreased By:			
Cash Disbursed	B-30	6,714,138.99	
Encumbered	B-32	1,949,152.34	
			8,663,291.33
Balance December 31, 2012	B		\$ <u><u>3,496,839.54</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
OPEN SPACE TRUST FUND
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance December 31, 2011	<u>Ref.</u> B		\$ 40,543,030.29
Increased By:			
Interest on Investments		\$ 45,635.94	
Due from Current Fund		1,319,962.95	
Open Space Fund Taxes		2,472,392.02	
Added and Omitted Taxes		6,172.11	
	B-1	<hr/>	<hr/> 3,844,163.02
			44,387,193.31
Decreased By:			
Encumbrances Payable	B-36	1,171,418.61	
Reserve for Expenditures	B-37	383,176.73	
	B-1	<hr/>	<hr/> 1,554,595.34
Balance December 31, 2012	B		\$ <u><u>42,832,597.97</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
OPEN SPACE TRUST FUND
SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2011	<u>Ref.</u> B		\$	6,060.47
Increased By:				
Taxes Levied		\$ 2,472,392.02		
Added and Omitted Taxes Levied		29,817.47		
	B-1			2,502,209.49
				2,508,269.96
Decreased By:				
Tax Collections:				
County Levy		2,474,695.91		
Added and Omitted Tax Levy		3,868.22		
	B-1			2,478,564.13
Balance December 31, 2012	B		\$	29,705.83

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

Balance December 31, 2011	<u>Ref.</u> B		\$ 8,125,523.03
Increased By:			
Charges			<u>4,089,947.75</u>
			12,215,470.78
Decreased By:			
Cash Disbursed			<u>1,171,418.61</u>
Balance December 31, 2012	B		\$ <u><u>11,044,052.17</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
OPEN SPACE TRUST FUND
SCHEDULE OF RESERVE FOR EXPENDITURES

Balance December 31, 2011	<u>Ref.</u> B		\$	32,417,507.26
Increased By:				
Cash Receipts	B-34	\$ 3,844,163.02		
	B-1			<u>3,844,163.02</u>
				36,261,670.28
Decreased By:				
Cash Disbursed		383,176.73		
Net Encumbrances Payable		4,089,947.75		
	B-1			<u>4,473,124.48</u>
Balance December 31, 2012	B		\$	<u><u>31,788,545.80</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF CASH

Balance December 31, 2011	<u>Ref.</u> B		\$ 1,286,881.95
Increased By:			
County Deposits and Interest Collected	B-39, B-40	\$ 7,369,920.00	
Accounts Receivable	B-41	16,512.50	
Overpayments Received	B-42	127,936.00	
Attorney Deposits	B-43	6,433,817.73	
		<hr/>	<u>13,948,186.23</u>
			15,235,068.18
Decreased By:			
Payments to County Treasurer	B-40	14,707,730.26	
Due to Secretary of State of New Jersey	B-41	16,287.50	
Refund of Overpayments	B-42	123,600.00	
Refund of Attorney Deposits	B-43	40,080.42	
		<hr/>	<u>14,887,698.18</u>
Balance December 31, 2012	B		\$ <u><u>347,370.00</u></u>

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

Balance December 31, 2011	<u>Ref.</u> B		\$	10,323.50
Increased By:				
Charges		\$ 32,040.00		
				32,040.00
				42,363.50
Decreased By:				
Collections	B-42	32,696.00		
				32,696.00
Balance December 31, 2012	B		\$	9,667.50

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2011	<u>Ref.</u> B		\$ 1,087,164.30
Increased By:			
Accounts Receivable	B-39	\$ 32,040.00	
County Deposits and Interest		7,337,880.00	
Charges for Services Attorney Deposits	B-43	6,450,889.03	
		<u>13,820,809.03</u>	<u>13,820,809.03</u>
			14,907,973.33
Decreased By:			
Payments to County	B-38	14,707,730.26	
		<u>14,707,730.26</u>	<u>14,707,730.26</u>
Balance December 31, 2012	B		\$ <u><u>200,243.07</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF DUE TO SECRETARY OF STATE

Balance December 31, 2011	<u>Ref.</u> B		\$	1,137.50
Increased By:				
Receipts	B-38	16,512.50		
				16,512.50
				17,650.00
Decreased By:				
Cash Disbursements	B-38	16,287.50		
				16,287.50
Balance December 31, 2012	B		\$	1,362.50

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF REFUNDS PAYABLE

Balance December 31, 2011	<u>Ref.</u> B		\$	1,441.00
Increased By:				
Charges Collected	B-38	\$		127,936.00
				<u>127,936.00</u>
				129,377.00
Decreased By:				
Cash Disbursements	B-38			123,600.00
				<u>123,600.00</u>
Balance December 31, 2012	B		\$	<u><u>5,777.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF ATTORNEY DEPOSITS

Balance December 31, 2011	<u>Ref.</u> B		\$	197,139.15
Increased By:				
Deposits	B-38	\$ 6,433,817.73		
				6,433,817.73
				6,630,956.88
Decreased By:				
Refunds	B-38	40,080.42		
Due to Secretary of State	B-41			
Charges for Services	B-40	6,450,889.03		
				6,490,969.45
Balance December 31, 2012	B		\$	139,987.43

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF CASH - INMATES' FUND

Balance December 31, 2011	<u>Ref.</u> B		\$ 95,065.78
Increased By:			
Inmate Deposits	B-45	\$ 709,179.53	
Reserve for Inmates	B-48	487,511.99	
Due to Commissary - Interest, overage	B-50	86.28	
		<hr/>	<hr/> 1,196,777.80
			1,291,843.58
Decreased By:			
Payments to Inmates	B-45	222,584.26	
Payments to State - VCCB	B-47	43,072.58	
Payments to County Treasurer	B-48	463,821.57	
Payments to Keefe for IM Purchases	B-49	435,261.04	
Payments - Due to Commissary	B-50	34,666.61	
		<hr/>	<hr/> 1,199,406.06
Balance December 31, 2012	B		\$ <u><u>92,437.52</u></u>

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

Balance December 31, 2011	<u>Ref.</u> B		\$ 16,061.81
Increased By:			
Inmate Deposits	B-44	\$ 709,179.53	
Reserve for Inmate Funds	B-48	460,049.49	
Inmate Payroll	B-48	27,997.50	
		<u> </u>	<u>1,197,226.52</u>
			1,213,288.33
Decreased By:			
Cash Disbursements to Inmates	B-44	222,584.26	
Paid to County for Fees and Recoverables	\$	425,269.17	
Due to County for Fees and Recoverables		<u>34,780.32</u>	
	B-48	<u> </u>	460,049.49
Paid to Commissary		31,923.21	
Due to Commissary		<u>2,840.67</u>	
	B-50	<u> </u>	34,763.88
Paid to Inmates' Keefe Purchases		399,228.45	
Due to Inmates' Keefe Purchases		<u>39,600.64</u>	
	B-49	<u> </u>	438,829.09
Paid to VCCB Taxes		39,922.86	
Due to VCCB Taxes		<u>3,960.06</u>	
	B-47	<u> </u>	43,882.92
Paid to Other		(728.65)	
Due to Other		<u>664.89</u>	
	B-46	<u> </u>	(63.76)
			<u>1,200,045.88</u>
Balance December 31, 2012	B		\$ <u><u>13,242.45</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF OTHER PAYABLES - INMATES' FUND

Balance December 31, 2011	<u>Ref.</u> B		\$	63.76
Increased By:				
None		\$		-
				63.76
Decreased By:				
Cash Disbursements	B-45	63.76		63.76
Balance December 31, 2012	B		\$	-

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

Balance December 31, 2011	<u>Ref.</u>			\$ 3,149.72
	B			
Increased By:				
VCCB	B-45	\$ 43,882.92		
				43,882.92
				47,032.64
Decreased By:				
Payments to VCCB	B-44	43,072.58		
				43,072.58
Balance December 31, 2012	B			\$ 3,960.06

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF RESERVE FOR INMATE FUND - INMATES' FUND

Balance December 31, 2011	<u>Ref.</u> B		\$ 36,522.61
Increased By:			
Cash Receipts	B-45	\$ 460,049.49	
Cash Received - Payroll	B-48	27,462.50	
	B-44	<hr/>	<hr/> 487,511.99
			524,034.60
Decreased By:			
Cash Disbursements	B-44	463,821.57	
Cash Disbursements - Other		60.21	
Inmate - Payroll	B-45	27,997.50	
		<hr/>	<hr/> 491,879.28
Balance December 31, 2012	B		\$ <u><u>32,155.32</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF ACCOUNTS PAYABLE - DUE TO COMMISSARY
VENDOR FOR CONSUMABLES - INMATES' FUND

Balance December 31, 2011	<u>Ref.</u> B	\$	21,296.15
Increased By:			
Inmate Purchases	B-45	\$	438,829.09
Due to Commissary	B-50		203,809.99
	B-1		<u>642,639.08</u>
			663,935.23
Decreased By:			
Cash Disbursements	B-44		435,261.04
Due to Commissary - Commission	B-50		207,219.40
			<u>642,480.44</u>
Balance December 31, 2012	B	\$	<u><u>21,454.79</u></u>

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

	Ref.	Commissions	Recoverables	Interest	Overage	Totals
Balance December 31, 2011	B	\$ 15,288.54	\$ 2,646.85	\$ 56.00	\$ 40.55	\$ 18,031.94
Increased By:						
Due to Comm - Int/Overage/Short	B-44				86.28	86.28
Due to Comm - Recoverables	B-45		34,763.88			34,763.88
Commission	B-49	207,219.40				207,219.40
		<u>222,507.94</u>	<u>37,410.73</u>	<u>56.00</u>	<u>126.83</u>	<u>260,101.50</u>
						260,101.50
Decreased By:						
Cash Disbursements	B-44		34,570.06	56.00	40.55	34,666.61
Due to Commissary Vendor	B-49	203,809.99				203,809.99
		<u>203,809.99</u>	<u>34,570.06</u>	<u>56.00</u>	<u>40.55</u>	<u>238,476.60</u>
Balance December 31, 2012	B	\$ <u>18,697.95</u>	\$ <u>2,840.67</u>	\$ -	\$ <u>86.28</u>	\$ <u>21,624.90</u>

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF CASH - COMMISSARY FUND

Balance December 31, 2011	<u>Ref.</u>			\$ 65,037.06
	B			
Increased By:				
Accounts Receivable	B-54	\$	35,323.74	
Accounts Payable	B-52		42,688.75	
Due from Inmate Fund	B-53		238,003.83	
			316,016.32	
				381,053.38
Decreased By:				
Due from Inmate Fund	B-53		34,850.16	
Payments to Keefe Commissary	B-52		42,740.75	
Payments to Vendors	B-54		245,485.88	
			323,076.79	
Balance December 31, 2012	B			\$ 57,976.59

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF ACCOUNTS PAYABLE - COMMISSARY FUND

Balance December 31, 2011	<u>Ref.</u> B	\$	4,039.75
Increased By:			
Due to Keefe Commissary		\$	42,688.75
	B-1		<u>42,688.75</u>
			46,728.50
Decreased By:			
Due to Keefe Commissary			42,740.75
	B-1		<u>42,740.75</u>
Balance December 31, 2012	B	\$	<u><u>3,987.75</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2011	<u>B</u>		\$ 18,031.94
Increased By:			
Cash Disbursements	B-51	\$ 34,850.16	
Sales Commission	B-54	206,746.63	
			241,596.79
			259,628.73
Decreased By:			
Cash Receipt - Recoverable	B-51	238,003.83	
			238,003.83
Balance December 31, 2012	B		\$ 21,624.90

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF FUND BALANCE - COMMISSARY FUND

Balance December 31, 2011	<u>Ref.</u> B		\$ 79,029.25
Increased By:			
Sales Commission	B-53	\$ 206,746.63	
Due from Inmates	B-51	35,323.74	
		<hr/>	<hr/>
			242,070.37
			<hr/>
			321,099.62
Decreased By:			
Purchases	B-51	245,485.88	
		<hr/>	<hr/>
			245,485.88
			<hr/>
Balance December 31, 2012	B		<u>\$ 75,613.74</u>

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF CASH - BAIL FUND

	<u>Ref.</u>			
Balance December 31, 2011	<u>B</u>		\$	8,398.32
Increased By:				
Due to County	B-57	\$		
Accounts Payable	B-56	3,223,325.38		
				3,223,325.38
				3,231,723.70
Decreased By:				
Payments to County Treasurer	B-57	42.32		
Payments Due To Bail Account	B-57	17.00		
Payments to Bail and Agencies	B-56	3,223,211.38		
				3,223,270.70
Balance December 31, 2012	B		\$	8,453.00

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF ACCOUNTS PAYABLE - BAIL FUND

	<u>Ref.</u>			
Balance December 31, 2011	<u>B</u>		\$	8,356.00
Increased By:				
Cash Receipts	B-55	\$		3,223,325.38
				<u>3,223,325.38</u>
				3,231,681.38
Decreased By:				
Payments to Bail and Agencies	B-55			3,223,211.38
				<u>3,223,211.38</u>
Balance December 31, 2012	B		\$	<u><u>8,470.00</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
CORRECTION CENTER
SCHEDULE OF OTHER PAYABLES - BAIL FUND

Balance December 31, 2011	<u>Ref.</u> B		\$	42.32
Increased By:				
None		\$		
	B-55			-
				42.32
Decreased By:				
Due to Bail - Shortage		17.00		
Due to County - Interest		42.32		
	B-55			59.32
Balance December 31, 2012	B		\$	(17.00)

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY ADJUSTER
SCHEDULE OF MAINTENANCE ACCOUNTS RECEIVABLE

Balance December 31, 2011	<u>Ref.</u> B		\$	10,138.85
Increased By:				
Charges		\$ 17,385.00		
	B-1			17,385.00
				27,523.85
Decreased By:				
Cash Receipts		16,885.00		
	B-1			16,885.00
Balance December 31, 2012	B		\$	10,638.85

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY ADJUSTER
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>			
Balance December 31, 2011	<u>B</u>		\$	-
Increased By:				
State Reimbursements		\$ 16,885.00		
Maintenance Accounts Receivable				
	B-1			16,885.00
				16,885.00
Decreased By:				
Payments to County		16,885.00		
	B-1			16,885.00
Balance December 31, 2012	B		\$	-

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY ADJUSTER
SCHEDULE OF DUE TO COUNTY

Balance December 31, 2011	<u>Ref.</u> B		\$	-
Increased By:				
State Reimbursements		\$ 6,568.33		
Charges		16,885.00		
	B-1			23,453.33
				23,453.33
Decreased By:				
Payments to County		23,453.33		
	B-1			23,453.33
Balance December 31, 2012	B		\$	-

COUNTY OF ATLANTIC, NEW JERSEY
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR FORECLOSURE AND EXECUTION DEPOSITS

Balance December 31, 2011	<u>Ref.</u> B	\$ 788,223.56
Increased By:		
Foreclosure and Execution Deposits	\$ 2,915,343.18	
		<u>2,915,343.18</u>
		3,703,566.74
Decreased By:		
Cash Disbursements	2,592,546.50	
Sheriff's Fees	371,188.85	
Newspaper Charges	112,124.20	
		<u>3,075,859.55</u>
Balance December 31, 2012	B	\$ <u><u>627,707.19</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR ATTORNEY DEPOSITS

Balance December 31, 2011	<u>Ref.</u> B		\$	4,137.29
Increased By:				
Attorney Deposits		\$ 78,257.16		
				78,257.16
Decreased By:				
Cash Disbursements		16,796.33		
Charges for Services		60,821.99		
				77,618.32
Balance December 31, 2012	B		\$	4,776.13

COUNTY OF ATLANTIC, NEW JERSEY
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR BAIL AND FINE DEPOSITS

Balance December 31, 2011	<u>Ref.</u> B		\$	1,400.00
Increased By:				
Bail and Fine Deposits		\$ 87,298.66		
				87,298.66
Decreased By:				
Cash Disbursements		88,698.66		
				88,698.66
Balance December 31, 2012	B		\$	-

COUNTY OF ATLANTIC, NEW JERSEY
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR SHERIFF'S OFFICE FEES

Balance December 31, 2011	<u>Ref.</u> B		\$	1,205.12
Increased By:				
Sheriff's Fees		\$ 371,188.85		
Attorney Services		60,821.99		
Miscellaneous Fees		392.40		
				432,403.24
				433,608.36
Decreased By:				
Cash Disbursements		432,577.84		
				432,577.84
Balance December 31, 2012	B		\$	1,030.52

COUNTY OF ATLANTIC, NEW JERSEY
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR UNCLAIMED PROPERTY

Balance December 31, 2011	<u>Ref.</u> B		\$	2,350.96
Increased By:				
Charges		\$	_____	-

				2,350.96
Decreased By:				
Cash Disbursements				-

Balance December 31, 2012	B		\$	<u><u>2,350.96</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SHERIFF'S OFFICE
SCHEDULE OF DUE TO NEWSPAPERS

Balance December 31, 2011	<u>Ref.</u> B		\$	-
Increased By:				
Charges		\$ 112,124.20		
		<u>112,124.20</u>		<u>112,124.20</u>
Decreased By:				
Cash Disbursements		112,124.20		
		<u>112,124.20</u>		<u>112,124.20</u>
Balance December 31, 2012	B		\$	<u><u>-</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2011	B		\$ 10,676,821.67
Increased By:			
Clerk of Superior Court	B-69	\$ 254.94	
Reserve for Notice of Motion Fees	B-70	1,145.00	
Pending Estates	B-71	413,507.72	
Attorney Deposits	B-72	47,501.00	
County Fees	B-73	229,439.70	
Interest Earned - Probate	B-74	110,190.89	
Probate Deposits	B-74	3,045,862.38	
Overpayments Received	B	653.00	
	B-1	<u>3,848,554.63</u>	
			14,525,376.30
Decreased By:			
Refund of Pending Estates	B-71	350,008.12	
Reserve for Notice of Motions	B-70	1,395.00	
Payments to County Treasurer	B-73	350,135.33	
Refund of Overpayments	B-72	643.00	
Trust Fund Withdrawals - Probate Accounts	B-74	2,354,449.47	
		<u>3,056,630.92</u>	
Balance December 31, 2012	B		\$ <u><u>11,468,745.38</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF DUE TO CLERK OF SUPERIOR COURT

Balance December 31, 2011	<u>Ref.</u>			\$	876.46
	B				
Increased By:					
Cash Receipts	B-68	\$	254.94		
					254.94
					1,131.40
Decreased By:					
Cash Disbursements	B-68		-		
					-
Balance December 31, 2012	B			\$	1,131.40

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

Balance December 31, 2011	<u>Ref.</u> B		\$	250.00
Increased By:				
Cash Receipts	B-68	\$		1,145.00
				<u>1,145.00</u>
				1,395.00
Decreased By:				
Cash Disbursements	B-68			1,395.00
				<u>1,395.00</u>
Balance December 31, 2012	B		\$	<u><u>-</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF PENDING ESTATES

Balance December 31, 2011	<u>Ref.</u> B		\$	29,927.16
Increased By:				
Cash Receipts	B-68	\$ 413,507.72		
				413,507.72
				443,434.88
Decreased By:				
Refunds	B-68	350,008.12		
Cash Disbursements	B-73	56,671.69		
				406,679.81
Balance December 31, 2012	B		\$	36,755.07

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF ATTORNEY DEPOSITS

Balance December 31, 2011	<u>Ref.</u> B		\$	20,714.12
Increased By:				
Cash Receipts	B-68	\$		47,501.00
				<u>47,501.00</u>
				68,215.12
Decreased By:				
Transferred to Surrogate's Fees	B-73			48,886.00
				<u>48,886.00</u>
Balance December 31, 2012	B		\$	<u><u>19,329.12</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF RESERVE FOR SURROGATE'S FEES

Balance December 31, 2011	<u>Ref.</u> B		\$ 18,956.05
Increased By:			
Pending Estates	B-71	\$ 56,671.69	
Attorney Deposits	B-72	48,886.00	
Miscellaneous Surrogate's Fee	B-68	229,439.70	
		<hr/>	<hr/> 334,997.39
			353,953.44
Decreased By:			
Payment to County Treasurer	B-68	350,135.33	
		<hr/>	<hr/> 350,135.33
Balance December 31, 2012	B		\$ <u><u>3,818.11</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF PROBATE COURT DEPOSITS

	<u>Ref.</u>		
Balance December 31, 2011	<u>B</u>		\$ 10,606,057.88
Increased By:			
Cash Deposited	B-68	\$ 3,045,862.38	
Interest Earned	B-68	110,190.89	
			3,156,053.27
			13,762,111.15
Decreased By:			
Withdrawals	B-68	2,354,449.47	
			2,354,449.47
Balance December 31, 2012	B		\$ <u><u>11,407,661.68</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
HOME - MEADOWVIEW
SCHEDULE OF CASH

Balance December 31, 2011	<u>Ref.</u> B		\$ 144,719.58
Increased By:			
Patient Accounts Receivable	B-76	\$ 14,466,572.60	
Patient Trust Account	B-77	1,514,509.49	
Due to Patient Trust Accounts	B-79	7,283.22	
Non-Receiveable Collection	B-78	84.25	
Part A Bad Debt Advance	B-78	78,154.00	
		<hr/>	<hr/> 16,066,603.56
			16,211,323.14
Decreased By:			
Due to Patient Trust Accounts	B-79	7,283.22	
PNA Disbursements	B-77	1,526,597.61	
Due to Other	B-78	54,178.50	
Payments to Treasurer	B-78	14,511,500.19	
		<hr/>	<hr/> 16,099,559.52
Balance December 31, 2012	B		\$ <u><u>111,763.62</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
HOME - MEADOWVIEW
SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Balance December 31, 2011	<u>Ref.</u>			\$ 3,304,014.78
	B			
Increased By:				
2012 Charges	B-76	\$ 14,965,164.31		
				14,965,164.31
				18,269,179.09
Decreased By:				
2012 Collections	B-75	14,466,572.60		
Apply Part A Advance	B-75	78,154.00		
				14,544,726.60
Balance December 31, 2012	B			\$ <u><u>3,724,452.49</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
HOME - MEADOWVIEW
SCHEDULE OF PATIENTS' TRUST ACCOUNTS

Balance December 31, 2011	<u>Ref.</u> B		\$ 74,187.90
Increased By:			
Deposits From Patients	B-75	\$ 1,514,509.49	
		<u>1,514,509.49</u>	<u>1,588,697.39</u>
Decreased By:			
Cash Disbursements	B-75	1,526,597.61	
		<u>1,526,597.61</u>	<u>62,099.78</u>
Balance December 31, 2012	B		\$ <u><u>62,099.78</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
HOME - MEADOWVIEW
SCHEDULE OF OTHER PAYABLES

Balance December 31, 2011	<u>Ref.</u> B		\$ 70,531.68
Increased By:			
Patient Account Revenue	B-76	\$ 14,466,572.60	
Non-Receiveable Collection	B-75	84.25	
Part A Bad Debt Advance	B-75	78,154.00	
		<hr/>	<hr/> 14,544,810.85
			14,615,342.53
Decreased By:			
Payments to County	B-75	14,511,500.19	
Payments to Other	B-75	54,178.50	
		<hr/>	<hr/> 14,565,678.69
Balance December 31, 2012	B		\$ <u><u>49,663.84</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
HOME - MEADOWVIEW
SCHEDULE OF DUE TO PATIENTS' TRUST

Balance December 31, 2011	<u>Ref.</u> B	\$	-
Increased By:			
Deposits from Patients	B-75	\$	7,283.22
			<u>7,283.22</u>
			7,283.22
Decreased By:			
Cash Disbursements	B-75		7,283.22
			<u>7,283.22</u>
Balance December 31, 2012	B	\$	<u><u>-</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST OTHER
LAW ENFORCEMENT OFFICERS AND EQUIPMENT TRUST FUND

Balance December 31, 2011	<u>Ref.</u>			\$ 33,172.69
	B			
Increased By:				
Cash Receipts	B-1	\$ 29,628.00		
				29,628.00
				62,800.69
Decreased By:				
Cash Disbursements	B-1	13,499.81		
Transfer to Accounts Payable	B-4	10,137.00		
				23,636.81
Balance December 31, 2012	B			\$ 39,163.88

COUNTY OF ATLANTIC, NEW JERSEY
TRUST OTHER
SCHEDULE OF RESERVE FOR PARKS AND RECREATION

Balance December 31, 2011	<u>Ref.</u> B		\$ 169.30
Increased By:			
Cash Receipts	B-1	\$ 705.00	
		<u>705.00</u>	<u>705.00</u>
			874.30
Decreased By:			
Cash Disbursements	B-1	655.00	
		<u>655.00</u>	<u>655.00</u>
Balance December 31, 2012	B		<u><u>\$ 219.30</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

Balance December 31, 2011	<u>Ref.</u> C		\$ 32,211,614.32
Increased By Receipts:			
Bonds Issued	C-10	\$ 9,505,000.00	
Due to State of New Jersey - Green Acres	C-15	1,348.05	
Capital Improvement Fund	C-17	2,552,300.00	
		<hr/>	<hr/>
			12,058,648.05
			<hr/>
			44,270,262.37
Decreased By Disbursements:			
Net Encumbrances Payable	C-14	11,510,468.03	
Improvement Authorizations	C-3, C-13	2,751,144.27	
		<hr/>	<hr/>
			14,261,612.30
Balance December 31, 2012	C		<u>\$ 30,008,650.07</u>

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF ANALYSIS OF CASH

Ordinance Number	Improvement Authorization	Balance Dec. 31, 2011		Receipts		Disbursements		Transfers		Balance Dec. 31, 2012
				Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To	
	Capital Improvement Fund	\$ 4,411,932.89	\$	\$ 2,552,300.00	\$	\$	\$	\$ 2,480,000.00	\$	\$ 4,484,232.89
	Due to State Green Acres Trust Fund	392,239.42		1,348.05						393,587.47
	Encumbrances Payable	11,510,468.03				11,510,468.03			4,879,031.52	4,879,031.52
88-5	Improvements to County Parks	6,920.75								6,920.75
3359	General Improvements	10,350.00								10,350.00
87-2	Various Improvements	23,589.75								23,589.75
90-8	Reconstruction of Lenape Dam	7,872.50								7,872.50
90-7	Reconstruction of Lake Lenape Dam	(64,842.85)								(64,842.85)
91-4	Environmental Remediation	3,848.36								3,848.36
92	Fire Training Center					(25,524.14)		25,524.14		-
92-5	Construction of Library Facilities	10,815.90								10,815.90
92-7	Various Improvements	1,186.51								1,186.51
93-3	Construction of Pistol Range	987.74								987.74
93-6	Infrastructure Improvements	89,905.61				46,479.35		7,800.00		35,626.26
94-1	Environmental Remediation	734.50				(1,800.00)		1,800.00		734.50
95-1	Purchase Communication Equipment	14,578.56				(12,600.00)		12,600.00		14,578.56
95	Energy Retrofit					(13,239.00)		13,239.00		-
97-4	Acquisition of Property	2,275.00								2,275.00
97-6	Acquisition of Land	12,943.00								12,943.00
97-7	Improvements to County Parks	42,333.72				(317.95)		317.95		42,333.72
98-1	Repairs and Improvements to County Buildings and Acquisition of Technology Equipment									22,342.15

**COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF ANALYSIS OF CASH**

	Balance Dec. 31, 2011	Receipts		Disbursements		Transfers		Balance Dec. 31, 2012
		Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To	
98-2	\$ 146,140.35	\$	\$	\$ (200,000.00)	\$	\$ 200,000.00	\$	\$ 146,140.35
99-1	1,232.00							1,232.00
99-3	1,083.91							1,083.91
00-1	8,100.97			(2,160.31)		2,160.31		8,100.97
00-2	13,770.84			6,868.00		6,132.00		770.84
01-1	45,012.91							45,012.91
01-2	332,391.70			(19,396.79)		169,244.40		182,544.09
02-2	864.92			(5,752.50)		5,752.50		864.92
02-3	61,928.06			(1,109,347.00)		1,109,347.00		61,928.06
03-2	14,979.41							14,979.41
04-1	269,456.94			51,468.68				217,988.26
04-2	83,627.97			46,892.49				36,735.48
05-2	(2,604.00)			(607.00)				(1,997.00)
05-5	1,236,351.15			(733,875.29)		1,012,709.55		957,516.89
06-1	26,049.00							26,049.00
06-2	849,524.17			849,524.17				-
06-3	1,095,987.32			139,718.05				956,269.27
06-4	118,512.45			(6,080.00)		82,080.00		42,512.45
07-1	301.03							301.03
08-2	5,645,868.50			475,363.46				5,170,505.04
08-3	87,470.55							87,470.55

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF ANALYSIS OF CASH

	Balance Dec. 31, 2011	Receipts		Disbursements		Transfers		Balance Dec. 31, 2012
		Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To	
08-4	\$ 195,105.95	\$	\$	\$	\$	\$	\$	\$ 195,105.95
08				(26,880.79)		26,880.79		-
08-6	(1,418,580.35)			588,436.50		29,573.50		(2,036,590.35)
08-7	3,579,750.93			2,495,523.06				1,084,227.87
09-2/09-5	246,487.15			70,772.10		106,593.53		69,121.52
09-3	1,713,620.52			(1,294,281.05)		110,494.39		2,897,407.18
09-4	(3,252,622.01)			(40,867.17)		724,284.58		(3,936,039.42)
10-1	3,167,443.42			(456,746.14)		174,638.15		3,449,551.41
10-2	2,340,702.54			86.80				2,340,615.74
10-3	(1,450,274.15)			222,849.62		81,882.00		(1,755,005.77)
10-6	(122,583.25)	5,000,000.00		436,259.11				4,441,157.64
11-1	833,419.88			110,544.26		25,794.05		697,081.57
11-1	(157,388.00)			1,096,553.03		844,734.32		(2,098,675.35)
C12-1				31,181.04			1,970,000.00	1,863,569.60
12-1				7,100.00		30,200.00	510,000.00	472,700.00
12-2				400.00				(400.00)
12-3		4,505,000.00		24,199.68				4,480,800.32
12-4				400.00				(400.00)
	<u>\$ 32,211,614.32</u>	<u>\$ 9,505,000.00</u>	<u>\$ 2,553,648.05</u>	<u>\$ 2,751,144.27</u>	<u>\$ 11,510,468.03</u>	<u>\$ 7,359,031.52</u>	<u>\$ 7,359,031.52</u>	<u>\$ 30,008,650.07</u>
	C			C-2, C-13				C

Ref.

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DUE FROM THE STATE OF NEW JERSEY
DEPARTMENT OF ENVIRONMENTAL PROTECTION

Balance December 31, 2012 and 2011	<u>Ref.</u> C	\$ <u><u>64,842.85</u></u>
------------------------------------	------------------	----------------------------

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2011	<u>Ref.</u> C	\$ 114,024,702.28
Increased By:		
Bonds Issued	\$ 9,505,000.00	
	<hr/>	<u>9,505,000.00</u>
		123,529,702.28
Decreased By:		
Bonds Paid	\$ 9,408,000.00	
Green Acres Loan Payments	493,909.90	
	<hr/>	<u>9,901,909.90</u>
Balance December 31, 2012	C	\$ <u><u>113,627,792.38</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Ord. Number	Improvement Description	Balance Dec. 31, 2011	2012 Authorizations	Funded by Bonds & Loans Issued	Balance Dec. 31, 2012	Analysis of Balance	
						Expenditures	Unexpended Improvement Authorization
90-7	Reconstruction of Lake Lenape Dam	\$ 64,842.85	\$	\$	64,842.85	\$	-
05-2	Improvements of County Buildings	420,000.00			420,000.00	1,997.00	418,003.00
08-6	Construction of Various Buildings & Facilities	2,320,000.00			2,320,000.00	2,036,590.35	283,409.65
09-4	Improvements to Government Complex	6,666,000.00			6,666,000.00	3,936,039.42	2,729,960.58
10-3	Road Improvements - 2010	4,760,000.00			4,760,000.00	1,755,005.77	3,004,994.23
10-6	ACCC - 2010	5,000,000.00		5,000,000.00	-		-
11-1	Improvement to County Facilities	3,523,000.00			3,523,000.00	2,098,675.35	1,424,324.65
12-1	Various Capital Improvements		7,690,000.00		7,690,000.00	-	7,690,000.00
12-2	ACCC Capital Improvements 2012		8,500,000.00		8,500,000.00	400.00	8,499,600.00
12-3	ACCC - STEM		4,505,000.00	4,505,000.00	-	-	-
12-4	ACCC - 2013		1,500,000.00		1,500,000.00	400.00	1,499,600.00
		<u>\$ 22,753,842.85</u>	<u>\$ 22,195,000.00</u>	<u>\$ 9,505,000.00</u>	<u>\$ 35,443,842.85</u>	<u>\$ 9,893,950.74</u>	<u>\$ 25,549,892.11</u>
		C	C-18	C-10	C		C-13

**COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS**

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Balance Dec. 31, 2012
			Date	Amount	Interest Rate	Balance Dec. 31, 2011	
Refunding Bonds - 2001	11/15/2001	\$ 10,820,000	8/1/2013	\$ 795,000.00	4.000%	\$ 2,375,000.00	\$ 1,605,000.00
			8/1/2014	810,000.00	5.000%		
General Improvements	7/26/2006	9,600,000	8/1/2013	825,000.00	4.000%	6,475,000.00	5,700,000.00
			8/1/2014	875,000.00	4.000%		
			8/1/2015	925,000.00	4.000%		
			8/1/2016	975,000.00	4.125%		
			8/1/2017	1,050,000.00	4.250%		
			8/1/2018	1,050,000.00	4.250%		
County Vocational Bonds	7/26/2006	2,400,000	8/1/2013	200,000.00	4.000%	1,400,000.00	1,200,000.00
			8/1/2014	200,000.00	4.000%		
			8/1/2015	200,000.00	4.000%		
			8/1/2016	200,000.00	4.000%		
			8/1/2017	200,000.00	4.125%		
			8/1/2018	200,000.00	4.250%		
County College Bonds	7/26/2006	3,122,000				575,000.00	-
State Aid -							
County College Bonds	7/26/2006	3,122,000				575,000.00	-
General Improvements	6/11/2008	12,775,000	1/15/2013	740,000.00	3.500%	10,835,000.00	10,125,000.00
			1/15/2014	770,000.00	3.500%		
			1/15/2015	805,000.00	3.500%		
			1/15/2016	835,000.00	3.500%		
			1/15/2017	870,000.00	3.750%		
			1/15/2018	910,000.00	3.750%		
			1/15/2019	945,000.00	4.000%		
			1/15/2020	990,000.00	4.000%		
			1/15/2021	1,040,000.00	4.000%		
			1/15/2022	1,085,000.00	4.000%		
			1/15/2023	1,135,000.00	4.000%		
County College Bonds	6/11/2008	4,505,000	1/15/2013	370,000.00	3.500%	3,510,000.00	3,155,000.00
			1/15/2014	385,000.00	3.500%		
			1/15/2015	565,000.00	3.500%		
			1/15/2016	590,000.00	3.500%		
			1/15/2017	610,000.00	3.750%		
			1/15/2018	635,000.00	3.750%		

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds				Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012
			Outstanding December 31, 2012	Interest Rate	Amount	Interest Rate				
State Aid -										
County College Bonds	6/11/2008	\$ 4,504,000	1/15/2013	\$ 370,000.00	3.250%	\$ 3,509,000.00	\$	355,000.00	\$ 3,154,000.00	
			1/15/2014	385,000.00	3.250%					
			1/15/2015	565,000.00	3.375%					
			1/15/2016	590,000.00	3.375%					
			1/15/2017	610,000.00	3.625%					
			1/15/2018	634,000.00	3.750%					
General Refunding Bonds	7/31/2008	9,655,000	10/1/2013	840,000.00	4.000%	8,035,000.00		815,000.00	7,220,000.00	
			10/1/2014	830,000.00	4.000%					
			10/1/2015	950,000.00	4.000%					
			10/1/2016	940,000.00	3.500%					
			10/1/2017	925,000.00	4.000%					
			10/1/2018	915,000.00	5.000%					
			10/1/2019	910,000.00	5.000%					
			10/1/2020	910,000.00	4.000%					
General Refunding Bonds	2/4/2009	24,930,000	2/1/2013	1,490,000.00	3.000%	23,460,000.00		1,525,000.00	21,935,000.00	
			2/1/2014	1,570,000.00	5.000%					
			2/1/2015	1,970,000.00	5.000%					
			2/1/2016	2,180,000.00	5.000%					
			2/1/2017	2,385,000.00	5.000%					
			2/1/2018	2,395,000.00	5.000%					
			2/1/2019	2,405,000.00	5.250%					
			2/1/2020	2,515,000.00	4.742%					
			2/1/2021	2,515,000.00	4.935%					
			2/1/2022	2,510,000.00	3.875%					
General Improvements	9/17/2009	5,000,000	10/1/2013	250,000.00	2.000%	4,550,000.00		250,000.00	4,300,000.00	
			10/1/2014	300,000.00	2.000%					
			10/1/2015	300,000.00	2.125%					
			10/1/2016	350,000.00	2.375%					
			10/1/2017	350,000.00	2.625%					
			10/1/2018	350,000.00	3.000%					
			10/1/19-10/1/24	400,000.00	3.500%					

**COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS**

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds				Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012
			Outstanding December 31, 2012	Interest Rate	Amount	Ref.				
County Vocational Bonds	9/17/2009	\$ 40,000,000	\$ 2,300,000.00	2.000%	\$ 36,800,000.00	\$	\$ 1,600,000.00	\$ 35,200,000.00		
			2,300,000.00	2.500%						
			2,700,000.00	3.000%						
			2,800,000.00	3.000%						
			3,200,000.00	3.000%						
			3,200,000.00	3.250%						
General Bonds	11/22/2013	7,140,000	450,000.00	1.000%	7,140,000.00		450,000.00	6,690,000.00		
	11/22/2014		460,000.00	1.500%						
	11/22/2015		775,000.00	2.000%						
	11/22/2016		790,000.00	2.000%						
	11/22/2017		805,000.00	2.000%						
	11/22/2018		820,000.00	2.000%						
	11/22/2019		845,000.00	2.000%						
	11/22/2020		860,000.00	2.000%						
	11/22/2021		885,000.00	2.125%						
				230,000.00	1.000%	1,177,000.00		227,000.00	950,000.00	
County College Bonds	11/22/2011	1,177,000								
			235,000.00	1.500%						
State Aid- County College Bonds	11/22/2011	1,176,000			1,176,000.00		226,000.00	950,000.00		
			230,000.00	1.000%						
			235,000.00	1.500%						
			240,000.00	2.000%						
County College Bonds	11/22/2016		245,000.00	2.000%						
	7/15/2013	9,505,000	560,000.00	1.000%		9,505,000.00		9,505,000.00		
	7/15/2014		565,000.00	1.000%						
	7/15/2015		995,000.00	1.000%						
	7/15/2016		1,005,000.00	1.375%						
	7/15/2017		1,020,000.00	1.500%						
	7/15/2018		1,035,000.00	1.500%						
	7/15/2019		1,050,000.00	1.500%						
	7/15/2020		1,070,000.00	1.500%						
	7/15/2021		1,090,000.00	1.500%						
7/15/2022		1,115,000.00	1.500%							
					\$ 111,592,000.00	\$ 9,505,000.00	\$ 9,408,000.00	\$ 111,689,000.00		

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Balance Dec. 31, 2012	
			Date	December 31, 2012 Amount	Interest Rate	Balance Dec. 31, 2011		Decreased
Green Tree Golf Course Acquisition	12/10/1992	\$ 1,875,000			\$	\$ 57,719.55	\$ -	
Daniel Estell Manor Acquisition	5/16/1993	355,776				21,795.81	-	
Galloway Seaview Acquisition	8/16/1994	\$ 1,935,000	2/16/2013	57,814.73	2.00%	\$ 348,668.82	\$ 113,917.85	\$ 234,750.97
			8/16/2013	58,392.87	2.00%			
			2/16/2014	58,976.80	2.00%			
			8/16/2014	59,566.57	2.00%			
Maine Avenue Waterfront Park	3/2/2000	1,935,320	3/2/2013	67,525.42	2.00%	477,499.25	133,051.75	344,447.50
			9/2/2013	68,200.67	2.00%			
			3/2/2014	68,882.68	2.00%			
			9/2/2014	69,571.50	2.00%			
			3/2/2015	70,267.23	2.00%			
Lake Lenape Park I	4/10/2001	\$ 500,000	1/20/2013	13,543.44	2.00%	\$ 260,416.76	\$ 26,685.93	\$ 233,730.83
			7/20/2013	13,678.87	2.00%			
			1/20/2014	13,815.66	2.00%			
			7/20/2014	13,953.82	2.00%			
			1/20/2015	14,093.36	2.00%			
			7/20/2015	14,234.29	2.00%			
			1/20/2016	14,376.63	2.00%			
			7/20/2016	14,520.40	2.00%			
			1/20/2017	14,665.60	2.00%			
			7/20/2017	14,812.26	2.00%			
			1/20/2018	14,960.38	2.00%			
			7/20/2018	15,109.99	2.00%			
			1/20/2019	15,261.09	2.00%			
			7/20/2019	15,413.70	2.00%			
			1/20/2020	15,567.83	2.00%			
			7/20/2020	15,723.51	2.00%			

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2011	Decreased	Balance Dec. 31, 2012
			Date	December 31, 2012				
Absecon Inlet	11/25/2003	\$ 500,000	5/25/2013	17,365.43	2.00%	\$ 235,079.77	\$ 34,216.75	\$ 200,863.02
			11/25/2013	17,539.08	2.00%			
			5/25/2014	17,714.47	2.00%			
			11/25/2014	17,891.62	2.00%			
			5/25/2015	18,070.53	2.00%			
			11/25/2015	18,251.24	2.00%			
			5/25/2016	18,433.75	2.00%			
			11/25/2016	18,618.09	2.00%			
			5/25/2017	18,804.27	2.00%			
			11/25/2017	18,992.31	2.00%			
			5/25/2018	19,182.23	2.00%			
Maine Avenue Waterfront Park	11/25/2003	\$ 499,999	5/25/2013	18,058.20	2.00%	\$ 224,510.51	\$ 35,581.78	\$ 188,928.73
			11/25/2013	18,238.78	2.00%			
			5/25/2014	18,421.17	2.00%			
			11/25/2014	18,605.38	2.00%			
			5/25/2015	18,791.43	2.00%			
			11/25/2015	18,979.35	2.00%			
			5/25/2016	19,169.14	2.00%			
			11/25/2016	19,360.83	2.00%			
			5/25/2017	19,554.44	2.00%			
			11/25/2017	19,750.01	2.00%			

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Balance Dec. 31, 2012	
			Date	December 31, 2012	Interest Rate	Balance Dec. 31, 2011		
Galloway	9/5/2004	\$ 475,876	3/5/2013	14,355.97	2.00%	292,873.86	28,286.93	\$ 264,586.93
			9/5/2013	14,499.53	2.00%			
			3/5/2014	14,644.53	2.00%			
			9/5/2014	14,790.97	2.00%			
			3/5/2015	14,938.88	2.00%			
			9/5/2015	15,088.27	2.00%			
			3/5/2016	15,239.15	2.00%			
			9/5/2016	15,391.54	2.00%			
			3/5/2017	15,545.46	2.00%			
			9/5/2017	15,700.91	2.00%			
			3/5/2018	15,857.92	2.00%			
			9/5/2018	16,016.50	2.00%			
			3/5/2019	16,176.67	2.00%			
			9/5/2019	16,338.43	2.00%			
			3/5/2020	16,501.82	2.00%			
			9/5/2020	16,666.84	2.00%			
			3/5/2021	16,833.54	2.00%			
Estell Manor ADA	11/4/2004	\$ 30,919	4/4/2013	1,215.75	2.00%	16,457.82	2,395.50	\$ 14,062.32
			10/4/2013	1,227.90	2.00%			
			4/4/2014	1,240.18	2.00%			
			10/4/2014	1,252.58	2.00%			
			4/4/2015	1,265.11	2.00%			
			10/4/2015	1,277.76	2.00%			
			4/4/2016	1,290.54	2.00%			
			10/4/2016	1,303.44	2.00%			
			4/4/2017	1,316.48	2.00%			
			10/4/2017	1,329.64	2.00%			
			4/4/2018	1,342.94	2.00%			

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2011	Decreased	Balance Dec. 31, 2012
			Date	December 31, 2012				
Lake Lenape Park II	5/28/2005	498,660	4/5/2013	15,863.63	2.00%	323,631.30	31,257.61	292,373.69
			10/5/2013	16,022.26	2.00%			
			4/5/2014	16,182.49	2.00%			
			10/5/2014	16,344.31	2.00%			
			4/5/2015	16,507.75	2.00%			
			10/5/2015	16,672.83	2.00%			
			4/5/2016	16,839.56	2.00%			
			10/5/2016	17,007.96	2.00%			
			4/5/2017	17,178.04	2.00%			
			10/5/2017	17,349.82	2.00%			
			4/5/2018	17,523.31	2.00%			
			10/5/2018	17,698.55	2.00%			
			4/5/2019	17,875.53	2.00%			
			10/5/2019	18,054.29	2.00%			
			4/5/2020	18,234.83	2.00%			
			10/5/2020	18,417.18	2.00%			
			4/5/2021	18,601.35	2.00%			

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2011	Decreased	Balance Dec. 31, 2012
			Date	December 31, 2012				
Lake Lenape Park II	6/9/2008	\$ 200,000	3/6/2013	4,567.84	2.00%	\$ 174,048.83	\$ 9,000.44	\$ 165,048.39
			9/6/2013	4,613.51	2.00%			
			3/6/2014	4,659.65	2.00%			
			9/6/2014	4,706.25	2.00%			
			3/6/2015	4,753.31	2.00%			
			9/6/2015	4,800.84	2.00%			
			3/6/2016	4,848.85	2.00%			
			9/6/2016	4,897.34	2.00%			
			3/6/2017	4,946.31	2.00%			
			9/6/2017	4,995.77	2.00%			
			3/6/2018	5,045.73	2.00%			
			9/6/2018	5,096.19	2.00%			
			3/6/2019	5,147.15	2.00%			
			9/6/2019	5,198.62	2.00%			
			3/6/2020	5,250.61	2.00%			
			9/6/2020	5,303.11	2.00%			
			3/6/2021	5,356.15	2.00%			
			9/6/2021	5,409.71	2.00%			
			3/6/2022	5,463.80	2.00%			
			9/6/2022	5,518.44	2.00%			
			3/6/2023	5,573.63	2.00%			
			9/6/2023	5,629.36	2.00%			
			3/6/2024	5,685.66	2.00%			
			9/6/2024	5,742.51	2.00%			
			3/6/2025	5,799.94	2.00%			
			9/6/2025	5,857.94	2.00%			
			3/6/2026	5,916.52	2.00%			
			9/6/2026	5,975.68	2.00%			
			3/6/2027	6,035.44	2.00%			
			9/6/2027	6,095.79	2.00%			
			3/6/2028	6,156.74	2.00%			
						\$ 2,432,702.28	\$ 493,909.90	\$ 1,938,792.38
					Ref.	C	C-8	C

**COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2011		2012 Authorizations	Paid or Charged	Balance December 31, 2012	
				Funded	Unfunded			Funded	Unfunded
88-5	Improvements to County Parks	10/25/1988	\$ 1,000,000	\$ 6,920.75	\$	\$	\$	6,920.75	\$
3359	General Improvements	4/26/1983	1,500,000	10,350.00				10,350.00	
87-2	Various Improvements	5/12/1987	400,000	23,589.75				23,589.75	
90-8	Reconstruction of Lenape Dam	11/13/1990	1,860,000	7,872.50				7,872.50	
91-4	Environmental Remediation	5/28/1991	500,000	3,848.36				3,848.36	
92-5	Construction of Library Facilities	9/29/1992	2,300,000	10,815.90				10,815.90	
92-7	Renovation of County Buildings	12/8/1992	200,000	1,186.51				1,186.51	
93-3	Construction of Pistol Range	8/17/1993	300,000	987.74				987.74	
93-6	Infrastructure Improvements	11/30/1993	6,225,000	89,905.61		54,279.35		35,626.26	
94-1	Environmental Remediation	4/12/1994	1,000,000	734.50				734.50	
95-1	Purchase Communication Equip.	4/4/1995	1,150,000	14,578.56				14,578.56	
97-4	Acquisition of Property	4/29/1997	725,000	2,275.00				2,275.00	
97-6	Acquisition of Land	5/27/1997	250,000	12,943.00				12,943.00	
97-7	Improvements to County Parks	8/26/1997	525,000	42,333.72				42,333.72	
98-1	Repairs and Improvements to County Buildings and Acquisition of Technology Equipment	1998	500,000	22,342.15				22,342.15	
98-2	Phase II Maine Avenue Park	11/10/1998	3,815,000	146,140.35				146,140.35	
99-1	Improvements to County Properties	4/27/1999	500,000	1,232.00				1,232.00	
99-3	Improvements to Atlantic Cape Community College	9/7/1999	800,000	1,083.91				1,083.91	
00-1	Criminal Justice Facility	3/28/2000	1,750,000	8,100.97				8,100.97	
00-2	Improvements to County Properties	3/28/2000	1,800,000	13,770.84		13,000.00		770.84	
01-1	Improvements to County Facilities Information Technology	6/5/2001	400,000	45,012.91				45,012.91	

**COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2011		2012 Authorizations	Paid or Charged	Balance December 31, 2012	
				Funded	Unfunded			Funded	Unfunded
01-2	Atlantic County Criminal Complex	8/14/2001	\$ 40,000,000	\$ 332,391.70	\$	\$	\$ 149,847.61	\$ 182,544.09	\$
02-2	Acquisition of Computer Equipment	8/13/2002	750,000	864.92				864.92	
02-3	Road Improvements	9/24/2002	10,000,000	61,928.06				61,928.06	
03-2	Computer Equipment	3/25/2003	450,000	14,979.41				14,979.41	
04-1	Atlantic Cape Community College	8/10/2004	4,330,000	269,456.94			51,468.68	217,988.26	
04-2	Various Capital Improvements	8/10/2004	2,500,000	83,627.97			46,892.49	36,735.48	
05-2	Improvements of County Buildings	2/22/2005	2,170,000		417,396.00		(607.00)		418,003.00
05-5	Road Improvements - 2005	10/11/2005	15,000,000	1,236,351.15			278,834.26	957,516.89	
06-1	Various Capital Improvements - 2006	5/2/2006	1,444,000	26,049.00				26,049.00	
06-2	Vocational School - 2006	5/2/2006	2,400,000	849,524.17			849,524.17	-	
06-3	ACCC Improvements - 2006	6/13/2006	6,244,000	1,095,987.32			139,718.05	956,269.27	
06-4	Improvements to County Buildings - 2006	6/13/2006	6,400,000	118,512.45			76,000.00	42,512.45	
07-1	Information Technology Equipment	10/9/2007	300,000	301.03				301.03	
08-2	Atlantic Cape Community College Improvements	5/6/2008	9,009,000	5,645,868.50			475,363.46	5,170,505.04	
08-3	Information & Technology Acquisitions	5/6/2008	1,100,000	87,470.55				87,470.55	
08-4	Improvements to Various Roads	5/6/2008	400,000	195,105.95				195,105.95	
08-6	Improvements to Various County Buildings & Facilities	5/6/2008	2,445,000		901,419.65		618,010.00		283,409.65
08-7	Atlantic County Institute of Technology Improvements	7/29/2008	40,000,000	3,579,750.93			2,485,523.06	1,084,227.87	
09-2/09-5	Various Capital Improvements	2009	4,705,000	246,487.15			177,365.63	69,121.52	
09-3	Road Improvements 2009	5/12/2009	5,000,000	1,713,620.52			(1,183,786.66)	2,897,407.18	

**COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2011		2012 Authorizations	Paid or Charged	Balance December 31, 2012	
				Funded	Unfunded			Funded	Unfunded
09-4	Improvements to Government Complex	5/12/2009	\$ 7,000,000	\$ 3,413,377.99	\$	\$ 683,417.41	\$	\$ 2,729,960.58	
10-1	Various Capital Improvements	6/2/2010	5,715,000	3,167,443.42		(282,107.99)	3,449,551.41		
10-2	ACCC Improvements 2010	6/2/2010	2,353,000	2,340,702.54		86.80	2,340,615.74		
10-3	Road Improvements 2010	8/20/2010	5,000,000	3,309,725.85		304,731.62		3,004,994.23	
10-6	ACCC - 2010	12/27/2010	5,000,000	4,877,416.75		436,259.11	4,441,157.64		
11-1	Various County Improvements	3/31/2011	2,090,000	833,419.88		136,338.31	697,081.57		
11-1	Improvements to County Facilities	5/4/2011	3,700,000	3,365,612.00		1,941,287.35		1,424,324.65	
C12-1	Improvements to Various Roads, Facilities & Property	5/29/2012	1,970,000		1,970,000.00	106,430.40	1,863,569.60		
12-1	Various Capital Improvements	5/29/2012	8,200,000		8,200,000.00	37,300.00	472,700.00	7,690,000.00	
12-2	ACCC Capital Improvements 2012	5/29/2012	8,500,000		8,500,000.00	400.00		8,499,600.00	
12-3	ACCC - STEM	6/19/2012	4,505,000		4,505,000.00	24,199.68	4,480,800.32		
12-4	ACCC - 2013	7/3/2012	1,500,000		1,500,000.00	400.00		1,499,600.00	
			\$ 22,365,868.59	\$ 16,284,948.24	\$ 24,675,000.00	\$ 7,630,175.79	\$ 30,145,748.93	\$ 25,549,892.11	
			C	C	C	C	C	C	
	Ref.								
	Cash Disbursements					\$ 2,751,144.27			
	Encumbered					4,879,031.52			
						C			
	Deferred Charges Unfunded Capital Improvement Fund					\$ 7,630,175.79			
						\$ 22,195,000.00			
						2,480,000.00			
						C-9			
						C-17			
						\$ 24,675,000.00			

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2011	<u>Ref.</u> C	\$ 11,510,468.03
Increased By:		
Charges	\$ 4,879,031.52	
		<u>4,879,031.52</u>
		16,389,499.55
Decreased By:		
Cash Disbursed	C-2	<u>11,510,468.03</u>
		<u>11,510,468.03</u>
Balance December 31, 2012	C	\$ <u><u>4,879,031.52</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DUE TO NEW JERSEY - GREEN ACRES GRANTS

Balance December 31, 2011	<u>Ref.</u> C		\$	392,239.42
Increased By:				
Cash Receipts	C-2	\$		<u>1,348.05</u>
				<u>1,348.05</u>
				<u>393,587.47</u>
Decreased By:				
None				
				<u>-</u>
Balance December 31, 2012	C		\$	<u><u>393,587.47</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
CAPITAL IMPROVEMENT FUND

Balance December 31, 2011	<u>Ref.</u> C		\$	4,411,932.89
Increased By:				
2012 Budget Appropriation	A-3	\$		2,552,300.00
				2,552,300.00
				6,964,232.89
Decreased By:				
Appropriation to Finance Improvement Authorizations	C-13			2,480,000.00
				2,480,000.00
Balance December 31, 2012	C		\$	4,484,232.89

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Ord. Number	Improvement Description	Balance Dec. 31, 2011	2012 Authorizations	Bonds & Loans Issued	Balance Dec. 31, 2012
90-7	Reconstruction of Lake Lenape Dam	\$ 64,842.85	\$	\$	64,842.85
05-2	Improvements of County Buildings	420,000.00			420,000.00
08-6	Improvements to Various County Buildings & Facilities	2,320,000.00			2,320,000.00
09-4	Improvements to Government Complex	6,666,000.00			6,666,000.00
10-3	Road Improvements 2010	4,760,000.00			4,760,000.00
10-6	ACCC - 2010	5,000,000.00		5,000,000.00	-
11-1	Improvements to County Facilities	3,523,000.00			3,523,000.00
12-1	Various Capital Improvements		7,690,000.00		7,690,000.00
12-2	ACCC Capital Improvements 2012		8,500,000.00		8,500,000.00
12-3	ACCC - STEM		4,505,000.00	4,505,000.00	-
12-4	ACCC - 2013		1,500,000.00		1,500,000.00
		\$ 22,753,842.85	\$ 22,195,000.00	\$ 9,505,000.00	\$ 35,443,842.85
		C	C-9	C-10	C
	Ref.				

COUNTY OF ATLANTIC, NEW JERSEY

PART II

GENERAL COMMENTS AND RECOMMENDATIONS

FOR THE YEAR ENDED

DECEMBER 31, 2012



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • PO BOX 538 • OCEAN CITY, NJ • 08226-0538

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

INDEPENDENT AUDITOR'S REPORT

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements – regulatory basis, as listed in the accompanying table of contents, of the County of Atlantic, State of New Jersey, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 18, 2013, which was adverse due to being presented in accordance with the New Jersey Regulatory Basis of Accounting. Our report disclosed that, as described in Note 1 to the financial statements, the County of Atlantic prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

June 18, 2013

COUNTY OF ATLANTIC
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDING DECEMBER 31, 2012

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Adverse GAAP Opinion, Unqualified Opinion issued on the Financial Statements – Regulatory Basis.**

Internal control over financial reporting:

- | | |
|---|-----------|
| 1) Material Weakness identified? | NO |
| 2) Significant Deficiencies identified? | NO |

Non-Compliance material to Financial Statements noted? **NO**

II. FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

In accordance with Government Auditing Standards, our audit disclosed no findings relating to the financial statements that are required to be reported.

MANAGEMENT RESPONSES

NOT APPLICABLE

STATUS OF PRIOR YEAR FINDINGS

There were no prior year findings.

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2012

An audit of the financial accounts and transactions of the County of Atlantic for the year ended December 31, 2012, 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 as well as the financial records of the Atlantic County Constitutional Offices and Institutions.

Cash on hand was counted and cash balances were reconciled with independent certifications obtained directly from the depositories.

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

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

N.J.S. 40A:11-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law. No work, materials, or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the statutory threshold, except by contract or agreement."

The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed the statutory threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

Effective July 1, 2005, the statutory threshold was \$25,000. Recent changes to the Local Public Contracts Law gave the County the ability to increase their threshold from \$25,000 to \$29,000 due to the appointment of a Qualified Purchasing Agent. Effective July 1, 2010, the statutory threshold was increased to \$36,000 and authorized by the County per resolution to adhere to this increase.

Our examination of expenditures did not reveal payments in excess of the bid threshold "for the performance of any work or the furnishing or hiring of any materials or supplies" other than those where bids had been previously sought by public advertisement, awarded under state or county cooperative purchasing agreements, or where a resolution had been previously adopted under the provisions of N.J.S. 40A:11-6.

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

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

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

Furnish & Deliver Office Supplies	Furnish & Deliver a High Pressure Breathing System
Display Advertising	Removal & Replacement of Concrete
Animal Shelter Expansion	2012 Roadway Improvements at Dolphin Ave
Furnish & Deliver Janitorial/Custodial Supplies	Provide Emergency Signal Repairs
Providing & Servicing Vending Machines	Furnish & Deliver Animal Food
Reconstruction of Pitney Road, County Rt 634	Furnish & Deliver Milk & Dairy Products
Interior Alternations to PW & Engineering Bldg	Furnish & Deliver Bread & Bakery Products
Furnish & Deliver Refurbished Portable Radios	Parking Lot Improvements
Provide Preventative Maintenance on County Vehicles	Furnish & Deliver Rock Salt
Helicopter Rental for Mosquito Surveillance	Building Mgt System, Automatic Temp Control
Preventative Maintenance & Repairs to Chillers	Fire Service Connection
Drainage Improvements of Tilton Road	Supplemental Electrical Maintenance and Repairs
Furnish & Delivery Monthly Food Requirements	Cleaning Services for County Libraries
Renovations to County Justice Facility	Furnish & Deliver Printer & Toner Supplies
GPS Home Electronic Equipment & Services	Provide Maintenance & Repairs to Tecochill Chillers
Purchase of a Beverage Style Vehicle	Provide Laundry Services at Jail
Furnish & Deliver Medical Supplies	Furnish & Deliver Lumber & Hardware Supplies
Provide a Clean Agent Fire Suppression	Provide Cleaning Services for Nutrition Sites
Leasing Sixty Golf Carts	Electrical Services at Justice Facility
Installation of Exterior Panels & Windows	Supply & Install High Security Fenced Runway
Floor Mat & Cleaning Services	Deer Carcass Removal Services
Furnish & Deliver Linen Requirements	Food Requirements
Provide Prisoner Transportation Services	Prosecutor's Conference Room Audio-Visual Upgrad
Lock Repairs	Uniforms for Various Departments
Provide Security Guard Services	Preventitive Maintenance & Repairs-Food Service
Furnish & Deliver Kitchen & Catering Supplies	Medical Transportation
White & Yellow Spray Thermoplastic Striping Materials	Provide Material Testing Services
Inspections to Fire Equipment	Uniform Rental Service
Furnish & Deliver Food Delivery Truck	Provide Hot Mix Asphalt & Tack Coat
Furnish & Deliver Cab-Forward Cab & Chassis	Trimble R8 GNSS Model 3 Rover 450-470
Furnish & Deliver Glass Beads	Soil Remediation

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories of materials and supplies or related work or labor, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any obvious violations existed.

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

Comments and Recommendations

None

There were no recommendations in the prior year.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

June 18, 2012