

COUNTY OF ATLANTIC, NEW JERSEY

REPORT OF AUDIT

FOR THE YEAR ENDED

DECEMBER 31, 2013

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 - 12
A-3 Statement of Expenditures - Regulatory Basis 13 - 22

TRUST FUND

B Comparative Balance Sheet - Regulatory Basis 23 - 28

GENERAL CAPITAL FUND

C Comparative Balance Sheet - Regulatory Basis 29
C-1 Statement of Fund Balance - Regulatory Basis 30

GENERAL FIXED ASSETS ACCOUNT GROUP

D Comparative Balance Sheet - Regulatory Basis 31
Notes to Financial Statements - Regulatory Basis 32 - 48

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

Exhibit

Page

SUPPLEMENTARY INFORMATION

CURRENT FUND

A-4	Schedule of Cash	49 - 50
A-5	Schedule of Petty Cash Funds	51
A-6	Schedule of Change Funds	52
A-7	Schedule of Added and Omitted County Taxes Receivable	53
A-8	Schedule of Taxes Levied and Collected	54
A-9	Schedule of Revenue Accounts Receivable	55
A-10	Schedule of Appropriation Reserves	56 - 59
A-11	Schedule of Reserve for Arbitrage Interest - Current Fund	N/A
A-12	Schedule of Accounts Payable	60
A-13	Schedule of Payroll Deductions Payable	61
A-14	Schedule of Due State of New Jersey - State Share of Realty Transfer Fees	62
A-15	Schedule of Miscellaneous Revenues Not Anticipated	63
A-16	Schedule of Federal and State Grants Receivable	64 - 71
A-17	Schedule of Federal and State Grants - Unappropriated Reserves	72
A-18	Schedule of Federal and State Grants - Appropriated Reserves	73 - 79
A-19	Schedule of Due State of New Jersey - Ch. 12 College Bond Interest	N/A
A-20	Schedule of Encumbrances Payable - Grant Fund	80
A-21	Schedule of Due to Welfare Department	81
A-22	Schedule of Due to State of New Jersey - Grant Fund	82

TRUST FUND

B-1	Schedule of Trust - Other - Cash - Treasurer	83 - 84
B-2	Schedule of Reserve for Motor Vehicle Fines - Road Construction & Repair	85
B-3	Schedule of Reserve for Social Services Program	86
B-4	Schedule of Accounts Payable	87
B-5	Schedule of Reserve for Funds Awaiting Court Disposition	88
B-6	Schedule of Reserve for State Unemployment Compensation	89
B-7	Schedule of Reserve for Self Insurance - Workers' Compensation	90
B-8	Schedule of Reserve for Self Insurance - General Liability	91
B-9	Schedule of Reserve for Repairs to County Roads	92
B-10	Schedule of Reserve for County Clerk - Recording Fees	93
B-11	Schedule of Reserve for Board of Taxation - Recording Fees	94
B-12	Schedule of Reserve for Veteran's Cemetery	95

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	96
B-14	Schedule of Reserve for Prosecutor's DEA Forfeitures	97
B-15	Schedule of Reserve for Surrogate's Office	98
B-16	Schedule of Reserve for Directional Signals	99
B-17	Schedule of Reserve for Weights & Measures	100
B-18	Schedule of Reserve for Audio Visual Aids Commission	101
B-19	Schedule of Reserve for Prosecutor's Auto Theft Fees	102
B-20	Schedule of Reserve for Sheriff's Forfeited Funds	103
B-21	Schedule of Reserve for Prosecutor's AMA Interest	104
B-22	Schedule of Reserve for Gasoline Resale	105
B-23	Schedule of Reserve for Sheriff's Improvement Fund	106
B-24	Schedule of Reserve for Accumulated Absences	107
B-25 / B-29	Public Health Trust Fund Schedules	108 - 112
B-30 / B-33	Library Trust Fund Schedules	113 - 116
B-34 / B-37	Open Space Trust Fund Schedules	117 - 120
B-38 / B-43	County Clerk Trust Fund Schedules	121 - 126
B-44 / B-57	Correction Center Trust Fund Schedules	127 - 140
B-58 / B-60	County Adjuster Trust Fund Schedules	141 - 143
B-61 / B-67	County Sheriff's Trust Fund Schedules	144 - 150
B-68 / B-74	County Surrogate's Trust Fund Schedules	151 - 157
B-75 / B-79	Meadowview Nursing Home Trust Fund Schedules	158 - 162
B-80	Schedule of Law Enforcement Trust	163
B-81	Schedule of Reserve for Parks and Recreation	164
<u>GENERAL CAPITAL FUND</u>		
C-2	Schedule of Cash - Treasurer	165
C-3	Schedule of Analysis of Cash	166 - 168
C-4	Schedule of Capital Improvement Fund	169
C-5	Schedule of Due from State of New Jersey - DEP	170
C-6	Schedule of Deferred Charges to Future Taxation - Funded	171
C-7	Schedule of Deferred Charges to Future Taxation - Unfunded	172
C-8	Schedule of General Serial Bonds	173 - 175
C-9	Schedule of Green Acres Trust Loans Payable	176 - 180

COUNTY OF ATLANTIC, NEW JERSEY
TABLE OF CONTENTS

Exhibit

Page

SUPPLEMENTARY INFORMATION
(CONTINUED)

GENERAL CAPITAL FUND (CONTINUED)

C-10	Schedule of Improvement Authorizations	181 - 183
C-11	Schedule of Encumbrances Payable	184
C-12	Schedule of Due to State of New Jersey - Green Acres Grants	185
C-13	Schedule of Bonds and Notes Authorized But Not Issued	186

PART II

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>	187 - 188
Schedule of Findings and Responses	189
General Comments	190 - 191

COUNTY OF ATLANTIC, NEW JERSEY

PART I

**REPORT ON EXAMINATION OF
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

DECEMBER 31, 2013



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, 2013 and 2012, the related statement of operations and changes in fund balance - regulatory basis for the year's 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 audits 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, 2013 and 2012, or changes in financial position for the year’s 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, 2013 and 2012, the regulatory basis statement of operations for the year’s then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2013 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 17, 2014 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 17, 2014

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

EXHIBIT - A
CURRENT FUND

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2013 AND 2012

<u>Assets</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Regular Fund:			
Cash and Cash Equivalents	A-4	\$ 34,807,893.93	\$ 30,591,430.90
Change Funds	A-6	<u>1,310.00</u>	<u>1,310.00</u>
		<u>34,809,203.93</u>	<u>30,592,740.90</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	476,267.11	1,712,282.39
		<u>476,267.11</u>	<u>1,712,282.39</u>
		<u>35,285,471.04</u>	<u>32,305,023.29</u>
Federal and State Grant Fund:			
Due from Current Fund	A	3,684,175.58	1,121,813.79
Grants Receivable	A-16	<u>38,327,366.97</u>	<u>41,911,939.70</u>
		<u>42,011,542.55</u>	<u>43,033,753.49</u>
TOTAL ASSETS		<u>\$ 77,297,013.59</u>	<u>\$ 75,338,776.78</u>

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2013 AND 2012

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-10	\$ 4,170,106.57	\$ 3,322,176.39
Encumbrances Payable	A-3:A-10	8,260,025.60	8,297,708.22
Accounts Payable	A-12	3,025,903.41	1,854,467.59
Prepaid Revenue	A-4	36,926.52	36,926.52
Due to Federal and State Grant Fund	A	3,684,175.58	1,121,813.79
Due to Welfare Department	A-21	64,381.06	32,984.95
Payroll Deductions Payable	A-13	1,618,405.91	1,615,352.72
		<u>20,859,924.65</u>	<u>16,281,430.18</u>
 Reserve for Receivables	 A	 476,267.11	 1,712,282.39
Fund Balance	A-1	13,949,279.28	14,311,310.72
		<u>35,285,471.04</u>	<u>32,305,023.29</u>
Federal and State Grant Fund:			
Due to State of New Jersey	A-22	103,044.60	90,035.65
Encumbrances Payable	A-20	14,428,472.07	7,684,055.33
Unappropriated Reserves	A-17	20,981.00	15,950.00
Appropriated Reserves	A-18	27,459,044.88	35,243,712.51
		<u>42,011,542.55</u>	<u>43,033,753.49</u>
 TOTAL LIABILITIES, RESERVES AND FUND BALANCES		 <u>\$ 77,297,013.59</u>	 <u>\$ 75,338,776.78</u>

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	Ref.	Year 2013	Year 2012
Revenues:			
Fund Balance Utilized	A-2	\$ 7,155,000.00	\$ 7,743,000.00
Miscellaneous Revenues Anticipated	A-2	59,821,155.09	65,216,707.78
Receipts from Current Taxes	A-2	155,598,081.90	152,745,743.75
Non-Budget Revenues	A-2	2,422,783.09	1,101,304.28
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	3,437,142.40	3,192,236.21
Grant Balance Cancelled	A-22	-	9,871.74
Prior Year Accounts Payable Cancelled	A-12	-	243,463.26
Total Revenues		<u>228,434,162.48</u>	<u>230,252,327.02</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	72,109,862.00	72,551,529.00
Other Expenses	A-3	111,106,776.47	112,192,998.55
Capital Improvements	A-3	2,661,700.00	2,782,300.00
Debt Service	A-3	19,248,756.86	19,218,413.67
Deferred Charges and			
Statutory Expenditures	A-3	16,479,511.34	16,885,364.99
Cancellation of Grants	A	3,989.25	-
Refund Prior Year Revenue	A-4	30,598.00	54,340.30
Total Expenditures		<u>221,641,193.92</u>	<u>223,684,946.51</u>
Excess of Revenues over Expenditures and Statutory Excess to Fund Balance		6,792,968.56	6,567,380.51
Fund Balance January 1	A	<u>14,311,310.72</u>	<u>15,486,930.21</u>
		21,104,279.28	22,054,310.72
Decreased by Amount Utilized as Anticipated Revenue	A-2	<u>7,155,000.00</u>	<u>7,743,000.00</u>
Fund Balance December 31	A	<u>\$ 13,949,279.28</u>	<u>\$ 14,311,310.72</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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	\$ 7,155,000.00	\$ -	\$ -
MISCELLANEOUS REVENUES				
County Clerk	A-9	2,806,500.00	3,060,611.75	254,111.75
Surrogate	A-9	181,700.00	190,005.37	8,305.37
Sheriff	A-9	532,100.00	623,581.16	91,481.16
Interest on Investments and Deposits	A-9	20,000.00	30,843.02	10,843.02
Medicaid Reimbursement - Nursing Home & Home Care	A-9	13,597,000.00	13,054,972.84	(542,027.16)
Fees and Permits	A-9	237,000.00	205,228.69	(31,771.31)
Rental of County Offices	A-9	1,267,200.00	1,275,854.00	8,654.00
Correction Department - NJ Reimbursement for State Prisoners	A-9	686,100.00	581,779.36	(104,320.64)
Sale of Food - Central Supply Items, Nutrition Project	A-9	1,245,000.00	1,304,646.99	59,646.99
Youth Services Shelter Reimbursement	A-9	165,900.00	137,437.50	(28,462.50)
Refunds - Insurance, Telephone, etc.	A-9	1,929,019.00	2,538,480.83	609,461.83
Bail Bond Forfeitures	A-9	172,200.00	185,987.50	13,787.50
Public Health - Indirect Cost Reimbursement	A-9	2,031,035.00	2,031,035.00	-
Area Plan Grant - Nutrition Project Cash Donations	A-9	152,738.00	144,344.72	(8,393.28)
Animal Shelter	A-9	88,400.00	101,140.90	12,740.90
State Aid - County College Bonds (NJSA 18A:64A:22.6)	A-9	1,977,949.96	1,947,722.93	(30,227.03)

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

	Ref.	Budget	Anticipated		Excess (Deficit)
			N.J.S. 40A:4-87	Realized	
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:					
Social and Welfare Services (c.66, P.L. 1990):	A-9	\$ 801,521.00	\$	\$ 940,393.00	\$ 138,872.00
Supplemental Security Income					
Psychiatric Facilities (c.73, P.L. 1990)					
Board of County Patients in State and Other Institutions	A-9	39,207.00		97,218.48	58,011.48
Public and Private Revenues Offset with Appropriations:					
Peer Grouping					
Area Plan Grant - 2013		1,418,228.00		1,347,922.00	-
NJ Council on the Arts - Local Arts Program				3,057,654.00	-
NJ DCA - Recreation for Individuals with Disabilities - 13				74,104.00	-
NJ DCA - Recreation for Individuals with Disabilities - 14				20,700.00	-
NJ DEP - Clean Communities				27,600.00	-
NJ DH&SS - Special Child Health FY 2012-2013				113,743.65	-
NJ DH&SS - Special Child Health FY 2013-2014				8,000.00	-
NJ DH&SS - State Health Insurance Program (SHIP) 2013-2014				76,283.00	-
NJ DH&SS - Respite Care Program - 2013				27,000.00	-
NJ DHS - CFI & APPI - 2012/2013				171,850.00	-
NJ DHS - CFI & APPI - 2013/2014				3,700.00	-
NJ DHS - Community Justice Institute - 2013				1,487,069.00	-
NJ DHS - Family Crisis Intervention - 2013				38,544.00	-
NJ DHS - Family Court - 13				26,994.00	-
NJ DHS - IV-D - Law - 2013				153,581.00	-
NJ DHS - Juvenile Accountability Incentive Block Grant FY2013				59,569.39	-
NJ DHS - JJC Program Management - CY2013				17,417.00	-
				55,550.00	-

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

	Ref.	Budget	Anticipated		Excess (Deficit)
			N.J.S. 40A:4-87	Special	
	\$	\$	\$	\$	\$
NJ DHS - JJC Program Services - CY2013			322,462.00		-
NJ DHS - Mental Health Administrator CY 2013			9,000.00		-
NJ DHS - PASP - 2013			35,400.00		-
NJ DHS - Runaway Youth and Homeless Project - 13			90,023.00		-
NJ DHS - Try it Program (TSSA) - 2013			60,881.00		-
NJ DHS - Youth Service Coordinator - 2013			39,825.00		-
NJ DL&PS - 2013 Paul Coverdale Forensic Science Improvement			1,095,710.00		-
NJ DL&PS - Body Armor Replacement Program - 2013-2014			47,280.20		-
NJ DL&PS - Cares for Kids Grant			15,000.00		-
NJ DL&PS - Click it or ticket Grant			4,000.00		-
NJ DL&PS - Detention Diversion			37,132.00		-
NJ DL&PS - DRE Pilot Program - 2013			28,000.00		-
NJ DL&PS - DRE Pilot Program - 2014			30,000.00		-
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2013			1,200.00		-
NJ DL&PS - Drive Sober or get Pulled Over			4,400.00		-
NJ DL&PS - DWI Enforcement - 2013			45,000.00		-
NJ DL&PS - DWI Enforcement - 2014			65,000.00		-
NJ DL&PS - Emergency Management Assistance - 2012			25,000.00		-
NJ DL&PS - Emergency Management Assistance - 2013			55,000.00		-
NJ DL&PS - Hazardous Material Emergency - 2013			11,650.00		-
NJ DL&PS - Highway Traffic Safety - 2013			34,400.00		-
NJ DL&PS - Highway Traffic Safety - 2014			34,400.00		-
NJ DL&PS - Insurance Fraud CY 2013			175,851.00		-
NJ DL&PS - JJC Inovations Funding - 2013			120,000.00		-
NJ DL&PS - JJC Inovations Funding - 2014			120,000.00		-

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 - Narcotics Task Force		\$	\$ 156,024.00	\$ 156,024.00	\$ -
NJ DL&PS - Sexual Assault Nurse Examiner Grant			74,860.00	74,860.00	-
NJ OHS - Homeland Security Grant - County			100,000.00	100,000.00	-
NJ OHS - Homeland Security Grant - Regional			155,901.70	155,901.70	-
NJ DL&PS - Megan's Law			12,982.00	12,982.00	-
NJ DL&PS - State Facilities Education Act - 13/14			67,500.00	67,500.00	-
NJ DL&PS - Victim - Witness Assistance Grant - 12/13			327,712.00	327,712.00	-
NJ DL&PS - Victim- Witness Advocacy			59,449.00	59,449.00	-
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)			55,944.00	55,944.00	-
NJ DM & VA - Veterans Transportation 12-13			9,000.00	9,000.00	-
NJ DM & VA - Veterans Transportation 12-14			17,000.00	17,000.00	-
NJ DOE - GED Testing Income		15,950.00		15,950.00	-
NJ DOL - Hurricane Sandy Disaster Emergency Grant			495,516.00	495,516.00	-
NJ DOL - NJ Youth Corps 12-13			11,130.00	11,130.00	-
NJ DOL - NJ Youth Corps 13-14			386,384.00	386,384.00	-
NJ DOL - Smart Steps - 2013			8,025.00	8,025.00	-
NJ DOL - Smart Steps - 2014			9,630.00	9,630.00	-
NJ DOL - Urban Gateway Enhancement Program - 2013			32,000.00	32,000.00	-
NJ DOL - WIA Adult 13-14			1,646,828.00	1,646,828.00	-
NJ DOL - WIA Youth			1,706,224.00	1,706,224.00	-
NJ DOL - WIA Dislocated Worker - 2014			1,527,877.00	1,527,877.00	-
NJ DOL - Work First New Jersey SFY 14			3,431,305.00	3,431,305.00	-
NJ DOL - Workforce Learning Link - 2013			84,000.00	84,000.00	-
NJ DOS - General Operating Support 13-14			7,057.00	7,057.00	-

See accompanying Notes to Financial Statements - Regulatory Basis

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

	Ref.	Budget	Anticipated		Realized	Excess (Deficit)
			\$	Special N.J.S. 40A:4-87		
NJ DOS - HAVA Section 261 - 2013		\$	45,433.00	\$	45,433.00	\$ -
NJ DOS - 2013 Special Primary / General Election			821,000.00		821,000.00	-
NJ DOT - County Aid			3,200,600.00		3,200,600.00	-
NJ DOT - Bears Head Road Section 3 Design			35,099.00		35,099.00	-
NJ DOT - Bears Head Road Section 3 Resurfacing			105,908.00		105,908.00	-
NJ DOT - Bears Head Road Section 4 Resurfacing			1,170,722.00		1,170,722.00	-
NJ DOT - Fire Road Section 5 Inspection			126,000.00		126,000.00	-
NJ DOT - Landis Avenue Design			120,850.00		120,850.00	-
NJ DOT - Local Bridge Future Needs FY13			1,000,000.00		1,000,000.00	-
NJ DOT - Tilton Rd Sec 4A Construction			3,800.00		3,800.00	-
NJ DOT - Tilton Rd Sec 4A/4B Construction			215,000.00		215,000.00	-
NJ DOT - Tilton Rd Sec 4B Construction			199,803.00		199,803.00	-
NJ Transit - CARTS - 2014			291,977.00		291,977.00	-
NJ Transit - Casino Revenue Transportation Grant - 2013			695,827.52		695,827.52	-
NJ Transit - New Freedom 12-15			86,482.00		86,482.00	-
NJ Transit - New Freedom 13-16			89,170.00		89,170.00	-
SJTA - Subregional Transportation - 2014			92,000.00		92,000.00	-
US - DH & HS - Federal Runaway & Homeless Youth 12-13			9,697.00		9,697.00	-
US DJ-SCAAP Grant - 2013			99,040.00		99,040.00	-
US HUD - Community Development Block Grant - 2013			1,069,866.00		1,069,866.00	-
US HUD - Home Investment Partnership Grant - 2013			431,531.00		431,531.00	-
Subtotal Public and Private Revenues Offset with Appropriations		1,434,178.00	26,799,899.46		28,234,077.46	-

See accompanying Notes to Financial Statements - Regulatory Basis

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	
Increased Fees pursuant to C370, PL 2001					
County Clerk	A-9	1,460,500.00		1,497,875.19	37,375.19
County Sheriff	A-9	130,600.00		167,185.41	36,585.41
County Surrogate	A-9	128,100.00		122,810.99	(5,289.01)
Total Miscellaneous Revenues Anticipated	A-1	31,083,947.96	28,147,821.46	59,821,155.09	589,385.67
Subtotal General Revenues		31,083,947.96	28,147,821.46	59,821,155.09	589,385.67
Amount to be Raised by Taxation - County Purpose Tax	A-1:A-8	155,598,081.90		155,598,081.90	-
Budget Totals		\$ 193,837,029.86	\$ 28,147,821.46	\$ 222,574,236.99	\$ 589,385.67
	Ref.	A-3	A-3		
Miscellaneous Revenues Not Anticipated	A-15			\$ 710,500.70	
Added and Omitted Taxes	A-7			1,712,282.39	
Non-Budget Revenues	A-1			2,422,783.09	
Total Revenue Realized				\$ 224,997,020.08	

**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 Freeholders						
Salaries and Wages	\$ 406,470.00	\$	406,470.00	\$ 373,403.17	\$ 33,066.83	\$
Other Expenses	54,949.00		54,949.00	43,802.88	11,146.12	
Department of Administration						
County Executive / Administration						
Salaries and Wages	762,286.00		762,286.00	708,922.77	53,363.23	
Other Expenses	17,680.00		17,680.00	13,202.83	4,477.17	
Treasurer's Office						
Salaries and Wages	818,762.00		818,762.00	813,485.78	5,276.22	
Other Expenses	112,985.00		112,985.00	112,610.48	374.52	
Division of Extension Services						
Salaries and Wages	265,298.00		265,298.00	263,448.01	1,849.99	
Other Expenses	273,337.00		273,337.00	268,834.09	4,502.91	
Policy and Planning						
Salaries and Wages	1,074,960.00		1,092,460.00	1,078,513.10	13,946.90	
Other Expenses	70,050.00		70,050.00	65,337.22	4,712.78	
Audit	100,000.00		100,000.00	92,500.00	7,500.00	
Matching Funds for Grants	105,000.00		5,740.00	-	-	5,740.00
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	579,759.00		579,759.00	578,052.13	1,706.87	
Other Expenses	106,615.00		106,615.00	98,270.20	8,344.80	
Human Resources						
Salaries and Wages	643,469.00		643,469.00	611,658.99	31,810.01	
Other Expenses	68,230.00		68,230.00	68,041.42	188.58	
Information Technologies						
Salaries and Wages	1,678,213.00		1,678,213.00	1,613,012.05	65,200.95	
Other Expenses	910,577.00		910,577.00	871,827.74	38,749.26	
Department of Law						
Department of Law						
Salaries and Wages	1,729,330.00		1,729,330.00	1,678,698.88	50,631.12	
Other Expenses	114,456.00		114,456.00	76,378.69	38,077.31	
Office of Weights & Measures						
Salaries and Wages	49,591.00		49,591.00	23,680.11	25,910.89	

See accompanying Notes to Financial Statements - Regulatory Basis

**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	
Constitutional Officers						
County Surrogate	\$ 411,341.00	\$	411,341.00	\$ 406,778.82	\$ 4,562.18	\$
Salaries and Wages	12,700.00		12,700.00	6,710.59	5,989.41	
Other Expenses						
County Clerk	1,406,481.00		1,406,481.00	1,359,054.95	47,426.05	
Salaries and Wages	366,556.00		366,556.00	308,825.96	57,730.04	
Other Expenses						
Prosecutor's Office	11,990,436.00		11,990,436.00	11,990,436.00	-	
Salaries and Wages	633,533.00		633,533.00	587,588.01	45,944.99	
Other Expenses						
Sheriff's Office	7,758,590.00		7,888,590.00	7,876,234.94	12,355.06	
Salaries and Wages	164,000.00		164,000.00	161,780.50	2,219.50	
Other Expenses						
Department of Public Safety						
Division of Adult Detention	17,098,618.00		17,098,618.00	17,088,618.00	10,000.00	
Salaries and Wages	6,835,687.00		6,835,687.00	6,775,103.65	60,583.35	
Other Expenses						
Division of Youth Services	2,699,514.00		2,699,514.00	2,590,177.84	109,336.16	
Other Expenses						
Office of Emergency Management	1,292,025.00		1,292,025.00	1,279,247.27	12,777.73	
Salaries and Wages	755,468.00		755,468.00	694,420.93	61,047.07	
Other Expenses						
Office of Medical Examiner	566,645.00		366,645.00	354,841.80	11,803.20	
Salaries and Wages	274,465.00		527,965.00	508,141.59	19,823.41	
Other Expenses						
Animal Shelter	507,578.00		507,578.00	495,590.57	11,987.43	
Salaries and Wages	152,790.00		152,790.00	140,920.90	11,869.10	
Other Expenses						
County Boards						
Superintendent of Elections	778,020.00		778,020.00	757,118.25	20,901.75	
Salaries and Wages	197,350.00		197,350.00	163,285.30	34,064.70	
Other Expenses						
Board of Taxation	182,995.00		182,995.00	182,455.78	539.22	
Salaries and Wages	25,053.00		25,053.00	16,265.42	8,787.58	
Other Expenses						
Board of Elections	242,353.00		242,353.00	212,857.25	29,495.75	
Salaries and Wages	406,800.00		406,800.00	328,896.94	77,903.06	
Other Expenses						

See accompanying Notes to Financial Statements - Regulatory Basis

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	
Department of Public Works						
Division of Parks and Recreation						
Salaries and Wages	\$ 1,059,755.00	\$	1,059,755.00	\$ 993,007.96	\$ 66,747.04	\$
Other Expenses	170,205.00		170,205.00	162,220.29	7,984.71	
Division of Roads and Bridges						
Salaries and Wages	3,514,254.00		3,514,254.00	3,418,434.09	95,819.91	
Division of Engineering						
Salaries and Wages	1,366,191.00		1,366,191.00	1,312,857.84	53,333.16	
Other Expenses	68,020.00		68,020.00	53,361.80	14,658.20	
Division of Facilities Management						
Salaries and Wages	1,378,427.00		1,378,427.00	1,272,524.30	105,902.70	
Other Expenses	2,625,465.00		2,655,465.00	2,606,213.22	49,251.78	
Office of Fleet Management						
Salaries and Wages	801,305.00		801,305.00	794,352.77	6,952.23	
Other Expenses	387,700.00		487,700.00	386,430.80	101,269.20	
Supported Work Program						
Salaries and Wages	1,399,518.00		1,399,518.00	1,391,651.88	7,866.12	
Other Expenses	355,985.00		345,985.00	296,350.66	49,634.34	
Mosquito Unit						
Salaries and Wages	606,319.00		552,819.00	480,664.49	72,154.51	
Other Expenses	147,470.00		147,470.00	134,499.39	12,970.61	
Department of Economic Assistance and Community Development						
Administration	4,619,595.01		4,619,595.01	4,619,595.01	-	
Assistance for Dependent Children	628,798.00		628,798.00	628,798.00	-	
SSI Recipients	801,521.00		801,521.00	801,520.00	1.00	

See accompanying Notes to Financial Statements - Regulatory Basis

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	
Department of Human Services						
Division of Resident Services						
Salaries and Wages	\$ 8,182,820.00	\$	8,182,820.00	\$ 8,169,328.99	\$ 13,491.01	\$
Other Expenses	1,094,003.00		1,094,003.00	983,911.13	110,091.87	
DHS - Support Services						
Salaries and Wages	1,535,783.00		1,535,783.00	1,535,700.42	82.58	
Other Expenses	2,024,582.00		2,024,582.00	1,896,765.47	127,816.53	
Intergenerational Services						
Salaries and Wages	1,903,786.00		1,785,036.00	1,615,428.25	169,607.75	
Other Expenses	169,377.00		288,127.00	269,805.93	18,321.07	
Maintenance of County Patients in Private Institutions for Mental Disease	188,925.00		288,925.00	183,069.51	105,855.49	
Maintenance of Patients in State Institutions for Mental Disease	2,537,117.00		2,537,117.00	2,537,117.00	-	
Environmental Health Act (CH 443,PL 1977) Contractual	200,000.00		200,000.00	200,000.00	-	
Education						
Office of Superintendent of Schools						
Salaries and Wages	341,634.00		343,234.00	343,202.97	31.03	
Other Expenses	8,535.00		8,535.00	8,028.79	506.21	
Atlantic County Community College	6,859,237.00		6,859,237.00	6,859,237.00	-	
Special Services School District	2,050,096.00		2,050,096.00	2,039,796.00	10,300.00	
Atlantic Community Vocational School	4,019,431.00		4,019,431.00	3,999,236.00	20,195.00	
Reimbursements for Residents Attending Out of County						
Two Year Colleges (NJS 18A:64A-23)	150,000.00		150,000.00	134,686.40	15,313.60	
Reimbursements for Residents Attending Out of County						
Vocational Schools (NJS 18A:34-23)	15,000.00		15,000.00	4,000.00	11,000.00	
Insurance						
Other Insurance Plans	624,000.00		624,000.00	312,000.00	-	312,000.00
Workers Compensation Insurance	4,700,000.00		4,700,000.00	4,700,000.00	-	
Group Insurance Plan for Employees	23,822,000.00		23,822,000.00	23,822,000.00	-	
Health Benefits Waiver	78,000.00		78,000.00	54,806.56	23,193.44	

See accompanying Notes to Financial Statements - Regulatory Basis

**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 40:23-8.9)	\$ 10,000.00	\$	10,000.00	\$ 10,000.00	\$ -	\$ -
County Fire Fighters Association for Operation of Emergency Operation Control Center (RS 40:23-8.3)	10,000.00		10,000.00	10,000.00	-	-
Aid to Volunteer Rescue and Ambulance County, Inc. (RS 23:40-8.11)	18,000.00		18,000.00	18,000.00	-	-
Purchase of Vehicles County Wide	420,000.00		420,000.00	419,695.90	304.10	304.10
Atlantic County Board of Ethics	8,500.00		8,500.00	3,784.78	4,715.22	4,715.22
Utilities:						
Rental of Real Estate	76,900.00		76,900.00	76,137.42	762.58	762.58
Fuel Oil	30,000.00		30,000.00	16,211.18	13,788.82	13,788.82
Electricity	4,020,046.00		4,020,046.00	3,327,105.42	692,940.58	692,940.58
Telephone	1,009,000.00		1,009,000.00	987,787.34	21,212.66	21,212.66
Street Lighting	288,000.00		288,000.00	257,653.83	30,346.17	30,346.17
Water	560,000.00		560,000.00	527,465.52	32,534.48	32,534.48
Traffic Lights	113,500.00		113,500.00	98,743.61	14,756.39	14,756.39
Gas	1,023,625.00		1,023,625.00	971,511.43	52,113.57	52,113.57
Trash Disposal	83,200.00		83,200.00	80,400.40	2,799.60	2,799.60
Communications	600,000.00		230,900.00	6,750.00	224,150.00	224,150.00
Subtotal Operations	153,426,641.01		153,327,381.01	149,590,881.55	3,418,759.46	317,740.00
Public and Private Programs Offset by Revenue						
Peer Grouping	1,347,922.00		1,347,922.00	1,177,605.42	170,316.58	170,316.58
Area Plan Grant - 2013	3,433,392.00		3,433,392.00	3,433,392.00	-	-
NJ DH&SS - Respite Care Program - 2008	171,850.00		171,850.00	171,850.00	-	-
NJ Council on the Arts - Local Arts Program	74,104.00		74,104.00	74,104.00	-	-
NJ DHS - CFI & APPI - 2013	3,700.00		3,700.00	3,700.00	-	-
NJ DHS - CFI & APPI - 2014	1,487,069.00		1,487,069.00	1,487,069.00	-	-
NJ DCA - Recreation for Individuals with Disabilities	20,700.00		20,700.00	20,700.00	-	-
NJ DCA - Recreation for Individuals with Disabilities	27,600.00		27,600.00	27,600.00	-	-
NJ DEP - Clean Communities	113,743.65		113,743.65	113,743.65	-	-
NJ DH&SS - Special Child Health FY 2013	8,000.00		8,000.00	8,000.00	-	-
NJ DH&SS - Special Child Health FY 2014	76,283.00		76,283.00	76,283.00	-	-
NJ DH&SS - State Health Insurance Program (SHIP) 2013-2013	27,000.00		27,000.00	27,000.00	-	-
NJ DHS - Community Justice Institute - 2013	38,544.00		38,544.00	38,544.00	-	-
NJ DHS - Family Crisis Intervention - 2013	26,994.00		26,994.00	26,994.00	-	-
NJ DHS - Family Court - 2013	153,581.00		153,581.00	153,581.00	-	-

See accompanying Notes to Financial Statements - Regulatory Basis

**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 DHS - IV-D - Law - 2013	\$ 59,569.39	\$	59,569.39	\$ 59,569.39	\$	
NJ DHS - Juvenile Accountability Incentive Block Grant FY2013	17,417.00		19,352.00	19,352.00	-	
NJ DHS - JJC Program Management - CY2013	55,550.00		55,550.00	55,550.00	-	
NJ DHS - JJC Program Services - CY2013	322,462.00		322,462.00	322,462.00	-	
NJ DHS - Mental Health Administrator CY 2013	9,000.00		9,000.00	9,000.00	-	
NJ DHS - PASP - 2013	35,400.00		35,400.00	35,400.00	-	
NJ DHS - Runaway Youth and Homeless Project - 13	90,023.00		90,023.00	90,023.00	-	
NJ DHS - Ty it Program (TSSA) - 2013	60,881.00		60,881.00	60,881.00	-	
NJ DHS - Youth Service Coordinator - 2013	39,825.00		39,825.00	39,825.00	-	
NJ DL&PS - Paul Coverdale Forensic Science Improvement	1,095,710.00		1,095,710.00	1,095,710.00	-	
NJ DL&PS - Body Armor Replacement Program - 2014	47,280.20		47,280.20	47,280.20	-	
NJ DL&PS - Cares for Kids Grant	15,000.00		15,000.00	15,000.00	-	
NJ DL&PS - Click it or ticket Grant	4,000.00		4,000.00	4,000.00	-	
NJ DL&PS - Detention Diversion	37,132.00		37,132.00	37,132.00	-	
NJ DL&PS - DRE Pilot Program - 2013	28,000.00		28,000.00	28,000.00	-	
NJ DL&PS - DRE Pilot Program - 2014	30,000.00		30,000.00	30,000.00	-	
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2013	1,200.00		1,200.00	1,200.00	-	
NJ DL&PS - Drive Sober or get Pulled Over	4,400.00		4,400.00	4,400.00	-	
NJ DL&PS - DWI Enforcement - 2013	45,000.00		45,000.00	45,000.00	-	
NJ DL&PS - DWI Enforcement - 2014	65,000.00		65,000.00	65,000.00	-	
NJ DL&PS - Emergency Management Assistance - 12	25,000.00		25,000.00	25,000.00	-	
NJ DL&PS - Emergency Management Assistance - 13	55,000.00		55,000.00	55,000.00	-	
NJ DL&PS - Hazardous Material Emergency - 2013	11,650.00		11,650.00	11,650.00	-	
NJ DL&PS - Highway Traffic Safety - 2013	34,400.00		34,400.00	34,400.00	-	
NJ DL&PS - Highway Traffic Safety - 2014	34,400.00		34,400.00	34,400.00	-	
NJ DL&PS - Insurance Fraud CY 2013	175,851.00		175,851.00	175,851.00	-	
NJ DL&PS - JJC Inovations Funding - 2013	120,000.00		120,000.00	120,000.00	-	
NJ DL&PS - JJC Inovations Funding - 2014	120,000.00		120,000.00	120,000.00	-	
NJ DL&PS - Sexual Assault Nurse Examiner Grant	74,860.00		74,860.00	74,860.00	-	

See accompanying Notes to Financial Statements - Regulatory Basis

**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 OHS - Homeland Security Grant - County	\$ 100,000.00	\$	100,000.00	\$ 100,000.00	\$ -	\$ -
NJ OHS - Homeland Security Grant - Regional	155,901.70		155,901.70	155,901.70	-	-
NJ DL & PS - Narcotics Task Force - 2013	156,024.00		156,024.00	156,024.00	-	-
NJ DL&PS - Megan's Law	12,982.00		12,982.00	12,982.00	-	-
NJ DL&PS - State Facilities Education Act - 2014	67,500.00		67,500.00	67,500.00	-	-
NJ DL&PS - Victim - Witness Assistance Grant - 12/13	327,712.00		327,712.00	327,712.00	-	-
NJ DL&PS - Victim- Witness Advocacy	59,449.00		59,449.00	59,449.00	-	-
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)	55,944.00		55,944.00	55,944.00	-	-
NJ DM & VA - Veterans Transportation 12-13	9,000.00		9,000.00	9,000.00	-	-
NJ DM & VA - Veterans Transportation 13-14	17,000.00		17,000.00	17,000.00	-	-
NJ DOE - GED Testing Income	15,950.00		15,950.00	15,950.00	-	-
NJ DOL - Hurricane Sandy Disaster Emergency Grant	495,516.00		495,516.00	495,516.00	-	-
NJ DOL - NJ Youth Corps 12-13	11,130.00		11,130.00	11,130.00	-	-
NJ DOL - NJ Youth Corps 13-14	386,384.00		386,384.00	386,384.00	-	-
NJ DOL - Smart Steps - 2013	8,025.00		8,025.00	8,025.00	-	-
NJ DOL - Smart Steps - 2014	9,630.00		9,630.00	9,630.00	-	-
NJ DOL - Urban Gateway Enhancement Program - 2013	32,000.00		32,000.00	32,000.00	-	-
NJ DOL - WIA Adult 13-14	1,646,828.00		1,646,828.00	1,646,828.00	-	-
NJ DOL - WIA Youth	1,706,224.00		1,706,224.00	1,706,224.00	-	-
NJ DOL - WIA Dislocated Worker 14	1,527,877.00		1,527,877.00	1,527,877.00	-	-
NJ DOL - Work First New Jersey SFY 14	3,431,305.00		3,431,305.00	3,431,305.00	-	-
NJ DOL - Workforce Learning Link - 2013	84,000.00		84,000.00	84,000.00	-	-
NJ DOS - HAVA Section 261 - 2013	45,433.00		45,433.00	45,433.00	-	-
NJ DOS - 2013 Special Primary / General Election	821,000.00		821,000.00	821,000.00	-	-
NJ DOS - General Operating Support 13-14	7,057.00		7,057.00	7,057.00	-	-
NJ DOT - County Aid	3,200,600.00		3,200,600.00	3,200,600.00	-	-
NJ DOT - Bears Head Road Section 3 Design	35,099.00		35,099.00	35,099.00	-	-
NJ DOT - Bears Head Road Section 3 Resurfacing	105,908.00		105,908.00	105,908.00	-	-
NJ DOT - Bears Head Road Section 4 Resurfacing	1,170,722.00		1,170,722.00	1,170,722.00	-	-
NJ DOT - Fire Road Section 5 Inspection	126,000.00		126,000.00	126,000.00	-	-

See accompanying Notes to Financial Statements - Regulatory Basis

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 DOT - Landis Avenue Design	\$ 120,850.00	\$	120,850.00	\$ 120,850.00	\$ -	\$ -
NJ DOT - Local Bridge Future Needs FY13	1,000,000.00		1,000,000.00	1,000,000.00	-	-
NJ DOT - Tilton Rd Sec 4A Construction	3,800.00		3,800.00	3,800.00	-	-
NJ DOT - Tilton Rd Sec 4A/4B Construction	215,000.00		215,000.00	215,000.00	-	-
NJ DOT - Tilton Rd Sec 4B Construction	199,803.00		199,803.00	199,803.00	-	-
NJ Transit - CARTS - 2014	291,977.00		389,302.00	389,302.00	-	-
NJ Transit - Casino Revenue Transportation Grant - 2013	695,827.52		695,827.52	695,827.52	-	-
NJ Transit - New Freedom 12-15	86,482.00		86,482.00	86,482.00	-	-
NJ Transit - New Freedom 13-16	89,170.00		89,170.00	89,170.00	-	-
SJTA - Subregional Transportation - 2013	92,000.00		92,000.00	92,000.00	-	-
US - DH & HS - Federal Runaway & Homeless Youth 12-13	9,697.00		9,697.00	9,697.00	-	-
US DJ-SCAAP Grant - 2013	99,040.00		99,040.00	99,040.00	-	-
US HUD - Community Development Block Grant - 2013	1,069,866.00		1,069,866.00	1,069,866.00	-	-
US HUD - Home Investment Partnership Grant - 2013	431,531.00		431,531.00	431,531.00	-	-
Total Public and Private Programs Offset by Revenue	<u>29,957,737.46</u>		<u>30,056,997.46</u>	<u>29,886,680.88</u>	<u>170,316.58</u>	<u>-</u>
Total Operations	<u>183,384,378.47</u>		<u>183,384,378.47</u>	<u>179,477,562.43</u>	<u>3,589,076.04</u>	<u>317,740.00</u>
Contingent	<u>150,000.00</u>		<u>150,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>-</u>
Total Operations Including Contingent	<u>183,534,378.47</u>		<u>183,534,378.47</u>	<u>179,477,562.43</u>	<u>3,739,076.04</u>	<u>317,740.00</u>
Detail:						
Salaries and Wages	72,333,012.00		72,109,862.00	71,073,262.58	1,036,599.42	-
Other Expenses	111,201,366.47		111,424,516.47	108,404,299.85	2,702,476.62	317,740.00
Capital Improvements						
Capital Improvement Fund	2,461,700.00		2,461,700.00	2,461,700.00	-	-
Acquisition of New Equipment	200,000.00		200,000.00	188,393.09	11,606.91	-
Total Capital Improvements	<u>2,661,700.00</u>		<u>2,661,700.00</u>	<u>2,650,093.09</u>	<u>11,606.91</u>	<u>-</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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					
Payment of Bond Principal					
State Aid County College Bonds (NJS 18A:64)	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ -	\$ -
Vocational School Bonds	2,500,000.00	2,500,000.00	2,500,000.00	-	-
Other Bonds	5,950,000.00	5,950,000.00	5,950,000.00	-	-
Interest on Bonds					
State Aid County College Bonds (NJS 18A:64)	342,243.76	342,243.76	281,739.11	-	60,504.65
Vocational School Bonds	1,110,750.00	1,110,750.00	1,110,750.00	-	-
Other Bonds	2,347,471.12	2,347,471.12	2,347,471.12	-	-
County Debt Service					
Green Trust Loan Program	459,396.63	459,396.63	459,396.63	-	-
Loan Repayments for Principal and Interest					
Capital Lease Obligations Approved Prior to 7/1/07					
Principal	4,650,000.00	4,650,000.00	4,650,000.00	-	-
Interest	749,400.00	749,400.00	749,400.00	-	-
Total County Debt Service	19,309,261.51	19,309,261.51	19,248,756.86	-	60,504.65

**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	
Deferred Charges and Statutory Expenditures					
Deferred Charges					
Prior Year Bills	\$ 6,500.00	\$ 6,500.00	\$ 3,910.88	\$ 2,589.12	\$ -
Total Deferred Charges	<u>6,500.00</u>	<u>6,500.00</u>	<u>3,910.88</u>	<u>2,589.12</u>	<u>-</u>
Statutory Expenditures					
Public Employees' Retirement System	5,542,278.62	5,542,278.62	5,542,278.62	-	-
Public Employees' Retirement System - ERI	122,793.00	122,793.00	122,793.00	-	-
Police & Fireman's Retirement System	5,147,809.00	5,147,809.00	5,147,809.00	-	-
Social Security System (O.A.S.I.)	5,544,130.72	5,544,130.72	5,129,383.19	414,747.53	-
Unemployment Compensation Insurance	100,000.00	100,000.00	100,000.00	-	-
DCRP	16,000.00	16,000.00	13,913.03	2,086.97	-
Total Statutory Expenditures	<u>16,473,011.34</u>	<u>16,473,011.34</u>	<u>16,056,176.84</u>	<u>416,834.50</u>	<u>-</u>
Total Deferred Charges and Statutory Expenditures	<u>16,479,511.34</u>	<u>16,479,511.34</u>	<u>16,060,087.72</u>	<u>419,423.62</u>	<u>-</u>
Total General Appropriations	<u>\$ 221,984,851.32</u>	<u>\$ 221,984,851.32</u>	<u>\$ 217,436,500.10</u>	<u>\$ 4,170,106.57</u>	<u>\$ 378,244.65</u>
	Ref.			A	
	A-2				
Budget - Adopted	A-3	\$ 193,837,029.86			
Appropriations - N.J.S.A. 40A:4-87	A-2	<u>28,147,821.46</u>			
		<u>\$ 221,984,851.32</u>			
Federal and State Grants (Grant Funds)	A-18	\$ 28,609,815.46			
Payroll Deductions Payable	A-13	46,979,283.82			
Encumbered	A	8,260,025.60			
Disbursements	A-4	<u>133,587,375.22</u>			
		<u>\$ 217,436,500.10</u>			

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

EXHIBIT - B
TRUST FUND

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

	<u>Ref.</u>	<u>Balance Dec. 31, 2013</u>	<u>Balance Dec. 31, 2012</u>
<u>Assets</u>			
<u>Trust - Other</u>			
Cash and Investments	B-1	\$ 27,528,481.69	\$ 27,820,655.32
Total Trust - Other		<u>27,528,481.69</u>	<u>27,820,655.32</u>
<u>Public Health Services Trust Fund</u>			
Cash:			
Change Fund	B	450.00	450.00
Treasurer	B-25	2,794,294.92	3,064,805.12
Federal and State Grants Receivable	B-26	1,544,643.54	1,399,371.62
Added and Omitted Taxes Receivable	B-27	<u>23,585.47</u>	<u>20,385.39</u>
Total Public Health Services Trust Fund		<u>4,362,973.93</u>	<u>4,485,012.13</u>
<u>Library Fund</u>			
Cash:			
Change Fund	B	565.00	565.00
Treasurer	B-30	3,840,600.07	3,761,663.72
Added and Omitted Taxes Receivable	B-31	<u>31,415.91</u>	<u>24,941.13</u>
Total Library Fund		<u>3,872,580.98</u>	<u>3,787,169.85</u>
<u>Open Space Fund</u>			
Cash - Treasurer	B-34	39,840,627.89	42,832,597.97
Receivables with Full Reserves:			
Added or Omitted Open			
Space Taxes Receivable	B-35	<u>7,216.62</u>	<u>29,705.83</u>
Total Open Space Fund		<u>39,847,844.51</u>	<u>42,862,303.80</u>
<u>County Clerk</u>			
Cash	B-38	1,424,995.86	347,370.00
Accounts Receivable	B-39	<u>12,890.70</u>	<u>9,667.50</u>
Total County Clerk		<u>1,437,886.56</u>	<u>357,037.50</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

	<u>Ref.</u>	<u>Balance Dec. 31, 2013</u>	<u>Balance Dec. 31, 20011</u>
<u>Assets</u>			
<u>Correction Center</u>			
<u>Inmates' Fund</u>			
Cash	B-44	\$ 93,095.93	\$ 92,437.52
		<u>93,095.93</u>	<u>92,437.52</u>
<u>Bail Fund</u>			
Cash	B-55	7,870.80	8,453.00
		<u>7,870.80</u>	<u>8,453.00</u>
<u>Commissary Fund</u>			
Cash	B-51	151,722.11	57,976.59
Due from Inmates' Fund	B-53	21,137.23	21,624.90
		<u>172,859.34</u>	<u>79,601.49</u>
Total Correction Center		<u>273,826.07</u>	<u>180,492.01</u>
<u>County Adjuster</u>			
Accounts Receivable	B-58	10,548.85	10,638.85
Total County Adjuster		<u>10,548.85</u>	<u>10,638.85</u>
<u>Sheriff's Office</u>			
Cash	B-61	699,395.07	635,864.80
Total Sheriff's Office		<u>699,395.07</u>	<u>635,864.80</u>
<u>Surrogate's Office</u>			
Cash	B-68	10,907,077.51	11,468,745.38
Total Surrogate's Office		<u>10,907,077.51</u>	<u>11,468,745.38</u>
<u>Meadowview Nursing Home</u>			
Cash	B-75	93,092.99	111,763.62
Patient's Accounts Receivable	B-76	4,583,733.86	3,724,452.49
Total Meadowview Nursing Home		<u>4,676,826.85</u>	<u>3,836,216.11</u>
Total Assets		<u>\$ 93,617,442.02</u>	<u>\$ 95,444,135.75</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2013</u>	<u>Balance Dec. 31, 2012</u>
<u>Trust - Other</u>			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	\$ 1,373,911.85	\$ 1,129,906.88
Accounts Payable	B-4	1,593,220.55	2,668,713.61
Reserve for:			
Funds Awaiting Court Disposition	B-5	657,907.96	658,586.62
State Unemployment Compensation	B-6	876,752.83	1,038,500.91
Self Insurance:			
Workers Compensation	B-7	9,222,985.70	7,957,605.51
General Liability	B-8	5,378,051.60	5,991,944.73
Repairs to County Roads	B-9	139,453.07	547,864.02
County Clerk - Recording Fees	B-10	858,845.50	781,894.34
Board of Taxation - Recording Fees	B-11	1,603,759.68	1,266,842.90
Veterans' Cemetery	B-12	4,184.39	4,639.39
Prosecutors Forfeitures	B-13	151,256.29	194,865.27
Prosecutor DEA Forfeited Funds	B-14	122,772.66	82,607.80
Surrogate's Office	B-15	80,386.53	62,529.89
Directional Signals	B-16	364,583.86	364,583.86
Weights and Measures	B-17	593,641.98	601,859.21
Audio Visual Aids Commission	B-18	136,339.22	126,104.01
Prosecutor's Auto Theft Fees	B-19	36,873.29	34,467.21
Prosecutor's AMA Interest	B-21	967.44	9,860.00
State Funded Social Services	B-1	7,241.00	7,242.00
Law Enforcement Trust	B-80	42,239.29	39,163.88
Parks & Recreation	B-81	257.30	219.30
Gasoline Resale	B-22	1,168.99	28,931.93
Sheriff's Improvement Fund	B-23	79,945.10	64,847.10
Accumulated Absences	B-24	4,196,157.11	4,151,926.60
Sheriff's Forfeiture	B-20	5,578.50	4,948.35
Total Trust - Other		<u>27,528,481.69</u>	<u>27,820,655.32</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2013</u>	<u>Balance Dec. 31, 2012</u>
<u>Public Health Services Trust Fund</u>			
Encumbrance Payable	B-28	\$ 524,992.74	\$ 529,459.17
Reserve for:			
Grants Receivable	B-26	1,544,643.54	1,399,371.62
Added and Omitted Taxes Receivable	B-27	23,585.47	20,385.39
Expenditures	B-29	2,269,752.18	2,535,795.95
Total Public Health Services Trust Fund		<u>4,362,973.93</u>	<u>4,485,012.13</u>
<u>Library Fund</u>			
Encumbrances	B-32	459,033.85	265,389.18
Reserve for:			
Receivables	B-31	31,415.91	24,941.13
Expenditures	B-33	3,382,131.22	3,496,839.54
Total Library Fund		<u>3,872,580.98</u>	<u>3,787,169.85</u>
<u>Open Space Fund</u>			
Encumbrances	B-36	11,048,422.25	11,044,052.17
Reserve for:			
Expenditures	B-37	28,792,205.64	31,788,545.80
Receivables	B-35	7,216.62	29,705.83
Total Open Space Fund		<u>39,847,844.51</u>	<u>42,862,303.80</u>
<u>County Clerk</u>			
Due to Secretary of State	B-41	987.50	1,362.50
Refunds Payable	B-42	1,772.93	5,777.00
Attorney Deposits	B-43	134,185.07	139,987.43
Reserve for Receivables	B-39	12,890.70	9,667.50
Reserve for County Clerk Fees	B-40	1,288,050.36	200,243.07
		<u>1,437,886.56</u>	<u>357,037.50</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2013</u>	<u>Balance Dec. 31, 2012</u>
<u>Correction Center</u>			
Inmates' Fund			
Due to Inmates	B-45	\$ 13,303.45	\$ 13,242.45
Due to State	B-47	3,887.70	3,960.06
Due to Commissary Fund	B-50	21,137.23	21,624.90
Reserve for Inmate's Fund	B-48	34,210.61	32,155.32
Accounts Payable	B-49	20,556.94	21,454.79
		<u>93,095.93</u>	<u>92,437.52</u>
Bail Fund			
Accounts Payable	B-56	7,870.80	8,470.00
Other Payables	B-57	0.00	(17.00)
		<u>7,870.80</u>	<u>8,453.00</u>
Commissary Fund			
Accounts Payable	B-52	-	3,987.75
Fund Balance	B-54	172,859.34	75,613.74
		<u>172,859.34</u>	<u>79,601.49</u>
Total Correction Center		<u>273,826.07</u>	<u>180,492.01</u>
<u>County Adjuster</u>			
Reserve for Accounts Receivable	B-58	10,548.85	10,638.85
Total County Adjuster		<u>10,548.85</u>	<u>10,638.85</u>
<u>Sheriff's Office</u>			
Reserve for:			
Foreclosure and Execution Deposits	B-62	689,650.15	627,707.19
Attorney Deposits	B-63	6,823.44	4,776.13
Bail and Fine Deposits	B-64	-	-
Sheriff's Office Fees	B-65	758.52	1,030.52
Unclaimed Property	B-66	2,162.96	2,350.96
Total Sheriff's Office		<u>699,395.07</u>	<u>635,864.80</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2013</u>	<u>Balance Dec. 31, 2012</u>
<u>Surrogate's Office</u>			
Overpayments	B-68	\$ 65.00	\$ 50.00
Due to Bank	B-68	15,918.50	-
Due to Clerk of Superior Court	B-69	1,380.38	1,131.40
Notice of Motion Fees	B-70	190.00	-
Pending Estates	B-71	34,029.59	36,755.07
Attorney Deposits	B-72	17,813.12	19,329.12
Reserve for Surrogate Fees	B-73	1,575.51	3,818.11
Probate Court Deposits	B-74	10,836,105.41	11,407,661.68
Total Surrogate's Office		<u>10,907,077.51</u>	<u>11,468,745.38</u>
<u>Meadowview Nursing Home</u>			
Patients' Trust Accounts	B-77	42,231.48	62,099.78
Other Payables	B-78	50,861.51	49,663.84
Reserve for Receivables	B-76	4,583,733.86	3,724,452.49
Total Meadowview Nursing Home		<u>4,676,826.85</u>	<u>3,836,216.11</u>
<u>Total Liabilities, Reserves and Fund Balance</u>		<u>\$ 93,617,442.02</u>	<u>\$ 95,444,135.75</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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</u> <u>Dec. 31, 2013</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
Cash and Investments	C-2,C-3	\$ 30,093,782.92	\$ 30,008,650.07
DEP Grants Receivable	C-5	64,842.85	64,842.85
Deferred Charges to Future Taxation:			
Funded	C-6	113,555,068.50	113,627,792.38
Unfunded	C-7	36,926,342.85	35,443,842.85
		<u>\$ 180,640,037.12</u>	<u>\$ 179,145,128.15</u>
 <u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds Payable	C-8	\$ 112,039,000.00	\$ 111,689,000.00
Green Acre Trust Loans Payable	C-9	1,516,068.50	1,938,792.38
Improvement Authorizations:			
Funded	C-10	32,810,010.24	30,145,748.93
Unfunded	C-10	21,610,568.31	25,549,892.11
Encumbrances Payable	C-11	9,124,637.07	4,879,031.52
Due to Green Acres Trust Fund	C-12	1,427.26	393,587.47
Capital Improvement Fund	C-4	3,473,432.89	4,484,232.89
Reserve for Grants Receivable	C	64,842.85	64,842.85
Fund Balance	C-1	50.00	-
		<u>\$ 180,640,037.12</u>	<u>\$ 179,145,128.15</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

	<u>Ref.</u>			
Balance December 31, 2012	<u>C</u>		\$	-
Increased By:				
Premium in Sale of Bonds	C-2	\$ 50.00		
				50.00
				50.00
Decreased By:				
None	C-2	-		
				-
Balance December 31, 2013	C		\$	50.00

See accompanying Notes to Financial Statements - Regulatory Basis

EXHIBIT - D
GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance Dec. 31, 2013	Balance Dec. 31, 2012
<u>General Fixed Assets</u>		
Land	\$ 30,147,682.57	\$ 30,147,682.57
Buildings	131,919,234.49	131,641,692.92
Major Movable Equipment	21,881,415.44	21,652,374.12
Vehicles	25,699,237.82	23,951,762.16
Construction in Progress	121,598.00	283,956.05
	<u>\$ 209,769,168.32</u>	<u>\$ 207,677,467.82</u>
<u>Investment in General Fixed Assets</u>		
Prior to 1986	\$ 73,692,604.00	\$ 73,692,604.00
After 1986	136,076,564.32	133,984,863.82
	<u>\$ 209,769,168.32</u>	<u>\$ 207,677,467.82</u>

See accompanying Notes to Financial Statements - Regulatory Basis

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

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, 2013 AND 2012
(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, 2013 AND 2012
(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 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, 2013 AND 2012
(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, 2013 AND 2012
(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 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 2012, 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.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012
(CONTINUED)

Note 2: LONG-TERM DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	<u>Year 2013</u>	<u>Year 2012</u>	<u>Year 2011</u>
<u>Issued</u>			
Bonds and Notes and Loans	\$ 113,555,068.50	\$ 113,627,792.38	\$ 114,024,702.28
Net Debt Issued	<u>113,555,068.50</u>	<u>113,627,792.38</u>	<u>114,024,702.28</u>
<u>Authorized but not Issued</u>			
Bonds and Notes:	<u>36,926,342.85</u>	<u>35,443,842.85</u>	<u>22,753,842.85</u>
Net Debt Authorized but not Issued	<u>36,926,342.85</u>	<u>35,443,842.85</u>	<u>22,753,842.85</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 150,481,411.35</u>	<u>\$ 149,071,635.23</u>	<u>\$ 136,778,545.13</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 .302%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ <u>150,481,411.35</u>	\$ <u>8,504,000.00</u>	\$ <u>141,977,411.35</u>

Net Debt \$141,977,411.35 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$46,998,063,826.67 = .302%.

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

2% of Equalized Valuation Basis	\$ 939,961,276.53
Net Debt	<u>141,977,411.35</u>
Remaining Borrowing Power	<u>\$ 797,983,865.18</u>

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

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

Calendar Year	General		Total
	Principal	Interest	
2014	\$ 12,301,220.63	\$ 3,572,332.28	\$ 15,873,552.91
2015	13,442,992.18	3,201,313.23	16,644,305.41
2016	13,816,297.22	2,801,466.41	16,617,763.63
2017	13,834,941.32	2,381,387.97	16,216,329.29
2018	14,341,833.74	1,941,673.22	16,283,506.96
2019-2023	42,176,175.07	4,220,028.80	46,396,203.87
2024-2028	3,641,608.34	120,698.65	3,762,306.99
Total	\$ 113,555,068.50	\$ 18,238,900.56	\$ 131,793,969.06

At December 31, 2013, 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, 2013 is \$810,000.00.

\$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, 2013 is \$4,875,000.00.

\$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, 2013 is \$1,000,000.00.

\$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, 2013 is \$9,385,000.00.

\$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, 2013 is \$2,785,000.00.

\$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, 2013 is \$2,784,000.00.

\$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, 2013 is \$6,380,000.00.

\$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, 2013 is \$20,445,000.00.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

\$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, 2013 is \$4,050,000.00.

\$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, 2013 is \$32,900,000.00.

\$7,140,000 General Improvement Bonds dated November 22, 2012 and due in annual installments through November 22, 2021, bearing interest at varying rates per annum. The balance remaining as of December 31, 2013 is \$6,240,000.00.

\$1,177,000 County College Bonds dated November 22, 2012 and due in annual installments through November 22, 2016, bearing interest at varying rates per annum. The balance remaining as of December 31, 2013 is \$720,000.00.

\$1,176,000 State Aid County College Bonds dated November 22, 2012 and due in annual installments through November 22, 2016, bearing interest at varying rates per annum. The balance remaining as of December 31, 2013 is \$720,000.00.

\$9,505,000 County College Bonds dated October 24, 2013 and due in annual installments through July 15, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2013 is \$8,945,000.00.

\$10,000,000 County College Bonds dated April 4, 2013 and due in annual installments through March 1, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2013 is \$10,000,000.00.

\$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, 2013 is \$118,543.37.

\$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, 2013 is \$208,721.41.

\$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, 2013 is \$206,508.52.

\$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, 2013 is \$165,958.51.

\$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, 2013 is \$152,631.75.

\$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, 2013 is \$235,731.43.

\$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, 2013 is \$11,618.67.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012
(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, 2013 is \$260,487.80.

\$200,000 Green Trust Loan dated 2013, due in semi-annual installments through 2028, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2013 is \$155,867.04.

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, 2013 AND 2012
(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 6.78% 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 \$5,542,279.00 and \$5,733,770.00 for 2013 and 2012 respectively.

For the Police and Firemen Retirement System, the County's contribution was \$5,147,809.00 and \$5,081,538.00 for 2013 and 2012 respectively.

For the Defined Contribution Retirement Program, the County's contribution was \$13,913.03 and \$13,997.41 for 2013 and 2012 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, 2013, the carrying amount of the County's deposits was \$152,285,256.69 and the bank balance was \$163,893,208.02. 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 \$10,836,105.41. The remaining \$152,057,102.61 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, 2013, 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, 2013 AND 2012
(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>
2013	\$ 42,498,882,815	\$ 171,790,034.12	\$ 0.46889835000	100.00%
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%

Note 6: RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

Receivables and payables at December 31, 2013 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Federal and State Grant Current	\$3,684,175.58	\$3,684,175.58

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012
(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.

Year	Balance Dec. 31,	Utilized in Budget of Succeeding Year	Percent Utilized	Remaining Balance Available
Current Fund				
2013	\$ 13,949,279.28	\$ 7,644,000.00	54.80%	\$ 6,305,279.28
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

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, 2013 AND 2012
(CONTINUED)

Note 10: GENERAL FIXED ASSETS

The following schedule is a summarization of general fixed assets for the year ended December 31, 2013:

	Balance as of December 31, 2012	Additions	Disposals/ Transfers	Balance as of December 31, 2013
Land	\$ 30,147,682.57	\$	\$	\$ 30,147,682.57
Buildings	131,641,692.92	277,541.57		131,919,234.49
Major Movable Equipment	21,652,374.12	543,571.02	314,529.70	21,881,415.44
Vehicles	23,951,762.16	1,788,613.20	41,137.54	25,699,237.82
Construction-In-Process	283,956.05	115,183.52	277,541.57	121,598.00
Total	\$ <u>207,677,467.82</u>	\$ <u>2,724,909.31</u>	\$ <u>633,208.81</u>	\$ <u>209,769,168.32</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 \$14,685,193.00. A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,196,157.11 and \$4,151,926.60 as of December 31, 2013 and 2012, 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, 2013 AND 2012
(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, 2013, the amount of these unreported liabilities was \$19,941,714.00.

Balance December 31, 2011	Current Year Claims	Adjustment	Payments	Balance December 31, 2012
\$ 19,347,497.00	\$ 5,768,481.00	\$ (696,582.00)	\$ (4,477,683.00)	\$ 19,941,714.00

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, 2013, 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:

Year	Total
2014	\$ 5,396,850.00
2015	5,386,900.00
	\$ 10,783,750.00

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, 2013 AND 2012
(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:

2013	\$2,655,475.00
2012	\$2,478,276.00
2011	\$2,073,200.00
2010	\$1,676,875.00

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 1,407 total participants including 327 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, 2013 AND 2012
(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, 2013 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, 2013 actuarial valuation, the Annual Required Contribution (ARC) for the year ending December 31, 2013 was projected as follows:

		<u>12/31/2013</u>
Normal Cost	\$	97,488.00
Amortization of Unfunded Liability		115,580.00
Interest Expense		5,262.00
Total ARC	\$	<u><u>218,330.00</u></u>
Actuarial Value of Plan Assets	\$	<u><u>-</u></u>

The following reflects the components of the 2013 annual OPEB Costs, amounts paid, and changes to the net accrued OPEB obligation based on the January 1, 2012 actuarial valuation and actual OPEB payments made or accrued during 2013:

		<u>12/31/2013</u>
Net OPEB Obligation - Beginning of Year	\$	262,306
Annual OPEB Cost		214,793
OPEB Payments		<u>146,698</u>
Increase in Net OPEB Obligation		68,095
Net OPEB Obligation - End of Year	\$	<u><u>330,401</u></u>
Percentage of OPEB Cost Contributed		<u><u>68.30%</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012
(CONTINUED)

Note 17: POST- RETIREMENT BENEFITS (CONTINUED)

Required Supplementary Information:

		<u>12/31/2013</u>
Actuarial Value of Plan Assets	\$	-
Actuarial Accrued Liability (AAL)		1,865,581
Total Unfunded AAL (UAAL)	\$	<u>1,865,581</u>
Funded ratio		0.00%
Covered payroll	\$	<u>94,995,033</u>
UAAL as a % of Covered Payroll		<u>2%</u>

Note 18: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2013 and June 17, 2014 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.

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

SUPPLEMENTARY INFORMATION

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

Ref.	Regular Fund	Federal and State Grant Fund
Balance December 31, 2012	\$ 30,591,430.90	\$ -
Increased by Receipts:		
County Taxes Receivable:		
Added and Omitted	\$ 1,712,282.39	\$
Current Year	155,598,081.90	
Revenue Accounts Receivable	31,550,151.11	
Miscellaneous Revenues Not Anticipated	710,500.70	
Petty Cash Funds	5,400.00	
Due to State of New Jersey - Realty		
Transfer Fees	9,750,328.12	
Prepaid Revenue	36,926.52	
Due from Current Fund		3,989.25
Due from Current Fund - Matching Funds		375,738.00
Due from Grant Fund	2,562,361.79	
Due from Welfare Department	9,206,475.03	
Federal and State Grants Receivable		29,444,821.39
Federal and State Grants Unappropriated	211,132,507.56	20,981.00
	241,723,938.46	29,845,529.64

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

Ref.	Regular Fund	Federal and State Grant Fund
Decreased by Disbursements:		
2013 Appropriations	\$ 133,587,375.22	
2012 Appropriations Reserves	483,504.62	
Encumbrances	6,343,205.13	
Grant Encumbrances		7,684,055.33
Accounts Payable	184,596.64	
Reserve for Grants - Matching Funds	375,738.00	
Due from Grant Fund	3,989.25	
Petty Cash Funds	5,400.00	
Payroll Deductions Payable	46,976,230.63	
Due State of New Jersey -		
Realty Transfer Fees	9,750,328.12	
Due from Current Fund		2,562,361.79
Due from Welfare Department	9,175,078.92	
Refund of Prior Year Revenue	30,598.00	
Federal and State Grants - Appropriated		19,599,112.52
	<u>206,916,044.53</u>	<u>29,845,529.64</u>
Balance December 31, 2013	\$ <u>34,807,893.93</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, 2012</u>	<u>Received from Treasurer</u>	<u>Balance December 31, 2013</u>
County Clerk	\$ 160.00	\$	\$ 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>\$ 1,310.00</u>	<u>\$ -</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	2013		Balance
	December 31, 2012	Levy	Collected	December 31, 2013
City of Absecon	\$ 3,123.81	\$ 1,057.55	\$ 3,123.81	\$ 1,057.55
City of Atlantic City	1,391,227.60	22,876.59	1,391,227.60	22,876.59
City of Brigantine	14,999.08	16,997.90	14,999.08	16,997.90
Borough of Buena	2,222.75	6,977.20	2,222.75	6,977.20
Township of Buena Vista	8,679.89	9,253.57	8,679.89	9,253.57
City of Corbin City	667.91	1,119.16	667.91	1,119.16
City of Egg Harbor	1,018.90	2,896.29	1,018.90	2,896.29
Township of Egg Harbor	113,368.89	98,287.25	113,368.89	98,287.25
City of Estell Manor	1,154.76	3,563.86	1,154.76	3,563.86
Borough of Folsom		2,773.97		2,773.97
Township of Galloway	17,190.66	14,851.27	17,190.66	14,851.27
Township of Hamilton	27,823.84	59,474.01	27,823.84	59,474.01
Town of Hammonton	19,372.95	17,624.73	19,372.95	17,624.73
City of Linwood	6,229.05	13,461.36	6,229.05	13,461.36
Borough of Longport	13,505.78	67,331.16	13,505.78	67,331.16
City of Margate	54,670.10	67,438.66	54,670.10	67,438.66
Township of Mullica		2,220.07		2,220.07
City of Northfield	12,131.82	1,372.00	12,131.82	1,372.00
City of Pleasantville	5,703.49	10,983.71	5,703.49	10,983.71
City of Port Republic	1,493.48	158.78	1,493.48	158.78
City of Somers Point	13,095.24	44,447.97	13,095.24	44,447.97
City of Ventnor	3,294.65	9,820.86	3,294.65	9,820.86
Township of Weymouth	1,307.74	1,279.19	1,307.74	1,279.19
	<u>\$ 1,712,282.39</u>	<u>\$ 476,267.11</u>	<u>\$ 1,712,282.39</u>	<u>\$ 476,267.11</u>
Ref.	A		A-2:A-4	A

Analysis of Collections:

Prior	\$ 1,712,282.39
Current	-
	<u>\$ 1,712,282.39</u>

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

	Balance December 31, 2012	Accrued in 2013	Collected in 2013	Balance December 31, 2013
County Clerk	\$ 3,060,611.75		\$ 3,060,611.75	
Surrogate	190,005.37		190,005.37	
Sheriff	623,581.16		623,581.16	
Interest on Investments and Deposits	30,843.02		30,843.02	
Medicaid Reimbursement - Nursing Home & Home Care	13,054,972.84		13,054,972.84	
Fees and Permits	205,228.69		205,228.69	
Rental of County Offices	1,275,854.00		1,275,854.00	
Corrections Department - NJ Reimbursement for State Prisoners	581,779.36		581,779.36	
Sale of Food - Central Supply Items, Nutrition Project	1,304,646.99		1,304,646.99	
Youth Services Shelter Reimbursement	137,437.50		137,437.50	
Refunds - Insurance, Telephone, etc.	2,538,480.83		2,538,480.83	
Bail Bond Forfeitures	185,987.50		185,987.50	
Public Health - Indirect Cost Reimbursement	2,031,035.00		2,031,035.00	
Area Plan Grant - Nutrition Project Cash Donations	144,344.72		144,344.72	
Animal Shelter	101,140.90		101,140.90	
State Aid - County College Bonds (NJSA 18A:64A:22.6)	1,947,722.93		1,947,722.93	
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990):		940,393.00	940,393.00	
Supplemental Security Income				
Psychiatric Facilities (c.73, P.L. 1990)		97,218.48	97,218.48	
Board of County Patients in State and Other Institutions		1,347,922.00	1,347,922.00	
Peer Grouping				
Increased Fees pursuant to C370, PL 2001				
County Clerk		1,497,875.19	1,497,875.19	
County Sheriff		167,185.41	167,185.41	
County Surrogate		122,810.99	122,810.99	
Miscellaneous Revenue Not Anticipated		2,422,783.09	2,422,783.09	
	\$ -	\$ 34,009,860.72	\$ 34,009,860.72	\$ -
Ref.				A
Cash Receipts		A-4	\$ 33,972,934.20	
Prepaid Revenue		A	36,926.52	
Reserve for Arbitrage Cancelled		A-11	-	
			\$ 34,009,860.72	
		A-4	\$ 1,712,282.39	
		A-4	31,550,151.11	
		A-4	710,500.70	
		A-9	\$ 33,972,934.20	

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

	Balance Dec. 31, 2012	Net Encumbrances Cancelled	Balance After Transfers	Paid or Charged	Balance
Salaries and Wages:					
Board of Chosen Freeholders	\$ 13,128.79	\$	\$ 13,119.79	\$ 5.70	\$ 13,114.09
County Executive/Administrator	28,056.74	8.68	28,065.42		28,065.42
Treasurer's Office	18,281.43		18,281.43	303.13	17,978.30
Division of Extension Services	2,452.43		2,452.43	399.96	2,052.47
Policy and Planning	40,417.44	14,340.50	54,757.94		54,757.94
Compensated Absences	1.00		1.00		1.00
Division of Purchasing and Budget	970.65	84.49	1,055.14		1,055.14
Human Resources	4,320.49	82.89	4,403.38		4,403.38
Information Technologies	28,627.62	54.50	28,682.12		28,682.12
Department of Law	28,409.36		28,409.36	34.12	28,375.24
Office of Weights and Measures	488.03	18.20	506.23		506.23
County Surrogate	1,404.10		1,404.10	1,007.36	396.74
County Clerk	5,540.98	1,226.67	6,767.65		6,767.65
County Prosecutor	13,890.84	198,746.68	212,637.52		212,637.52
Sheriff's Office	110,098.35	2,931.27	113,029.62		113,029.62
Division of Adult Detention	3,483.06	647,385.80	650,868.86		650,868.86
Office of Emergency Management	15,286.86		15,286.86	477.46	14,809.40
Office of the Medical Examiner	9,397.05	434.93	9,831.98		9,831.98
Animal Shelter	4,911.97	1,281.64	6,193.61		6,193.61
Superintendent of Elections	52,299.23	55.83	52,355.06		52,355.06
Board of Taxation	1,833.69	25.75	1,859.44		1,859.44
Board of Elections	6,479.94	41.32	6,521.26		6,521.26
Division of Parks and Recreation	25,900.25		25,900.25	734.92	25,165.33
Division of Roads and Bridges	75,687.37		75,687.37	418.00	75,269.37
Division of Engineering	41,254.33	17,752.51	59,006.84		59,006.84

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

	Balance Dec. 31, 2012	Net Encumbrances Cancelled	Balance After Transfers	Paid or Charged	Balance
Salaries and Wages: - (Continued)	\$	\$	\$	\$	\$
Division of Facilities Management	72,508.19	369.07	72,877.26		72,877.26
Office of Fleet Management	64,529.21	379.53	64,908.74		64,908.74
Supported Work Program	859.73	104,781.31	105,641.04		105,641.04
Mosquito Unit	41,863.90	19.47	41,883.37		41,883.37
Division of Resident Services	7,318.19		7,318.19		-
DHS - Supported Services	371.76	908.99	1,280.75		1,280.75
Intergenerational Services	887.34	170,592.21	171,479.55		171,479.55
Office of Superintendent of Schools	20,885.24	33.68	20,918.92		20,918.92
Other Expenses:					
Board of Chosen Freeholders	15,378.99		15,387.99	4,377.39	11,010.60
County Executive/Administrator	3,953.49	3.20	3,956.69		3,956.69
Treasurer's Office	6,050.78	2,443.70	8,494.48		8,494.48
Division of Extension Services	2,264.36	20,568.85	22,833.21		22,833.21
Policy and Planning	3,396.44	3,578.89	6,975.33		6,975.33
Audit	9,250.00		9,250.00		9,250.00
Division of Purchasing and Budget	21,298.72		21,298.72	6,711.36	14,587.36
Human Resources	4,457.46	6,751.92	11,209.38		11,209.38
Information Technologies	36,671.16	2,068.80	38,739.96		38,739.96
Department of Law	46,699.59	48,295.23	94,994.82		94,994.82
County Surrogate	9,653.20	867.81	10,521.01		10,521.01
County Clerk	47,638.39	11,648.13	59,286.52		59,286.52
County Prosecutor	86,869.58		86,869.58	254.57	86,615.01
Sheriff's Office	5,211.26	17,118.45	22,329.71		22,329.71
Division of Adult Detention	329,366.99		329,366.99	139,191.41	190,175.58
Division of Youth Services	90,208.00	250,116.59	340,324.59		340,324.59
Office of Emergency Management	20,315.27	25,715.82	46,031.09		46,031.09

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

	Balance Dec. 31, 2012	Net Encumbrances Cancelled	Balance After Transfers	Paid or Charged	Balance
Other Expenses: - (Continued)	\$	\$	\$		
Office of the Medical Examiner	39,734.27		39,734.27	5,393.10	\$ 34,341.17
Animal Shelter	24,139.04	2,119.82	26,258.86		26,258.86
Superintendent of Elections	61,989.28	7,245.53	69,234.81		69,234.81
Board of Taxation	8,412.20		8,412.20	4,200.00	4,212.20
Board of Elections	60,959.85	2,123.86	63,083.71		63,083.71
Division of Parks and Recreation	14,380.48	9,767.63	24,148.11		24,148.11
Division of Engineering	4,864.93	2,161.94	7,026.87		7,026.87
Division of Facilities Management	34,290.71	80,531.62	114,822.33		114,822.33
Office of Fleet Management	6,617.41	4,690.47	11,307.88		11,307.88
Supported Work Program	28,951.99	6,920.62	35,872.61		35,872.61
Mosquito Unit	11,371.19	41,604.05	52,975.24		52,975.24
Division of Resident Services	36,924.95	41,738.17	78,663.12		78,663.12
DHS - Supported Services	115,593.35	12,726.92	128,320.27		128,320.27
Intergenerational Services	875.54	17,251.40	18,126.94		18,126.94
Maintenance of Patients in Private Institutions for Mental Disease	33,969.80		33,969.80	13,149.60	20,820.20
Office of Superintendent of Schools	286.05		286.05	0.58	285.47
Reimbursement for Residents Attending: Out of County Two Year Colleges	8,977.70		8,977.70	59,419.84	557.86
Out of County Vocational Schools	5,000.00		5,000.00	-	5,000.00
Group Insurance Plan - Employees			-		-
Health Benefit Waivers	16,786.60		16,786.60		16,786.60
Aid to Volunteer Rescue and Ambulance	3,000.00	6,000.00	9,000.00		9,000.00
Purchase of Vehicles County Wide	27,022.32		27,022.32	60.44	26,961.88
Atlantic County Board of Ethics	3,924.84		3,924.84	2,176.37	1,748.47

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

	Balance Dec. 31, 2012	Net Encumbrances Cancelled	Balance After Transfers	Paid or Charged	Balance
Utilities:					
Rental of Real Estate	807.20		807.20	-	807.20
Fuel Oil	7,572.73	\$	7,572.73	\$ 1,472.63	\$ 6,100.10
Electricity	395,519.39		395,519.39	142,915.14	252,604.25
Telephone	110,735.87		110,735.87	5,645.88	105,089.99
Street Lighting	31,796.76		31,796.76	2,252.16	29,544.60
Water	92,252.89		92,252.89	79,296.24	12,956.65
Traffic Lights	13,643.73		13,643.73	5,514.97	8,128.76
Gas	136,701.35	25,955.31	162,656.66		162,656.66
Trash Disposal	12,110.63		12,110.63	774.10	11,336.53
Communications	200,200.00		149,200.00	-	149,200.00
Statutory Expenditures:					
Social Security System (O.A.S.I.)	193,272.85	1,977.47	195,250.32		195,250.32
DCRP	2,602.59		2,602.59		2,602.59
NJ DH & HS - Peer Grouping	5,999.65	90,644.97	96,644.62		96,644.62
Acquisition of New Equipment	90,359.01	50,310.00	140,669.01		140,669.01
	<u>\$ 3,322,176.39</u>	<u>\$ 1,954,503.09</u>	<u>\$ 5,276,679.48</u>	<u>\$ 483,504.62</u>	<u>\$ 4,793,174.86</u>
	A			A-4	
				A-1	\$ 3,437,142.40
				A-12	\$ 1,356,032.46
					<u>\$ 4,793,174.86</u>

Balance Lapsed to Fund Balance
 Transferred to Accounts Payable

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

	<u>Ref.</u>			
Balance December 31, 2012	A		\$	1,854,467.59
Increased by:				
Refund of Prior Year Revenue	A-1	\$		
Transfer from Appropriation Reserves	A-10		1,356,032.46	
				1,356,032.46
				3,210,500.05
Decreased by:				
Cash Disbursements	A-4		184,596.64	
Cancellation of Accounts Payable	A-1		184,596.64	
				184,596.64
Balance December 31, 2013	A		\$	3,025,903.41

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

	Balance December 31, 2012	2013 Deductions Withheld and County's Share	Disbursed in 2013	Balance December 31, 2013
Public Employees' Retirement System (PERS)	\$ 813,946.52	\$ 9,110,542.68	9,156,985.91	767,503.29
Contributory Life Insurance	28,542.77	287,458.35	288,027.65	27,973.47
Supplemental Annuity Contributory Trust	566.15	86.01	113.00	539.16
Social Security/Medicare System (OASI)	(834,070.34)	13,690,861.58	14,242,842.14	(1,386,050.90)
Federal Withholding Tax	(470,385.61)	10,312,921.61	10,303,163.80	(460,627.80)
Credit Union		1,584,210.03	1,584,210.03	-
Hospitalization	1,490,596.36	3,472,596.87	3,007,846.18	1,955,347.05
Garnished Wages		554,558.25	554,558.25	-
Union Dues	15,442.25	820,876.46	823,669.07	12,649.64
United Way		59,540.00	59,540.00	-
State Unemployment	511,267.80	250,050.48	107,883.17	653,435.11
State Withholding Tax	47,720.71	2,633,940.45	2,648,376.24	33,284.92
Family Leave Insurance	(743.55)	53,619.36	53,209.09	(333.28)
Dependent Care	1,710.84	8,463.92	4,974.84	5,199.92
Unreimbursed Medical Deductions	10,709.82	26,179.95	29,904.44	6,985.33
Life Insurance Withheld		488.82	488.82	-
AFLAC Disability		527,446.22	527,446.22	-
County Share Medical Difference		1,983,468.04	1,983,468.04	-
Bus Pass	49.00	30,008.00	27,557.00	2,500.00
529 College Savings		29,695.00	29,695.00	-
Deferred Compensation		1,542,271.74	1,542,271.74	-
	\$ 1,615,352.72	\$ 46,979,283.82	\$ 46,976,230.63	\$ 1,618,405.91
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, 2012	A	\$	0.00
Increased by:			
Receipts	A-4		<u>9,750,328.12</u>
			9,750,328.12
Decreased by:			
Paid to State of New Jersey	A-4		<u>9,750,328.12</u>
Balance December 31, 2013	A	\$	<u><u>0.00</u></u>

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

Added and Omitted Taxes	\$	1,712,282.39
Bid Deposit		10.00
Auction Proceeds		39,408.69
Tow Application Fee		200.00
Commissions		455,438.83
Construction Appeal Fees		2,750.00
Copy Fees		3,521.87
Disability Pool		12,160.79
Discovery		17,592.21
Election Transportation		1,698.00
Fines / Miscellaneous		10,852.36
Jury Duty Fees		145.00
Petty Cash		5.50
Miscellaneous		13,218.52
OPRA Fees		343.16
Wage Attachments		4,909.97
Parking Fees		6,445.00
Recycling Fees		865.50
Reimburse Sick Pay		1,453.67
Revenue - Med Exam		1,406.04
Parks		32,283.00
Planning Revenue		16,266.59
Range Revenue		87,980.00
Women's Commission		1,546.00
		<hr/>
Total	\$	2,422,783.09
		<hr/> <hr/>
	<u>Ref.</u>	
Added and Omitted Taxes	A-2,4-A \$	1,712,282.39
Cash Receipts	A-2,1-A,7-A	710,500.70
		<hr/>
	A-1 \$	2,422,783.09
		<hr/> <hr/>

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

	Balance December 31, 2012	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2013
AC Assoc of County Chiefs - Police Training Account	\$ 340.06	\$	\$	\$	\$ 340.06
ACUA Solid Waste Plan - 2007	20,750.00		20,750.00		-
Area Plan Grant - 2010	136,691.00		(33,788.00)	(136,691.00)	-
Area Plan Grant - 2011			73,963.00	(33,788.00)	-
Area Plan Grant - 2012	142,116.00		2,254,265.00		68,153.00
Area Plan Grant - 2013		3,057,654.00	(13,023.75)		803,389.00
Atlantic County Teen Choice 11-12			62,988.00	(13,023.75)	-
NJ Council on the Arts - Local Arts Program	11,115.00	74,104.00	11,115.00		11,116.00
NJ Council on the Arts Local Arts Program - 2013	30,000.00				-
NJ DCA - Historical Site Mgmt. Bethlehem Loading Co 10-12	6,017.45			(6,017.45)	-
NJ DCA - Recreation for Individuals with Disabilities - 2005	348.79			(348.79)	0.00
NJ DCA - Recreation for Individuals with Disabilities - 2012		20,700.00	10,537.87		10,162.13
NJ DCA - Recreation for Individuals with Disabilities - 2013	12,500.00		11,118.90	(1,381.10)	-
NJ DCA - Recreation for Individuals with Disabilities - 2013		27,600.00	4,600.00		23,000.00
NJ DCA - Recreation for Individuals with Disabilities - 2014		113,743.65	113,743.65		-
NJ DEP - Clean Communities Grant FY 12	119,998.93				119,998.93
NJ DEP - Flood Management Plan 06-08	601,930.73				601,930.73
NJ DEP - Open Space Acquisition Project - 2012	10,000.00		10,000.00		-
NJ DEP - Recreational Trails 11-12	14,043.02		14,035.93	(7.09)	0.00
NJ DEP - Waste Management Plan CY 2009	16,272.37		9,012.13	(7,260.24)	-
NJ DH&SS - Respite Care Program - 2013		171,850.00	157,261.54		14,588.46
NJ DH&SS - Respite Care Program - 2014		76,283.00	84,283.00		76,283.00
NJ DH&SS - Special Child Health FY 2013-2014	76,283.00	8,000.00	10,800.00		-
NJ DH&SS - Special Child Health Grant - 12-13	10,800.00		16,200.00		-
NJ DH&SS - State Health Insurance Program (SHIP) 12-13		27,000.00	10,800.00		10,800.00
NJ DH&SS - State Health Insurance Program (SHIP) 13-14		3,700.00	623,315.00		-
NJ DHS - CFI & APPI - 2012/2013	619,615.00		867,447.00		-
NJ DHS - CFI & APPI - 2013/2014		1,487,069.00			619,622.00

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

	Balance December 31, 2012	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2013
NJ DHS - CFI & APPI - 2013/2014	\$	\$	(15,519.68)	\$ (15,519.68)	-
NJ DHS - Community Justice Institute - 2013		38,544.00	38,544.00		-
NJ DHS - Family Crisis Intervention - 2013		26,994.00	26,994.00		-
NJ DHS - IV-D - Law - 2013		59,569.39	59,569.39		-
NJ DHS - JJC Family Court - 2013	91,386.53		91,386.53		-
NJ DHS - JJC Family Court - 2014		153,581.00	162.12		153,418.88
NJ DHS - JJC Program Management		322,462.00			322,462.00
NJ DHS - JJC Program Management - 2013	32,754.82		32,754.82		-
NJ DHS - JJC Program Management - 2014		55,550.00			55,550.00
NJ DHS - JJC Program Services - 2012	15,533.16			(15,533.16)	-
NJ DHS - JJC Program Services - 2013	322,462.00		320,510.49		1,951.51
NJ DHS - Juvenile Accountability Incentive Block	17,856.72		17,856.72		-
NJ DHS - Juvenile Accountability Incentive Block	28,630.00		10,264.47		18,365.53
NJ DHS - Juvenile Accountability Incentive Block		17,417.00			17,417.00
NJ DHS - Mental Health Administrator - 2013		9,000.00	9,000.00		-
NJ DHS - PASP - 2013	125,375.00		(27,951.00)	(153,326.00)	-
NJ DHS - PASP - 2014		35,400.00	35,400.00		-
NJ DHS - Runaway Youth and Homeless Project		90,023.00	90,023.00		-
NJ DHS - Try it Program (TSSA) - 2013		60,881.00	60,881.00		-
NJ DHS - Youth Service Coordinator - 2013		39,825.00	39,825.00		-
NJ DL & PS - 2012 Paul Coverdale	7,184.18		3,167.63		4,016.55
NJ DL & PS - Body Armor Replacement Program - 12-13		47,280.20	47,280.20		-
NJ DL & PS Coverdale Forensic Science Improvement	72,329.65		39,542.71		32,786.94
NJ DL&PS - Cares for Kids Grant		15,000.00	12,416.42		2,583.58
NJ DL&PS - 2013 Paul Coverdale Forensic Science Improvement		1,095,710.00			1,095,710.00
NJ DL&PS - Care for Kids Grant FY2013	1,508.44			(1,508.44)	-
NJ DL&PS - Click it or ticket Grant		4,000.00	4,000.00		-

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

	Balance December 31, 2012	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2013
NJ DL&PS - Commodities Distribution Plan FY09	\$ 5,774.00			\$ (5,774.00)	-
NJ DL&PS - Detention Diversion - 2013		37,132.00	21,624.77		15,507.23
NJ DL&PS - DRE Pilot Program - 2013		28,000.00	27,815.00		185.00
NJ DL&PS - DRE Pilot Program - 2014		30,000.00			30,000.00
NJ DL&PS - DRE Pilot Program 11-12	4,977.92			(4,977.92)	-
NJ DL&PS - Drive Sober or get Pulled Over		4,400.00	4,400.00		-
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2013		1,200.00	1,200.00		-
NJ DL&PS - DWI Enforcement - 2013		45,000.00	44,766.06		233.94
NJ DL&PS - DWI Enforcement - 2014		65,000.00			65,000.00
NJ DL&PS - DWI Enforcement 2012-2013	4,643.89			(4,643.89)	-
NJ DL&PS - Emergency Management Assistance - 2013	55,000.00	25,000.00	80,000.00		-
NJ DL&PS - Emergency Management Assistance - 2014		55,000.00			55,000.00
NJ DL&PS - Hazardous Material Emergency - 2013		11,650.00	11,650.00		-
NJ DL&PS - Highway Safety Program - 11-12	42,707.99		38,086.54	(4,621.45)	-
NJ DL&PS - Highway Traffic Safety - 2013		34,400.00	25,776.00		8,624.00
NJ DL&PS - Highway Traffic Safety - 2014		34,400.00			34,400.00
NJ DL&PS - Insurance Fraud 2013	76,370.43		54,716.61	(21,653.82)	-
NJ DL&PS - Insurance Fraud 2014		175,851.00	122,005.49		53,845.51
NJ DL&PS - Jail Based Reentry Strategies 11-12	50,675.63		34,101.43	(16,574.20)	-
NJ DL&PS - JJC Innovations Funding - 2013		120,000.00			120,000.00
NJ DL&PS - JJC Innovations Funding - 2014		120,000.00	13,114.63		106,885.37
NJ DL&PS - Megan's Law 12-13	8,681.46		8,681.46		-
NJ DL&PS - Megan's Law 13-14		12,982.00	6,216.89		6,765.11
NJ DL&PS - Narcotics Task Force - FY 11-12	164.76		164.76		0.00
NJ DL&PS - Narcotics Task Force - FY 12-13		156,024.00	32,138.64		123,885.36
NJ DL&PS - Narcotics Task Force - FY 12-13	134,273.26		134,273.26		-
NJ DL&PS - Sexual Assault Nurse Examiner Grant - 2013	15,903.73		14,924.55	(979.18)	0.00

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

	Balance December 31, 2012	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2013
NJ DL&PS - Sexual Assault Nurse Examiner Grant - 2014	\$	\$ 74,860.00	\$ 74,544.16	\$	\$ 315.84
NJ DL&PS - State Facilities Education Act FY12-13	51,750.00		51,750.00		-
NJ DL&PS - State Facilities Education Act FY13-14		67,500.00	33,750.00		33,750.00
NJ DL&PS - Victim - Witness Assistance Grant - 12/13		327,712.00			327,712.00
NJ DL&PS - Victim - Witness Assistance Grant - 12/13	351,153.00		351,153.00		-
NJ DL&PS - Victim- Witness Advocacy		59,449.00			59,449.00
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)		55,944.00			55,944.00
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)	53,842.00		53,842.00		-
NJ DM&VA - Veterans Transportation - 2013	9,920.00	9,000.00	18,920.00		-
NJ DM&VA - Veterans Transportation - 2014		17,000.00	7,080.00		9,920.00
NJ DOE - GED Testing Income - 2013		15,950.00	15,950.00		-
NJ DOL - Business Development Initiative	9.00			(9.00)	-
NJ DOL - Hurricane Sandy Disaster National Emergency	316,212.00	495,516.00	811,728.00		-
NJ DOL - NJ Build - 11-13	2,000.00				2,000.00
NJ DOL - NJ Youth Corps 09-10	11,812.00			(11,812.00)	-
NJ DOL - NJ Youth Corps 12-13	267,851.00	11,130.00	239,901.00		39,080.00
NJ DOL - NJ Youth Corps 13-14		386,384.00	110,099.00		276,285.00
NJ DOL - Smart Steps - 2013		8,025.00	6,750.00		1,275.00
NJ DOL - Smart Steps - 2014		9,630.00			9,630.00
NJ DOL - Urban Gateway Enhancement Program - 2013		32,000.00	1,571,327.00		32,000.00
NJ DOL - WIA Adult 12-13	1,712,155.00		364,478.00		140,828.00
NJ DOL - WIA Adult FY 11-12	364,478.00				-
NJ DOL - WIA Adult FY 12-13		1,706,224.00			1,706,224.00
NJ DOL - WIA Dislocated Worker 12-13	1,410,226.00		1,285,027.00		125,199.00
NJ DOL - WIA Dislocated Worker FY 11-12	208,280.00		208,280.00		-
NJ DOL - WIA Dislocated Worker FY 12-13		1,527,877.00			1,527,877.00
NJ DOL - WIA Youth		1,646,828.00			1,646,828.00
NJ DOL - WIA Youth	1,727,180.00		1,266,570.62		460,609.38
NJ DOL - WIA Youth 1-12	311,133.38		311,133.38		(0.00)

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

	Balance December 31, 2012	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2013
NJ DOL - WIB Work First New Jersey - 2013	\$ 537,721.00	\$	1,250.00	\$ (536,471.00)	\$ -
NJ DOL - Work First New Jersey SFY 13	2,443,898.00		2,125,066.00		318,832.00
NJ DOL - Work First New Jersey SFY 14		3,431,305.00	840,221.00		2,591,084.00
NJ DOL - Workforce Development Partnership Program 12-13	21,736.00		21,736.00		-
NJ DOL - Workforce Learning Link -FY013	108,000.00		108,000.00		-
NJ DOL - Workforce Learning Link -FY014		84,000.00	19,051.00		64,949.00
NJ DOL - Workforce Learning Link SFY08	0.39			(0.39)	0.00
NJ DOL - Youth Corps 10-11	11,600.00			(11,600.00)	-
NJ DOL - Youth Corps 11-12	7,135.00			(7,135.00)	-
NJ DOS - 2013 Special Primary / General Election		821,000.00			821,000.00
NJ DOS - General Operating Support 12-13		7,057.00	7,057.00		-
NJ DOS - HAVA 261 FY09	78,900.00		64,756.02		14,143.98
NJ DOS - HAVA Section 261 - 2013		45,433.00	22,716.50		22,716.50
NJ DOT - 1st Rd, Hammonon	543,849.25		336,121.45		207,727.80
NJ DOT - Airport Circle Federal Aid 2013	2,073,262.90		980,289.61		1,092,973.29
NJ DOT - Bears Head Road Section 3 Design		35,099.00			35,099.00
NJ DOT - Bears Head Road Section 3 Resurfacing		105,908.00	46,927.20		58,980.80
NJ DOT - Bears Head Road Section 4 Resurfacing		1,170,722.00			1,170,722.00
NJ DOT - Bridge Initiative Program FY09	1,000,000.00		250,000.00		750,000.00
NJ DOT - Capital Transportation - 2008	762,983.71		714,200.08		48,783.63
NJ DOT - County Aid - 2013	3,164,000.00				3,164,000.00
NJ DOT - County Aid - 2014		3,200,600.00			3,200,600.00
NJ DOT - County Aid FY09	2,630,601.01		1,444,267.66		1,186,333.35
NJ DOT - County Aid FY10	3,297,301.21		1,912,055.21		1,385,246.00
NJ DOT - County Aid FY11	2,868,800.00		1,351,795.84		1,517,004.16
NJ DOT - Deiliah Road CR646 Sec 5 - 2007	499,659.56			(499,659.56)	-

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

	Balance December 31, 2012	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2013
NJ DOT - Fire Road Resurfacing Sec 5	\$ 1,005,705.00	\$	\$ 382,282.19	\$	\$ 623,422.81
NJ DOT - Fire Road Section 5 Inspection		126,000.00			126,000.00
NJ DOT - Landis Avenue Design		120,850.00			120,850.00
NJ DOT - Local Bridge Future Needs FY12	1,000,000.00		652,173.92		347,826.08
NJ DOT - Local Bridge Future Needs FY13		1,000,000.00			1,000,000.00
NJ DOT - Repaving Pomona & Tilton Road 2012			429,139.65	(135,039.13)	-
NJ DOT - Resurfacing Leipzig Ave Sec	564,178.78			(355,571.92)	-
NJ DOT - Resurfacing Somers Point/ Mays Landing Rd	355,571.92			(30,556.76)	-
NJ DOT - Resurfacing Somers Point/ Mays Landing Rd	30,556.76				-
NJ DOT - Tilton Rd Sec 4A Construction	534,266.00	3,800.00	8,820.00		529,246.00
NJ DOT - Tilton Rd Sec 4A/4B Construction		215,000.00			215,000.00
NJ DOT - Tilton Rd Sec 4B Construction	884,074.00	199,803.00	8,820.00		1,075,057.00
NJ DOT - Tilton Rd/ Fire RD Signal Improvement 2010	92,768.03				92,768.03
NJ DOT - Tilton Road Pedestrian Safety Project 2010	64,648.89				64,648.89
NJ DOT - Tilton Road Sec 4A Design	15,637.36		14,876.97	(760.39)	0.00
NJ DOT - Tilton Road Sec 4B Design	2,987.93		(14,876.97)	(17,864.90)	-
NJ DOT- Federal Aid FY2012 Repaving	458,779.81		188,767.91	(270,011.90)	-
NJ DOT- Local Bridge Future Needs FY10	557,377.64		557,377.64		-
NJ DOT- Local Bridge Future Needs FY11	1,000,000.00		608,784.90		391,215.10
NJ OHS - Homeland Security Grant - 12	260,884.45		139,125.99		121,758.46
NJ OHS - Homeland Security Grant - 13		100,000.00			100,000.00
NJ OHS - Homeland Security Grant - Regional		155,901.70			155,901.70
NJ OHS - Homeland Security Grant FY 11	320,119.98		105,597.14		214,522.84
NJ OHS - Homeland Security Grant FY10	400,826.38		400,823.28	(3.10)	(0.00)
NJ OHS - Homeland Security Grant FY10	29,702.55		29,650.00	(52.55)	0.00
NJ OHS - NJ Data Exchange 11-12	27,281.32		27,281.32		0.00
NJ Transit - CARTS - 11-12	289,566.00		289,566.00		-
NJ Transit - CARTS - 12-13					
NJ Transit - CARTS - 13-14		291,977.00			291,977.00

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

	Balance December 31, 2012	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2013
NJ Transit - Casino Revenue Transportation Grant - 2011	\$ 9,424.52	\$	\$	(9,424.52)	\$ 0.00
NJ Transit - Casino Revenue Transportation Grant - 2013	274,574.19		263,662.86	(10,911.33)	0.00
NJ Transit - Casino Revenue Transportation Grant - 2014		695,827.52	647,645.14		48,182.38
NJ Transit - CMAQ - Equipment 10-11	299,550.27		216,956.00		82,594.27
NJ Transit - New Freedom 12-15		86,482.00	24,164.24		62,317.76
NJ Transit - New Freedom 13-16		89,170.00			89,170.00
SJTA - Subregional Transportation - 2013	92,000.00		92,000.00		-
SJTA - Subregional Transportation - 2014		92,000.00			92,000.00
US - DH & HS - Federal Runaway & Homeless Youth 11-12	60,151.22		50,453.99	(9,697.23)	-
US - DH & HS - Federal Runaway & Homeless Youth 12-13	185,163.00	9,697.00	147,334.61		47,525.39
US DJ - Bulletproof Vest Partnership Grant - 2012	4,449.58		4,449.58		-
US DJ - Bulletproof Vest Partnership Grant - 2013	5,324.48		5,324.48		-
US DJ - Safe Streets Task Force 2008-2009	7,668.96			(7,668.96)	-
US DJ-SCAAP Grant - 2013		99,040.00	99,040.00		-
US HUD - Community Development Block Grant	10,025.50				10,025.50
US HUD - Community Development Block Grant - 2003	9,064.50		8,963.50		101.00
US HUD - Community Development Block Grant - 2004	37,650.00		7,925.50		29,724.50
US HUD - Community Development Block Grant - 2005	20,338.25		20,338.25		-
US HUD - Community Development Block Grant - 2006	96,169.77		22,538.00		73,631.77
US HUD - Community Development Block Grant - 2007	75,000.00		16,290.00		58,710.00
US HUD - Community Development Block Grant - 2007	151,717.09		2,067.41		149,649.68
US HUD - Community Development Block Grant - 2009	203,912.00		58,025.00		145,887.00
US HUD - Community Development Block Grant - 2010	408,017.26		124,148.05		283,869.21

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

	Balance December 31, 2012	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2013
US HUD - Community Development Block Grant - 2012	\$ 569,211.08	\$	81,014.18	\$	\$ 488,196.90
US HUD - Community Development Block Grant - 2013	939,026.10		393,772.77		545,253.33
US HUD - Community Development Block Grant - 2014		1,069,866.00	43,652.82		1,026,213.18
US HUD - Home Investment Partnership Grant - 2009	82,578.15		11,084.60		71,493.55
US HUD - Home Investment Partnership Grant - 2010	114,991.00		58,915.40		56,075.60
US HUD - Home Investment Partnership Grant - 2012	142,281.65		12,653.75		129,627.90
US HUD - Home Investment Partnership Grant - 2013	428,254.00		270,915.00		157,339.00
US HUD - Home Investment Partnership Grant - 2014		431,531.00	41,044.41		390,486.59
	<u>\$ 41,911,939.70</u>	<u>\$ 28,234,077.46</u>	<u>\$ 29,460,771.39</u>	<u>\$ (2,357,878.80)</u>	<u>\$ 38,327,366.97</u>
<u>Ref.</u>	A			A-18	A
Unappropriated		A-17	\$ 15,950.00		
Cash Received		A-4	<u>29,444,821.39</u>		
			<u>\$ 29,460,771.39</u>		

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

<u>Grant</u>	Balance December 31, 2012	Received	Anticipated Revenue	Balance December 31, 2013
NJ DOE - GED Testing Income	\$ 15,950.00	\$ 20,981.00	\$ 15,950.00	\$ 20,981.00
	\$ 15,950.00	\$ 20,981.00	\$ 15,950.00	\$ 20,981.00
Ref. A	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, 2012	2013 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2013
Area Plan Grant - 2010	\$ 149,699.95	\$	\$	\$ (149,699.95)	\$ -
Area Plan Grant - 2011	30,819.67			(30,819.67)	-
Area Plan Grant - 2012	155,844.91		52,965.85		102,879.06
Area Plan Grant - 2014		3,433,392.00	2,624,268.62		809,123.38
Atlantic County Association of Police Chiefs - 2008	667.78		436.30	(13,023.75)	231.48
Atlantic County Teen Choice 11-12	13,023.75		272.13		-
Grainger Community Program 2009	496.24		2,354,939.30		224.11
Local Bridge Bond FY 2001	2,354,941.16	74,104.00	74,104.00		1.86
NJ Council on the Arts - Local Arts Program					-
NJ DCA - Historical Site Mgmt Bethlehem Loading Co	36,850.00		1,071.00	(1,656.79)	36,850.00
NJ DCA - Recreation for Individuals with Disabilities	2,727.79		19,968.89		-
NJ DCA - Recreation for Individuals with Disabilities		20,700.00		(420.11)	731.11
NJ DCA - Recreation for Individuals with Disabilities	420.11			(5,807.61)	-
NJ DCA - Recreation for Individuals with Disabilities	5,807.61				-
NJ DCA - Recreation for Individuals with Disabilities		27,600.00			27,600.00
NJ DEP - Clean Communities			(0.77)	(0.77)	-
NJ DEP - Clean Communities	119,631.75	113,743.65	93,743.65		20,000.00
NJ DEP - Flood Management Plan 2006-08			119,631.75		-
NJ DEP - Open Space Acquisition	1,501,930.77				1,501,930.77
NJ DEP - Open Space Acquisition Project - 2002	132,000.00				132,000.00
NJ DEP - Open Space Acquisition Project - 2003	73,470.13				73,470.13
NJ DEP - Open Space Acquisition Project - 2004	57,847.49				57,847.49
NJ DEP - Open Space Acquisition Project - 2009	608,747.91				608,747.91
NJ DEP - Recreational Trails 11-12			(0.06)	(0.06)	-
NJ DEP - Waste Management Plan CY2009	7.09			(7.09)	(0.00)
NJ DH&SS - Respite Care Program - 2012	19,412.40		12,152.32		-
NJ DH&SS - Respite Care Program - 2013		171,850.00	156,767.61	(7,260.08)	15,082.39
NJ DH&SS - Special Child Health 2012-2013		8,000.00	8,000.00		-
NJ DH&SS - Special Child Health 2013-2014		76,283.00	76,283.00		-
NJ DH&SS - State health Insurance Program (SHIP)	2,711.26		2,711.26		(0.00)
NJ DH&SS - State health Insurance Program (SHIP)		27,000.00	26,880.12		119.88
NJ DHS - Capital Bond Project Youth Shelter Renovation	4,668.50				4,668.50

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

	Balance December 31, 2012	2013 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2013
NJ DHS - CFI & APPI - 2012/2013	\$ 34,952.33	\$ 3,700.00	\$ (57,397.20)	\$	\$ 96,049.53
NJ DHS - CFI & APPI - 2012/2013	15,519.68			(15,519.68)	-
NJ DHS - CFI & APPI - 2013/2014		1,487,069.00	1,450,372.89		36,696.11
NJ DHS - Community Justice Institute - 2013		38,544.00	38,544.00		-
NJ DHS - Family Court - 2013		153,581.00	148,425.99		5,155.01
NJ DHS - Family Crisis Intervention - 2013		26,994.00	26,994.00		-
NJ DHS - IV-D - Law - 2013		25,001.55	25,001.55		(0.00)
NJ DHS - JJC Program Services 2012	15,533.16			(15,533.16)	-
NJ DHS - Juvenile Accountability Incentive Block		17,417.00	6,528.98		10,888.02
NJ DHS - Mental Health Administration - 2013		9,000.00	9,000.00		-
NJ DHS - PASP - 2012	27,751.00		(125,575.00)	(153,326.00)	-
NJ DHS - PASP - 2013		35,400.00	35,400.00		-
NJ DHS - Runaway Youth and Homeless Project - 12	508.53		508.53		(0.00)
NJ DHS - Runaway Youth and Homeless Project - 13		90,023.00	81,632.34		8,390.66
NJ DHS - Try it Program (TSSA) - 2013		60,881.00	60,870.32		10.68
NJ DHS - Youth Service Coordinator - 2013		39,825.00	39,825.00		-
NJ DL&PS - 2012 Paul Coverdale Forensic Science Improvement	3,639.55		(377.00)		4,016.55
NJ DL&PS - Body Armor Replacement Program - 2012 -13	29,458.87		29,458.87		-
NJ DL&PS - Body Armor Replacement Program - 2013 -14		47,280.20		(1,508.44)	47,280.20
NJ DL&PS - Cares for Kids Grant 2012	1,508.44				-
NJ DL&PS - Cares for Kids Grant 2013		15,000.00	12,416.42		2,583.58
NJ DL&PS - Click it or ticket Grant		4,000.00	4,000.00		-
NJ DL&PS - Commodities Distribution Plan 2009	33,685.00		27,911.00	(5,774.00)	-
NJ DL&PS - Detention Diversion - 2013		37,132.00	37,132.00		-
NJ DL&PS - DRE Pilot Program - 2013		28,000.00	27,815.00		185.00
NJ DL&PS - DRE Pilot Program - 2014		30,000.00			30,000.00
NJ DL&PS - DRE Pilot Program 2012-2013	4,977.92			(4,977.92)	-
NJ DL&PS - Drive Sober or get Pulled Over		4,400.00	4,400.00		-
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2013		1,200.00			1,200.00
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2013	1,408.69		1,408.69		-
NJ DL&PS - Drunk Driving Enforcement 10-11	599.85				599.85

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

	Balance December 31, 2012	\$	4,643.89	\$	2013 Budget Appropriation	\$	Paid or Charged	Transfers/ Canceled	Balance December 31, 2013
NJ DL&PS - DWI Enforcement - 11-12									-
NJ DL&PS - DWI Enforcement - 2013					45,000.00		44,766.06		233.94
NJ DL&PS - DWI Enforcement - 2014					65,000.00				65,000.00
NJ DL&PS - Emergency Management Assistance					55,000.00		55,000.00		-
NJ DL&PS - Emergency Management Assistance					25,000.00				25,000.00
NJ DL&PS - Hazardous Material Emergency - 2013					11,650.00		11,650.00		-
NJ DL&PS - Highway Safety Traffic Program - 11-12			4,621.45				(4,621.45)		-
NJ DL&PS - Highway Safety Traffic Program - 2013					34,400.00		25,776.00		8,624.00
NJ DL&PS - Highway Traffic Safety - 2013					34,400.00		3,000.00		31,400.00
NJ DL&PS - Highway Traffic Safety - 2014							11,751.64	(21,653.82)	-
NJ DL&PS - Insurance Fraud - 2013			33,405.46		175,851.00		159,081.62	(16,574.20)	16,769.38
NJ DL&PS - Insurance Fraud CY 2013			2.00				1,595.86		(0.00)
NJ DL&PS - Jail Based Reentry Strategies - 11-12							24,742.69		0.00
NJ DL&PS - JJC - Family Court Services 2013							473.35		(0.00)
NJ DL&PS - JJC - Juvenile Accountability Block Grant							473.35		(0.00)
NJ DL&PS - JJC - Program Management 2012					55,550.00		55,262.52		287.48
NJ DL&PS - JJC - Program Management 2013					322,462.00		278,180.02		44,281.98
NJ DL&PS - JJC - Program Services 2012							31,215.49		1,951.51
NJ DL&PS - JJC - Program Services 2013			33,167.00		67,500.00		67,500.00		-
NJ DL&PS - JJC - State Facilities Education Act 12-13								(25.86)	-
NJ DL&PS - JJC Innovations Funding CY 11			25.86						0.89
NJ DL&PS - JJC Innovations Funding - 2012					120,000.00		119,724.15		275.85
NJ DL&PS - JJC Innovations Funding - 2013					120,000.00				120,000.00
NJ DL&PS - JJC Innovations Funding - 2014							4,340.48		-
NJ DL&PS - Megan's Law 12-13			4,340.48				9,200.99		3,781.01
NJ DL&PS - Megan's Law 13-14					12,982.00		75,600.39		80,423.61
NJ DL&PS - Narcotics Task Force - 2013					156,024.00		128,250.10		-
NJ DL&PS - Narcotics Task Force - 2013-13									-

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

	Balance December 31, 2012	2013 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2013
NJ DL&PS - Paul Coverdale Forensic Science Improvement	\$ 68,681.80		\$ 48,262.46		\$ 20,419.34
NJ DL&PS - Sexual Assault Nurse Examiner Grant		74,860.00	74,544.16		315.84
NJ DL&PS - Sexual Assault Nurse Examiner Grant	979.18			(979.18)	(0.00)
NJ DL&PS - Victim - Witness Assistance Grant - 12/13		327,712.00	145,949.00		181,763.00
NJ DL&PS - Victim - Witness Assistance Grant - 12/13	173,663.67		173,663.67		-
NJ DL&PS - Victim - Witness Advocacy		59,449.00	18,340.89		41,108.11
NJ DL&PS - Victim-Witness Advocacy Supplemental		55,944.00	52,862.48		3,081.52
NJ DL&PS - Victim-Witness Advocacy Supplemental	16,506.14		16,506.14		-
NJ DM&VA - Veterans Transportation - 2013	8,500.00		17,500.00		-
NJ DM&VA - Veterans Transportation - 2014		17,000.00	8,500.00		8,500.00
NJ DOE - GED Testing Income	26,984.38		6,430.00		36,504.38
NJ DOL - Business Development Initiative	9.22			(9.22)	(0.00)
NJ DOL - Hurricane Sandy Disaster National Emergency Grant 2013	68,411.42		563,927.42		-
NJ DOL - NJ Build 11-13	2,000.00				2,000.00
NJ DOL - NJ Youth Corps 09-10	8,086.64		(3,725.36)		-
NJ DOL - NJ Youth Corps 10-11	9,256.35		32,224.19		-
NJ DOL - NJ Youth Corps 11-12	7,135.55			(7,135.55)	0.00
NJ DOL - NJ Youth Corps 12-13	238,914.55		211,082.50		28,832.05
NJ DOL - NJ Youth Corps 13-14		386,384.00	165,780.84		220,603.16
NJ DOL - Smart Steps - 2013		8,025.00	6,750.00		1,275.00
NJ DOL - Smart Steps - 2014		9,630.00			9,630.00
NJ DOL - Urban Gateway Enhancement Program - 2013		32,000.00	25,250.65		6,749.35
NJ DOL - WIA Adult FY 11-12	364,478.88		364,478.88		0.00
NJ DOL - WIA Adult FY 13-14		1,646,828.00			1,646,828.00
NJ DOL - WIA Dislocated Worker 12-13	1,410,226.00		1,294,011.41		116,214.59
NJ DOL - WIA Dislocated worker FY 11-12	208,276.94		208,276.94		(0.00)
NJ DOL - WIA Dislocated worker FY 13-14		1,527,877.00			1,527,877.00

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

	Balance December 31, 2012	2013 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2013
NJ DOL - WIA Youth 12-13	\$ 1,727,180.00	\$	1,293,135.89	\$	434,044.11
NJ DOL - WIA Youth 13-14		1,706,224.00			1,706,224.00
NJ DOL - WIA Youth FY 11-12	311,151.36		311,151.36		0.00
NJ DOL - WIB Work First New Jersey - 2013	236,865.89		(299,599.11)	(536,465.00)	-
NJ DOL - Work First NJ 13	2,172,488.84		1,853,654.00		318,834.84
NJ DOL - Work First NJ 14		3,431,305.00	1,114,607.71		2,316,697.29
NJ DOL - Workforce Development Partnership Program	21,735.96		21,735.96		-
NJ DOL - Workforce Learning Link - 13	108,000.00		107,998.62	(1.38)	0.00
NJ DOL - Workforce Learning Link - 14		84,000.00	23,717.74		60,282.26
NJ DOL - Workforce Learning Link - 2008	1,712,155.00		1,597,100.85		115,054.15
NJ DOS - 2013 Special Primary / General Election		821,000.00	671,212.04		149,787.96
NJ DOS - General Operating Support 12-13	8,249.00		8,248.39		0.61
NJ DOS - General Operating Support 13-14		7,057.00			7,057.00
NJ DOS - HAVA Section 261 - 2013		45,433.00			45,433.00
NJ DOS - HAVA Section 261 FY 11-12	141.71				141.71
NJ DOT - Airport Circle Federal Aid 2010	1,030,080.92		(132,672.25)		1,162,753.17
NJ DOT - Bears Head Road Section 3 Design		35,099.00	4,410.12		30,688.88
NJ DOT - Bears Head Road Section 3 Resurfacing		105,908.00	46,927.20		58,980.80
NJ DOT - Bears Head Road Section 3 Resurfacing		1,170,722.00			1,170,722.00
NJ DOT - Bears Head Road Section 4 Resurfacing		1,095,710.00			1,095,710.00
NJ DOT - Bridge Initiative Program FY09	171,108.25		(578,891.75)		750,000.00
NJ DOT - Capital Transportation - 2000	49,823.00		49,823.00		-
NJ DOT - Capital Transportation - 2008	130,926.74		130,926.74		(0.00)
NJ DOT - Capital Transportation Delilah Road CR646 Sec 5 - 2007	499,659.56			(499,659.56)	-
NJ DOT - County Aid	3,164,000.00		167,576.00		2,996,424.00
NJ DOT - County Aid		3,200,600.00			3,200,600.00
NJ DOT - County Aid 2009	2,407,579.14		2,407,579.14		-
NJ DOT - County Aid 2010	2,837,734.95		2,837,734.95		-
NJ DOT - County Aid 2012	2,756,919.40		2,183,196.22		573,723.18
NJ DOT - Federal Aid FY2012 Repaving	269,205.05			(269,205.05)	-

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

	Balance December 31, 2012	2013 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2013
NJ DOT - Fire Road Resurfacing Sec 5	\$ 1,005,705.00	\$	\$ 825,899.61	\$	\$ 179,805.39
NJ DOT - Fire Road Section 5 Inspection		126,000.00	94,574.13		31,425.87
NJ DOT - Landis Avenue Design		120,850.00	275.85		120,574.15
NJ DOT - Local Bridge Future Needs FY10	101,344.80		101,344.80		-
NJ DOT - Local Bridge Future Needs FY11	1,000,000.00		1,000,000.00		-
NJ DOT - Local Bridge Future Needs FY12	1,000,000.00		1,000,000.00		-
NJ DOT - Local Bridge Future Needs FY13		1,000,000.00			1,000,000.00
NJ DOT - Repaving Pomona & Tilton Road 2012	99,145.00		(35,894.13)	(135,039.13)	-
NJ DOT - Resurfacing 1st Road, Hammonon	184,916.92				184,916.92
NJ DOT - Resurfacing Leipzig Ave Sec	359,490.67		3,918.75	(355,571.92)	-
NJ DOT - Resurfacing Somers Point/ Mays Landing Road	28,617.47		(1,939.29)	(30,556.76)	-
NJ DOT - Tilton Rd Pedestrian Safety Project 2010	58,289.28				58,289.28
NJ DOT - Tilton Rd Sec 4A Construction	534,266.00	3,800.00	479,375.58	(760.39)	58,690.42
NJ DOT - Tilton Rd Sec 4A Design	760.39				-
NJ DOT - Tilton Rd Sec 4A/4B Construction	884,074.00	215,000.00	91,691.36		123,308.64
NJ DOT - Tilton Rd Sec 4B Construction	17,864.90	199,803.00	960,624.42		123,252.58
NJ DOT - Tilton Rd Sec 4B Design	89,067.58			(17,864.90)	-
NJ DOT - Tilton Rd/Fire Rd Signal Improvement 2010	137,505.23		137,502.14	(3.09)	89,067.58
NJ OHS - Homeland Security Grant - 2010	310,887.28		309,349.03		1,538.25
NJ OHS - Homeland Security Grant - 2012	260,884.45		260,821.05		63.40
NJ OHS - Homeland Security Grant - 2013		100,000.00	3,449.00		96,551.00
NJ OHS - Homeland Security Grant - County		155,901.70	51,066.66		104,835.04
NJ OHS - Homeland Security Grant - Regional				(52.55)	-
NJ OHS - NJ Data Exchange 11-12	52.55			(0.55)	(0.00)
NJ OIT - Enhanced 911	3,985.99		3,985.44		4,516.30
NJ SADC - Atlantic County Right to Farm Grant	4,516.30				4,805.00
NJ SADC - Atlantic County Right to Farm Grant - 2001	4,805.00				-
NJ Transit - Carts - 12-13	201,380.14		201,380.14		-
NJ Transit - CARTS - 2014		291,977.00			209,302.00
NJ Transit - Casino Revenue Transportation Grant - 2012	28,935.66		82,675.00	(10,911.33)	0.00
NJ Transit - Casino Revenue Transportation Grant - 2012	9,424.52		18,024.33	(9,424.52)	-
NJ Transit - Casino Revenue Transportation Grant - 2013	58,492.87		16,554.00		41,938.87
NJ Transit - Casino Revenue Transportation Grant - 2013		695,827.52	694,232.05		1,595.47

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

	Balance December 31, 2012	2013 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2013
NJ Transit - New Freedom 12-15	\$	\$ 86,482.00	\$ 29,599.51		\$ 56,882.49
NJ Transit - New Freedom 13-16		89,170.00			89,170.00
Reckitt Benckiser Pharmaceuticals 2012	2,000.00		2,000.00		-
SJTA - Subregional Transportation - 2013	68,939.30		68,939.30		-
SJTA - Subregional Transportation - 2014		92,000.00			92,000.00
US - DH & HS - Federal Runaway & Homeless Youth 10-11	5,872.08		(3,825.15)	(9,697.23)	0.00
US - DH & UD - Community Development Block	142,369.25	9,697.00	151,377.94		688.31
US DJ - Bulletproof Vest Grant - 2013	5,114.61		4,206.33		908.28
US DJ - Safe Streets Task Force 2008 - 2009	7,263.70			(7,263.70)	-
US DJ-SCAAP Grant - 2007	0.06			(0.06)	0.00
US DJ-SCAAP Grant - 2009	68,102.71		55,182.42		12,920.29
US DJ-SCAAP Grant - 2010	84,027.00				84,027.00
US DJ-SCAAP Grant - 2011	145,482.00		127,358.27		18,123.73
US DJ-SCAAP Grant - 2012	112,071.00		29,518.00		82,553.00
US DJ-SCAAP Grant - 2013		99,040.00			99,040.00
US HUD - Community Development Block Grant	93,819.00		8,834.47		84,984.53
US HUD - Community Development Block Grant		1,069,866.00	974,765.00		95,101.00
US HUD - Home Investment Partnership		431,531.00	431,531.00		-
US HUD Community Development Block Grant			(31.13)	(31.13)	-
US HUD Community Development Block Grant	1,183.47				1,183.47
US HUD Community Development Block Grant	2,067.41				2,067.41
US HUD Community Development Block Grant	35,737.00				35,737.00
US HUD Community Development Block Grant	82,732.00				82,732.00
US HUD Community Development Block Grant	98,867.00				98,867.00
	\$ 35,243,712.51	\$ 28,609,815.46	\$ 34,027,584.59	\$ (2,366,898.50)	\$ 27,459,044.88
		A-3		A-16	A
Ref.					
Encumbrances Payable			\$ 14,428,472.07		
Cash Disbursed			19,599,112.52		
			\$ 34,027,584.59		

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

	<u>Ref.</u>	
Balance December 31, 2012	A	\$ 7,684,055.33
Increased by:		
Charged to Grant Appropriations	A-18	<u>14,428,472.07</u>
		22,112,527.40
Decreased by:		
Cash Disbursed	A-4	<u>7,684,055.33</u>
Balance December 31, 2013	A	<u><u>\$ 14,428,472.07</u></u>

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

	<u>Ref.</u>	
Balance December 31, 2012	A	\$ 32,984.95
Increased by:		
Cash Receipts		<u>9,206,475.03</u>
		9,239,459.98
Decreased by:		
Cash Disbursements	A-4	<u>9,175,078.92</u>
Balance December 31, 2013	A	<u><u>\$ 64,381.06</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, 2012	A	\$	90,035.65
Increased by:			
Unexpended Grant Balances	A-16:A-18		<u>13,008.95</u>
			103,044.60
Decreased by:			
None			<u> </u>
Balance December 31, 2013	A	\$	<u><u>103,044.60</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2012	B		\$ 27,820,655.32
Increased By Receipts:			
Reserve for:			\$
Motor Vehicle Fines:			
Road Construction and Repair	B-2	2,073,192.51	
Reserve for:			
Social Services Program	B-3	2,537,117.00	
Funds Awaiting Court Disposition	B-5	452,167.65	
State Unemployment Compensation	B-6	176,159.92	
Self Insurance:			
Workers Compensation	B-7	6,042,688.62	
General Liability	B-8	1,052,223.15	
Repairs to County Roads	B-9	28,528.00	
County Clerk - Recording Fees	B-10	259,727.43	
Board of Taxation - Recording Fees	B-11	394,342.00	
Veterans' Cemetery	B-12	100.00	
Prosecutors Forfeitures	B-13	161,876.23	
Prosecutor DEA Forfeited Funds	B-14	40,164.86	
Surrogate's Office	B-15	22,528.00	
Weights and Measures	B-17	584.50	
Audio Visual Aids Commission	B-18	129,738.07	
Prosecutor's Auto Theft Fees	B-19	3,366.34	
Sheriff's Forfeited Funds	B-20	4,744.15	
Law Enforcement Trust	B-80	21,100.00	
Parks & Recreation	B-81	703.00	
Gasoline Resale	B-22	1,127,205.43	
Sheriff's Improvement Fund	B-23	15,098.00	
Accumulated Absences	B-24	80,000.00	
		<hr/>	
			<u>14,623,354.86</u>
			42,444,010.18

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	1,017,049.93	
Reserve for:			
Social Services Program	B-3	2,537,118.00	
Funds Awaiting Court Disposition	B-5	452,846.31	
State Unemployment Compensation	B-6	337,908.00	
Self Insurance:			
Workers Compensation	B-7	4,733,198.63	
General Liability	B-8	1,611,374.28	
Repairs to County Roads	B-9	(20,803.20)	
County Clerk - Recording Fees	B-10	157,924.11	
Board of Taxation - Recording Fees	B-11	(5,688.35)	
Veterans' Cemetery	B-12	555.00	
Prosecutors Forfeitures	B-13	181,641.71	
Surrogate's Office	B-15	2,885.36	
Weights and Measures	B-17	2,160.00	
Audio Visual Aids Commission	B-18	57,242.86	
Prosecutor's Auto Theft Fees	B-19	960.26	
Sheriff's Forfeited Funds	B-20	2,629.00	
Parks & Recreation	B-81	665.00	
Prosecutor's AMA Interest	B-21	8,772.66	
Gasoline Resale	B-22	1,114,968.37	
Accumulated Absences	B-24	35,769.49	
Law Enforcement Trust	B	17,637.46	
Accounts Payable	B-4	2,668,713.61	
		<hr/>	
Balance December 31, 2013	B	\$	<u>14,915,528.49</u> <u>27,528,481.69</u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 1,129,906.88
Increased By:		
Receipts	\$ <u>2,073,192.51</u>	<u>2,073,192.51</u>
		3,203,099.39
Decreased By:		
Accounts Payable	812,137.61	
Expenditures	<u>1,017,049.93</u>	
		<u>1,829,187.54</u>
Balance December 31, 2013	B	\$ <u><u>1,373,911.85</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	7,242.00
Increased By:			
Receipts		\$	<u>2,537,117.00</u>
			<u>2,537,117.00</u>
			2,544,359.00
Decreased By:			
Expenditures			<u>2,537,118.00</u>
			<u>2,537,118.00</u>
Balance December 31, 2013	B	\$	<u><u>7,241.00</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 2,668,713.61
Increased By:		
Charges to Reserves	Various	\$ <u>1,593,220.55</u>
		<u>1,593,220.55</u>
		4,261,934.16
Decreased By:		
Net Disbursements	B-1	<u>2,668,713.61</u>
		<u>2,668,713.61</u>
Balance December 31, 2013	B	\$ <u><u>1,593,220.55</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	658,586.62
Increased By:			
Cash Receipts		\$	<u>452,167.65</u>
			<u>452,167.65</u>
			1,110,754.27
Decreased By:			
Expenditures			<u>452,846.31</u>
			<u>452,846.31</u>
Balance December 31, 2013	B	\$	<u><u>657,907.96</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 1,038,500.91
Increased By:		
Cash Receipts	\$ <u>176,159.92</u>	
	B-1	<u>176,159.92</u>
		1,214,660.83
Decreased By:		
Payments to the State of New Jersey	<u>337,908.00</u>	
	B-1	<u>337,908.00</u>
Balance December 31, 2013	B	<u><u>\$ 876,752.83</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 7,957,605.51
Increased By:		
Cash Receipts	\$ 6,042,688.62	
	<u>6,042,688.62</u>	<u>6,042,688.62</u>
		14,000,294.13
Decreased By:		
Expenditures	4,733,198.63	
Accounts Payable	<u>44,109.80</u>	
		<u>4,777,308.43</u>
Balance December 31, 2013	B	\$ <u><u>9,222,985.70</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 5,991,944.73
Increased By:		
Cash Receipts	\$ 1,052,223.15	
		<u>1,052,223.15</u>
	B-1	7,044,167.88
Decreased By:		
Accounts Payable	54,742.00	
Expenditures	1,611,374.28	
	B-1	<u>1,666,116.28</u>
Balance December 31, 2013	B	<u>\$ 5,378,051.60</u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	547,864.02
Increased By:			
Cash Receipts		\$	28,528.00
			<u>28,528.00</u>
			576,392.02
Decreased By:			
Expenditures			(20,803.20)
Accounts Payable			457,742.15
			<u>436,938.95</u>
Balance December 31, 2013	B	\$	<u><u>139,453.07</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	781,894.34
Increased By:			
Receipts		\$	258,968.00
Interest			759.43
			<u>259,727.43</u>
			1,041,621.77
Decreased By:			
Expenditures			157,924.11
Accounts Payable			24,852.16
			<u>182,776.27</u>
Balance December 31, 2013	B	\$	<u><u>858,845.50</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 1,266,842.90
Increased By:			
Cash Receipts		\$ 394,342.00	
		<hr/>	<hr/>
			394,342.00
			<hr/>
			1,661,184.90
Decreased By:			
Expenditures	B-1	(5,688.35)	
Accounts Payable		63,113.57	
		<hr/>	<hr/>
			57,425.22
			<hr/>
Balance December 31, 2013	B		\$ <u><u>1,603,759.68</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	4,639.39
Increased By:			
Receipts		\$	100.00
			<hr/>
			100.00
			<hr/>
			4,739.39
Decreased By:			
Expenditures	B-1		555.00
			<hr/>
			555.00
			<hr/>
Balance December 31, 2013	B	\$	<u><u>4,184.39</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	194,865.27
Increased By:			
Receipts		\$	161,876.23
			<u>161,876.23</u>
			356,741.50
Decreased By:			
Expenditures	B-1		181,641.71
Accounts Payable			<u>23,843.50</u>
			<u>205,485.21</u>
Balance December 31, 2013	B	\$	<u><u>151,256.29</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	82,607.80
Increased By:			
Cash Receipts		\$	40,164.86
			<hr/>
			40,164.86
			<hr/>
			122,772.66
Decreased By:			
Expenditures	B-1		<hr/>
			-
			<hr/>
Balance December 31, 2013	B	\$	<u><u>122,772.66</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 62,529.89
Increased By:			
Cash Receipts		\$ 22,528.00	
	B-1		<u>22,528.00</u>
			85,057.89
Decreased By:			
Transfer to Accounts Payable		1,786.00	
Expenditures	B-1	2,885.36	
			<u>4,671.36</u>
Balance December 31, 2013	B		<u>\$ 80,386.53</u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 364,583.86
Increased By:		
None	\$ _____	-
		<u>364,583.86</u>
Decreased By:		
None	B-1	-
		<u>364,583.86</u>
Balance December 31, 2013	B	<u>\$ 364,583.86</u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	601,859.21
Increased By:			
Receipts		\$	584.50
	B-1		<u>584.50</u>
			602,443.71
Decreased By:			
Accounts Payable			6,641.73
Expenditures			2,160.00
	B-1		<u>8,801.73</u>
Balance December 31, 2013	B	\$	<u><u>593,641.98</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	126,104.01
Increased By:			
Service Fees		\$	<u>129,738.07</u>
	B-1		<u>129,738.07</u>
			255,842.08
Decreased By:			
Expenditures			57,242.86
Transfer to Accounts Payable			<u>62,260.00</u>
	B-1		<u>119,502.86</u>
Balance December 31, 2013	B	\$	<u><u>136,339.22</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	34,467.21
Increased By:				
Cash Receipts		\$ 3,366.34		
	B-1			3,366.34
				37,833.55
Decreased By:				
Expenditures		960.26		
	B-1			960.26
Balance December 31, 2013	B		\$	36,873.29

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 4,948.35
Increased By:			
Cash Receipts	B-1	\$ <u>4,744.15</u>	<u>4,744.15</u>
			9,692.50
Decreased By:			
Cash Disbursed	B-1	2,629.00	
Accounts Payable		<u>1,485.00</u>	
			<u>4,114.00</u>
Balance December 31, 2013	B		\$ <u><u>5,578.50</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	9,860.00
Increased By:			
Interest		\$	
	B-1	<u> </u>	<u> </u>
			-
			9,860.00
Decreased By:			
Expenditures		8,772.66	
Accounts Payable		119.90	
	B-1	<u> </u>	<u> </u>
			8,892.56
Balance December 31, 2013	B	\$	<u><u>967.44</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 28,931.93
Increased By:		
Cash Receipts	\$ 1,127,205.43	
	B-1	<u>1,127,205.43</u>
		1,156,137.36
Decreased By:		
Accounts Payable	40,000.00	
Cash Disbursed	1,114,968.37	
	B-1	<u>1,154,968.37</u>
Balance December 31, 2013	B	<u>\$ 1,168.99</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	64,847.10
Increased By:				
Cash Deposits		\$		15,098.00
Interest				
	B-1			15,098.00
				79,945.10
Decreased By:				
Cash Disbursed				-
	B-1			-
Balance December 31, 2013	B		\$	79,945.10

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 4,151,926.60
Increased By:			
Cash Receipts		\$ 80,000.00	
	B-1	80,000.00	80,000.00
			4,231,926.60
Decreased By:			
Cash Disbursed		35,769.49	
	B-1	35,769.49	35,769.49
Balance December 31, 2013	B		\$ 4,196,157.11

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 3,064,805.12
Increased By:			
Interest Earned	B-25	\$ 4,461.39	
Public Health Service Taxes Receivable	B-27	6,200,469.00	
Grant and Revenue	B-26	1,703,356.90	
Added and Omitted Taxes	B-27	20,385.39	
		<hr/>	<u>7,928,672.68</u>
			10,993,477.80
Decreased By:			
Public Health Expenditures	B-29	8,199,182.88	
		<hr/>	<u>8,199,182.88</u>
Balance December 31, 2013	B		\$ <u><u>2,794,294.92</u></u>

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

	Balance December 31, 2012	Receivable	Received	Adjustments	Balance December 31, 2013
Right-To-Know	\$ 5,272.00	\$ 10,544.00	\$ 10,544.00		\$ 5,272.00
Realty Transfer Fees		109,508.00	109,508.00		-
Municipal Alliance	369,858.00	369,858.00	93,758.08		645,957.92
Alcohol Education and Rehabilitation	449,029.00	707,280.00	638,686.00	(17,903.00)	499,720.00
Community Environmental Health Act	126,534.62	140,340.00	154,146.00	(20,304.00)	92,424.62
Local Core Capacity Infrastructure for BT Preparedness	448,678.00	302,766.00	316,447.00	(133,728.00)	301,269.00
MRC - NACCHO		4,000.00	4,000.00		-
CQJ - Continuous Quality Improvement		2,500.00	2,500.00		-
CEED Grant		62,417.75	62,417.75		-
Environmental Fees:					
Solid Waste Fines		13,300.00	13,300.00		-
Fees		41,367.60	41,367.60		-
Outpatient:					
Child Health Clinic		1,795.00	1,795.00		-
Hepatitis B		1,435.00	1,435.00		-
Flu Shots		49,554.47	49,554.47		-
Intoxicated Driver Program:					
12 Hour		161,338.00	161,338.00		-
48 Hour		42,560.00	42,560.00		-
	<u>\$ 1,399,371.62</u>	<u>\$ 2,020,563.82</u>	<u>\$ 1,703,356.90</u>	<u>\$ (171,935.00)</u>	<u>\$ 1,544,643.54</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, 2012	<u>Ref.</u> B		\$ 20,385.39
Increased By:			
Taxes Levied	B-27	\$ 6,200,469.00	
Added and Omitted Tax Levy	B-27	23,585.47	
		<hr/>	<hr/> 6,224,054.47
			6,244,439.86
Decreased By:			
Tax Collections			
County Levy	B-25	6,200,469.00	
County Added and Omitted	B-25	20,385.39	
		<hr/>	<hr/> 6,220,854.39
Balance December 31, 2013	B		<u>\$ 23,585.47</u>

Analysis of Added and Omitted Taxes Receivable:

City of Absecon	\$ 53.25
City of Brigantine	886.31
Borough of Buena	370.96
Buena Vista	493.42
City of Corbin City	57.12
City of Egg Harbor	153.62
Township of Egg Harbor	5,191.90
Estelle Manor	191.85
Township of Folsom	143.08
Township of Galloway	813.01
Township of Hamilton	3,047.97
Town of Hammonton	901.60
City of Linwood	697.36
Borough of Longport	3,416.81
City of Margate	3,431.69
Township of Mullica	114.08
City of Northfield	70.00
City of Pleasantville	560.39
City of Port Republic	8.03
City of Somers Point	2,413.63
City of Ventnor	504.31
Township of Weymouth	65.08
	<hr/> <u>\$ 23,585.47</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 529,459.17
Increased By:			
Expenditures	B-29	\$ 1,789,435.86	
		<u>1,789,435.86</u>	<u>1,789,435.86</u>
			2,318,895.03
Decreased By:			
Transferred to Reserve for Expenditures	B-29	1,388,553.67	
Cancelled Expenditures	B-29	405,348.62	
		<u>1,793,902.29</u>	
Balance December 31, 2013	B		\$ <u><u>524,992.74</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 2,535,795.95
Increased By:			
Cash Receipts	B-25	\$ 7,928,672.68	
Transferred from Encumbrances Payable	B-28	1,388,553.67	
Cancelled Expenditures	B-28	405,348.62	
		<hr/>	<u>9,722,574.97</u>
			12,258,370.92
Decreased By:			
Cash Disbursements	B-25	8,199,182.88	
Transferred to Encumbrances Payable	B-28	1,789,435.86	
		<hr/>	<u>9,988,618.74</u>
Balance December 31, 2013	B		\$ <u><u>2,269,752.18</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2012	B		\$ 24,941.13
Increased By:			
Taxes Levied		\$ 7,904,000.00	
Added and omitted Taxes Levied		31,415.91	
			7,935,415.91
			7,960,357.04
Decreased By:			
Tax Collections:			
Tax Levy	B-30	7,904,000.00	
Added and Omitted Tax Levy	B-30	24,941.13	
			7,928,941.13
Balance December 31, 2013	B		\$ 31,415.91

Analysis of Added and Omitted Taxes Receivable:

City Brigantine		\$ 1,474.29
Borough of Buena		583.23
Buena Vista		798.66
City of Corbin City		92.45
City of Egg Harbor		243.61
Township of Egg Harbor		8,263.27
Estell Manor		309.44
Township of Folsom		230.50
Township of Galloway		1,283.68
Township of Hamilton		5,052.79
Town of Hammonton		1,475.24
Borough of Longport		5,707.71
Township of Mullica		186.12
City of Pleasantville		896.63
City of Port Republic		12.93
Somers Point		3,891.14
City of Ventnor		807.08
Weymouth		107.14
		\$ 31,415.91

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 265,389.18
Increased By:			
Reserve for Expenditures Charged	B-33	\$ 2,173,249.01	
		<u>2,173,249.01</u>	<u>2,438,638.19</u>
Decreased By:			
Cash Disbursed	B-30	1,747,976.90	
Cancelled Expenditures	B-33	231,627.44	
		<u>1,979,604.34</u>	
Balance December 31, 2013	B		<u>\$ 459,033.85</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 3,496,839.54
Increased By:			
Cash Receipts	B-30	\$ 8,323,579.85	
Cancelled Encumbrances	B-32	231,627.44	
		<hr/>	<u>8,555,207.29</u>
			12,052,046.83
Decreased By:			
Cash Disbursed	B-30	6,496,666.60	
Encumbered	B-32	2,173,249.01	
		<hr/>	<u>8,669,915.61</u>
Balance December 31, 2013	B		\$ <u><u>3,382,131.22</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 42,832,597.97
Increased By:			
Interest on Investments		\$ 18,138.07	
Due from Current Fund		1,319,962.95	
Open Space Fund Taxes		2,087,483.23	
Added and Omitted Taxes		29,705.83	
	B-1	<hr/>	<u>3,455,290.08</u>
			46,287,888.05
Decreased By:			
Reserve for Expenditures	B-37	6,447,260.16	
	B-1	<hr/>	<u>6,447,260.16</u>
Balance December 31, 2013	B		\$ <u><u>39,840,627.89</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	29,705.83
Increased By:				
Taxes Levied		\$		2,087,483.23
Added and Omitted Taxes Levied				7,216.62
	B-1			2,094,699.85
				2,124,405.68
Decreased By:				
Tax Collections:				
County Levy				2,087,483.23
Added and Omitted Tax Levy				29,705.83
	B-1			2,117,189.06
Balance December 31, 2013	B		\$	7,216.62

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 11,044,052.17
Increased By:		
Charges		<u>4,370.08</u>
		11,048,422.25
Decreased By:		
Cash Disbursed		
Balance December 31, 2013	B	<u><u>\$ 11,048,422.25</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 31,788,545.80
Increased By:			
Cash Receipts	B-34	\$ 3,455,290.08	
	B-1		<u>3,455,290.08</u>
			35,243,835.88
Decreased By:			
Cash Disbursed		6,447,260.16	
Net Encumbrances Payable		4,370.08	
	B-1		<u>6,451,630.24</u>
Balance December 31, 2013	B		<u>\$ 28,792,205.64</u>

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF CASH

Balance December 31, 2012	<u>Ref.</u> B		\$ 347,370.00
Increased By:			
County Deposits and Interest Collected	B-39, B-40	\$ 7,829,001.45	
Accounts Receivable	B-41	15,087.50	
Overpayments Received	B-42	118,514.73	
Attorney Deposits	B-43	6,648,275.86	
		<hr/>	14,610,879.54
			<hr/> 14,958,249.54
Decreased By:			
Payments to County Treasurer	B-40	13,296,131.99	
Due to Secretary of State of New Jersey	B-41	15,462.50	
Refund of Overpayments	B-42	122,518.80	
Refund of Attorney Deposits	B-43	99,140.39	
		<hr/>	13,533,253.68
Balance December 31, 2013	B		\$ <u><u>1,424,995.86</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	9,667.50
Increased By:				
Charges		\$	30,491.20	
				<u>30,491.20</u>
				40,158.70
Decreased By:				
Collections	B-42		27,268.00	
				<u>27,268.00</u>
Balance December 31, 2013	B		\$	<u><u>12,890.70</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 200,243.07
Increased By:			
Accounts Receivable	B-39	\$ 30,491.20	
County Deposits and Interest		7,798,510.25	
Charges for Services Attorney Deposits	B-43	6,554,937.83	
		<hr/>	<hr/>
			14,383,939.28
			14,584,182.35
Decreased By:			
Payments to County	B-38	13,296,131.99	
		<hr/>	<hr/>
			13,296,131.99
Balance December 31, 2013	B		\$ <u><u>1,288,050.36</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 1,362.50
Increased By:			
Receipts	B-38	15,087.50	
		<u>15,087.50</u>	<u>15,087.50</u>
			16,450.00
Decreased By:			
Cash Disbursements	B-38	15,462.50	
		<u>15,462.50</u>	<u>15,462.50</u>
Balance December 31, 2013	B		\$ <u><u>987.50</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	5,777.00
Increased By:				
Charges Collected	B-38	\$	<u>118,514.73</u>	<u>118,514.73</u>
				124,291.73
Decreased By:				
Cash Disbursements	B-38		<u>122,518.80</u>	<u>122,518.80</u>
Balance December 31, 2013	B		\$	<u><u>1,772.93</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	139,987.43
Increased By:				
Deposits	B-38	\$		6,648,275.86
				<u>6,648,275.86</u>
				6,788,263.29
Decreased By:				
Refunds	B-38			99,140.39
Charges for Services	B-40			6,554,937.83
				<u>6,654,078.22</u>
Balance December 31, 2013	B		\$	<u>134,185.07</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 92,437.52
Increased By:			
Inmate Deposits	B-45	\$ 714,288.55	
Reserve for Inmates	B-48	498,058.54	
Due to Commissary - Interest, overage	B-50	19.75	
		<hr/>	<u>1,212,366.84</u>
			1,304,804.36
Decreased By:			
Payments to Inmates	B-45	225,936.32	
Payments to State - VCCB	B-47	43,934.28	
Payments to County Treasurer	B-48	468,512.64	
Payments to Keefe for IM Purchases	B-49	439,895.03	
Payments - Due to Commissary	B-50	33,430.16	
		<hr/>	<u>1,211,708.43</u>
Balance December 31, 2013	B		\$ <u><u>93,095.93</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 13,242.45
Increased By:			
Inmate Deposits	B-44	\$ 714,288.55	
Reserve for Inmate Funds	B-48	470,081.03	
Inmate Payroll	B-48	27,490.61	
		<hr/>	1,211,860.19
			<hr/>
			1,225,102.64
Decreased By:			
Cash Disbursements to Inmates	B-44	225,936.32	
Paid to County for Fees and Recoverables		\$ 433,732.32	
Due to County for Fees and Recoverables		<u>36,348.71</u>	
	B-48	<hr/>	470,081.03
Paid to Commissary		30,503.21	
Due to Commissary		<u>2,797.43</u>	
	B-50	<hr/>	33,300.64
Paid to Inmates' Keefe Purchases		399,742.29	
Due to Inmates' Keefe Purchases		<u>38,876.99</u>	
	B-49	<hr/>	438,619.28
Paid to VCCB Taxes		39,974.22	
Due to VCCB Taxes		<u>3,887.70</u>	
	B-47	<hr/>	43,861.92
Paid to Other		-	
Due to Other		<u>-</u>	
	B-46	<hr/>	-
		<hr/>	<hr/>
			1,211,799.19
Balance December 31, 2013	B		\$ <u><u>13,303.45</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	-
Increased By:			
None		\$	
		_____	_____
			-
Decreased By:			
None			
		_____	_____
			-
Balance December 31, 2013	B	\$	-
			=====

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

Balance December 31, 2012	<u>Ref.</u> B	\$	3,960.06
Increased By:			
VCCB	B-45	\$	43,861.92
			<u>43,861.92</u>
			47,821.98
Decreased By:			
Payments to VCCB	B-44		43,934.28
			<u>43,934.28</u>
Balance December 31, 2013	B	\$	<u><u>3,887.70</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 32,155.32
Increased By:			
Cash Receipts	B-45	\$ 470,081.03	
Cash Received - Payroll	B-48	27,977.51	
	B-44	<u> </u>	<u>498,058.54</u>
			530,213.86
Decreased By:			
Cash Disbursements	B-44	468,512.64	
Inmate - Payroll	B-45	27,490.61	
		<u> </u>	<u>496,003.25</u>
Balance December 31, 2013	B		<u>\$ 34,210.61</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 21,454.79
Increased By:			
Inmate Purchases	B-45	\$ 438,619.28	
Due to Commissary	B-50	207,051.54	
	B-1		<u>645,670.82</u>
			667,125.61
Decreased By:			
Cash Disbursements	B-44	439,895.03	
Due to Commissary - Commission	B-50	206,673.64	
			<u>646,568.67</u>
Balance December 31, 2013	B		<u><u>\$ 20,556.94</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, 2012	B \$ 18,697.95 \$	2,840.67 \$	- \$	86.28 \$	21,624.90
Increased By:					
Due to Comm - Int/Overage/Short	B-44			19.75	19.75
Due to Comm - Recoverables	B-45	33,300.64			33,300.64
Commission	B-49	206,673.64			206,673.64
		<u>36,141.31</u>	<u>-</u>	<u>106.03</u>	<u>261,618.93</u>
					261,618.93
Decreased By:					
Cash Disbursements	B-44	33,343.88		86.28	33,430.16
Due to Commissary Vendor	B-49	207,051.54			207,051.54
		<u>207,051.54</u>	<u>-</u>	<u>86.28</u>	<u>240,481.70</u>
Balance December 31, 2013	B \$ <u>18,320.05</u> \$	<u>2,797.43</u> \$	<u>-</u> \$	<u>19.75</u> \$	<u>21,137.23</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 57,976.59
Increased By:			
Accounts Receivable	B-54	\$ 33,849.87	
Accounts Payable	B-52	7,579.00	
Due from Inmate Fund	B-53	240,481.70	
		<hr/>	<hr/>
			281,910.57
			<hr/>
			339,887.16
Decreased By:			
Due from Inmate Fund	B-53	33,320.39	
Payments to Keefe Commissary	B-52	11,566.75	
Payments to Vendors	B-54	143,277.91	
		<hr/>	<hr/>
			188,165.05
			<hr/>
Balance December 31, 2013	B		\$ <u><u>151,722.11</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	3,987.75
Increased By:			
Due to Keefe Commissary		\$	7,579.00
	B-1		<u>7,579.00</u>
			11,566.75
Decreased By:			
Due to Keefe Commissary			11,566.75
	B-1		<u>11,566.75</u>
Balance December 31, 2013	B	\$	<u><u>-</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 21,624.90
Increased By:			
Cash Disbursements	B-51	\$ 33,320.39	
Sales Commission	B-54	206,673.64	
		<u> </u>	<u>239,994.03</u>
			261,618.93
Decreased By:			
Cash Receipt - Recoverable	B-51	240,481.70	
		<u> </u>	<u>240,481.70</u>
Balance December 31, 2013	B		<u>\$ 21,137.23</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 75,613.74
Increased By:			
Sales Commission	B-53	\$ 206,673.64	
Due from Inmates	B-51	33,849.87	
		<hr/>	<hr/>
			240,523.51
			316,137.25
Decreased By:			
Purchases	B-51	143,277.91	
		<hr/>	<hr/>
			143,277.91
Balance December 31, 2013	B		\$ <u><u>172,859.34</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	8,453.00
Increased By:				
Accounts Payable	B-56	\$		<u>1,355,799.65</u>
				<u>1,355,799.65</u>
				1,364,252.65
Decreased By:				
Payments Due To Bail Account	B-57			0.01
Payments to Bail and Agencies	B-56			<u>1,356,381.84</u>
				<u>1,356,381.85</u>
Balance December 31, 2013	B		\$	<u><u>7,870.80</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	8,470.00
Increased By:			
Cash Receipts	B-55	\$	1,355,782.64
			<u>1,355,782.64</u>
			1,364,252.64
Decreased By:			
Payments to Bail and Agencies	B-55		1,356,381.84
			<u>1,356,381.84</u>
Balance December 31, 2013	B	\$	<u><u>7,870.80</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2012	B		\$ (17.00)
Increased By:			
Due to County - Overage		\$ 17.01	
	B-55		17.01
Decreased By:			0.01
Due to Bail - Shortage		0.01	
	B-55		0.01
Balance December 31, 2013	B		\$ 0.00

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

Balance December 31, 2012	<u>Ref.</u> B	\$	10,638.85
Increased By:			
Charges		\$	17,400.00
	B-1		<u>17,400.00</u>
			28,038.85
Decreased By:			
Cash Receipts			17,490.00
	B-1		<u>17,490.00</u>
Balance December 31, 2013	B	\$	<u><u>10,548.85</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	-
Increased By:				
State Reimbursements		\$ 17,490.00		
Maintenance Accounts Receivable				
	B-1			17,490.00
				17,490.00
Decreased By:				
Payments to County		17,490.00		
	B-1			17,490.00
Balance December 31, 2013	B		\$	-

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

Balance December 31, 2012	<u>Ref.</u> B		\$	-
Increased By:				
State Reimbursements		\$	10,904.63	
Charges			17,490.00	
	B-1			<u>28,394.63</u>
				28,394.63
Decreased By:				
Payments to County			28,394.63	
	B-1			<u>28,394.63</u>
Balance December 31, 2013	B		\$	<u><u>-</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	635,864.80
Increased By:			
Foreclosure and Execution Deposits	\$	3,731,418.59	
Attorney Deposits		93,133.75	
Bail and Fine Deposits		69,252.32	
Reserve for Sheriff's Office Fees			
Miscellaneous Fees - Sheriff		465.68	
Interest Earned		-	
Unclaimed Property		863.99	
		<hr/>	<hr/>
			3,895,134.33
			4,530,999.13
Decreased By:			
Foreclosure and Execution Deposits		3,045,677.55	
Attorney Deposits		31,690.00	
Bail and Fine Deposits		69,252.32	
Newspaper Advertisements		203,400.03	
Reserve for Sheriff's Office Fees		480,532.17	
		<hr/>	<hr/>
			3,831,604.06
Balance December 31, 2013	B	\$	<u><u>699,395.07</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	627,707.19
Increased By:			
Foreclosure and Execution Deposits		\$	3,731,418.59
			<u>3,731,418.59</u>
			4,359,125.78
Decreased By:			
Cash Disbursements			3,045,677.55
Sheriff's Fees			420,398.05
Newspaper Charges			203,400.03
			<u>3,669,475.63</u>
Balance December 31, 2013	B	\$	<u><u>689,650.15</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	4,776.13
Increased By:				
Attorney Deposits		\$ 93,133.75		
				93,133.75
Decreased By:				
Cash Disbursements		31,690.00		
Charges for Services		59,396.44		
				91,086.44
Balance December 31, 2013	B		\$	6,823.44

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

Balance December 31, 2012	<u>Ref.</u> B		\$	-
Increased By:				
Bail and Fine Deposits		\$ 69,252.32		
				69,252.32
Decreased By:				69,252.32
Cash Disbursements		69,252.32		
				69,252.32
Balance December 31, 2013	B		\$	-

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

Balance December 31, 2012	<u>Ref.</u> B	\$	1,030.52
Increased By:			
Sheriff's Fees	\$	420,398.05	
Attorney Services		59,396.44	
Miscellaneous Fees		465.68	
		<u> </u>	<u>480,260.17</u>
			481,290.69
Decreased By:			
Cash Disbursements		480,532.17	
		<u> </u>	<u>480,532.17</u>
Balance December 31, 2013	B	\$	<u><u>758.52</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	2,350.96
Increased By:			
Charges		\$	863.99
			<u>863.99</u>
			3,214.95
Decreased By:			
Cash Disbursements			1,051.99
			<u>1,051.99</u>
Balance December 31, 2013	B	\$	<u><u>2,162.96</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B	\$	-
Increased By:			
Charges		\$	203,400.03
			<u>203,400.03</u>
			203,400.03
Decreased By:			
Cash Disbursements			203,400.03
			<u>203,400.03</u>
Balance December 31, 2013	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, 2012	B		\$ 11,468,745.38
Increased By:			
Clerk of Superior Court	B-69	\$ 248.98	
Reserve for Notice of Motion Fees	B-70	2,355.00	
Due to Bank	B	15,918.50	
Pending Estates	B-71	38,953.26	
Attorney Deposits	B-72	52,243.00	
County Fees	B-73	233,909.02	
Interest Earned - Probate	B-74	115,054.01	
Probate Deposits	B-74	1,852,999.62	
Overpayments Received	B	2,616.00	
	B-1	<u>2,314,297.39</u>	
			13,783,042.77
Decreased By:			
Refund of Pending Estates	B-71	80.00	
Reserve for Notice of Motions	B-70	2,165.00	
Payments to County Treasurer	B-73	331,509.36	
Refund of Overpayments	B-72	2,601.00	
Trust Fund Withdrawals - Probate Accounts	B-74	2,539,609.90	
		<u>2,875,965.26</u>	
Balance December 31, 2013	B		<u>\$ 10,907,077.51</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 1,131.40
Increased By:			
Cash Receipts	B-68	\$ 248.98	
		<u>248.98</u>	<u>248.98</u>
			1,380.38
Decreased By:			
Cash Disbursements	B-68	-	
		<u>-</u>	<u>-</u>
Balance December 31, 2013	B		<u>\$ 1,380.38</u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	-
Increased By:				
Cash Receipts	B-68	\$	<u>2,355.00</u>	<u>2,355.00</u>
				2,355.00
Decreased By:				
Cash Disbursements	B-68		<u>2,165.00</u>	<u>2,165.00</u>
				190.00
Balance December 31, 2013	B		\$	<u><u>190.00</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	36,755.07
Increased By:				
Cash Receipts	B-68	\$		<u>38,953.26</u>
				<u>38,953.26</u>
				75,708.33
Decreased By:				
Refunds	B-68			80.00
Cash Disbursements	B-73			<u>41,598.74</u>
				<u>41,678.74</u>
Balance December 31, 2013	B		\$	<u><u>34,029.59</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$	19,329.12
Increased By:				
Cash Receipts	B-68	\$	52,243.00	
				<u>52,243.00</u>
				71,572.12
Decreased By:				
Transferred to Surrogate's Fees	B-73		53,759.00	
				<u>53,759.00</u>
Balance December 31, 2013	B		\$	<u><u>17,813.12</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 3,818.11
Increased By:			
Pending Estates	B-71	\$ 41,598.74	
Attorney Deposits	B-72	53,759.00	
Miscellaneous Surrogate's Fee	B-68	233,909.02	
		<hr/>	<hr/> 329,266.76
			333,084.87
Decreased By:			
Payment to County Treasurer	B-68	331,509.36	
		<hr/>	<hr/> 331,509.36
Balance December 31, 2013	B		\$ <u><u>1,575.51</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 111,763.62
Increased By:			
Patient Accounts Receivable	B-76	\$ 13,774,255.36	
Patient Trust Account	B-77	1,494,762.85	
Due to Patient Trust Accounts	B-79	13,400.43	
Non-Receiveable Collection	B-78	191.00	
Part A Bad Debt Advance	B-78	43,148.00	
		<hr/>	<u>15,325,757.64</u>
			15,437,521.26
Decreased By:			
Due to Patient Trust Accounts	B-79	13,400.43	
PNA Disbursements	B-77	1,514,631.15	
Due to Other	B-78	38,231.85	
Payments to Treasurer	B-78	13,778,164.84	
		<hr/>	<u>15,344,428.27</u>
Balance December 31, 2013	B		\$ <u><u>93,092.99</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 3,724,452.49
Increased By:			
2013 Charges	B-76	\$ 14,676,684.73	
		<u>14,676,684.73</u>	<u>14,676,684.73</u>
			18,401,137.22
Decreased By:			
2013 Collections	B-75	13,774,255.36	
Apply Part A Advance	B-75	43,148.00	
		<u>13,817,403.36</u>	<u>13,817,403.36</u>
Balance December 31, 2013	B		\$ <u><u>4,583,733.86</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 62,099.78
Increased By:			
Deposits From Patients	B-75	\$ 1,494,762.85	
		<u>1,494,762.85</u>	<u>1,494,762.85</u>
			1,556,862.63
Decreased By:			
Cash Disbursements	B-75	1,514,631.15	
		<u>1,514,631.15</u>	<u>1,514,631.15</u>
Balance December 31, 2013	B		\$ <u><u>42,231.48</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 49,663.84
Increased By:			
Patient Account Revenue	B-76	\$ 13,774,255.36	
Non-Receiveable Collection	B-75	191.00	
Part A Bad Debt Advance	B-75	43,148.00	
		<hr/>	<u>13,817,594.36</u>
			13,867,258.20
Decreased By:			
Payments to County	B-75	13,778,164.84	
Payments to Other	B-75	38,231.85	
		<hr/>	<u>13,816,396.69</u>
Balance December 31, 2013	B		\$ <u><u>50,861.51</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ -
Increased By:			
Deposits from Patients	B-75	\$ 13,400.43	
		<u>13,400.43</u>	<u>13,400.43</u>
Decreased By:			
Cash Disbursements	B-75	13,400.43	
		<u>13,400.43</u>	<u>13,400.43</u>
Balance December 31, 2013	B		<u><u>\$ -</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 39,163.88
Increased By:			
Cash Receipts	B-1	\$ 21,100.00	
		<u>21,100.00</u>	<u>21,100.00</u>
			60,263.88
Decreased By:			
Cash Disbursements	B-1	17,637.46	
Transfer to Accounts Payable	B-4	387.13	
		<u>18,024.59</u>	<u>18,024.59</u>
Balance December 31, 2013	B		\$ <u><u>42,239.29</u></u>

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

Balance December 31, 2012	<u>Ref.</u> B		\$ 219.30
Increased By:			
Cash Receipts	B-1	\$ 703.00	
		<u>703.00</u>	<u>922.30</u>
Decreased By:			
Cash Disbursements	B-1	665.00	
		<u>665.00</u>	<u>257.30</u>
Balance December 31, 2013	B		<u>\$ 257.30</u>

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

Balance December 31, 2012	<u>Ref.</u> C		\$ 30,008,650.07
Increased By Receipts:			
Bonds Issued	C-8	\$ 10,000,000.00	
Premiums Received on Sale of Bonds Due to State of New Jersey - Green Acres	C-1	50.00	
Capital Improvement Fund	C-12	1,525.29	
	C-4	2,461,700.00	
		<hr/>	<hr/>
			12,463,275.29
			<hr/>
			42,471,925.36
Decreased By Disbursements:			
Green Acres Improvement Authorizations	C-12	393,685.50	
	C-3, C-10	11,984,456.94	
		<hr/>	<hr/>
			12,378,142.44
Balance December 31, 2013	C		<u>\$ 30,093,782.92</u>

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

Ordinance Number	Improvement Authorization	Balance		Receipts			Disbursements			Transfers		Balance Dec. 31, 2013
		Dec. 31, 2012	Bonds & Loans Issued	Misc.		Improvement Authorizations	Misc.	From	To			
				\$						\$	\$	
	Capital Improvement Fund	\$ 4,484,232.89	\$	\$ 2,461,700.00	\$	\$	\$	\$ 3,472,500.00	\$	\$	\$ 3,473,432.89	
	Due to State Green Acres Trust Fund	393,587.47		1,525.29							1,427.26	
	Encumbrances Payable	4,879,031.52						4,879,031.52	9,124,637.07		9,124,637.07	
	Fund Balance			50.00							50.00	
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	35,626.26				7,800.00			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						5,717.95	317.95		36,933.72	
98-1	Repairs and Improvements to County Buildings and Acquisition of Technology Equipment	22,342.15									22,342.15	

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

	Balance Dec. 31, 2012	Receipts			Disbursements			Transfers		Balance Dec. 31, 2013
		Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To			
98-2 Phase II Maine Avenue Park	\$ 146,140.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,140.35	
99-1 Improvements to County Properties	1,232.00								1,232.00	
99-3 Improvements County Properties	1,083.91								1,083.91	
00-1 Criminal Justice Facility	8,100.97			-		2,160.31			8,100.97	
00-2 Improvements to County Properties	770.84			6,132.00					770.84	
01-1 Information Technology	45,012.91			35,085.60					2,722.71	
01-2 Atlantic County Criminal Complex	182,544.09			156,508.00					182,544.09	
02-2 Acquisition of Computer Equipment	864.92			-		6,613.77			3.65	
02-3 Road Improvements - 2002	61,928.06			-		848,549.67			322,725.39	
03-2 Computer Equipment	14,979.41								14,979.41	
04-1 Atlantic Cape Community College	217,988.26			217,988.26					-	
04-2 Various Capital Improvements	36,735.48			-		14,950.00			21,785.48	
05-2 Improvements of County Buildings	(1,997.00)								(1,997.00)	
05-5 Road Improvements - 2005	957,516.89			251,688.36					811,022.21	
06-1 Various Capital Improvements - 2006	26,049.00			-					26,049.00	
06-3 ACCC Improvements - 2006	956,269.27			81,800.00					874,469.27	
06-4 Improvements to County Buildings - 2006	42,512.45			84,800.00					38,787.45	
07-1 Information Technology Equipment	301.03			-					301.03	
08-2 Atlantic Cape Community College Improvements	5,170,505.04			2,483,095.15					2,687,409.89	
08-3 Information & Technology Acquisitions	87,470.55			-					87,470.55	

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

	Receipts		Disbursements		Transfers		Balance Dec. 31, 2013	
	Balance Dec. 31, 2012	Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From		To
08-4	\$ 195,105.95	\$ -	\$ -	\$ 205,405.95	\$ -	\$ 16,580.79	\$ 26,880.79	\$ -
08-6	(2,036,590.35)			29,562.50			29,573.50	(2,036,579.35)
08-7	1,084,227.87			561,852.00			106,593.53	522,375.87
09-2/09-5	69,121.52			111,143.42		13,797.70	110,494.39	50,773.93
09-3	2,897,407.18			353,435.84		314,153.44	724,284.58	2,340,312.29
09-4	(3,936,039.42)			(1,017,776.03)		631,065.85	174,638.15	(2,825,044.66)
10-1	3,449,551.41			1,310,300.38		93,935.33		2,219,953.85
10-2	2,340,615.74			23,080.05				2,317,535.69
10-3	(1,755,005.77)			(282,461.10)		366,029.32	81,882.00	(1,756,691.99)
10-6	4,441,157.64			977,943.27			25,794.05	3,463,214.37
11-1	697,081.57			417,593.89		96,857.05		208,424.68
11-1	(2,098,675.35)			1,694,426.73		93,497.68	844,734.32	(3,041,865.44)
C12-1	1,863,569.60			941,147.39		368,520.63	75,249.36	629,150.94
12-1	472,700.00	8,500,000.00		150,250.00		368,268.35	30,200.00	(15,618.35)
12-2	(400.00)			678,074.37				7,821,525.63
12-3	4,480,800.32			1,058.44				4,479,741.88
12-4	(400.00)	1,500,000.00		7,198.23				1,492,401.77
13-1				2,008,921.08		4,431,713.82	867,500.00	(5,573,134.90)
C13-1a				-			1,300,000.00	1,300,000.00
C13-1b				314,112.01		89,698.05	805,000.00	401,189.94
C13-1c				174,281.15		180,912.35	500,000.00	144,806.50
	\$ 30,008,650.07	\$ 10,000,000.00	\$ 2,463,275.29	\$ 11,984,456.94	\$ 393,685.50	\$ 17,276,168.59	\$ 17,276,168.59	\$ 30,093,782.92

Ref.

C-2, C-10

C

C

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

Balance December 31, 2012	<u>Ref.</u> C		\$ 4,484,232.89
Increased By:			
2013 Budget Appropriation	A-3	\$ 2,461,700.00	
		<hr/>	<hr/>
			2,461,700.00
			6,945,932.89
Decreased By:			
Appropriation to Finance Improvement Authorizations	C-10	3,472,500.00	
		<hr/>	<hr/>
			3,472,500.00
Balance December 31, 2013	C		\$ <u><u>3,473,432.89</u></u>

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

Balance December 31, 2013 and 2012	<u>Ref.</u> C	\$ <u>64,842.85</u>
------------------------------------	------------------	---------------------

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

Balance December 31, 2012	<u>Ref.</u> C		\$ 113,627,792.38
Increased By:			
Bonds Issued	C-8	\$ 10,000,000.00	
		<hr/>	<hr/>
			10,000,000.00
			123,627,792.38
Decreased By:			
Bonds Paid	C-8	\$ 9,650,000.00	
Green Acres Loan Payments	C-9	422,723.88	
		<hr/>	<hr/>
			10,072,723.88
Balance December 31, 2013	C		\$ <u><u>113,555,068.50</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, 2012	2013 Authorizations	Funded by Bonds & Loans Issued	Balance Dec. 31, 2013	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	2,036,579.35	283,420.65
09-4	Improvements to Government Complex	6,666,000.00			6,666,000.00	2,825,044.66	3,840,955.34
10-3	Road Improvements - 2010	4,760,000.00			4,760,000.00	1,756,691.99	3,003,308.01
11-1	Improvement to County Facilities	3,523,000.00			3,523,000.00	3,041,865.44	481,134.56
12-1	Various Capital Improvements	7,690,000.00			7,690,000.00	15,618.35	7,674,381.65
12-2	ACCC Capital Improvements 2013	8,500,000.00		8,500,000.00	-	-	-
12-4	ACCC - 2013	1,500,000.00		1,500,000.00	-	-	-
13-1	Various Capital Improvements		11,482,500.00		11,482,500.00	5,573,134.90	5,909,365.10
		<u>\$ 35,443,842.85</u>	<u>\$ 11,482,500.00</u>	<u>\$ 10,000,000.00</u>	<u>\$ 36,926,342.85</u>	<u>\$ 15,315,774.54</u>	<u>\$ 21,610,568.31</u>
		C	C-13	C-8	C		C-10

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, 2012	Increased	Decreased	Balance Dec. 31, 2013
			Date	Outstanding December 31, 2013	Amount	Interest Rate				
Refunding Bonds - 2001	11/15/2001	\$ 10,820,000	8/1/2014	\$ 810,000.00	5.000%	\$ 1,605,000.00		\$ 795,000.00	\$ 810,000.00	
General Improvements	7/26/2006	9,600,000	8/1/2014	875,000.00	4.000%	5,700,000.00		825,000.00	4,875,000.00	
			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	8/1/2014	200,000.00	4.000%	1,200,000.00		200,000.00	1,000,000.00	
			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%					
General Improvements	6/11/2008	12,775,000	1/15/2014	770,000.00	3.500%	10,125,000.00		740,000.00	9,385,000.00	
			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	1/15/2014	385,000.00	3.500%	3,155,000.00		370,000.00	2,785,000.00	
			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%					
State Aid - County College Bonds	6/11/2008	\$ 4,504,000	1/15/2014	385,000.00	3.250%	3,154,000.00		370,000.00	2,784,000.00	
			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%					

**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 December 31, 2013	Interest Rate	Balance Dec. 31, 2012	Increased	Decreased	Balance Dec. 31, 2013
General Refunding Bonds	7/31/2008	9,655,000	\$ 830,000.00	4.000%	\$ 7,220,000.00	\$	\$ 840,000.00	\$ 6,380,000.00
	10/1/2014		950,000.00	4.000%				
	10/1/2015		940,000.00	3.500%				
	10/1/2016		925,000.00	4.000%				
	10/1/2017		915,000.00	5.000%				
	10/1/2018		910,000.00	5.000%				
	10/1/2019		910,000.00	4.000%				
	10/1/2020							
General Refunding Bonds	2/4/2009	24,930,000	1,570,000.00	5.000%	21,935,000.00		1,490,000.00	20,445,000.00
	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	300,000.00	2.000%	4,300,000.00		250,000.00	4,050,000.00
	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 Vocational Bonds	9/17/2009	40,000,000	2,300,000.00	2.500%	35,200,000.00		2,300,000.00	32,900,000.00
	10/1/15-16		2,700,000.00	3.000%				
	10/1/2017		2,800,000.00	3.000%				
	10/1/18-19		3,200,000.00	3.000%				
	10/1/20-24		3,200,000.00	3.250%				
General Bonds	11/22/2012	7,140,000	460,000.00	1.500%	6,690,000.00		450,000.00	6,240,000.00
	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%				

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, 2012	Increased	Decreased	Balance Dec. 31, 2013
			Date	Outstanding December 31, 2013	Amount	Interest Rate				
County College Bonds	11/22/2012	1,177,000	11/22/2014	\$ 235,000.00	1.500%	\$ 950,000.00			\$ 720,000.00	
			11/22/2015	240,000.00	2.000%					
			11/22/2016	245,000.00	2.000%					
State Aid- County College Bonds	11/22/2012	1,176,000	11/22/2014	235,000.00	1.500%	950,000.00		230,000.00	720,000.00	
			11/22/2015	240,000.00	2.000%					
County College Bonds	10/24/2013	9,505,000	11/22/2016	245,000.00	2.000%					
			7/15/2014	565,000.00	1.000%	9,505,000.00		560,000.00	8,945,000.00	
			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%					
County College Bonds	4/2/2013	10,000,000	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%					
			3/1/2014	1,950,000.00	0.500%	10,000,000.00			10,000,000.00	
			3/1/2015	1,965,000.00	1.000%					
County College Bonds	3/1/2016	1,990,000.00	3/1/2017	2,025,000.00	1.000%					
			3/1/2017	2,025,000.00	1.000%					
			3/1/2018	2,070,000.00	1.250%					
						\$ 111,689,000.00	\$ 10,000,000.00	\$ 9,650,000.00	\$ 112,039,000.00	
						C	C-2	C-6	C	

**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				Decreased	Balance Dec. 31, 2013
			Date	December 31, 2013 Amount	Interest Rate	Balance Dec. 31, 2012		
Galloway Seaview Acquisition	8/16/1994	\$ 1,935,000	2/16/2014	58,976.80	2.00%	\$ 234,750.97	\$ 116,207.60	\$ 118,543.37
			8/16/2014	59,566.57	2.00%			
Maine Avenue Waterfront Park	3/2/2000	1,935,320	3/2/2014	68,882.68	2.00%	344,447.50	135,726.09	208,721.41
			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	1/20/2014	13,815.66	2.00%	233,730.83	27,222.31	206,508.52
			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				
			Date	Outstanding December 31, 2013	Interest Rate	Balance Dec. 31, 2012	Balance Dec. 31, 2013
Absecon Inlet	11/25/2003	\$ 500,000	5/25/2014	17,714.47	2.00%	\$ 200,863.02	\$ 165,958.51
			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	5/25/2014	18,421.17	2.00%	188,928.73	152,631.75
			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%		
						36,296.98	

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				Balance Dec. 31, 2012	Decreased	Balance Dec. 31, 2013
			Date	Outstanding December 31, 2013	Interest Rate	Amount			
Galloway	9/5/2004	\$ 475,876	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	4/4/2014	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%				
							28,855.50	235,731.43	
							\$	\$	
							14,062.32	11,618.67	
							2,443.65		

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				
			Date	Outstanding December 31, 2013	Interest Rate	Balance Dec. 31, 2012	Balance Dec. 31, 2013
Lake Lenape Park II	5/28/2005	\$ 498,660	4/5/2014	16,182.49	2.00%	\$ 292,373.69	\$ 260,487.80
			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%			
						Decreased	\$ 31,885.89
							\$ 260,487.80

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

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2012		2013 Authorizations	Paid or Charged	Balance December 31, 2013	
				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	35,626.26				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			5,400.00	36,933.72	
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	770.84				770.84	
01-1	Improvements to County Facilities Information Technology	6/5/2001	400,000	45,012.91			42,290.20	2,722.71	

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

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2012		2013 Authorizations	Paid or Charged	Balance December 31, 2013	
				Funded	Unfunded			Funded	Unfunded
01-2	Atlantic County Criminal Complex	8/14/2001	\$ 40,000,000	\$ 182,544.09	\$ -	\$ -	182,544.09	\$ -	
02-2	Acquisition of Computer Equipment	8/13/2002	750,000	864.92		861.27	3.65		
02-3	Road Improvements	9/24/2002	10,000,000	61,928.06		(260,797.33)	322,725.39		
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	217,988.26		217,988.26	-		
04-2	Various Capital Improvements	8/10/2004	2,500,000	36,735.48		14,950.00	21,785.48		
05-2	Improvements of County Buildings	2/22/2005	2,170,000		418,003.00			418,003.00	
05-5	Road Improvements - 2005	10/11/2005	15,000,000	957,516.89		146,494.68	811,022.21		
06-1	Various Capital Improvements - 2006	5/2/2006	1,444,000	26,049.00			26,049.00		
06-3	ACCC Improvements - 2006	6/13/2006	6,244,000	956,269.27		81,800.00	874,469.27		
06-4	Improvements to County Buildings - 2006	6/13/2006	6,400,000	42,512.45		3,725.00	38,787.45		
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	5,170,505.04		2,483,095.15	2,687,409.89		
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		283,409.65	(11.00)		283,420.65	
08-7	Atlantic County Institute of Technology Improvements	7/29/2008	40,000,000	1,084,227.87		561,852.00	522,375.87		
09-2/09-5	Various Capital Improvements	2009	4,705,000	69,121.52		18,347.59	50,773.93		
09-3	Road Improvements 2009	5/12/2009	5,000,000	2,897,407.18		557,094.89	2,340,312.29		

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

Balance December 31, 2012	<u>Ref.</u> C	\$ 4,879,031.52
Increased By:		
Charges	C-11	\$ 9,124,637.07
		<u>9,124,637.07</u>
		14,003,668.59
Decreased By:		
Cancelled	C-11	4,879,031.52
		<u>4,879,031.52</u>
Balance December 31, 2013	C	\$ <u><u>9,124,637.07</u></u>

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

Balance December 31, 2012	<u>Ref.</u> C	\$ 393,587.47
Increased By:		
Cash Receipts	C-2	\$ <u>1,525.29</u>
		<u>1,525.29</u>
		395,112.76
Decreased By:		
Cash Disbursed	C-2	<u>393,685.50</u>
		<u>393,685.50</u>
Balance December 31, 2013	C	\$ <u><u>1,427.26</u></u>

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

Ord. Number	Improvement Description	Balance Dec. 31, 2012	2013 Authorizations	Bonds & Loans Issued	Balance Dec. 31, 2013
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				-
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 2013	8,500,000.00		8,500,000.00	-
12-4	ACCC - 2013	1,500,000.00		1,500,000.00	-
13-1	Various Capital Improvements		11,482,500.00		11,482,500.00
		\$ 35,443,842.85	\$ 11,482,500.00	\$ 10,000,000.00	\$ 36,926,342.85
		C	C-7	C-8	C
	Ref.				

COUNTY OF ATLANTIC, NEW JERSEY

PART II

GENERAL COMMENTS AND RECOMMENDATIONS

FOR THE YEAR ENDED

DECEMBER 31, 2013



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, 2013, 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 17, 2014, 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 17, 2014

COUNTY OF ATLANTIC
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDING DECEMBER 31, 2013

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, 2013

An audit of the financial accounts and transactions of the County of Atlantic for the year ended December 31, 2013, 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.

The Local Public Contracts Law gives the County the ability to increase their threshold \$36,000.00 due to the appointment of a Qualified Purchasing Agent.

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.

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

Water Treatment Services	Highway Improvements
Parking Lot Construction at Stillwater Complex	2nd Floor Annex at Stillwater Complex
English Creek Bridge	Janitorial Supplies
Paving & Resurfacing of Cologne Avenue	Nonperishable Foods
Resurfacing of Fire Road	Vehicle Maintenance
Office Supplies	Lakes Creek Mitigation Bank
Internet Services	Printing of Poll Books
Various Equipment	Window Cleaning

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2013
(CONTINUED)

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

Auto Body Repairs	Roof Replacement
Medical Supplies	Repairs to Middle Road Bridge
HVAC Maintenance and Repair	Nursing Home Linen
Multi Temperature Chiller Maintenance	Prisoner Transportation Services
Chain Link Fence at Criminal Court Complex	Brick Replacement at Meadowview
Drainage Improvements	Bridge Rehabilitation
Cooperative Electricity	Medical Bill Processing
Paving at Tilton Road	Kitchen Supplies
Meal Packaging System	Plumbing Repair
Animal Shelter Food	Rock Salt
Pest Management	Flu Vaccines
Window Repair and Replacement	Lock Repair Services
Lawn Mower Supplies	Printer / Toner Supplies
Van Truck Body	Lake Lenape ADA Renovations
Resurfacing of Motts Creek Road	Community Notification System

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.

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 17, 2014

{THIS PAGE IS INTENTIONALLY LEFT BLANK}