

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

FINANCIAL STATEMENTS

December 31, 2014

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

December 31, 2014

<u>EXHIBIT</u>	<u>TITLE</u>	<u>PAGE</u>
	INDEPENDENT AUDITORS' REPORTS	
	Independent Auditors' Report.....	1
	Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	4
	BASIC FINANCIAL STATEMENTS – REGULATORY BASIS	
	<u>Current Fund</u>	
A	Comparative Balance Sheet.....	6
A-1	Comparative Statement of Operations and Changes in Fund Balance	7
A-2	Statement of Revenues.....	8
A-3	Statement of Expenditures	10
	<u>Trust Fund</u>	
B	Comparative Balance Sheet.....	14
	<u>General Capital Fund</u>	
C	Comparative Balance Sheet.....	17
C-1	Statement of Fund Balance.....	18
	<u>General Fixed Assets Account Group</u>	
D	Comparative Balance Sheet.....	19
	Notes to Financial Statements	20
	SUPPLEMENTAL SCHEDULES	
	<u>Current Fund</u>	
A-4	Schedule of Cash.....	37
A-5	Schedule of Petty Cash Funds.....	38
A-6	Schedule of Change Funds.....	39
A-7	Schedule of Added and Omitted County Taxes Receivable	40
A-8	Schedule of Taxes Levied and Collected	41
A-9	Schedule of Revenue Accounts Receivable	42
A-10	Schedule of Appropriation Reserves	43
A-12	Schedule of Accounts Payable.....	45
A-13	Schedule of Payroll Deductions Payable.....	46
A-14	Schedule of Due State of New Jersey – State Share of Realty Transfer Fees.....	47
A-15	Schedule of Miscellaneous Revenues Not Anticipated.....	48
A-16	Schedule of Federal and State Grants Receivable.....	49
A-17	Schedule of Federal and State Grants – Unappropriated Reserves	53

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

December 31, 2014

<u>EXHIBIT</u>	<u>TITLE</u>	<u>PAGE</u>
A-18	Schedule of Federal and State Grants – Appropriated Reserves	54
A-20	Schedule of Encumbrances Payable – Grant Fund	58
A-21	Schedule of Due to Welfare Department	59
A-22	Schedule of Due to State of New Jersey – Grant Fund	60
	<u>Trust Fund</u>	
B-1	Schedule of Trust – Other – Cash -- Treasurer	61
B-2	Schedule of Reserve for Motor Vehicle Finds – Road Construction and Repairs ...	62
B-3	Schedule of Reserve for Social Services Program	63
B-4	Schedule of Accounts Payable	64
B-5	Schedule of Reserve for Funds Awaiting Court Disposition	65
B-6	Schedule of Reserve for State Unemployment Compensation	66
B-7	Schedule of Reserve for Self Insurance – Workers’ Compensation	67
B-8	Schedule of Reserve for Self Insurance – General Liability	68
B-9	Schedule of Reserve for Repairs to County Roads	69
B-10	Schedule of Reserve for County Clerk – Recording Fees	70
B-11	Schedule of Reserve for Board of Taxation – Recording Fees	71
B-12	Schedule of Reserve for Veteran’s Cemetery	72
B-13	Schedule of Reserve for Prosecutor’s Forfeitures	73
B-14	Schedule of Reserve for Prosecutor’s DEA Forfeited Funds	74
B-15	Schedule of Reserve for Surrogate’s Office	75
B-16	Schedule of Reserve for Directional Signals	76
B-17	Schedule of Reserve for Weights and Measures	77
B-18	Schedule of Reserve for Audio Visual Aids Commission	78
B-19	Schedule of Reserve for Prosecutor’s Auto Theft Fees	79
B-20	Schedule of Reserve for Sheriff’s Forfeited Funds	80
B-21	Schedule of Reserve for Prosecutor’s AMA Interest	81
B-22	Schedule of Reserve for Gasoline Resale	82
B-23	Schedule of Reserve for Sheriff’s Improvement Fund	83
B-24	Schedule of Reserve for Accumulated Absences	84
B-25/B-29	Public Health Trust Fund Schedules	85
B-30/B-33	Library Trust Fund Schedules	90
B-34/B-37	Open Space Trust Fund Schedules	94
B-38/B-43	County Clerk Trust Fund Schedules	98
B-44/B-57	Correction Center Trust Fund Schedules	104

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

December 31, 2014

<u>EXHIBIT</u>	<u>TITLE</u>	<u>PAGE</u>
B-58/B-60	County Adjuster Trust Fund Schedules	119
B-61/B-67	County Sheriff's Trust Fund Schedules	122
B-68/B-74	County Surrogate's Trust Fund Schedules	129
B-75/B-79	Meadowview Nursing Home Trust Fund Schedules	137
	<u>Trust Other</u>	
B-80	Schedule of Law Enforcement Officers and Equipment Trust Fund.....	142
B-81	Schedule of Reserve for Parks and Recreation.....	143
B-82	Schedule of Reserve for Animal Shelter Donations	144
	<u>General Capital Fund</u>	
C-2	Schedule of Cash -- Treasurer	145
C-3	Schedule of Analysis of Cash.....	146
C-4	Schedule of Capital Improvement Fund	148
C-5	Schedule of Due from State of New Jersey -- DEP	149
C-6	Schedule of Deferred Charges to Future Taxation -- Funded.....	150
C-7	Schedule of Deferred Charges to Future Taxation -- Unfunded.....	151
C-8	Schedule of General Serial Bonds	152
C-9	Schedule of Green Acres Trust Loans Payable.....	154
C-10	Schedule of Improvement Authorizations	156
C-11	Schedule of Encumbrances Payable.....	157
C-12	Schedule of Due to State of New Jersey -- Green Acres Grants.....	158
C-13	Schedule of Bonds and Notes Authorized But Not Issued	159
C-14	Schedule of Bond Anticipation Notes Payable.....	160
	GENERAL COMMENTS AND RECOMMENDATIONS	
	Schedule of Current Year Findings and Recommendations	161
	Schedule of Prior Year Findings and Recommendations	162
	General Comments	163

INDEPENDENT AUDITORS' REPORTS

INDEPENDENT AUDITORS' REPORT

To the County Executive and the Board of Chosen Freeholders of
The County of Atlantic

Report on the Financial Statements

We have audited the accompanying financial statements – regulatory basis of the County of Atlantic, State of New Jersey (the "County"), as of and for the year ended December 31, 2014, and the related notes to 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 financial reporting provisions of 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 misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 from 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 auditors' 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.

CELEBRATING 50 YEARS OF LEADING BY EXAMPLE

P.O. Box 7648 • Princeton, NJ 08543-7648 • 609.689.9700 • Fax 609.689.9720

www.mercadien.com

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibility (Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note A, these financial statements are prepared on the basis of the financial reporting provisions of 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 comply with the requirements of the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A 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 the County as of December 31, 2014, or the changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective fund balance of various funds of the County, as of December 31, 2014, and the changes in fund balance thereof for the year then ended in accordance with the financial reporting provisions set forth by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Report on Summarized Comparative Information

The financial statements of the County, as of and for the year ended December 31, 2013, were audited by other auditors whose report dated June 17, 2014, expressed an unmodified opinion on those statements in accordance with financial reporting provisions described in Note A.

Report on Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplemental schedules as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey are presented for purposes of additional analysis and are not a required part of the basic financial statements.

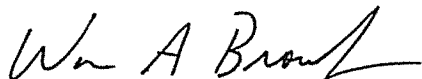
INDEPENDENT AUDITORS' REPORT (CONTINUED)

Report on Supplementary and Other Information (Continued)

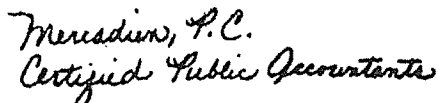
These schedules are the responsibility of management and were derived from and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements 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 schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole, on the basis of accounting described in Note A.

Other Reporting by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2015, on our consideration of the County'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's internal control over financial reporting and compliance.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554



MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 16, 2015

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

To the County Executive and the Board of Chosen Freeholders of
The County of Atlantic

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements, of the County of Atlantic, State of New Jersey (the "County"), as of and for the year ended December 31, 2014, and the related notes to financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 16, 2015, in which we expressed an adverse opinion on the conformity of the financial statements with accounting principles generally accepted in the United States of America due to differences between those principles and accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

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

CELEBRATING 50 YEARS OF LEADING BY EXAMPLE

P.O. Box 7648 • Princeton, NJ 08543-7648 • 609.689.9700 • Fax 609.689.9720

www.mercadien.com

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONTINUED)

Internal Control Over Financial Reporting (Continued)

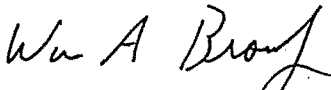
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

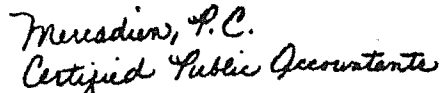
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554



MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 16, 2015

BASIC FINANCIAL STATEMENTS – REGULATORY BASIS

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A

CURRENT FUND
COMPARATIVE BALANCE SHEET

<u>Assets</u>	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
Current Fund:			
Cash and Cash Equivalents	A-4	\$ 36,239,864.74	\$ 34,807,893.93
Change Funds	A-6	1,310.00	1,310.00
		<u>36,241,174.74</u>	<u>34,809,203.93</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	459,521.87	476,267.11
		<u>459,521.87</u>	<u>476,267.11</u>
Total Current Fund		<u>36,700,696.61</u>	<u>35,285,471.04</u>
Federal State Grant Fund:			
Due from Current Fund	A	6,169,043.23	3,684,175.58
Grants Receivable	A-16	31,116,332.27	38,327,366.97
Total Federal and State Grant Fund		<u>37,285,375.50</u>	<u>42,011,542.55</u>
Total Assets		<u>\$ 73,986,072.11</u>	<u>\$ 77,297,013.59</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3, A-10	\$ 3,015,785.72	\$ 4,170,106.57
Encumbrances Payable	A-3, A-10	9,587,350.54	8,260,025.60
Accounts Payable	A-12	917,968.18	3,025,903.41
Prepaid Revenue	A-4	30,388.56	36,926.52
Due to Federal and State Grant Fund	A	6,169,043.23	3,684,175.58
Due to Welfare Department	A-21	112,058.06	64,381.06
Payroll Deductions Payable	A-13	1,459,793.51	1,618,405.91
		<u>21,292,387.80</u>	<u>20,859,924.65</u>
Reserve for Receivables	A	459,521.87	476,267.11
Fund Balance	A-1	14,948,786.94	13,949,279.28
Total Current Fund		<u>36,700,696.61</u>	<u>35,285,471.04</u>
Federal and State Grant Fund:			
Due to State of New Jersey	A-22	77,980.96	103,044.60
Encumbrances Payable	A-20	14,574,111.27	14,428,472.07
Unappropriated Reserves	A-17	5,388.96	20,981.00
Appropriated Reserves	A-18	22,627,894.31	27,459,044.88
Total Federal and State Grant Fund		<u>37,285,375.50</u>	<u>42,011,542.55</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 73,986,072.11</u>	<u>\$ 77,297,013.59</u>

See notes to financial statements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-1

CURRENT FUND

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE

	Ref.	2014	2013
Revenues:			
Fund Balance Utilized	A-2	\$ 7,644,000.00	\$ 7,155,000.00
Miscellaneous Revenues Anticipated	A-2	61,593,021.18	59,821,155.09
Receipts from Current Taxes	A-2	156,500,165.19	155,598,081.90
Non-Budget Revenues	A-2	1,148,820.90	2,422,783.09
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	4,455,820.96	3,437,142.40
Total Revenues		<u>231,341,828.23</u>	<u>228,434,162.48</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	73,570,187.00	72,109,862.00
Other Expenses	A-3	110,613,220.70	111,106,776.47
Capital Improvements	A-3	703,358.59	2,661,700.00
Debt Service	A-3	21,267,602.92	19,248,756.86
Deferred Charges and			
Statutory Expenditures	A-3	16,501,215.68	16,479,511.34
Cancellation of Grants		6,596.68	3,989.25
Refund Prior Year Revenue	A-4	36,139.00	30,598.00
Total Expenditures		<u>222,698,320.57</u>	<u>221,641,193.92</u>
Statutory Excess to Fund Balance		8,643,507.66	6,792,968.56
Fund Balance January 1	A	13,949,279.28	14,311,310.72
Decreased by Amount Utilized as			
Anticipated Revenue	A-2	<u>7,644,000.00</u>	<u>7,155,000.00</u>
Fund Balance December 31	A	<u>\$ 14,948,786.94</u>	<u>\$ 13,949,279.28</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-2

CURRENT FUND STATEMENT OF REVENUES

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
Surplus Anticipated	A-1	\$ 7,644,000.00	\$ -	\$ 7,644,000.00	\$ -
Miscellaneous Revenues:					
County Clerk	A-9	3,060,600.00	-	2,900,896.15	(159,703.85)
Surrogate	A-9	190,000.00	-	185,035.76	(4,964.24)
Sheriff	A-9	623,500.00	-	876,919.24	253,419.24
Interest on Investments and Deposits	A-9	20,000.00	-	477,439.84	457,439.84
Medicaid Reimbursement - Nursing Home & Home Care	A-9	13,054,900.00	-	12,826,540.89	(228,359.11)
Fees and Permits	A-9	205,200.00	-	212,222.31	7,022.31
Rental of County Offices	A-9	1,267,200.00	-	1,467,865.22	200,665.22
Correction Department - NJ Reimbursement for State Prisoners	A-9	521,700.00	-	671,776.08	150,076.08
Sale of Food - Central Supply Items, Nutrition Project	A-9	1,245,000.00	-	1,628,310.78	383,310.78
Youth Services Shelter Reimbursement	A-9	-	-	8,553.75	8,553.75
Refunds - Insurance, Telephone, etc.	A-9	1,929,000.00	-	2,911,554.57	982,554.57
Bail Bond Forfeitures	A-9	185,900.00	-	160,172.03	(25,727.97)
Public Health - Indirect Cost Reimbursement	A-9	2,031,035.00	-	2,031,035.00	-
Area Plan Grant - Nutrition Project Cash Donations	A-9	144,344.72	-	145,079.31	734.59
Animal Shelter	A-9	101,100.00	-	108,454.21	7,354.21
State Aid - County College Bonds (NJSA 18A:64A:22.6)	A-9	2,960,571.71	-	2,935,567.51	(25,004.20)
Subtotal		27,540,051.43	-	29,547,422.65	2,007,371.22
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:					
Social and Welfare Services (c.66, P.L. 1990):					
Supplemental Security Income	A-9	915,213.00	-	1,028,892.00	113,679.00
Psychiatric Facilities (c.73, P.L. 1990)					
Board of County Patients in State and Other Institutions	A-9	54,098.00	-	77,311.13	23,213.13
Subtotal		969,311.00	-	1,106,203.13	136,892.13
Public and Private Revenues Offset with Appropriations:					
Peer Grouping			1,138,005.00	1,138,005.00	-
Area Plan Grant CY14		1,499,414.00	1,729,245.00	3,228,659.00	-
NJ Council on the Arts - Local Arts Program FY14			74,104.00	74,104.00	-
NJ Council on the Arts - Local Arts Program FY15			76,327.00	76,327.00	-
NJ DCA - Recreation for Individuals with Disabilities FY15			17,970.00	17,970.00	-
NJ DEP - Clean Communities Grant FY13			107,032.83	107,032.83	-
NJ DH&SS - Special Child Health FY FY14-15			81,653.00	81,653.00	-
NJ DH&SS - Special Child Health FY13-14			44,663.00	44,663.00	-
NJ DH&SS - State Health Insurance Program (SHIP) FY14-15			21,500.00	21,500.00	-
NJ DH&SS - Respite Care Program FY14		171,850.00	12,418.00	184,268.00	-
NJ DHS - CFI & APPI - FY13- 14			987,336.00	987,336.00	-
NJ DHS - Family Crisis Intervention CY14			26,994.00	26,994.00	-
NJ DHS - JJC Family Court CY14			151,144.00	151,144.00	-
NJ DHS - N-D- Law FY14			71,177.56	71,177.56	-
NJ DHS - JJC Juvenile Accountability Incentive Block Grant FY14			13,447.00	13,447.00	-
NJ DHS - JJC Program Management CY14			55,550.00	55,550.00	-
NJ DHS - JJC Program Services CY14			303,735.00	303,735.00	-
NJ DHS - Mental Health Administrator CY14			9,000.00	9,000.00	-
NJ DHS - PASP - 2013			35,400.00	35,400.00	-
NJ DHS - Runaway Youth and Homeless Project CY14			90,023.00	90,023.00	-
NJ DHS - Try it Program CY14			60,881.00	60,881.00	-
NJ DHS - Youth Service Coordinator CY14			39,825.00	39,825.00	-
NJ DL&PS - Body Armor Replacement Program FY14-15			36,252.76	36,252.76	-
NJ DL&PS - Cares for Kids Grant FY14			14,550.00	14,550.00	-
NJ DL&PS - Cares For Kids Grant FY15			14,600.00	14,600.00	-
NJ DL&PS - Click it or Ticket Grant 2014			4,000.00	4,000.00	-
NJ DL&PS - Detention Diversion CY14			37,132.00	37,132.00	-
NJ DL&PS - DRE Pilot Program FY13-14			3,017.00	3,017.00	-
NJ DL&PS - DRE Pilot Program FY14-15			32,000.00	32,000.00	-
NJ DL&PS - Drunk Driving Enforcement Prosecutor 2014			12,128.75	12,128.75	-
NJ DL&PS - Drunk Driving Enforcement Sheriff 2014			2,002.59	2,002.59	-
NJ DL&PS - DWI Enforcement FY14-15			62,000.00	62,000.00	-
NJ DL&PS - Highway Traffic Safety FY 14-15			34,400.00	34,400.00	-
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY14			77,832.00	77,832.00	-
NJ OHS - Homeland Security Grant- County			100,000.00	100,000.00	-
NJ OHS - Homeland Security Grant- Regional			192,809.50	192,809.50	-
NJ OHS - Homeland Security Grant- Cybersecurity FY14			62,500.00	62,500.00	-
NJ DL&PS - Megan's Law FY14-15			13,589.00	13,589.00	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-2

CURRENT FUND
STATEMENT OF REVENUES (CONTINUED)

Ref.	Anticipated		Realized	Excess (Deficit)
	Budget	Special N.J.S. 40A:4-87		
NJ DL&PS - State Facilities Education Act FY14-15		112,500.00	112,500.00	-
NJ DL&PS - Victim - Witness Assistance Grant FY13-14		319,005.00	319,005.00	-
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA) 2014		45,061.00	45,061.00	-
NJ OM & VA- Veterans Transportation FY14-15		17,000.00	17,000.00	-
NJ DOE - GED Testing Income	20,981.00	-	20,981.00	-
NJ DOL - NJ Youth Corps FY14-15		386,426.00	386,426.00	-
NJ DOL - Smart Steps 2015		6,420.00	6,420.00	-
NJ DOL - Urban Gateway Enhancement Program 2014		32,000.00	32,000.00	-
NJ DOL- WIA Adult FY14-15		1,741,113.00	1,741,113.00	-
NJ DOL- WIA Youth FY14-15		1,827,559.00	1,827,559.00	-
NJ DOL- WIA Dislocated Worker- 2014		1,976,597.00	1,976,597.00	-
NJ DOL- Work First New Jersey SFY 15		3,431,305.00	3,431,305.00	-
NJ DOL - Workforce Learning Link FY14-15		119,000.00	119,000.00	-
NJ DOT - County Aid FY14		3,403,200.00	3,403,200.00	-
NJ DOT - Bears Head Road Section 3 Resurfacing		142,766.00	142,766.00	-
NJ DOT - Bears Head Road Section 4 Resurfacing		127,567.00	127,567.00	-
NJ Transit - CARTS FY14-15		303,911.00	303,911.00	-
NJ Transit - Casino Revenue Transportation Grant CY14		557,463.00	557,463.00	-
SJTA - Subregional Transportation FY14		92,000.00	92,000.00	-
US DJ-SCAAP Grant FY14		85,332.00	85,332.00	-
US HUD- Community Development Block Grant FY14		1,048,743.00	1,048,743.00	-
NJ DH&SS MIPPA 13-14		40,000.00	40,000.00	-
NJ DL&PS - Hazard Mitigation Grant FY14		112,500.00	112,500.00	-
NJ DL&PS - Insurance Fraud CY14		181,910.00	181,910.00	-
Alzheimer's Foundation of America		5,000.00	5,000.00	-
NJ GHS - CIACC - Superstorm Sandy		27,000.00	27,000.00	-
NJ DOT Wellington/West End Ave Design		73,945.00	73,945.00	-
NJ DOT Brigantine Blvd Sec 1A Design		66,102.00	66,102.00	-
ACUA 2014 Economic Development Initiative		2,811,718.00	2,811,718.00	-
NJ DCA Post Sandy Planning Assistance Grant		30,000.00	30,000.00	-
NJ DHS Sandy SSBG Medically Fragile Children 2015		90,000.00	90,000.00	-
NJ DOT Landis Ave/Tuckahoe Road Repaving		1,755,419.00	1,755,419.00	-
NJ DOT Weymouth Furnace Bridge Design		94,400.00	94,400.00	-
NJ DOL - Youth Symposium Career Exploration FY14-15		31,825.00	31,825.00	-
Kessler Foundation Community Employment Program 14-15		40,000.00	40,000.00	-
US HUD HOME Investment Partnership Grant FY14		451,181.00	451,181.00	-
NJ DL&PS - JJC Innovations Funding CY15		120,000.00	120,000.00	-
Subtotal Public and Private Revenues Offset with Appropriations	1,692,245.00	27,552,211.99	29,244,456.99	-
Increased Fees pursuant to C370, PL 2001:				
County Clerk	A-9	1,497,800.00	-	1,251,724.55
County Sheriff	A-9	167,100.00	-	121,797.13
County Surrogate	A-9	122,800.00	-	321,416.73
Subtotal		1,787,700.00	-	1,694,938.41
Total Miscellaneous Revenues Anticipated		31,989,307.43	27,552,211.99	61,593,021.18
Subtotal General Revenues		39,633,307.43	27,552,211.99	69,237,021.18
Amount to be Raised by Taxation- County Purpose Tax	A-1, A-8	156,500,165.19	-	156,500,165.19
Budget Totals		196,133,472.62	27,552,211.99	225,737,186.37
Miscellaneous Revenues Not Anticipated	A-4, A-9, A-15		672,553.79	672,553.79
Added and Omitted Taxes	A-7		476,267.11	476,267.11
Non-Budget Revenues	A-1	-	1,148,820.90	1,148,820.90
Total Revenue Realized		\$ 196,133,472.62	\$ 27,552,211.99	\$ 226,886,007.27
				\$ 3,200,322.66

See notes to financial statements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES

	Appropriations		Expenditures		Balances Cancelled	Over-expenditures
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved		
GENERAL APPROPRIATIONS						
Legislative Branch						
Board of Freeholders						
Salaries and Wages	\$ 395,725.00	\$ 403,725.00	\$ 394,331.29	\$ 9,393.71	\$ 0.00	
Other Expenses	52,730.00	52,730.00	46,019.46	6,710.54	(0.00)	
Department of Administration						
County Executive/Administration						
Salaries and Wages	736,257.00	724,257.00	715,468.28	8,788.72	(0.00)	
Other Expenses	16,985.00	16,985.00	12,086.69	4,898.31	0.00	
Treasurer's Office						
Salaries and Wages	841,549.00	831,549.00	818,012.12	13,536.88	-	
Other Expenses	126,299.00	138,299.00	132,469.61	5,829.39	0.00	
Division of Extension Services						
Salaries and Wages	281,239.00	281,239.00	275,680.01	5,558.99	(0.00)	
Other Expenses	268,479.00	268,479.00	267,052.68	1,426.32	(0.00)	
Policy and Planning						
Salaries and Wages	993,901.00	923,901.00	893,516.62	30,384.38	-	
Other Expenses	73,650.00	73,650.00	67,965.60	5,684.40	-	
Audit	100,000.00	100,000.00	97,450.00	2,550.00	-	
Matching Funds for Grants	105,000.00	2,203.00	-	-	2,203.00	
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	594,762.00	594,762.00	588,839.24	5,922.76	0.00	
Other Expenses	110,803.00	110,803.00	100,362.71	10,440.29	(0.00)	
Human Resources						
Salaries and Wages	675,704.00	638,704.00	622,840.58	15,863.42	0.00	
Other Expenses	64,266.00	64,266.00	59,510.61	4,755.39	(0.00)	
Information Technologies						
Salaries and Wages	1,645,838.00	1,549,838.00	1,513,741.25	36,096.75	-	
Other Expenses	893,756.00	893,756.00	878,565.66	15,190.34	0.00	
Department of Law						
Department of Law						
Salaries and Wages	1,784,503.00	1,752,003.00	1,724,916.00	27,087.00	-	
Other Expenses	117,203.00	87,203.00	81,083.31	6,119.69	(0.00)	
Office of Weights & Measures						
Salaries and Wages	33,883.00	33,883.00	30,522.18	3,360.82	-	
Constitutional Officers						
County Surrogate						
Salaries and Wages	392,829.00	392,829.00	390,744.68	2,084.32	0.00	
Other Expenses	11,375.00	11,375.00	7,779.54	3,595.46	(0.00)	
County Clerk						
Salaries and Wages	1,353,832.00	1,271,332.00	1,252,761.76	18,570.24	-	
Other Expenses	370,571.00	370,571.00	335,686.71	34,884.29	-	
Prosecutor's Office						
Salaries and Wages	12,268,893.00	12,516,893.00	12,516,893.00	-	-	
Other Expenses	667,835.00	684,335.00	635,052.37	49,282.63	0.00	
Sheriff's Office						
Salaries and Wages	8,067,198.00	8,172,198.00	8,172,198.00	-	-	
Other Expenses	168,980.00	168,980.00	166,498.79	2,481.21	(0.00)	
Department of Public Safety						
Division of Adult Detention						
Salaries and Wages	17,303,737.00	18,803,737.00	18,803,737.00	-	-	
Other Expenses	7,055,940.00	7,450,940.00	7,124,039.10	326,900.90	-	
Division of Youth Services						
Other Expenses	2,952,846.00	2,952,846.00	2,883,250.00	69,596.00	-	
Office of Emergency Management						
Salaries and Wages	1,520,505.00	1,463,505.00	1,452,870.43	10,634.57	0.00	
Other Expenses	784,570.00	784,570.00	740,447.53	44,122.47	0.00	
Office of Medical Examiner						
Other Expenses	1,081,116.00	1,081,116.00	518,646.86	562,469.14	-	
Animal Shelter						
Salaries and Wages	508,311.00	517,511.00	509,704.16	7,806.84	0.00	
Other Expenses	157,790.00	157,790.00	135,343.39	22,446.61	-	
County Boards						
Superintendent of Elections						
Salaries and Wages	734,173.00	734,173.00	728,331.44	5,841.56	0.00	
Other Expenses	207,720.00	207,720.00	160,177.26	47,542.74	-	
Board of Taxation						
Salaries and Wages	194,094.00	194,094.00	191,745.87	2,348.13	0.00	
Other Expenses	22,480.00	22,480.00	17,253.42	5,226.58	(0.00)	
Board of Elections						
Salaries and Wages	238,673.00	238,673.00	202,506.97	36,166.03	-	
Other Expenses	405,900.00	405,900.00	376,993.11	28,906.89	-	

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-3

CURRENT FUND STATEMENT OF EXPENDITURES (CONTINUED)

	Appropriations		Expenditures		Balances Cancelled	Over-expenditures
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved		
Department of Public Works						
Division of Parks and Recreation						
Salaries and Wages	1,037,500.00	1,037,500.00	1,019,098.96	18,401.04	0.00	
Other Expenses	158,358.00	158,358.00	144,314.94	14,043.06	(0.00)	
Division of Roads and Bridges						
Salaries and Wages	3,574,282.00	3,574,282.00	3,496,084.70	78,197.30	(0.00)	
Other Expenses	50,000.00	50,000.00	44,180.00	5,820.00	-	
Division of Engineering						
Salaries and Wages	1,398,188.00	1,318,188.00	1,311,577.41	6,610.59	0.00	
Other Expenses	92,885.00	54,885.00	47,981.77	6,903.23	(0.00)	
Division of Facilities Management						
Salaries and Wages	1,385,743.00	1,325,743.00	1,325,743.00	-	-	
Other Expenses	2,724,615.00	2,724,615.00	2,660,168.33	64,446.67	(0.00)	
Office of Fleet Management						
Salaries and Wages	818,856.00	825,356.00	800,489.82	24,866.18	0.00	
Other Expenses	491,365.00	491,365.00	466,025.85	25,339.15	(0.00)	
Supported Work Program						
Salaries and Wages	1,439,753.00	1,439,753.00	1,439,753.00	-	-	
Other Expenses	332,513.00	332,513.00	311,153.10	21,359.90	(0.00)	
Mosquito Unit						
Salaries and Wages	577,534.00	472,034.00	462,113.57	9,920.43	-	
Other Expenses	145,930.00	111,930.00	89,494.96	22,435.04	-	
Department of Economic Assistance and Community Development						
Administration	4,804,426.99	4,804,426.99	4,804,426.99	-	-	
Assistance for Dependent Children	612,479.00	612,479.00	612,479.00	-	-	
SSI Recipients	915,213.00	915,213.00	915,213.00	-	-	
Department of Human Services						
Division of Resident Services						
Salaries and Wages	8,290,719.00	8,140,719.00	8,140,719.00	-	-	
Other Expenses	1,141,406.00	1,086,706.00	899,217.22	187,488.78	(0.00)	
DHS- Support Services						
Salaries and Wages	1,576,382.00	1,576,382.00	1,576,382.00	-	-	
Other Expenses	1,862,649.00	1,862,649.00	1,811,764.47	50,884.53	(0.00)	
Intergenerational Services						
Salaries and Wages	1,607,601.00	1,470,601.00	1,470,601.00	-	-	
Other Expenses	569,379.00	439,379.00	430,004.69	9,374.31	0.00	
Maintenance of County Patients in Private Institutions for mental Disease	377,000.00	222,000.00	180,898.96	41,101.04	-	
Maintenance of Patients in State Institutions for Mental Disease	1,904,698.00	1,904,698.00	1,904,698.00	-	-	
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	350,823.00	350,823.00	350,321.87	501.13	0.00	
Other Expenses	9,404.00	9,404.00	8,311.55	1,092.45	(0.00)	
Atlantic County Community College	6,853,866.00	6,853,866.00	6,853,865.50	0.50	-	
Special Services School District	2,050,096.00	2,050,096.00	2,050,096.00	-	-	
Atlantic Community Vocational School	4,019,431.00	4,019,431.00	4,019,431.00	-	-	
Reimbursements for Residents Attending Out of County Two year Colleges (NJS 18A:64A-23)	150,000.00	157,000.00	88,822.02	68,177.98	-	
Reimbursements for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	15,000.00	15,000.00	6,000.00	9,000.00	-	
Insurance						
Other Insurance Plans	624,000.00	624,000.00	624,000.00	-	-	
Workers Compensation Insurance	4,500,000.00	4,500,000.00	4,500,000.00	-	-	
Group Insurance Plan for Employees	23,909,242.00	23,119,242.00	23,119,242.00	-	-	
Health Benefits Waiver	89,200.00	90,700.00	66,382.86	24,317.14	-	
Unclassified						
Volunteer Fire Company -Instruction (RS 40:23-8.9)	10,000.00	10,000.00	10,000.00	-	-	
County Fire Fighter's Association for Operation of Emergency Operation Control Center (RS 40:23-8.3)	10,000.00	10,000.00	10,000.00	-	-	
Aid to Volunteer Rescue and Ambulance County, Inc. (RS 23:40-8.11)	18,000.00	18,000.00	18,000.00	-	-	
Purchase of Vehicles County Wide	400,000.00	400,000.00	400,000.00	-	-	
Atlantic County Board of Ethics	8,500.00	8,500.00	5,842.50	2,657.50	-	
Utilities:						
Rental of Real Estate	76,900.00	76,900.00	76,343.27	556.73	(0.00)	
Fuel Oil	30,000.00	27,500.00	19,624.83	7,875.17	-	
Electricity	3,620,046.00	3,503,546.00	3,329,624.69	173,921.31	-	
Telephone	1,019,500.00	1,019,500.00	991,208.67	28,291.33	(0.00)	
Street Lighting	288,000.00	288,000.00	261,807.39	26,192.61	-	
Water	560,000.00	560,000.00	535,614.98	24,385.02	-	
Traffic Lights	113,500.00	105,500.00	88,038.69	17,461.31	-	
Gas	1,123,925.00	1,103,425.00	1,075,089.47	28,335.53	0.00	
Trash Disposal	83,000.00	83,000.00	80,487.40	2,512.60	0.00	
Communications						
Subtotal Operations	154,423,808.99	154,321,011.99	151,815,833.72	2,502,975.27	2,203.00	

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

	Appropriations		Expenditures		Balances Cancelled	Over-expenditures
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved		
Public and Private Programs Offset by Revenue						
Peer Grouping	1,138,005.00	1,138,005.00	1,132,721.06	5,283.94	-	-
Area Plan Grant - 2014	3,596,003.72	3,596,003.72	3,596,003.72	-	-	-
NJ DH&SS - Respite Care Program FY14	184,268.00	184,268.00	184,268.00	-	-	-
NJ Council on the Arts - Local Arts Program FY14	74,104.00	74,104.00	74,104.00	-	-	-
NJ Council on the Arts - Local Arts Program FY15	76,327.00	76,327.00	76,327.00	-	-	-
NJ DHS - CFI & APPI FY13-14	987,336.00	987,336.00	987,336.00	-	-	-
NJ DCA - Recreation for Individuals with Disabilities	17,970.00	17,970.00	17,970.00	-	-	-
NJ DEP - Clean Communities FY13	107,032.83	107,032.83	107,032.83	-	-	-
NJ DH&SS - Special Child Health FY13-14	44,663.00	44,663.00	44,663.00	-	-	-
NJ DH&SS - Special Child Health FY14-15	81,653.00	81,653.00	81,653.00	-	-	-
NJ DH&SS - State Health Insurance Program (SHIP) FY14-15	21,500.00	21,500.00	21,500.00	-	-	-
NJ DHS - Family Crisis Intervention CY14	26,994.00	26,994.00	26,994.00	-	-	-
NJ DHS - Family Court CY14	151,144.00	151,144.00	151,144.00	-	-	-
NJ DHS - IV- D- Law FY14	71,177.56	71,177.56	71,177.56	-	-	-
NJ DHS - Juvenile Accountability Incentive Block Grant	13,447.00	14,941.00	14,941.00	-	-	-
NJ DHS - JJC Program Management- CY14	55,550.00	55,550.00	55,550.00	-	-	-
NJ DHS - JJC Program Services- CY14	303,735.00	303,735.00	303,735.00	-	-	-
NJ DHS - Mental Health Administrator CY14	9,000.00	9,000.00	9,000.00	-	-	-
NJ DHS - PASP CY14	35,400.00	35,400.00	35,400.00	-	-	-
NJ DHS - Try it Program (TSSA) FY14	60,881.00	60,881.00	60,881.00	-	-	-
NJ DHS - Youth Service Coordinator CY14	39,825.00	39,825.00	39,825.00	-	-	-
NJ DL&PS - Body Armor Replacement Program FY14-15	36,252.76	36,252.76	36,252.76	-	-	-
NJ DL&PS - Cares for Kids Grant FY14	14,550.00	14,550.00	14,550.00	-	-	-
NJ DL&PS - Cares for Kids Grant FY14	14,600.00	14,600.00	14,600.00	-	-	-
NJ DL&PS - Click it or Ticket Grant	4,000.00	4,000.00	4,000.00	-	-	-
NJ DL&PS - Detention Diversion FY14	37,132.00	37,132.00	37,132.00	-	-	-
NJ DL&PS - DRE Pilot Program FY14-15	32,000.00	32,000.00	32,000.00	-	-	-
NJ DL&PS - NJ DL&PS - DRE Pilot Program FY13-14	3,017.00	3,017.00	3,017.00	-	-	-
NJ DL&PS - Drunk Driving Enforcement Prosecutor 2014	12,128.75	12,128.75	12,128.75	-	-	-
NJ DL&PS - Drunk Driving Enforcement Sheriff 2014	2,002.59	2,002.59	2,002.59	-	-	-
NJ DL&PS - DWI Enforcement FY14-15	62,000.00	62,000.00	62,000.00	-	-	-
NJ DL&PS - Highway Traffic Safety FY14-15	34,400.00	34,400.00	34,400.00	-	-	-
NJ DL&PS - Insurance Fraud CY14	181,910.00	181,910.00	181,910.00	-	-	-
NJ DL&PS - JJC Innovations Funding CY15	120,000.00	120,000.00	120,000.00	-	-	-
NJ DL&PS - Sexual Assault Nurse Examiner Grant	77,832.00	77,832.00	77,832.00	-	-	-
NJ OHS Homeland Security Grant- County FY14	100,000.00	100,000.00	100,000.00	-	-	-
NJ OHS - Homeland Security Grant- Regional FY14	192,809.50	192,809.50	192,809.50	-	-	-
NJ OHS - Homeland Security Grant- Cybersecurity	62,500.00	62,500.00	62,500.00	-	-	-
NJ DL&PS - Megan's Law FY14-15	13,589.00	13,589.00	13,589.00	-	-	-
NJ DL&PS - State Facilities Education Act FY14-15	112,500.00	112,500.00	112,500.00	-	-	-
NJ DL&PS - Victim- Witness Assistance Grant FY13-14	319,005.00	319,005.00	319,005.00	-	-	-
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)	45,061.00	45,061.00	45,061.00	-	-	-
NJ DM & VA- Veterans Transportation 14-15	17,000.00	17,000.00	17,000.00	-	-	-
NJ DOE - GED Testing Income	20,981.00	20,981.00	20,981.00	-	-	-
NJ DOL - NJ Youth Corps 14-15	386,426.00	386,426.00	386,426.00	-	-	-
NJ DOL - Smart Steps 2015	6,420.00	6,420.00	6,420.00	-	-	-
NJ DOL - Urban Gateway Enhancement Program	32,000.00	32,000.00	32,000.00	-	-	-
NJ DOL - WIA Adult FY14-15	1,741,113.00	1,741,113.00	1,741,113.00	-	-	-
NJ DOL - WIA Youth FY14-15	1,827,559.00	1,827,559.00	1,827,559.00	-	-	-
NJ DOL - WIA Dislocated Worker FY14-15	1,976,597.00	1,976,597.00	1,976,597.00	-	-	-
NJ DOL - Workforce Learning Link FY14-15	119,000.00	119,000.00	119,000.00	-	-	-
NJ DOT - County Aid FY 14	3,403,200.00	3,403,200.00	3,403,200.00	-	-	-
NJ DOT - Bears Head Road Section 3 Resurfacing	142,766.00	142,766.00	142,766.00	-	-	-
NJ DOT - Bears Head Road Section 4 Resurfacing	127,567.00	127,567.00	127,567.00	-	-	-
NJ DOT Landis Ave/Tuckahoe Road Repaving	1,755,419.00	1,755,419.00	1,755,419.00	-	-	-
NJ Transit - CARTS FY14-15	303,911.00	405,214.00	405,214.00	-	-	-
NJ Transit - Casino Revenue Transportation Grant CY14	557,463.00	557,463.00	557,463.00	-	-	-
SJTA - Subregional Transportation FY14	92,000.00	92,000.00	92,000.00	-	-	-
US - DH & HS - Federal Runaway & Homeless Youth 12-13	90,023.00	90,023.00	90,023.00	-	-	-
US DJ-SCAAP Grant FY14	85,332.00	85,332.00	85,332.00	-	-	-
US HUD - Community Development Block Grant	1,048,743.00	1,048,743.00	1,048,743.00	-	-	-
US HUD - HOME Investment Partnership Grant	451,181.00	451,181.00	451,181.00	-	-	-
NJ DH&SS MIPPA 13-14	40,000.00	40,000.00	40,000.00	-	-	-
NJ DHS - CIACC - Superstorm Sandy	27,000.00	27,000.00	27,000.00	-	-	-
NJ DCA - Post Sandy Planning Assistance Grant	30,000.00	30,000.00	30,000.00	-	-	-
Alzheimer's Foundation of America	5,000.00	5,000.00	5,000.00	-	-	-
NJ DOT - Capital Transportation FY08	3,431,305.00	3,431,305.00	3,431,305.00	-	-	-
NJ DOT Wellington/West End Ave Design	73,945.00	73,945.00	73,945.00	-	-	-
NJ DOT Brigantine Blvd Section 1A Design	66,102.00	66,102.00	66,102.00	-	-	-
NJ DHS Sandy SSBG Medically Fragile Children	90,000.00	90,000.00	90,000.00	-	-	-
NJ DL&PS - Hazard Mitigation Grant FY14	112,500.00	112,500.00	112,500.00	-	-	-
NJ DOT Weymouth Furnace Bridge Design	94,400.00	94,400.00	94,400.00	-	-	-
NJ DOL - Youth Symposium Career Exploration	31,825.00	31,825.00	31,825.00	-	-	-
Kessler Foundation Community Employment Program	40,000.00	40,000.00	40,000.00	-	-	-
ACUA, 2014 Economic Development Initiative	2,811,718.00	2,811,718.00	2,811,718.00	-	-	-
Total Public and Private Programs Offset by Revenue	29,611,801.71	29,714,598.71	29,709,314.77	5,283.94	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

	Appropriations		Expenditures		Balances Cancelled	Over-expenditures
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved		
Total Operations	184,035,610.70	184,035,610.70	181,525,148.49	2,508,259.21	2,203.00	
Contingent	150,000.00	150,000.00	-	150,000.00	-	
Total Operations Including Contingent	184,185,610.70	184,185,610.70	181,525,148.49	2,658,259.21	2,203.00	
Detail						
Salaries and Wages	72,622,987.00	73,570,187.00	73,192,245.21	377,941.79	0.00	-
Other Expenses	111,562,623.70	110,615,423.70	108,332,903.28	2,280,317.42	2,203.00	-
Capital Improvements						
Capital Improvement Fund	453,358.59	453,358.59	453,358.59	-	-	
Acquisition of New Equipment	250,000.00	250,000.00	249,509.37	1,490.63	0.00	
Total Capital Improvements	703,358.59	703,358.59	701,867.96	1,490.63	0.00	
County Debt Service						
Payment of Bond Principal						
State Aid County College Bonds (NJS 12A:64)	3,190,000.00	3,190,000.00	3,190,000.00	-	-	
Vocational School Bonds	2,500,000.00	2,500,000.00	2,500,000.00	-	-	
Other Bonds	6,180,000.00	6,180,000.00	6,180,000.00	-	-	
Interest on Bonds						
State Aid County College Bonds (NJS 12A:64)	352,712.51	352,712.51	352,712.51	-	-	
Vocational School Bonds	1,056,750.00	1,056,750.00	1,056,750.00	-	-	
Other Bonds	2,181,893.78	2,181,893.78	2,181,893.78	-	-	
County Debt Service						
Green Trust Loan Program						
Loan Repayments for Principal and Interest	459,396.63	459,396.63	409,396.63	-	50,000.00	
Capital Lease Obligations Approved Prior to 7/1/07						
Principal	4,935,000.00	4,935,000.00	4,935,000.00	-	-	
Interest	461,850.00	461,850.00	461,850.00	-	-	
Total County Debt Service	21,317,602.92	21,317,602.92	21,267,602.92	-	50,000.00	
Deferred Charges and Statutory Expenditures						
Deferred Charges						
Prior year Bills	4,500.00	4,500.00	3,014.82	1,485.18	-	
Total Deferred Charges	4,500.00	4,500.00	3,014.82	1,485.18	-	
Statutory Expenditures						
Public Employees' Retirement System	6,093,312.25	6,093,312.25	5,472,480.53	-	620,831.72	
Public Employees' Retirement System - ERI	127,553.00	127,553.00	127,553.00	-	-	
Police & Fireman's Retirement System	5,528,597.65	5,528,597.65	5,171,532.65	-	357,065.00	
Social Security System (O.A.S.I.)	5,555,149.50	5,555,149.50	5,203,702.71	351,446.79	-	
Unemployment Compensation Insurance	150,000.00	150,000.00	150,000.00	-	-	
DCRP	20,000.00	20,000.00	16,896.09	3,103.91	-	
Total Statutory Expenditures	17,474,612.40	17,474,612.40	16,142,164.98	354,550.70	977,896.72	
Total Deferred Charges and Statutory Expenditures	17,479,112.40	17,479,112.40	16,145,179.80	356,035.88	977,896.72	
Total General Appropriations	\$ 223,685,684.61	\$ 223,685,684.61	\$ 219,639,799.17	\$ 3,015,785.72	\$ 1,030,099.72	\$ -
Budget - Adopted	Ref.					
Appropriations - N.J.S.A. 40A:4-87	A-3	\$ 196,133,472.62				
	A-2	27,552,211.99				
		\$ 223,685,684.61				
Federal and State Grants (Grant Funds)	A-18		\$ 28,473,796.71			
Payroll Deductions Payable	A-13		49,475,690.12			
Encumbered	A		9,587,350.54			
Disbursements	A-4		132,102,961.80			
			\$ 219,639,799.17			

See notes to financial statements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND COMPARATIVE BALANCE SHEET

<u>Assets</u>	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
Trust - Other			
Cash and Investments	B-1	\$ 26,204,366.16	\$ 27,528,481.69
Total		<u>26,204,366.16</u>	<u>27,528,481.69</u>
Public Health Services Trust Fund			
Cash:			
Change Fund		450.00	450.00
Treasurer	B-25	5,824,556.12	2,794,294.92
Federal and State Grant Receivable	B-26	1,595,313.28	1,544,643.54
Added and Omitted Taxes Receivable	B-27	27,340.83	23,585.47
Total		<u>7,447,660.23</u>	<u>4,362,973.93</u>
Library Fund			
Cash:			
Change Fund		565.00	565.00
Treasurer	B-30	4,949,086.14	3,840,600.07
Added and Omitted Taxes Receivable	B-31	28,501.99	31,415.91
Total		<u>4,978,153.13</u>	<u>3,872,580.98</u>
Open Space Fund			
Cash - Treasurer	B-34	35,044,506.74	39,840,627.89
Receivables with Full Reserves			
Added or Omitted Open Space Taxes Receivable	B-35	5,774.81	7,216.62
Total		<u>35,050,281.55</u>	<u>39,847,844.51</u>
County Clerk			
Cash	B-38	1,741,226.12	1,424,995.86
Accounts Receivable	B-39	11,325.50	12,890.70
Total		<u>1,752,551.62</u>	<u>1,437,886.56</u>
Correction Center			
Inmates' Fund			
Cash	B-44	117,399.95	93,095.93
Other Accounts Receivable	B-50A	1.00	-
		<u>117,400.95</u>	<u>93,095.93</u>
Bail Fund			
Cash	B-55	500.00	7,870.80
		<u>500.00</u>	<u>7,870.80</u>
Commissary Fund			
Cash	B-51	259,279.90	151,722.11
Due from Inmates' Fund	B-50	15,869.18	21,137.23
		<u>275,149.08</u>	<u>172,859.34</u>
Total		<u>393,050.03</u>	<u>273,826.07</u>
County Adjuster			
Accounts Receivable	B-58	11,848.85	10,548.85
Total		<u>11,848.85</u>	<u>10,548.85</u>
Sheriff's Office			
Cash	B-61	943,297.01	699,395.07
Total		<u>943,297.01</u>	<u>699,395.07</u>
Surrogate's Office			
Cash	B-68	10,729,561.12	10,907,077.51
Total		<u>10,729,561.12</u>	<u>10,907,077.51</u>
Meadowview Nursing Home			
Cash	B-75	128,506.55	93,092.99
Patient's Accounts Receivable	B-76	5,483,595.84	4,583,733.86
Total		<u>5,612,102.39</u>	<u>4,676,826.85</u>
<u>Total Assets</u>		<u>\$ 93,122,872.09</u>	<u>\$ 93,617,442.02</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND COMPARATIVE BALANCE SHEET (CONTINUED)

Liabilities, Reserves and Fund Balance	Ref.	2014	2013
Trust - Other			
Motor Vehicle Fines			
Road Construction and Repair	B-2	\$ 1,282,352.40	\$ 1,373,911.85
Accounts Payable	B-4	866,172.75	1,593,220.55
Reserve for:			
Funds Awaiting Court Disposition	B-5	621,496.75	657,907.96
State Unemployment Compensation	B-6	755,588.91	876,752.83
Self Insurance:			
Workers Compensation	B-7	9,645,153.83	9,222,985.70
General Liability	B-8	4,096,023.55	5,378,051.60
Repairs to County Roads	B-9	96,580.76	139,453.07
County Clerk - Recording Fees	B-10	927,818.07	858,845.50
Board of Taxation - Recording Fees	B-11	1,802,077.68	1,603,759.68
Veterans' Cemetery	B-12	4,184.39	4,184.39
Prosecutors Forfeitures	B-13	249,118.76	151,256.29
Prosecutor DEA Forfeited Funds	B-14	139,261.55	122,772.66
Surrogate's Office	B-15	91,533.55	80,386.53
Directional Signals	B-16	364,583.86	364,583.86
Weights and Measures	B-17	635,980.98	593,641.98
Audio Visual Aids Commission	B-18	193,350.60	136,339.22
Prosecutor's Auto Theft Fees	B-19	38,693.55	36,873.29
Prosecutor's AMA Interest	B-21	967.44	967.44
State Funded Social Services	B-3	7,240.00	7,241.00
Law Enforcement Trust	B-80	27,645.88	42,239.29
Parks & Recreation	B-81	257.30	257.30
Gasoline Resale	B-22	28,924.30	1,168.99
Sheriff's Improvement Fund	B-23	98,219.30	79,945.10
Accumulated Absences	B-24	4,086,681.03	4,196,157.11
Sheriff's Forfeiture	B-20	10,432.43	5,578.50
Animal Shelter Donations	B-82	134,026.54	-
Total		<u>26,204,366.16</u>	<u>27,528,481.69</u>
Public Health Services Trust Fund			
Encumbrances Payable	B-28	444,899.69	524,992.74
Reserve for:			
Grants Receivable	B-26	1,595,313.28	1,544,643.54
Added and Omitted Taxes Receivable	B-27	27,340.83	23,585.47
Expenditures	B-29	<u>5,380,106.43</u>	<u>2,269,752.18</u>
Total		<u>7,447,660.23</u>	<u>4,362,973.93</u>
Library Fund			
Encumbrances	B-32	312,169.34	459,033.85
Reserve for:			
Receivables	B-31	28,501.99	31,415.91
Expenditures	B-33	<u>4,637,481.80</u>	<u>3,382,131.22</u>
Total		<u>4,978,153.13</u>	<u>3,872,580.98</u>
Open Space Fund			
Encumbrances	B-36	9,167,609.73	11,048,422.25
Reserve for:			
Expenditures	B-37	25,876,897.01	28,792,205.64
Receivables	B-35	<u>5,774.81</u>	<u>7,216.62</u>
Total		<u>35,050,281.55</u>	<u>39,847,844.51</u>
County Clerk			
Due to Secretary of State	B-41	1,050.00	987.50
Refunds Payable	B-42	555.00	1,772.93
Attorney Deposits	B-43	121,844.83	134,185.07
Reserve for Receivables	B-39	11,325.50	12,890.70
Reserve for County Clerk Fees	B-40	<u>1,617,776.29</u>	<u>1,288,050.36</u>
Total		<u>1,752,551.62</u>	<u>1,437,886.56</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND
COMPARATIVE BALANCE SHEET (CONTINUED)

<u>Liabilities, Reserves and Fund Balance (Continued)</u>	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
Correction Center			
Inmates' Fund			
Due to Inmates	B-45	6,425.26	13,303.45
Due to State	B-47	3,345.05	3,887.70
Due to Commissary Fund	B-50	15,869.18	21,137.23
Reserve for Inmate's Fund	B-48	74,639.67	34,210.61
Accounts Payable	B-49	16,923.50	20,556.94
Other Payables	B-46	198.29	-
		<u>117,400.95</u>	<u>93,095.93</u>
Bail Fund			
Accounts Payable	B-56	500.00	7,870.80
Other Payables	B-57	-	-
		<u>500.00</u>	<u>7,870.80</u>
Commissary Fund			
Accounts Payable	B-52	-	-
Fund Balance	B-54	275,149.08	172,859.34
		<u>275,149.08</u>	<u>172,859.34</u>
Total		<u>393,050.03</u>	<u>273,826.07</u>
County Adjuster			
Reserve for Accounts Receivable	B-58	11,848.85	10,548.85
Total County Adjuster		<u>11,848.85</u>	<u>10,548.85</u>
Sheriff's Office			
Reserve for:			
Foreclosure and Execution Deposits	B-62	933,503.98	689,650.15
Attorney Deposits	B-63	6,934.67	6,823.44
Bail and Fine Deposits	B-64	-	-
Sheriff's Office Fees	B-65	695.40	758.52
Unclaimed Property	B-66	2,162.96	2,162.96
Total		<u>943,297.01</u>	<u>699,395.07</u>
Surrogate's Office			
Refunds Payable	B-69A	134.00	65.00
Due to Bank	B-68	-	15,918.50
Due to Clerk of Superior Court	B-69	1,634.48	1,380.38
Notice of Motion Feeds	B-70	30.00	190.00
Pending Estates	B-71	40,474.06	34,029.59
Attorney Deposits	B-72	17,032.17	17,813.12
Reserve for Surrogate Fees	B-73	3,006.40	1,575.51
Probate Court Deposits	B-74	10,667,250.01	10,836,105.41
Total		<u>10,729,561.12</u>	<u>10,907,077.51</u>
Meadowview Nursing Home			
Patients' Trust Accounts	B-77	62,960.06	42,231.48
Other Payables	B-78	65,511.49	50,861.51
Reserve for Receivables	B-76	5,483,595.84	4,583,733.86
Due to Patient's Trust Accounts	B-79	35.00	-
Total		<u>5,612,102.39</u>	<u>4,676,826.85</u>
<u>Total Liabilities, Reserves and Fund Balances</u>		<u>\$ 93,122,872.09</u>	<u>\$ 93,617,442.02</u>

See notes to financial statements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C

GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

<u>Assets</u>	<u>Ref.</u>	<u>December 31,</u>	
		<u>2014</u>	<u>2013</u>
Cash and Investments	C-2, C-3	\$ 30,092,293.29	\$ 30,093,782.92
DEP Grants Receivable	C-5	64,842.85	64,842.85
Deferred Charges to Future Taxation:			
Funded	C-6	116,947,847.87	113,555,068.50
Unfunded	C-7	36,835,342.85	36,926,342.85
		<u>\$ 183,940,326.86</u>	<u>\$ 180,640,037.12</u>
<u>Liabilities Reserves and Fund Balance</u>			
General Serial Bonds Payable	C-8	\$ 115,863,000.00	\$ 112,039,000.00
Bond Anticipation Notes Payable	C-14	15,806,000.00	-
Green Acre Trust Loans Payable	C-9	1,084,847.87	1,516,068.50
Improvement Authorization			
Funded	C-10	26,974,884.44	32,810,010.24
Unfunded	C-10	10,034,879.57	21,610,568.31
Encumbrances Payable	C-11	11,834,086.03	9,124,637.07
Due to Green Acres Trust Fund	C-12	1,161.58	1,427.26
Capital Improvement Fund	C-4	2,204,815.28	3,473,432.89
Reserve for Grants Receivable		64,842.85	64,842.85
Fund Balance	C-1	71,809.24	50.00
		<u>\$ 183,940,326.86</u>	<u>\$ 180,640,037.12</u>

There were bonds and notes authorized but not issued at December 31, 2014 and 2013, in the amount of \$21,029,342.85 and \$36,926,342.85, respectively (C-13).

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-1

GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

Balance December 31, 2013	<u>Ref.</u> C		\$ 50.00
Increased By:			
Premium in Sale of Bonds	C-2	<u>\$ 71,759.24</u>	<u>71,759.24</u>
Balance December 31, 2014	C		<u>\$ 71,809.24</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

D

GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET

	December 31,	
	2014	2013
General Fixed Assets		
Land	\$ 30,940,759.43	\$ 30,147,682.57
Buildings	135,252,142.18	131,919,234.49
Major Movable Equipment	25,004,979.37	21,881,415.44
Vehicles	25,058,914.12	25,699,237.82
Construction in Progress	210,074.50	121,598.00
Total General Fixed Assets	<u>\$ 216,466,869.60</u>	<u>\$ 209,769,168.32</u>
Investment in General Fixed Assets		
Prior to 1986	\$ 73,692,604.00	\$ 73,692,604.00
After 1986	142,774,265.60	136,076,564.32
	<u>\$ 216,466,869.60</u>	<u>\$ 209,769,168.32</u>

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Atlantic, State of New Jersey (the "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 the County adopted the County Executive Plan of the Optional County Charter law as the form of government of the 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 included every board, body, office or commission supported and maintained wholly or in part by funds appropriated by the County, 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 following component units:

- 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 respective financial statements.

Basis of Presentation

The financial statements – regulatory basis of the County of Atlantic contain all funds and account groups in accordance with the "Requirements of Audits" 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").

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. In addition, the trust funds include the accounts of the constitutional offices and institutions of the County.

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. 40A4-9.

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, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Investments

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:5-151(a) provides a list of securities which may be purchased by New Jersey municipal units.

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 United 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fixed Assets (Continued)

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.

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.

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 relate to permanent debt issued. Whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit to repay the debt. Annually the County raises the debt requirements for that particular year in the current fund budget. As funds are raised, the deferred charges are reduced.

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 operation budget.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles ("GAAP") 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.

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 year's 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 incurred.

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 a rider in the trust fund. A receivable and corresponding spending reserve are recorded when the grant is awarded.

Capital Fund

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditures

Expenditures are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with the encumbrance accounting system. Outstanding encumbrances at December 31 are 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.

B. LONG-TERM DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	2014	2013	2012
<u>Issued</u>			
Bonds and Notes and Loans	\$ 132,753,847.87	\$ 113,555,068.50	\$ 113,627,792.38
<u>Authorized but not Issued</u>			
Bonds and Notes	21,029,342.85	36,926,342.85	35,443,842.85
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 153,783,190.72</u>	<u>\$ 150,481,411.35</u>	<u>\$ 149,071,635.23</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 .335%:

	Gross Debt	Deductions	Net Debt
General Debt	<u>\$ 153,783,190.72</u>	<u>\$ 11,620,000.00</u>	<u>\$ 142,163,190.72</u>

Net debt \$142,163,190.72 divided by average equalized valuation basis per N.J.S.A. 40A:2-2 as amended, \$43,856,107,598.67 = .324%.

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

2% of Equalized Valuation Basis	\$ 877,122,151.97
Net Debt	142,163,190.72
Remaining Borrowing Power	<u>\$ 734,958,961.25</u>

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

Schedule of Annual Debt Service for Principal and Interest for Bonded Debt Issued and Outstanding, Including Green Acres Loans Payable

Calendar Year	General		Total
	Principal	Interest	
2015	\$ 14,446,992.18	\$ 3,737,592.01	\$ 18,184,584.19
2016	14,921,297.22	3,139,153.94	18,060,451.16
2017	14,959,941.32	2,694,841.11	17,654,782.43
2018	15,491,833.74	2,231,635.74	17,723,469.48
2019	11,034,465.48	1,773,073.60	12,807,539.08
2020-2024	42,171,479.88	3,793,620.01	45,965,099.89
2025-2028	3,921,838.05	187,540.18	4,109,378.23
Total	<u>\$ 116,947,847.87</u>	<u>\$ 17,557,456.59</u>	<u>\$ 134,505,304.46</u>

At December 31, 2014, bonds payable in the General Capital Fund consisted of the following individual issues:

\$9,600,000.00 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, 2014 is \$4,000,000.00.

\$2,400,000.00 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, 2014 is \$800,000.00.

\$12,755,000.00 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, 2014 is \$8,615,000.00.

\$4,505,000.00 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, 2014 is \$2,400,000.00.

\$4,504,000.00 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, 2014 is \$2,399,000.00.

\$9,655,000.00 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, 2014 is \$5,550,000.00.

\$24,930,000.00 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, 2014 is \$18,875,000.00.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

\$5,000,000.00 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, 2014 is \$3,750,000.00.

\$40,000,000.00 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, 2014 is \$30,600,000.00.

\$7,140,000.00 General Improvement Bonds dated November 22, 2011 and due in annual installments through November 22, 2021, bearing interest at varying rates per annum. The balance remaining as of December 31, 2014 is \$5,780,000.00.

\$1,177,000.00 County College Bonds dated November 22, 2011 and due in annual installments through November 22, 2016, bearing interest at varying rates per annum. The balance remaining as of December 31, 2014 is \$485,000.00.

\$1,176,000.00 State Aid County College Bonds dated November 22, 2011 and due in annual installments through November 22, 2016, bearing interest at varying rates per annum. The balance remaining as of December 31, 2014 is \$485,000.00.

\$9,505,000.00 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, 2014 is \$8,380,000.00.

\$10,000,000.00 County College Bonds dated April 2, 2013 and due in annual installments through March 1, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2014 is \$8,050,000.00.

\$15,694,000.00 General Obligation Bonds dated June 18, 2014 and due in annual installments through April 1, 2028, bearing interest at varying rates per annum. The balance remaining as of December 31, 2014 is \$15,694,000.00.

\$1,935,320.00 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, 2014 is \$70,267.23.

\$500,000.00 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, 2014 is \$178,739.04.

\$500,000.00 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, 2014 is \$130,352.42.

\$499,999.00 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, 2014 is \$115,605.20.

\$475,876.00 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, 2014 is \$206,295.93.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

\$30,919.00 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, 2014 is \$9,125.91.

\$498,660.00 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, 2014 is \$227,961.00.

\$200,000.00 Green Trust Loan dated 2008, due in semi-annual installments through 2028, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2014 is \$146,501.14.

C. BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily finance various capital projects prior to the issuance of serial bonds. The terms of the notes cannot exceed one year, but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid not later than the tenth anniversary of the original note. The State of New Jersey also prescribes that, on or before the third anniversary of the date of the original note, a payment of at least equal to the first legally payable installment of the bonds, in anticipation of which such notes were issued, be paid or retired. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary of the date of the original issue. At December 31, 2014, the County had bond anticipation notes totaling \$15,806,000.00.

D. 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 1/601 th 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

D. PENSION PLANS (CONTINUED)

Plan Descriptions (Continued)

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 \$241,106,642.00 from the proceeds of the bonds were deposited into the investment accounts of PERS.

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 \$5,600,033.53 and \$5,542,279.00 for 2014 and 2013, respectively.

For the Police and Firemen Retirement System, the County's contribution was \$5,171,532.65 and \$5,147,809.00 for 2014 and 2013, respectively.

For the Defined Contribution Retirement Program, the County's contribution was \$16,896.09 and \$13,913.03 for 2014 and 2013, respectively.

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

E. 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, 2014, the carrying amount of the County's deposits was \$152,274,443.84 and the bank balance was \$161,578,811.89. Of the bank balance, \$1,000,000.00 was insured with the Federal Deposit Insurance Corporation. There was also Federal Deposit Insurance for the Minor Trust Accounts held by the County Surrogate in the amount of \$9,522,675.47. The remaining \$151,056,136.42 was insured and collateralized by the Governmental Unit Deposit Protection Act (GUDPA).

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

E. CASH AND INVESTMENTS (CONTINUED)

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, 2014, 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 investments during the year.

F. 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

Year	Equalized Assessed Valuation	Combined Tax Levy	Combined Tax Rate	Percentage of Collection
2014	\$ 41,381,504,616	\$ 166,133,638.71	\$ 0.477545900	100.00%
2013	42,498,822,815	171,790,034.12	0.468898350	100.00%
2012	48,698,622,069	169,499,313.77	0.374869470	100.00%
2011	49,447,840,475	166,751,436.14	0.362515910	100.00%
2010	55,526,497,146	163,257,979.64	0.320065341	100.00%
2009	56,189,528,720	156,121,878.32	0.299759903	100.00%

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

G. RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

Receivables and payables at December 31, 2014 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Federal and State Grant Current	\$ 6,169,043.23	\$ 6,169,043.23

H. FUND BALANCES APPROPRIATED

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

<u>Year</u>	<u>Balance December 31,</u>	<u>Utilized in Budget of Succeeding Year</u>	<u>Percent Utilized</u>	<u>Remaining Balance Available</u>
2014	\$ 14,948,786.94	\$ 7,474,000.00	50.00%	\$ 7,474,786.94
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

I. 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.

J. 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, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

K. GENERAL FIXED ASSETS

The following schedule is a summarization of general fixed assets for the year ended December 31, 2014:

	Balance as of December 31, 2013	Additions	Disposals/ Transfers	Balance as of December 31, 2014
Land	\$ 30,147,682.57	\$ 793,076.86	\$ -	\$ 30,940,759.43
Buildings	131,919,234.49	3,332,907.69	-	135,252,142.18
Major Movable Equipment	21,881,415.44	3,564,314.85	440,750.92	25,004,979.37
Vehicles	25,699,237.82	1,616,381.56	2,256,705.26	25,058,914.12
Construction-in-Process	121,598.00	3,421,384.19	3,332,907.69	210,074.50
Total	<u>\$ 209,769,168.32</u>	<u>\$ 12,728,065.15</u>	<u>\$ 6,030,363.87</u>	<u>\$ 216,466,869.60</u>

L. 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.

M. 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 \$14,670,675.00. A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,086,681.03 and \$4,196,157.11 as of December 31, 2014 and 2013, respectively.

N. 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, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. 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 and 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 reasonably estimated.

At December 31, 2014, the amount of these unreported liabilities was \$19,607,751.00.

<u>Balance December 31, 2013</u>	<u>Current Year Claims</u>	<u>Adjustments</u>	<u>Payments</u>	<u>Balance December 31, 2014</u>
<u>\$ 19,941,714.00</u>	<u>\$ 5,387,680.00</u>	<u>\$ (44,306.00)</u>	<u>\$ (5,677,337.00)</u>	<u>\$ 19,607,751.00</u>

P. 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, 2014, 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.

Q. LEASE AGREEMENT

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

<u>Year</u>	<u>Total</u>
2015	<u>\$ 5,386,900.00</u>
	<u>\$ 5,386,900.00</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. LEASE AGREEMENT (CONTINUED)

The above payment was made in 2015 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.

R. POST- RETIREMENT BENEFITS

The County participates in the New Jersey State Health Benefits Program ("the SHBP"), which qualifies as a cost-sharing, multiple -employer plan in accordance with GASB Statement No. 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:

2014	\$	2,637,627.84
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 dependents. 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 166 retirees.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. POST- RETIREMENT BENEFITS (CONTINUED)

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 Statement No. 45.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost represents the accrued cost for post-employment benefits under GASB Statement No. 45. The cumulative difference between the annual OPEB cost and the benefits paid during a year will result in a net OPEB obligation. The annual OPEB cost is equal to the Annual Required Contribution ("ARC") less adjustment if a net OPEB obligation exists. The ARC is equal to the normal cost and amortization of the Unfunded Actuarial Accrued Liability ("UAAL") plus interest.

Actuarial Methods and Assumptions

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

In the January 1, 2014 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 ARC for the year ending December 31, 2014 was projected as follows:

	<u>December 31, 2014</u>
Normal Cost	\$ 101,535.00
Amortization of Unfunded Liability	123,073.00
Interest Expense	5,547.00
Total ARC	<u>\$ 230,155.00</u>
Actuarial Value of Plan Assets	<u>\$ -</u>

The following reflects the components of the 2014 annual OPES Costs, amounts paid, and changes to the net accrued OPES obligation based on the January 1, 2014 actuarial valuation and actual OPES payments made or accrued during 2014:

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. POST- RETIREMENT BENEFITS (CONTINUED)

	<u>December 31, 2014</u>
Net OPES Obligation - Beginning of Year	<u>\$ 330,401.00</u>
Annual OPES Cost	225,700.00
OPES Payments	<u>153,212.00</u>
Increase in Net OPES Obligation	<u>72,488.00</u>
Net OPES Obligation End of Year	<u><u>\$ 402,889.00</u></u>
Percentage of OPES Cost Contributed	<u><u>67.88%</u></u>

Required Supplementary Information:

	<u>December 31, 2014</u>
Actuarial Value of Plan Assets	\$ -
Actuarial Accrued Liability	1,986,532.00
Total Unfunded UAAL	<u><u>\$ 1,986,532.00</u></u>
Funded Ratio	0.00%
Covered Payroll	<u><u>\$ 97,844,884.00</u></u>
UAAL as a % of Covered Payroll	<u><u>2.00%</u></u>

S. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2014 and June 16, 2015, 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.

SUPPLEMENTAL SCHEDULES

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-4

CURRENT FUND SCHEDULE OF CASH

	Ref.	Current Fund	Federal and State Grant Fund
	A	\$	\$
Balance December 31, 2013		34,807,893.93	-
Increased by Receipts:			
County Taxes Receivable			
Added and Omitted	A-7	\$ 476,267.11	\$ -
Current Year	A-8	156,500,165.19	-
Revenue Accounts Receivable	A-9	33,456,180.63	-
Miscellaneous Revenues Not Anticipated	A-15	672,553.79	-
Petty Cash Funds	A-5	5,200.00	-
Due to State of New Jersey - Realty			
Transfer Fees	A-14	10,639,155.68	-
Prepaid Revenue	A	30,388.56	-
Due from Current Fund	A-4	-	6,596.68
Due from Current Fund - Matching Funds	A-4	-	346,363.72
Due from Grant Fund	A	2,484,867.65	-
Due from Welfare Department	A-21	8,855,050.56	-
Federal and State Grants Receivable	A-16	-	32,574,681.15
Federal and State Grants Unappropriated	A-17	-	5,388.96
		213,119,829.17	32,933,030.51
Decreased by Disbursements:			
2014 Appropriations	A-3	132,102,961.80	-
2013 Appropriations Reserves	A-10	7,654,252.22	-
Encumbrances		28,561.71	-
Grant Encumbrances	A-20	-	14,428,472.07
Accounts Payable	A-12	2,426,951.47	-
Reserve for Grants - Matching Funds	A-4	346,363.72	-
Due from Grant Fund	A-4	6,596.68	-
Petty Cash Funds	A-5	5,200.00	-
Payroll Deductions Payable	A-13	49,634,302.52	-
Due State of New Jersey - Realty Transfer Fees	A-14	10,639,155.68	-
Due from Current Fund	A-4	-	2,484,867.65
Due from Welfare Department	A-21	8,807,373.56	-
Refund of Prior Year Revenue	A-1	36,139.00	-
Federal and State Grants -Appropriated	A-18	-	16,019,690.79
		211,687,858.36	32,933,030.51
Balance December 31, 2014		\$ 36,239,864.74	\$ -

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
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>\$ 5,200.00</u>	<u>\$ 5,200.00</u>
<u>Ref.</u>	<u>A-4</u>	<u>A-4</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-6

CURRENT FUND
SCHEDULE OF CHANGE FUNDS

<u>Office</u>	<u>Balance December 31, 2013</u>	<u>Returned To Treasurer</u>	<u>Balance December 31, 2014</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>
<u>Ref.</u>	<u>A</u>	<u>A-4</u>	<u>A</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-7

CURRENT FUND

SCHEDULE OF ADDED AND OMITTED COUNTY TAXES RECEIVABLE

	Balance December 31, 2013	2014		Balance December 31, 2014
		Levy	Collected	
City of Absecon	\$ 1,057.55	\$ 1,914.57	\$ 1,057.55	\$ 1,914.57
City of Atlantic City	22,876.59	94,286.14	22,876.59	94,286.14
City of Brigantine	16,997.90	31,655.73	16,997.90	31,655.73
Borough of Buena	6,977.20	1,171.11	6,977.20	1,171.11
Township of Buena Vista	9,253.57	7,116.91	9,253.57	7,116.91
City of Corbin City	1,119.16	235.09	1,119.16	235.09
City of Egg Harbor	2,896.29	4,414.91	2,896.29	4,414.91
Township of Egg Harbor	98,287.25	77,560.18	98,287.25	77,560.18
City of Estell Manor	3,563.86	1,130.93	3,563.86	1,130.93
Borough of Folsom	2,773.97	430.44	2,773.97	430.44
Township of Galloway	14,851.27	19,667.14	14,851.27	19,667.14
Township of Hamilton	59,474.01	29,840.28	59,474.01	29,840.28
Town of Hammonton	17,624.73	17,069.05	17,624.73	17,069.05
City of Linwood	13,461.36	1,133.56	13,461.36	1,133.56
Borough of Longport	67,331.16	74,157.29	67,331.16	74,157.29
City of Margate	67,438.66	61,846.16	67,438.66	61,846.16
Township of Mullica	2,220.07	6,792.95	2,220.07	6,792.95
City of Northfield	1,372.00	5,672.07	1,372.00	5,672.07
City of Pleasantville	10,983.71	3,266.33	10,983.71	3,266.33
City of Port Republic	158.78	2,982.29	158.78	2,982.29
City of Somers Point	44,447.97	8,640.61	44,447.97	8,640.61
City of Ventnor	9,820.86	7,845.38	9,820.86	7,845.38
Township of Weymouth	1,279.19	692.75	1,279.19	692.75
	<u>\$ 476,267.11</u>	<u>\$ 459,521.87</u>	<u>\$ 476,267.11</u>	<u>\$ 459,521.87</u>
Ref.	A		A-2, A-4	A

Analysis of Collections:

Prior	\$ 476,267.11
Current	-
	<u>\$ 476,267.11</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY.

A-8

CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED

Amount Required per 2014 County
Adopted Budget and Collected
During 2014 \$ 156,500,165.19

Analysis of 2014 County Taxes Levied and Collected

<u>Municipality</u>	<u>Ref.</u>	<u>Amount</u>	<u>Percent</u>
City of Absecon		\$ 3,219,953.55	2.06%
City of Atlantic City		39,955,935.88	25.53%
City of Brigantine		12,866,413.18	8.22%
Borough of Buena		1,056,579.16	0.68%
Township of Buena Vista		2,544,655.47	1.63%
City of Corbin City		207,210.66	0.13%
City of Egg Harbor		955,678.71	0.61%
Township of Egg Harbor		17,435,657.74	11.14%
City of Estell Manor		656,731.99	0.42%
Borough of Folsom		740,411.98	0.47%
Township of Galloway		10,891,142.43	6.96%
Township of Hamilton		9,095,080.02	5.81%
Town of Hammonton		5,296,002.88	3.38%
City of Linwood		4,048,277.12	2.59%
Borough of Longport		7,670,991.72	4.90%
City of Margate		15,544,938.62	9.93%
Township of Mullica		1,966,527.50	1.26%
City of Northfield		3,535,075.56	2.26%
City of Pleasantville		3,751,895.55	2.40%
City of Port Republic		517,255.75	0.33%
City of Somers Point		4,699,980.04	3.00%
City of Ventnor		9,205,276.49	5.88%
Township of Weymouth		638,493.19	0.41%
	A-4	<u>\$ 156,500,165.19</u>	<u>100.00%</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-9

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance December 31, 2013	Accrued in 2014	Collected in 2014	Balance December 31, 2014
County Clerk	\$ -	\$ 2,654,820.70	\$ 2,654,820.70	\$ -
Surrogate	-	184,032.89	184,032.89	-
Sheriff	-	1,031,235.97	1,031,235.97	-
Interest on Investments and Deposits	-	477,439.84	477,439.84	-
Medicaid Reimbursement - Nursing Home & Home Care	-	12,826,540.89	12,826,540.89	-
Fees and Permits	-	212,222.31	212,222.31	-
Rental of County Offices	-	1,467,865.22	1,467,865.22	-
Correction Department - NJ Reimbursement for State Prisoners	-	671,776.08	671,776.08	-
Sale of Food - Central Supply Items, Nutrition Project	-	1,628,310.78	1,628,310.78	-
Youth Services Shelter Reimbursement	-	8,553.75	8,553.75	-
Refunds - Insurance, Telephone, etc.	-	2,911,554.57	2,911,554.57	-
Bail Bond Forfeitures	-	160,172.03	160,172.03	-
Public Health - Indirect Cost Reimbursement	-	2,031,035.00	2,031,035.00	-
Area Plan Grant - Nutrition Project Cash Donations	-	145,079.31	145,079.31	-
Animal Shelter	-	108,454.21	108,454.21	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	-	2,935,567.51	2,935,567.51	-
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990)				
Supplemental Security Income	-	1,028,892.00	1,028,892.00	-
Psychiatric Facilities (c.73, P.L. 1990)				
Board of County Patients in State and Other Institutions	-	77,311.13	77,311.13	-
Peer Grouping	-	1,138,005.00	1,138,005.00	-
Increased Fees pursuant to C370, PL, 2001				
County Clerk	-	1,497,800.00	1,497,800.00	-
County Sheriff	-	167,100.00	167,100.00	-
County Surrogate	-	122,800.00	122,800.00	-
Miscellaneous Revenue Not Anticipated	-	1,148,820.90	1,148,820.90	-
	<u>\$ -</u>	<u>\$ 34,635,390.09</u>	<u>\$ 34,635,390.09</u>	<u>\$ -</u>
Ref.				
Cash Receipts			\$ 34,605,001.53	
Prepaid Revenue	A		30,388.56	
			<u>\$ 34,635,390.09</u>	
A-4, A-7			\$ 476,267.11	
A-4			33,456,180.63	
A-4			672,553.79	
			<u>\$ 34,605,001.53</u>	

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-10

CURRENT FUND SCHEDULE OF APPROPRIATION RESERVES

	Balance - December 31, 2013						
	Appropriation Reserves	Encumbrance Payable	Transfers	Balance After Transfers	Paid or Charged	Balance - December 31, 2014	
Salaries and Wages:							
Board of Chosen Freeholders	\$ 33,066.83	\$ 3,500.00	\$ -	\$ 36,566.83	\$ 2,962.31	\$ 33,604.52	
County Executive/Administrator	53,363.23	6,000.00	-	59,363.23	5,494.49	53,868.74	
Treasurer's Office	5,276.22	7,200.00	-	12,476.22	6,946.67	5,529.55	
Division of Extension Services	1,849.99	2,500.00	-	4,349.99	1,985.04	2,364.95	
Policy and Planning	13,946.90	7,000.00	-	20,946.90	(21,838.09)	42,784.99	
Compensated Absences	1.00	-	50,000.00	50,001.00	50,001.00	-	
Division of Purchasing and Budget	1,706.87	4,500.00	-	6,206.87	(5,961.40)	12,168.27	
Human Resources	31,810.01	5,000.00	-	36,810.01	4,454.14	32,355.87	
Information Technologies	65,200.95	12,500.00	-	77,700.95	11,729.19	65,971.76	
Department of Law	50,631.12	15,000.00	-	65,631.12	13,296.66	52,334.46	
Office of Weights and Measures	25,910.89	300.00	-	26,210.89	232.08	25,978.81	
County Surrogate	4,562.18	3,100.00	-	7,662.18	2,909.41	4,752.77	
County Clerk	47,426.05	10,000.00	-	57,426.05	8,768.62	48,657.43	
County Prosecutor	-	407,724.57	-	407,724.57	235,376.44	172,348.13	
Sheriff's Office	12,355.06	57,000.00	-	69,355.06	54,464.82	14,890.24	
Division of Adult Detention	10,000.00	452,246.16	-	462,246.16	462,246.16	-	
Office of Emergency Management	12,777.73	12,000.00	-	24,777.73	10,303.80	14,473.93	
Office of the Medical Examiner	11,803.20	0.00	-	11,803.20	(33.85)	11,837.05	
Animal Shelter	11,987.43	4,000.00	-	15,987.43	4,184.69	11,802.74	
Superintendent of Elections	20,901.75	5,700.00	-	26,601.75	5,479.96	21,121.79	
Board of Taxation	539.22	1,450.00	-	1,989.22	1,397.59	591.63	
Board of Elections	29,495.75	1,500.00	-	30,995.75	1,418.95	29,576.80	
Division of Parks and Recreation	66,747.04	7,200.00	-	73,947.04	6,787.54	67,159.50	
Division of Roads and Bridges	95,819.91	25,000.00	-	120,819.91	3,511.47	117,308.44	
Division of Engineering	53,333.16	12,000.00	-	65,333.16	(1,059.40)	66,392.56	
Division of Facilities Management	105,902.70	10,000.00	(30,000.00)	85,902.70	8,975.73	76,926.97	
Office of Fleet Management	6,952.23	7,000.00	-	13,952.23	5,011.12	8,941.11	
Supported Work Program	7,866.12	15,000.00	-	22,866.12	(19,489.69)	42,355.81	
Mosquito Unit	72,154.51	3,500.00	-	75,654.51	2,834.13	72,820.38	
Division of Resident Services-Meadowview	13,491.01	69,000.00	-	82,491.01	62,477.07	20,013.94	
DHS - Supported Services	82.58	16,300.00	-	16,382.58	14,335.24	2,047.34	
Intergenerational Services	169,607.75	40,000.00	-	209,607.75	24,321.40	185,286.35	
Office of Superintendent of Schools	31.03	2,600.00	-	2,631.03	2,589.98	41.05	
Other Expenses:							
Board of Chosen Freeholders	11,146.12	1,666.67	-	12,812.79	4,391.45	8,421.34	
County Executive/Administrator	4,477.17	330.00	-	4,807.17	192.34	4,614.83	
Treasurer's Office	374.52	7,799.50	-	8,174.02	6,507.37	1,666.65	
Division of Extension Services	4,502.91	87,028.86	-	91,531.77	82,476.37	9,055.40	
Policy and Planning	4,712.78	3,899.16	-	8,611.94	1,395.70	7,216.24	
Audit	7,500.00	12,000.00	-	19,500.00	12,000.00	7,500.00	
Division of Purchasing and Budget	8,344.80	6,016.86	-	14,361.66	10,782.26	3,579.40	
Human Resources	188.58	11,169.76	-	11,358.34	10,277.47	1,080.87	
Information Technologies	38,749.26	43,424.39	-	82,173.65	43,155.50	39,018.15	
Department of Law	38,077.31	57,837.44	-	95,914.75	9,112.82	86,801.93	
County Surrogate	5,989.41	243.72	-	6,233.13	1,161.99	5,071.14	
County Clerk	57,730.04	8,923.98	-	66,654.02	6,266.08	60,387.94	
County Prosecutor	45,944.99	28,541.35	-	74,486.34	26,267.98	48,218.36	
Sheriff's Office	2,219.50	24,856.07	-	27,075.57	6,053.53	21,022.04	
Division of Adult Detention	60,583.35	1,056,982.19	-	1,117,565.54	1,117,565.54	-	
Division of Youth Services	109,336.16	696,410.61	-	805,746.77	585,635.26	220,111.51	
Office of Emergency Management	61,047.07	60,835.87	-	121,882.94	43,225.17	78,657.77	
Office of the Medical Examiner	19,823.41	244,085.80	-	263,909.21	252,312.36	11,596.85	
Animal Shelter	11,869.10	15,422.54	-	27,291.64	16,408.41	10,883.23	
Superintendent of Elections	34,054.70	33,731.42	-	67,786.12	26,227.84	41,558.28	
Board of Taxation	8,787.58	350.80	-	9,138.38	1,400.00	7,738.38	
Board of Elections	77,903.06	3,792.84	-	81,695.90	14,525.41	67,170.49	
Division of Parks and Recreation	7,984.71	38,768.50	-	46,753.21	34,349.63	12,403.58	
Division of Engineering	14,658.20	6,808.75	-	21,466.95	5,230.67	16,236.28	
Division of Facilities Management	49,251.78	385,633.17	30,000.00	464,884.95	371,432.51	93,452.44	
Office of Fleet Management	101,269.20	57,118.75	-	158,387.95	54,249.12	104,138.83	
Supported Work Program	49,634.34	58,071.77	-	107,706.11	73,043.43	34,662.68	
Mosquito Unit	12,970.61	54,590.47	-	67,561.08	4,350.60	63,210.48	
SSI Recipients	1.00	-	-	1.00	-	1.00	
Division of Resident Services-Meadowview	110,091.87	656,312.68	-	766,404.55	172,107.26	594,297.29	
DHS - Supported Services	127,816.53	152,704.13	-	280,520.66	158,129.03	122,391.63	
Intergenerational Services	18,321.07	153,173.01	-	171,494.08	39,474.05	132,020.03	
Maintenance of Patients in Private Institutions for Mental Disease	105,855.49	-	-	105,855.49	67,778.08	38,077.41	
Office of Superintendent of Schools	506.21	563.79	-	1,070.00	476.46	593.54	
Conservation of SOIL	-	5,000.00	-	5,000.00	5,000.00	-	
Special Services School District	10,300.00	-	-	10,300.00	-	10,300.00	
Atlantic Community Vocational School	20,195.00	-	-	20,195.00	-	20,195.00	
Reimbursement for Residents Attending: Out of County Two Year Colleges	15,313.60	1,171.88	-	16,485.48	8,599.60	7,885.88	
Out of County Vocational Schools	11,000.00	-	-	11,000.00	-	11,000.00	
Group Insurance Plan - Employees	-	2,032,395.84	-	2,032,395.84	2,028,782.84	3,613.00	
Health Benefit Waivers	23,193.44	-	-	23,193.44	-	23,193.44	
Aid to Volunteer Rescue and Ambulance	-	8,000.00	-	8,000.00	-	-	
Purchase of Vehicles County Wide	304.10	65,748.00	-	66,052.10	65,748.00	304.10	
Atlantic County Board of Ethics	4,715.22	1,178.60	-	5,893.82	444.33	5,449.49	

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-10

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES (CONTINUED)

	Balance - December 31, 2013					Balance -
	Appropriation Reserves	Encumbrance Payable	Transfers	Balance After Transfers	Paid or Charged	December 31, 2014
Utilities:						
Rental of Real Estate	762.58	-	-	762.58	-	762.58
Fuel Oil	13,788.82	10,000.00	-	23,788.82	4,851.48	18,937.34
Electricity	692,940.58	380,000.00	-	1,072,940.58	491,168.64	581,771.94
Telephone	21,212.66	53,826.95	-	75,039.61	70,188.75	4,850.86
Street Lighting	30,346.17	37,200.00	-	67,546.17	52,597.61	14,948.56
Water	32,534.48	55,000.00	-	87,534.48	40,830.59	46,703.89
Traffic Lights	14,756.39	10,000.00	-	24,756.39	15,526.36	9,230.03
Gas	52,113.57	92,000.00	-	144,113.57	106,563.10	37,550.47
Trash Disposal	2,799.60	6,800.00	-	9,599.60	7,019.62	2,579.98
Communications	224,150.00	-	(50,000.00)	174,150.00	-	174,150.00
Contingent	150,000.00	-	-	150,000.00	-	150,000.00
Acquisition of New Equipment-Capital Improvements	11,606.91	64,536.96	-	76,143.87	67,196.90	8,946.97
Prior Year Bills	2,589.12	-	-	2,589.12	2,589.12	-
Statutory Expenditures	-	-	-	-	-	-
Social Security System (O.A.S.I.)	414,747.53	49,722.76	-	464,470.29	254,824.88	209,645.41
DCRP	2,086.97	-	-	2,086.97	-	2,086.97
NJ DH & HS - Peer Grouping	170,316.58	191,486.28	-	361,802.86	200,245.44	161,557.42
Adjustment	-	1,042.75	-	-	-	-
	<u>\$ 4,170,106.57</u>	<u>\$ 8,260,025.60</u>	<u>\$ -</u>	<u>\$ 12,429,089.42</u>	<u>\$ 7,654,252.22</u>	<u>\$ 4,774,837.20</u>
Re	A	A			A-4	
					Ref.	
			Balance Lapsed to Fund Balance		A-1	\$ 4,455,820.96
			Transferred to Accounts Payable		A-12	319,016.24
						<u>\$ 4,774,837.20</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-12

CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2013	<u>Ref.</u> A		\$ 3,025,903.41
Increased by:			
Transfer from Appropriation Reserves	A-10	<u>\$ 319,016.24</u>	<u>319,016.24</u>
Decreased by:			
Cash Disbursements	A-4	<u>2,426,951.47</u>	<u>2,426,951.47</u>
Balance December 31, 2014	A		<u><u>\$ 917,968.18</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-13

CURRENT FUND
SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

	Balance December 31, 2013	2014 Deductions Withheld and County's Share	Disbursed in 2014	Balance December 31, 2014
Public Employees' Retirement System (PERS)	\$ 767,503.29	\$ 9,021,955.66	\$ 8,666,082.84	\$ 1,123,376.11
Contributory Life Insurance	27,973.47	279,712.33	276,430.23	31,255.57
Supplemental Annuity Contributory Trust	539.16	-	-	539.16
Social Security/Medicare System (OASI)	(1,386,050.90)	14,249,510.15	14,509,093.24	(1,645,633.99)
Federal Withholding Tax	(460,627.80)	11,173,220.28	11,384,887.90	(672,295.42)
Credit Union	-	1,459,038.74	1,459,038.74	-
Hospitalization	1,955,347.05	3,807,976.36	4,010,053.50	1,753,269.91
Garnished Wages	-	541,093.89	541,093.89	-
Union Dues	12,649.64	802,381.63	800,306.77	14,724.50
United Way	-	57,162.00	57,162.00	-
State Unemployment	653,435.11	249,735.98	105,424.24	797,746.85
State Withholding Tax	33,284.92	2,867,673.46	2,855,931.50	45,026.88
Family Leave Insurance	(333.28)	53,207.02	52,256.84	616.90
Dependent Care	5,199.92	15,899.68	16,099.70	4,999.90
Unreimbursed Medical Deductions	6,985.33	62,753.91	66,072.10	3,667.14
Life Insurance Withheld	-	532.74	532.74	-
AFLAC Disability	-	452,647.56	452,647.56	-
County Share Medical Difference	-	2,771,163.33	2,771,163.33	-
Bus Pass	2,500.00	27,979.00	27,979.00	2,500.00
529 College Savings	-	26,680.00	26,680.00	-
Deferred Compensation	-	1,555,366.40	1,555,366.40	-
	<u>\$ 1,618,405.91</u>	<u>\$ 49,475,690.12</u>	<u>\$ 49,634,302.52</u>	<u>\$ 1,459,793.51</u>
Ref.	A	A-3	A-4	A

CURRENT FUND

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

Balance December 31, 2013	<u>Ref.</u> A	\$ -
Increased by:		
Receipts	A-4	10,639,155.68
Decreased by:		
Disbursements	A-4	<u>10,639,155.68</u>
Balance December 31, 2014	A	<u><u>\$ -</u></u>

CURRENT FUND
SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Added and Omitted Taxes	\$ 476,267.11
Auction Proceeds	143,197.65
Tow Application Fee	100.00
Commissions	348,495.61
Construction Appeal Fees	900.00
Copy Feeds	1,594.39
Disability Pool	6,051.54
Discovery	13,523.84
Fines / Miscellaneous	5,977.98
Jury Duty Fees	725.00
Petty Cash	50.01
Miscellaneous	18,058.23
OPRA Fees	142.90
Wage Attachments	4,101.18
Parking Fees	5,932.95
Recycling Fees	2,117.00
Reimburse Sick Pay	479.26
Revenue - Parks	34,439.00
Revenue - Planning	18,036.00
Range Revenue	68,631.25
Total	<u>\$ 1,148,820.90</u>

	<u>Ref.</u>	
Added and Omitted Taxes	A-2, A-4, A-7	\$ 476,267.11
Cash Receipts	A-1, A-2, A-9	672,553.79
	A-1	<u>\$ 1,148,820.90</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-16

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance December 31, 2013	2014 Budget Revenue Realized	Received	Canceled	Balance December 31, 2014
US -DH&HS Federal Runaway and Homeless Youth 12 -13	\$ 47,525.39	\$ -	\$ 46,837.08	\$ 688.31	\$ (0.00)
NJ DOT - Tilton Road Sec 4B Construction	1,075,057.00	-	658,534.49	-	416,522.51
NJ DOT - Tilton Road Sec 4A Construction	529,246.00	-	330,387.81	-	198,858.19
NJ DOT - Fire Road Resurfacing Sec 5	623,422.81	-	445,830.13	-	177,592.68
Area Plan Grant CY13	803,389.00	-	16,810.00	786,579.00	-
NJ DL&PS - Division of Criminal Justice - SANE/SART 12 -13	315.84	-	-	315.84	-
NJ DOL Smart Steps 13	1,275.00	-	-	1,275.00	-
NJ DL&PS - DWI Traffic Enforcement 12 -13	233.94	-	-	233.94	-
NJ DL&PS - DRE Pilot Program FY13	185.00	-	-	185.00	-
NJ DL&PS - Cares for Kids 12 -13	2,583.58	-	-	2,583.58	-
NJ DL&PS - Highway Traffic Safety 12 -13	8,624.00	-	-	8,624.00	-
NJ DCA - Recreation for Individuals with Disabilities 2013	10,162.13	-	10,092.18	69.95	(0.00)
NJ DL&PS - Insurance Fraud CY2013	53,845.51	-	44,441.57	9,403.94	-
NJ Transit - New Freedom 12 -15	62,317.76	-	30,408.27	-	31,909.49
NJ DH&SS - Respite Care Program FY13	14,588.46	-	(2,080.54)	-	16,669.00
NJ DL&PS - Detention Diversion CY13	15,507.23	-	15,507.23	-	-
NJ DL&PS - JDAI Innovations 2013	106,885.37	-	83,794.80	-	23,090.57
NJ DOS - Local Arts Program CY13	11,116.00	-	11,116.00	-	-
NJ DOS HAVA Sec 261 12 -13	22,716.50	-	16,553.77	6,162.73	-
NJ Transit - Casino CY13	48,182.38	-	46,395.60	1,786.78	-
NJ DEP - Flood Management Plan 06 -08	119,998.93	-	119,998.93	-	-
NJ DHS -JJC Juvenile Accountability Incentive Block Grant	17,417.00	-	14,219.72	-	3,197.28
NJ DHS -JJC Family Court CY13	153,418.88	-	153,133.89	-	284.99
NJ DHS -JJC Program Management CY13	55,550.00	-	55,550.00	-	-
NJ DHS -JJC Program Services CY12	322,462.00	-	256,623.48	-	65,838.52
NJ DL&PS - 2010 Paul Coverdale Forensic Science Improvement	10,800.00	-	10,800.00	-	-
NJ DOL - WIA Adult FY13 -14	1,646,828.00	-	1,601,677.00	-	45,151.00
NJ DOL - WIA Youth FY13 -14	1,706,224.00	-	1,277,157.62	-	429,066.38
NJ DOL - WIA Dislocated Worker FY12 -13	1,527,877.00	-	1,167,137.00	-	360,740.00
NJ DL&PS - State Facilities Education Act FY13 -14	33,750.00	-	33,750.00	-	-
NJ DOT Fire Road Sec 5 Inspection	126,000.00	-	98,342.21	27,657.79	-
NJ DOT - Tilton Road Sec 4A/4B Construction	215,000.00	-	74,784.41	-	140,215.59
SJTA - Subregional Transportation FY14	92,000.00	-	92,000.00	-	-
NJ DOL Workfirst New Jersey FY 13 -14	2,591,084.00	-	2,446,380.00	-	144,704.00
NJ DM&V Affairs - Veterans Transportation Grant 14	9,920.00	-	9,920.00	-	-
NJ DOT Airport Federal Aid 2010	1,092,973.29	-	-	-	1,092,973.29
NJ DOT County Aid - FY10	1,385,246.00	-	547,276.99	-	837,969.01
NJ DOL NJ Youth Corps 12 -14	276,285.00	-	275,912.00	373.00	-
NJ DOT Urban Gateway Enhancement Program 2013	32,000.00	-	29,151.44	2,848.56	-
NJ DHS -CFI & APPIFY13 -14	619,622.00	-	619,622.00	-	-
NJ DOT - County Aid - FY13	3,200,600.00	-	1,870,225.84	-	1,330,374.16
NJ DOL - Workforce Learning Link SFY13 -14	64,949.00	-	51,953.00	-	12,996.00
NJ DOS - 2013 Special Primary/General Election	821,000.00	-	722,843.85	98,156.15	-
NJ DH&SS - Special Child Health FY13 -14	76,283.00	44,663.00	104,972.00	-	15,974.00
US HUD HOME Investment Partnership Grant FY2013	390,486.59	-	211,026.15	-	179,460.44
US HUD Community Development Block Grant FY2013 CDB	1,026,213.18	-	508,714.93	-	517,498.25
NJ OHS - Homeland Security Grant - County FY13	100,000.00	-	50,023.02	-	49,976.98

CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)

Grant	Balance December 31, 2013	2014 Budget Revenue Realized	Received	Canceled	Balance December 31, 2014
NJ OHS - Homeland Security Grant - Regional FY13	155,901.70	-	114,143.19	-	41,758.51
NJ DOT - Resurfacing 1st Road, Hammonton	207,727.80	-	-	207,727.80	-
US HUD Community Development Block Grant FY2010	283,869.21	-	197,360.81	-	86,508.40
US HUD HOME Investment Partnership Grant FY2010	56,075.60	-	10,000.00	-	46,075.60
NJ DOT - Tilton Road/Fire Road Signal Improvement 2010	92,768.03	-	-	92,768.03	-
NJ DL&PS - Megan's Law 13 -14	6,765.11	-	6,765.11	-	-
NJ DOT Landis Ave Design	120,850.00	-	52,965.99	-	67,884.01
NJ HUD Community Development Block Grant FY2006	73,631.77	-	67,581.00	-	6,050.77
NJ DOT Tilton Toad Pedestrian Safety Project 2010	64,648.89	-	-	64,648.89	-
NJ DOT Bears Head Road Sec 3 Resurfacing	1,170,722.00	142,766.00	1,010,265.75	-	303,222.25
NJ DOT Bears Head Road Sec 4 Resurfacing	1,095,710.00	127,567.00	930,980.91	-	292,296.09
NJ DL&PS - Coverdell Forensic Improvement Program 12	35,099.00	-	4,410.12	-	30,688.88
NJ DOT - Bears Head Road Sec 3 Design	58,980.80	-	-	58,980.80	-
NJ DL&PS - DRE Pilot Program 13 -14	30,000.00	3,017.00	21,564.00	11,453.00	-
NJ Transit - CARTS FY13 -14	291,977.00	-	291,977.00	-	-
NJ DL&PS - DWI Traffic Enforcement 13 -14	65,000.00	-	53,887.70	11,112.30	-
NJ DL&PS - Narcotics Task Force FY13 -14	123,885.36	-	114,075.95	-	9,809.41
NJ DL&PS - Highway Traffic Safety 13 -14	34,400.00	-	34,268.37	131.63	(0.00)
NJ DOL - Smart Steps FY14	9,630.00	-	8,880.00	-	750.00
NJ DL&PS - Emergency Management Assistance FY13	55,000.00	-	-	-	55,000.00
NJ DOT - Local Bridge Future Needs FY13	1,000,000.00	-	-	-	1,000,000.00
NJ DCA - Recreation for Individuals with Disabilities FY14	23,000.00	-	8,748.72	-	14,251.28
NJ DL&PS - Victim Witness Assistance Grant 13 -14	327,712.00	-	327,712.00	-	-
NJ Transit - New Freedom 13 -16	89,170.00	-	-	-	89,170.00
NJ DCA - Historical Site Management Bethlehem Loading Co 10 -12	30,000.00	-	-	-	30,000.00
NJ DL&PS - Victim Witness Advocacy Supplemental 2013	55,944.00	-	55,944.00	-	-
NJ DL&PS - Victim Witness Advocacy 12 -14	59,449.00	-	54,203.64	-	5,245.36
NJ DL&PD JDAI Innovations 2014	120,000.00	-	6,937.87	-	113,062.13
Area Plan Grant CY14	-	3,228,659.00	1,775,029.00	-	1,453,630.00
NJ DH&SS - Respite Care Program FY14	-	184,268.00	169,560.81	-	14,707.19
NJ DH&SS MIPPA 13 -14	-	40,000.00	20,000.00	-	20,000.00
NJ DL&PS - Detention Diversion CY14	-	37,132.00	24,612.40	-	12,519.60
NJ DHS - Family Crisis Intervention CY14	-	26,994.00	26,994.00	-	-
NJ DHS - Try It Program CY14	-	60,881.00	60,881.00	-	-
NJ DHS - Runaway Youth and Homeless Project CY14	-	90,023.00	90,023.00	-	-
NJ Council on the Arts -Local Arts Program FY14	-	74,104.00	55,578.00	-	18,526.00
NJ Transit - Casino Revenue Transportation Grant CY14	-	557,463.00	491,427.50	-	66,035.50
NJ DHS - JJC Juvenile Accountability Incentive Block Grant FY14	-	13,447.00	-	-	13,447.00
NJ DHS - JJC Family Court CY14	-	151,144.00	97,253.96	-	53,890.04
NJ DHS - JJC Program Management CY14	-	55,550.00	36,264.20	-	19,285.80
NJ DL&PS - Hazard Mitigation Grant FY14	-	112,500.00	-	-	112,500.00
NJ DHS - JJC Program Services CY14	-	303,735.00	102,704.36	-	201,030.64
NJ DL&PS - Insurance Fraud CY2014	-	181,910.00	122,565.13	-	59,344.87
NJ DHS -PASP CY14	-	35,400.00	35,400.00	-	-
NJ DL&PS - Cares for Kids Grant FY14	-	14,550.00	14,535.22	-	14.78
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY14	-	77,832.00	53,507.40	-	24,324.60
NJ DL&PS - Click It or Ticket Grant 2014	-	4,000.00	4,000.00	-	-
NJ DHS - Youth Service Coordinator CY14	-	39,825.00	39,825.00	-	-
NJ DL&PS - Drunk Driver Enforcement Prosecutor 2014	-	12,128.75	12,128.75	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-16

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)

Grant	Balance December 31, 2013	2014 Budget Revenue Realized	Received	Canceled	Balance December 31, 2014
NJ DOT - County Aid - FY14	-	3,403,200.00	-	-	3,403,200.00
NJ DOL - WIA Youth FY14 -15	-	1,827,559.00	-	-	1,827,559.00
NJ DOL - WIA Adult FY14 -15	-	1,741,113.00	173,589.00	-	1,567,524.00
NJ DOL - WIA Dislocated Worker FY14 -15	-	1,976,597.00	-	-	1,976,597.00
NJ DHS - Mental Health Administrator CY14	-	9,000.00	9,000.00	-	-
Alzheimer's Foundation of America	-	5,000.00	5,000.00	-	-
NJ GHS -CIACC - Superstorm Sandy	-	27,000.00	27,000.00	-	-
NJ DL&PS - State Facilities Education Act FY14 -15	-	112,500.00	56,250.00	-	56,250.00
NJ DEP - Clean Communities Grant FY13	-	107,032.83	107,032.83	-	-
NJ DM&VA - Veterans Transportation FY14 -15	-	17,000.00	7,080.00	-	9,920.00
NJ DH&SS - State Health Insurance Program 14 -15	-	21,500.00	17,000.00	-	4,500.00
NJ DL&PS - Victim Witness Advocacy Supplemental 2014	-	45,061.00	23,670.91	-	21,390.09
NJ DOT - Capital Trans FY08	48,783.63	-	42,097.02	-	6,686.61
NJ DOL - Workfirst New Jersey SFY15	-	3,431,305.00	1,169,213.00	-	2,262,092.00
NJ DL&PS - 2011 Paul Coverdale Forensic Science Improvement	4,016.55	-	3,256.90	759.65	-
NJ Transit - CMAQ - Equipment 10 -11	82,594.27	-	-	-	82,594.27
NJ DL&PS - Megan's Law 14 -15	-	13,589.00	6,456.08	-	7,132.92
NJ DOL Urban Gateway Enhancement Program 2014	-	32,000.00	-	-	32,000.00
NJ DOT Wellington/West End Ave Design	-	73,945.00	-	-	73,945.00
US HUS Community Development Block Grant FY07	58,710.00	-	36,968.76	-	21,741.24
NJ DOT Brigantine Blvd Section 1A Design	-	66,102.00	-	-	66,102.00
NJ DOL NJ Youth Corps 14 -15	-	386,426.00	137,007.00	-	249,419.00
NJ Council on the Arts -Local Arts Program FY15	-	76,327.00	-	-	76,327.00
ACUA 2014 Economic Development Initiative	-	2,811,718.00	2,811,718.00	-	-
NJ DCA Post Sandy Planning Assistance Grant	-	30,000.00	16,688.75	-	13,311.25
NJ DHS Sandy SSBG Medically Fragile Children 2015	-	90,000.00	-	-	90,000.00
NJ DOL Workforce Learning Link SFY14 -15	-	119,000.00	775.00	-	118,225.00
NJ DOT County Aid - FY11	1,517,004.16	-	1,227,369.21	-	289,634.95
NJ DHS -CFI & APPI FY13 -14	-	987,336.00	575,939.00	-	411,397.00
NJ DOT Landis Ave/Tuckahoe Road Repaving	-	1,755,419.00	-	-	1,755,419.00
NJ DOT Weymouth Furnace Bridge Design	-	94,400.00	-	-	94,400.00
NJ DOS HAVA Sec 261 11 -12	14,143.98	-	4,993.56	9,150.42	-
NJ DH&SS - Special Child Health FY14 -15	-	81,653.00	-	-	81,653.00
NJ DHS -IV -D Law FY14	-	71,177.56	71,177.56	-	-
NJDCA - Recreation for Individuals with Disabilities FY15	-	17,970.00	2,995.00	-	14,975.00
NJ DL&PS - Highway Traffic Safety 14 -15	-	34,400.00	-	-	34,400.00
NJ DL&PS -DRE Pilot Program 14 -15	-	32,000.00	-	-	32,000.00
NJ DL&PS -DWI Enforcement 14 -15	-	62,000.00	-	-	62,000.00
NJ DL&PS - Cares For Kids Grant FY15	-	14,600.00	-	-	14,600.00
NJ DL&PS -Victim -Witness Assistance Grant 13 -14	-	319,005.00	-	-	319,005.00
NJ DOL - Smart Steps 15	-	6,420.00	-	-	6,420.00
NJ DOL - Youth Symposium Career Exploration 14 -15	-	31,825.00	-	-	31,825.00
Kessler Foundation Community Employment Program 14 -15	-	40,000.00	40,000.00	-	-
NJ OHS - Homeland Security Grant - County FY14	-	100,000.00	-	-	100,000.00
NJ OHS - Homeland Security Grant - Regional FY14	-	192,809.50	-	-	192,809.50
NJ OHS - Homeland Security Grant - Cybersecurity FY14	-	62,500.00	-	-	62,500.00
US HUD Community Development Block Grant FY14	-	1,048,743.00	-	-	1,048,743.00
US HUD HOME Investment Partnership Grant FY14	-	451,181.00	-	-	451,181.00
US HUD HOME Investment Partnership Grant FY11	129,627.90	-	15,370.00	-	114,257.90
US HUD Community Development Block Grant FY11	488,196.90	-	185,904.55	-	302,292.35
NJ DOT Local Bridge Future Needs FY11	391,215.10	-	391,215.10	-	-
USDJ -SCAAP Grant FY14	-	85,332.00	85,332.00	-	-
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2014	-	2,002.59	2,002.59	-	-
NJ Transit - CARTS FY14 -15	-	303,911.00	-	-	303,911.00
NJ DL&PS - Body Armor Replacement Program 14 -15	-	36,252.76	36,252.76	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-16

CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)

Grant	Balance December 31, 2013	2014 Budget Revenue Realized	Received	Canceled	Balance December 31, 2014
SJTA - Subregional Transportation FY14	-	92,000.00	23,084.50	-	68,915.50
NJ DL&PS - JJC Innovations Funding CY15	-	120,000.00	-	-	120,000.00
US HUD Community Development Block Grant FY02	10,025.50	-	-	-	10,025.50
Atlantic County Association of Chiefs of Police 08	340.06	-	-	-	340.06
NJ DOE - GED Testing Income	-	20,981.00	20,981.00	-	-
NJ OHS - Homeland Security Grant FY11	214,522.84	-	214,522.84	-	-
Area Plan Grant CY12	68,153.00	-	(32,987.00)	101,140.00	-
NJ DOL - NJ Build 11 -13	2,000.00	-	-	2,000.00	-
US HUD Community Development Block Grant FY03	101.00	-	-	-	101.00
US HUD HOME Investment Partnership Grant FY08	-	-	(76,126.19)	-	76,126.19
US HUD Community Development Block Grant FY07	149,649.68	-	149,649.68	-	-
NJ DHS - JJC Juvenile Accountability Incentive Block Grant	18,365.53	-	18,365.53	-	-
NJ DHS - JJC Program Services CY12	1,951.51	-	-	1,951.51	-
NJ DL&PS - 2011 Paul Coverdale Forensic Science Improvement	32,786.94	-	2,710.00	30,076.94	-
NJ DEP - Open Space Acquisition Project FY11	601,930.73	-	-	-	601,930.73
NJ DOL - WIA Youth FY12 -13	460,609.38	-	460,609.38	-	-
NJ DOL - WIA Adult FY12 -13	140,828.00	-	140,828.00	-	-
NJ DOL - WIA Dislocated Worker FY12 -13	125,199.00	-	125,199.00	-	-
NJ DOT - County Aid - FY12	3,164,000.00	-	2,320,106.40	-	843,893.60
NJ DOL - Work First New Jersey SFY13	318,832.00	-	-	318,832.00	-
NJ DOL -NJ Youth Corps 12 -13	39,080.00	-	-	39,080.00	-
NJ DHS -CFI & APPI FY12 -13	-	-	(96,049.00)	96,049.00	-
NJ DOT - Local Bridge Future Needs FY12	347,826.08	-	247,826.08	-	100,000.00
US HUD Community Development Block Grant FY12	545,253.33	-	329,657.77	-	215,595.56
US HUD HOME Investment Partnership Grant FY12	157,339.00	-	27,738.00	-	129,601.00
NJ OHS - Homeland Security Grant FY12	121,758.46	-	121,758.46	-	-
NJ DOT - Bridge Initiative Program FY09	750,000.00	-	-	750,000.00	-
US HUD Community Development Block Grant FY04	29,724.50	-	4,074.50	-	25,650.00
NJ DOT - County Aid - FY09	1,186,333.35	-	387,333.89	-	798,999.46
US HUD HOME Investment Partnership Grant FY09	71,493.55	-	18,351.00	-	53,142.55
USS HUD Community Development Block Grant FY09	145,887.00	-	115,907.00	-	29,980.00
	<u>\$ 38,327,366.97</u>	<u>\$ 28,106,451.99</u>	<u>\$ 32,574,681.15</u>	<u>\$ 2,742,805.54</u>	<u>\$ 31,116,332.27</u>
Ref. A	A				A

CURRENT FUND
 SCHEDULE OF FEDERAL AND STATE GRANTS – UNAPPROPRIATED RESERVES

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations		Received	Balance December 31, 2014
		Budget	Appropriation By 40A:4 -87		
Education Program & Student Services- GED Testing	\$ 20,981.00	\$ 20,981.00	\$ -	\$ 5,388.96	\$ 5,388.96
	<u>\$ 20,981.00</u>	<u>\$ 20,981.00</u>	<u>\$ -</u>	<u>\$ 5,388.96</u>	<u>\$ 5,388.96</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-18

CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS – APPROPRIATED RESERVES

Grant	Balance December 31, 2013	Transferred from 2014 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2014
		Budget	Appropriation By 40A-4 -87			
NJ SADC - Atlantic County Right to Farm Grant	\$ 4,805.00	\$ -	\$ -	\$ -	\$ -	\$ 4,805.00
NJ DEP - Open Space Acquisition Project FY02	132,000.00	-	-	-	-	132,000.00
NJ DEP - Open Space Acquisition Project FY02	73,470.13	-	-	-	-	73,470.13
Local Bridge Bond FY01	1.86	-	-	(8,149.10)	-	8,150.96
NJ SADC - Atlantic County Right to Farm Grant	4,516.30	-	-	-	-	4,516.30
US DJ - SCAAP Grant FY12	82,553.00	-	-	26,087.85	-	56,465.15
US -DH&HS Federal Runaway and Homeless Youth	688.31	-	-	-	688.31	-
NJ DOT - Tilton Road Section 4B Construction	123,252.58	-	-	-	-	123,252.58
NJ DOT - Tilton Road Section 4A Construction	58,690.42	-	-	-	-	58,690.42
NJ DOT - Fire Road Resurfacing Sec 5	179,805.39	-	-	2,212.71	-	177,592.68
NJ DOS - General Operating Support 12 -13	0.61	-	-	-	0.61	-
Area Plan Grant CY13	809,123.38	-	-	14,578.58	794,544.80	-
NJ DL&PS - DCJ - SANE/SART 12 -13	315.84	-	-	-	315.84	-
NJ DOL - Smart Steps 13	1,275.00	-	-	-	1,275.00	-
NJ DL&PS - DWI Traffic Enforcement 12 -13	233.94	-	-	-	233.94	-
NJ DL&PS - DRE Pilot Program FY13	185.00	-	-	-	185.00	-
NJ DL&PS - Cares for Kids 12 -13	2,583.58	-	-	-	2,583.58	-
NJ DL&PS - Highway Traffic Safety 12 -13	8,624.00	-	-	-	8,624.00	-
NJ DCA - Recreation for Individuals with Disabilities	731.11	-	-	648.00	83.11	-
NJ DL&PS - Insurance Fraud CY13	16,769.38	-	-	7,365.44	9,403.94	-
NJ Transit - New Freedom 12 -15	56,882.49	-	-	32,196.83	-	24,685.66
NJ DH&SS - Respite Care Program FY13	15,082.39	-	-	(1,586.57)	-	16,668.96
NJ DL&PS - JDAI Innovations 2013	275.85	-	-	(22,814.72)	-	23,090.57
NJ DOS - DOE - HAVE Section 261 12 -13	45,433.00	-	-	39,270.27	6,162.73	-
NJ Transit - Casino CY13	1,595.47	-	-	(191.31)	1,786.78	-
NJ DHS - Try it Program CY13	10.68	-	-	10.68	-	-
NJ DHS - Runaway Youth and homeless Project	8,390.66	-	-	8,390.66	-	-
NJ DHS - JJC Juvenile Accountability Incentive Block	10,888.02	-	-	10,888.02	-	-
NJ DHS - JJC Family Court CY13	5,155.01	-	-	4,870.02	-	284.99
NJ DHS - JJC Project Management CY13	287.48	-	-	287.48	-	-
NJ DHS - JJC Program Services CY12	44,281.98	-	-	(21,556.54)	-	65,838.52
NJ DH&SS - State Health Insurance Program 12 -14	119.88	-	-	119.88	-	-
NJ DEP - Clean Communities Grant FY13	20,000.00	-	-	20,000.00	-	-
NJ DOL - WIA Adult FY13 -14	1,646,828.00	-	-	1,601,679.21	-	45,148.79
NJ DOL - WIA Youth FY13 -14	1,706,224.00	-	-	1,291,608.20	-	414,615.80
NJ DOL - WIA Dislocated Worker FY13 -14	1,527,877.00	-	-	1,167,140.19	-	360,736.81
NJ DOT - Fire Road Sec 5 Inspection	31,425.87	-	-	3,768.08	27,657.79	-
NJ DL&PS - Drunk Driving Enforcement 10 -11	599.85	-	-	479.85	-	120.00
NJ DOT - Tilton Road Sec 4A/4B Construction	123,308.64	-	-	10,006.81	-	113,301.83
SJTA - Subregional Transportation FY14	92,000.00	-	-	92,000.00	-	-
Workfirst New Jersey FY13 -14	2,316,697.29	-	-	2,226,835.11	-	89,862.18
NJ DM&V Affairs - Veterans Transportation Grant 14	8,500.00	-	-	8,500.00	-	-
NJ DOT - Airport Circle Federal Aid 2010	1,162,753.17	-	-	82,865.97	-	1,079,887.20
NJ DEP - Open Space Acquisition Project FY09	608,747.91	-	-	-	-	608,747.91
NJ DOT - County Aid FY10	-	-	-	(10,261.49)	-	10,261.49
NJ DOL - NJ Youth Corps 13 -14	220,603.16	-	-	220,229.24	373.92	0.00
NJ DOT - Urban Gateway Enhancement 2013	6,749.35	-	-	3,900.79	2,848.56	-
NJ DHS - CFI & APPI FY13 -14	36,696.11	-	-	(67,218.17)	-	103,914.28
NJ DOT - County Aid FY13	3,200,600.00	-	-	3,002,149.68	-	198,450.32
NJ DOL - Workforce Learning Link 13 -14	60,282.26	-	-	47,285.61	-	12,996.65
NJ DOS - 2013 Special Primary/General Election	149,787.96	-	-	51,631.81	98,156.15	-
NJ DH&SS - Special Child Health FY13 -14	-	-	44,663.00	28,689.02	-	15,973.98

CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS – APPROPRIATED RESERVES (CONTINUED)

Grant	Balance December 31, 2013	Transferred from 2014 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2014
		Budget	Appropriation By 40A:4-87			
US HUD Community Development Block Grant	95,101.00	-	-	7,547.61	-	87,553.39
NJ OHS - Homeland Security Grant - County FY13	96,551.00	-	-	94,312.29	-	2,238.71
NJ OHS - Homeland Security Grant - Regional FY13	104,835.04	-	-	103,798.71	-	1,036.33
NJ DOT - Resurfacing 1st Road, Hammondon	184,916.92	-	-	-	184,916.92	-
US HUD Community Development Block Grant	35,737.00	-	-	35,737.00	-	-
NJ DOT - Tilton Road/Fire Road Signal Improvement	89,067.58	-	-	-	89,067.58	-
NJ DL&PS - Megan's Law 13-14	3,781.01	-	-	3,781.01	-	-
NJ DOT - Landis Ave Design	120,574.15	-	-	52,690.14	-	67,884.01
US HUD Community Development Block Grant	1,183.47	-	-	-	-	1,183.47
NJ DOT - Tilton Toad Pedestrian Safety Project 2010	58,289.28	-	-	-	58,289.28	-
NJ DOT - Bears Head Road Sec 3 Resurfacing	1,170,722.00	-	142,766.00	1,269,878.70	-	43,609.30
NJ DOT - Bears Head Road Sec 4 Resurfacing	1,095,710.00	-	127,567.00	1,204,655.67	-	18,621.33
NJ DL&PS - Coverdell Forensic Improvement Project	30,688.88	-	-	-	-	30,688.88
NJ DOT - Bears Head Road Sec 3 Design	58,980.80	-	-	-	58,980.80	-
NJ DL&PS - DDEF Prosecutor 2013	1,200.00	-	3,017.00	4,217.00	-	-
NJ DL&PS - DRE Pilot Program 13-14	30,000.00	-	-	18,547.00	11,453.00	-
NJ Transit - CARTS FY13-14	209,302.00	-	-	209,302.00	-	-
NJ DL&PS - DWI Traffic Enforcement 13-14	65,000.00	-	-	53,887.70	11,112.30	-
NJ DL&PS - Narcotics Task Force FY13-14	80,423.61	-	-	80,413.86	-	9.75
NJ DL&PS - Highway Traffic Safety 13-14	31,400.00	-	-	31,268.37	131.63	0.00
US DJ - SCAAP Grant FY13	99,040.00	-	-	-	-	99,040.00
NJ DOL - Smart Steps FY14	9,630.00	-	-	9,630.00	-	-
US DJ - SCAAP Grant FY10	84,027.00	-	-	84,027.00	-	-
NJ DOT - Local Bridge Future Needs FY13	1,000,000.00	-	-	900,000.00	-	100,000.00
NJ DCA - Recreation for Individuals with Disabilities	27,600.00	-	-	25,237.67	-	2,362.33
NJ DL&PS - Victim Witness Assistance Grant 13-14	181,763.00	-	-	181,763.00	-	-
NJ Transit - New Freedom 13-16	89,170.00	-	-	-	-	89,170.00
NJ DCA - Historical Site Management Bethlehem Loading Cr	36,850.00	-	-	21,103.20	-	15,746.80
NJ DOS - General Operating Support 13-14	7,057.00	-	-	7,057.00	-	-
NJ DL&PS - Victim Witness Advocacy Supplemental	3,081.52	-	-	3,081.52	-	-
NJ DL&PS - Body Armor Replacement Program 13-14	47,280.20	-	-	44,276.20	-	3,004.00
NJ DL&PS - Victim Witness Advocate 12-14	41,108.11	-	-	40,707.14	-	400.97
NJ DL&PS - JDAI Innovations 204	120,000.00	-	-	83,197.50	-	36,802.50
Area Plan Grant CY14	-	1,866,758.72	1,729,245.00	3,408,737.15	-	187,266.57
NJ DH&SS - Respite Care Program FY14	-	171,850.00	12,418.00	178,136.43	-	6,131.57
NJ DH&SS MPPA 13-14	-	-	40,000.00	40,000.00	-	-
NJ DL&PS - Detention Diversion CY14	-	-	37,132.00	35,567.05	-	1,564.95
NJ DHS - Family Crisis Intervention CY14	-	-	26,994.00	25,898.50	-	1,095.50
NJ DHS - Try It Program (TSSA) CY14	-	-	60,881.00	57,073.81	-	3,807.19
NJ DHS - Runaway Youth and Homeless Project	-	-	90,023.00	90,023.00	-	-
NJ Council on the Arts - Local Arts Program FY14	-	-	74,104.00	74,104.00	-	-
NJ Transit - Casino Revenue Trans Grant CY14	-	-	557,463.00	541,085.54	-	16,377.46
NJ DHS - JJC Juvenile Accountability Incentive Block Grant	-	-	13,447.00	3,447.00	-	10,000.00
NJ DHS - JJC Family Court CY14	-	-	151,144.00	143,094.07	-	8,049.93
NJ DHS - JJC Program Management CY14	-	-	55,550.00	52,622.40	-	2,927.60
NJ DL&PS - Hazard Mitigation Grant FY14	-	-	112,500.00	112,500.00	-	-
NJ DHS - JJC Program Services CY14	-	-	303,735.00	254,941.75	-	48,793.25
NJ DL&PS - Insurance Fraud CY14	-	-	181,910.00	159,766.78	-	22,143.22
NJ DHS - PASP CY14	-	-	35,400.00	33,908.07	-	1,491.93
NJ DL&PS - Cares For Kids Grant FY14	-	-	14,550.00	14,535.22	-	14.78
NJ DL&PS - Sexual Assault Nurse Examiner Grant	-	-	77,832.00	76,959.99	-	872.01
NJ DL&PS - Click It or Ticket Grant 2014	-	-	4,000.00	4,000.00	-	-
NJ DHS - Youth Service Coordinator CY14	-	-	39,825.00	38,146.57	-	1,678.43
NJ DL&PS - DDEF Prosecutor 2014	-	-	12,128.75	8,266.05	-	3,842.70
NJ DOT - County Aid FY14	-	-	3,403,200.00	792,062.90	-	2,611,137.10
NJ DOT - WIA Youth FY14-15	-	-	1,827,559.00	-	-	1,827,559.00
NJ DOT - WIA Adult FY14-15	-	-	1,741,113.00	173,588.80	-	1,567,524.20
NJ DOT - WIA Dislocated Worker FY14-15	-	-	1,976,597.00	-	-	1,976,597.00
NJ DHS - Mental Health Administrator CY14	-	-	9,000.00	8,620.69	-	379.31
Alzheimer's Foundation of America	-	-	5,000.00	4,999.96	-	0.04
NJ DHS - CIACC - Superstorm Sandy	-	-	27,000.00	27,000.00	-	-
NJ DL&PS - State Facilities Education Act FY14-15	-	-	112,500.00	112,500.00	-	-
NJ DEP - Clean Communities Grant FY13	-	-	107,032.83	99,532.83	-	7,500.00

CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS – APPROPRIATED RESERVES (CONTINUED)

Grant	Balance December 31, 2013	Transferred from 2014 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2014
		Budget	Appropriation By 40A:4 - 87			
NJ DM&VA - Veterans Trans FY14 -15	-	-	17,000.00	8,500.00	-	8,500.00
NJ DH&SS - State Health Insurance Program 14 -15	-	-	21,500.00	21,363.15	-	136.85
NJ DL&PS - Victim Witness Advocacy Supplemental	-	-	45,061.00	41,424.07	-	3,636.93
NJ DOT - Capital Trans FY08	-	-	-	(1,320.00)	-	1,320.00
NJ DOL - Work First New Jersey SFY15	-	-	3,431,305.00	1,364,331.09	-	2,066,973.91
NJ DL&PS - 2011 Coverdale Forensic Science	4,016.55	-	-	2,760.49	1,256.06	-
NJ Transit - CMAQ - Equipment 10 -11	41,938.87	-	-	-	-	41,938.87
NJ DL&PS - Megan's Law 14 -15	-	-	13,589.00	9,579.98	-	4,009.02
NJ DOL - Urban Gateway Enhancement Program	-	-	32,000.00	32,000.00	-	-
NJ DOT Wellington/West End Ave Design	-	-	73,945.00	-	-	73,945.00
US HUD Community Development Block Grant	-	-	-	-	-	-
NJ DOT Brigantine Blvd Sec 1A Design	-	-	66,102.00	-	-	66,102.00
NJ DOL - NJ Youth Corps 14 -15	-	-	386,426.00	172,804.97	-	213,621.03
NJ Council on the Arts -Local Arts Program FY15	-	-	76,327.00	-	-	76,327.00
ACUA, 2014 Economic Development Initiative	-	-	2,811,718.00	2,028,056.50	-	783,661.50
NJ DCA - Post Sandy Planning Assistance Grant	-	-	30,000.00	29,985.00	-	15.00
NJ DHS Sandy SSBG Medically Fragile Children	-	-	90,000.00	90,000.00	-	-
NJ DOL Workforce Learning Link SFY14 -15	-	-	119,000.00	775.00	-	118,225.00
NJ DOT - County Aid FY11	573,723.18	-	-	536,745.18	-	36,978.00
NJ DHS - CFI & APPI FY13 -14	-	-	987,336.00	947,278.03	-	40,057.97
NJ DOT Landis Ave/Tuckahoe Road Repaving	-	-	1,755,419.00	-	-	1,755,419.00
NJ DOT Weymouth Furnace Bridge Design	-	-	94,400.00	94,400.00	-	-
NJ DOS - HAVA Section 261 FY11 -12	141.71	-	-	-	141.71	-
NJ DH&SS - Special Child Health FY14 -15	-	-	81,653.00	81,653.00	-	-
NJ DHS -IV -D Law FY14	-	-	71,177.56	71,177.56	-	-
NJ DCA - Recreation for Individuals with Disabilities	-	-	17,970.00	600.00	-	17,370.00
NJ DL&PS - Highway Traffic Safety 14 -15	-	-	34,400.00	2,975.00	-	31,425.00
NJ DL&PS - DRE Pilot Program 14 -15	-	-	32,000.00	10,200.00	-	21,800.00
NJ DL&PS - DWI Enforcement 14 -15	-	-	62,000.00	-	-	62,000.00
NJ DL&PS - Cares for Kids Grant FY14	-	-	14,600.00	-	-	14,600.00
NJ DL&PS - Victim Witness Assistance Grant 13 -14	-	-	319,005.00	164,593.81	-	154,411.19
NJ DOL - Smart Steps 15	-	-	6,420.00	-	-	6,420.00
NJ DOL - Youth Symposium Career Exploration	-	-	31,825.00	19,175.88	-	12,649.12
Kessler Foundation Community Employment Program	-	-	40,000.00	-	-	40,000.00
NJ OHS - Homeland Security Grant - County FY14	-	-	100,000.00	3,518.00	-	96,482.00
NJ OHS - Homeland Security Grant - Regional FY14	-	-	192,809.50	18,151.42	-	174,658.08
NJ OHS - Homeland Security Grant - Cybersecurity	-	-	62,500.00	-	-	62,500.00
US HUD Community Development Block Grant	-	-	1,048,743.00	-	-	1,048,743.00
US HUD HOME Investment Partnership Grant	-	-	451,181.00	-	-	451,181.00
US HUD Community Development Block Grant FY11	98,867.00	-	-	28,867.00	-	70,000.00
US DJ -SCAAP Grant FY14	-	-	85,332.00	-	-	85,332.00
NJ DL&PS - Drunk Driving Enforcement - Sheriff	-	-	2,002.59	1,137.41	-	865.18
NJ Transit - CARTS FY14 -15	-	-	303,911.00	70,888.87	-	233,022.13
NJ DL&PS - Body Armor Replacement Program 14 -15	-	-	36,252.76	-	-	36,252.76
SJTA - Subregional Transportation FY14	-	-	92,000.00	23,084.50	-	68,915.50
NJ DL&PS - JJC Innovations Funding CY15	-	-	120,000.00	-	-	120,000.00
Atlantic County Association of Chiefs of Police 08	231.48	-	-	30.27	-	201.21
NJ Doe - GED Testing Income	36,504.38	20,981.00	-	1,882.40	-	55,602.98
NJ OHS - Homeland Security Grant FY11	1,538.25	-	-	1,538.25	-	-
NJ DL&PS - JJC Innovations Funding CY12	0.89	-	-	0.89	-	-
US DJ -SCAAP Grant FY11	18,123.73	-	-	18,123.73	-	-
Area Plan Grant CY12	102,879.06	-	-	-	102,879.06	-
NJ DOL - NJ Build 11 -13	2,000.00	-	-	-	2,000.00	-
US HUD Community Development Block Grant FY07	2,067.41	-	-	2,067.41	-	-
NJ DHS - JJC Program Services CY12	1,951.51	-	-	-	1,951.51	-
NJ DL&PS - 2011 Paul Coverdale Forensic Science	20,419.34	-	-	(9,657.60)	30,076.94	-
NJ DEP - Open Space Acquisition Project FY11	1,501,930.77	-	-	-	-	1,501,930.77
NJ DOL - WIA Youth FY12 -13	434,044.11	-	-	434,044.11	-	-
NJ DOL - WIA Adult FY12 -13	115,054.15	-	-	115,054.15	-	-
NJ DOL - WIA Dislocated Worker FY12 -13	116,214.59	-	-	116,214.59	-	-

CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS – APPROPRIATED RESERVES (CONTINUED)

Grant	Balance December 31, 2013	Transferred from 2014 Budget Appropriations			Transfers/ Cancelled	Balance December 31, 2014
		Budget	Appropriation By 40A:4 -87	Paid or Charged		
NJ DOT - County Aid FY12	2,996,424.00	-	-	2,969,367.20	-	27,056.80
NJ DOL - NJ Youth Corps 12 -13	318,834.84	-	-	-	318,834.84	-
NJ DL&PS - State Facilities Education Act FY12 -13	38,962.05	-	-	(117.95)	39,080.00	-
NJ DHS -CFI & APPI FY12 -13	96,049.53	-	-	-	96,049.53	-
US HUD Community Development Block FY12	84,984.53	-	-	14,984.53	-	70,000.00
NJ OHS - Homeland Security FY12	63.40	-	-	63.40	-	-
US DJ - Bulletproof Vest Partnership FY12	908.28	-	-	908.28	-	-
NJ DL&PS - Emergency Management Assistance	25,000.00	-	-	25,000.00	-	-
NJ DOT - Bridge Initiative Program FY09	750,000.00	-	-	-	750,000.00	-
NJ DEP - Open Space Acquisition Project FY04	57,847.49	-	-	-	-	57,847.49
NJ DOT - County Aid FY09	-	-	-	(85,902.25)	-	85,902.25
US HUD Community Development Block Grant	82,732.00	-	-	82,732.00	-	-
NJ DHS - Capital Bond Project Youth Shelter Renovation	4,668.50	-	-	4,668.50	-	-
Grainger Community Program 2009	224.11	-	-	-	-	224.11
US DJ -SCAAP Grant FY09	12,920.29	-	-	12,920.29	-	-
	<u>\$ 27,459,044.89</u>	<u>\$ 2,059,589.72</u>	<u>\$ 26,414,206.99</u>	<u>\$ 30,593,802.07</u>	<u>\$ 2,711,145.22</u>	<u>\$ 22,627,894.31</u>
Ref.	A					A
Encumbrances Payable			Ref.			
Cash Disbursed			A-20	\$ 14,574,111.27		
			A-4	16,019,690.80		
				<u>\$ 30,593,802.07</u>		

CURRENT FUND
SCHEDULE OF ENCUMBRANCES PAYABLE – GRANT FUND

Balance December 31, 2013	<u>Ref.</u> A	\$ 14,428,472.07
Increased by:		
Charged to Grant Applications	A-18	14,574,111.27
Decreased by:		
Cash Disbursed	A-4	<u>14,428,472.07</u>
Balance December 31, 2014	A	<u>\$ 14,574,111.27</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-21

CURRENT FUND
SCHEDULE OF DUE TO WELFARE DEPARTMENT

Balance December 31, 2013	<u>Ref.</u> A	\$ 64,381.06
Increased by:		
Cash Receipts	A-4	8,855,050.56
Decreased by:		
Cash Disbursements	A-4	<u>8,807,373.56</u>
Balance December 31, 2014	A	<u>\$ 112,058.06</u>

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY – GRANT FUND

Balance December 31, 2013	<u>Ref.</u> A	\$ 103,044.60
Increased by:		
Unexpended Grant Balances	A-16, A-18	9,704.86
Decreased by:		
Disbursements		<u>34,768.50</u>
Balance December 31, 2014	A	<u><u>\$ 77,980.96</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-1

TRUST FUND

SCHEDULE OF TRUST – OTHER – CASH -- TREASURER

	Ref.		
	B		
Balance December 31, 2013			\$ 27,528,481.69
Increased By Receipts:			
Reserve for:			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	\$ 1,947,342.18	
Reserve for:			
Social Services Program	B-3	1,904,698.00	
Funds Awaiting Court Disposition	B-5	522,476.68	
State Unemployment Compensation	B-6	224,051.24	
Self Insurance:			
Workers Compensation	B-7	5,504,768.57	
General Liability	B-8	1,029,365.23	
Repair to County Roads	B-9	1,000.00	
County Clerk - Recording Fees	B-10	147,417.08	
Board of Taxation	B-11	242,930.00	
Veterans' Cemetery	B-12	214.00	
Prosecutors Forfeitures	B-13	204,658.07	
Prosecutor DEA forfeited Funds	B-14	16,488.89	
Surrogate's Office	B-15	21,968.00	
Weights and Measures	B-17	43,344.00	
Audio Visual Aids Commission	B-18	102,217.02	
Prosecutor's Autho Theft Fee's	B-19	2,780.56	
Sheriff's Forfeited Funds	B-20	8,978.93	
Law Enforcement Trust	B-80	16,702.00	
Parks & Recreation	B-81	2,208.29	
Gasoline Resale	B-22	1,120,852.62	
Sheriff's Improvement Fund	B-23	20,414.00	
Animal Shelter Donations	B-82	134,026.54	
Accumulated Absences	B-24	50,001.00	13,268,902.90
			40,797,384.59
Decreased By Disbursements			
Reserve for:			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	1,432,952.75	
Reserve for:			
Social Services Program	B-3	1,904,699.00	
Funds Awaiting Court Disposition	B-5	558,887.89	
State Unemployment Compensation	B-6	345,215.16	
Self Insurance:			
Workers Compensation	B-7	5,044,760.83	
General Liability	B-8	2,182,959.03	
Repair to County Roads	B-9	(24,842.00)	
County Clerk - Recording Fees	B-10	74,644.11	
Board of Taxation - Recording Fees	B-11	40,554.50	
Veterans' Cemetery	B-12	214.00	
Prosecutors Forfeitures	B-13	103,223.10	
Surrogate's Office	B-15	2,559.96	
Weights and Measures	B-17	425.00	
Audio Visual Aids Commission	B-18	45,205.64	
Prosecutor's Autho Theft Fee's	B-19	800.26	
Sheriff's Forfeited Funds	B-20	4,125.00	
Parks & Recreation	B-81	940.29	
Prosecutors AMA Interest	B-21	-	
Gasoline Resale	B-22	1,091,097.31	
Accumulated Absences	B-24	159,477.08	
Law Enforcement Trust	B-80	29,759.17	
Accounts Payable	B-4	1,593,220.55	
Miscellaneous		2,139.80	14,593,018.43
Balance December 31, 2014	B		\$ 26,204,366.16

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-2

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES – ROAD CONSTRUCTION & REPAIRS

Balance December 31, 2013	<u>Ref.</u> B		\$ 1,373,911.85
Increased by:			
Receipts		<u>\$ 1,947,342.18</u>	<u>1,947,342.18</u>
Decreased by:			
Accounts Payable		605,948.88	
Expenditures	B-1	<u>1,432,952.75</u>	<u>2,038,901.63</u>
Balance December 31, 2014	B		<u><u>\$ 1,282,352.40</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-3

TRUST FUND
SCHEDULE OF RESERVE FOR SOCIAL SERVICES PROGRAM

Balance December 31, 2013	<u>Ref.</u> B	\$ 7,241.00
Increased by:		
Receipts	<u>\$ 1,904,698.00</u>	<u>1,904,698.00</u>
Decreased by:		
Expenditures	B-1 <u>1,904,699.00</u>	<u>1,904,699.00</u>
Balance December 31, 2014	B	<u><u>\$ 7,240.00</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-4

TRUST FUND
SCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2013	<u>Ref.</u> B		\$ 1,593,220.55
Increased by:			
Changes To Reserves	Various	<u>\$ 866,172.75</u>	<u>866,172.75</u>
Decreased by:			
Net Disbursements	B-1	<u>1,593,220.55</u>	<u>1,593,220.55</u>
Balance December 31, 2014	B		<u><u>\$ 866,172.75</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-5

TRUST FUND

SCHEDULE OF RESERVE FOR FUNDS AWAITING COURT DISPOSITION

Balance December 31, 2013	<u>Ref.</u> B		\$ 657,907.96
Increased by:			
Cash Receipts	B-1	<u>\$ 522,476.68</u>	<u>522,476.68</u>
Decreased by:			
Expenditures	B-1	<u>558,887.89</u>	<u>558,887.89</u>
Balance December 31, 2014	B		<u><u>\$ 621,496.75</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-6

TRUST FUND
SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

Balance December 31, 2013	<u>Ref.</u> B		\$ 876,752.83
Increased by:			
Cash Receipts	B-1	<u>\$ 224,051.24</u>	<u>224,051.24</u>
Decreased by:			
Payments to the State of New Jersey	B-1	<u>345,215.16</u>	<u>345,215.16</u>
Balance December 31, 2014	B		<u><u>\$ 755,588.91</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-7

TRUST FUND

SCHEDULE OF RESERVE FOR SELF INSURANCE – WORKERS' COMPENSATION

Balance December 31, 2013	<u>Ref.</u> B		\$ 9,222,985.70
Increased by:			
Cash Receipts	B-1	<u>\$ 5,504,768.57</u>	<u>5,504,768.57</u>
Decreased by:			
Expenditures	B-1	5,044,760.83	
Accounts Payable		<u>37,839.61</u>	<u>5,082,600.44</u>
Balance December 31, 2014	B		<u><u>\$ 9,645,153.83</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR SELF INSURANCE – GENERAL LIABILITY

Balance December 31, 2013	<u>Ref.</u> B		\$ 5,378,051.60
Increased by:			
Cash Receipts	B-1	<u>\$ 1,029,365.23</u>	<u>1,029,365.23</u>
Decreased by:			
Expenditures	B-1	2,182,959.03	
Accounts Payable		<u>128,434.25</u>	<u>2,311,393.28</u>
Balance December 31, 2014	B		<u><u>\$ 4,096,023.55</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

Balance December 31, 2013	<u>Ref.</u> B		\$ 139,453.07
Increased by:			
Cash Receipts	B-1	<u>\$ 1,000.00</u>	<u>1,000.00</u>
Decreased by:			
Expenditures	B-1	(24,842.00)	
Accounts Payable		<u>68,714.31</u>	<u>43,872.31</u>
Balance December 31, 2014	B		<u><u>\$ 96,580.76</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY CLERK – RECORDING FEES

Balance December 31, 2013	<u>Ref.</u> B		\$ 858,845.50
Increased by:			
Cash Receipts	B-1	\$ 147,417.08	
Interest		<u>-</u>	
			<u>147,417.08</u>
Decreased by:			
Expenditures	B-1	74,644.11	
Accounts Payable		<u>3,800.40</u>	
			<u>78,444.51</u>
Balance December 31, 2014	B		<u><u>\$ 927,818.07</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR BOARD OF TAXATION – RECORDING FEES

Balance December 31, 2013	<u>Ref.</u> B		\$ 1,603,759.68
Increased by:			
Cash Receipts	B-1	<u>\$ 242,930.00</u>	<u>242,930.00</u>
Decreased by:			
Expenditures	B-1	40,554.50	
Accounts Payable		<u>4,057.50</u>	<u>44,612.00</u>
Balance December 31, 2014	B		<u><u>\$ 1,802,077.68</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR VETERAN'S CEMETERY

Balance December 31, 2013	<u>Ref.</u> B		\$ 4,184.39
Increased by:			
Receipts	B-1	<u>\$ 214.00</u>	<u>214.00</u>
Decreased by:			
Expenditures	B-1	<u>214.00</u>	<u>214.00</u>
Balance December 31, 2014	B		<u><u>\$ 4,184.39</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

Balance December 31, 2013	<u>Ref.</u> B		\$ 151,256.29
Increased by:			
Receipts	B-1	<u>\$ 204,658.07</u>	<u>204,658.07</u>
Decreased by:			
Expenditures	B-1	103,223.10	
Accounts Payable		<u>3,572.50</u>	<u>106,795.60</u>
Balance December 31, 2014	B		<u><u>\$ 249,118.76</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S DEA FORFEITURED FUNDS

Balance December 31, 2013	<u>Ref.</u> B		\$ 122,772.66
Increased by:			
Cash Receipts	B-1	<u>\$ 16,488.89</u>	<u>16,488.89</u>
Decreased by:			
Expenditures	B-1	<u>-</u>	<u>-</u>
Balance December 31, 2014	B		<u><u>\$ 139,261.55</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

Balance December 31, 2013	<u>Ref.</u> B		\$ 80,386.53
Increased by:			
Cash Receipts	B-1	<u>\$ 21,968.00</u>	<u>21,968.00</u>
Decreased by:			
Accounts Payable		8,261.02	
Expenditures	B-1	<u>2,559.96</u>	<u>10,820.98</u>
Balance December 31, 2014	B		<u><u>\$ 91,533.55</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

	<u>Ref.</u>	
Balance December 31, 2013	B	<u>\$ 364,583.86</u>
Balance December 31, 2014	B	<u><u>\$ 364,583.86</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2013	<u>Ref.</u> B		\$ 593,641.98
Increased by:			
Receipts	B-1	<u>\$ 43,344.00</u>	<u>43,344.00</u>
Decreased by:			
Accounts Payable		580.00	
Expenditures	B-1	<u>425.00</u>	<u>1,005.00</u>
Balance December 31, 2014	B		<u><u>\$ 635,980.98</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

Balance December 31, 2013	<u>Ref.</u> B		\$ 136,339.22
Increased by:			
Service Fees	B-1	<u>\$ 102,217.02</u>	<u>102,217.02</u>
Decreased by:			
Expenditures	B-1	45,205.64	
Accounts Payable		<u>-</u>	<u>45,205.64</u>
Balance December 31, 2014	B		<u><u>\$ 193,350.60</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S AUTO THEFT FEES

Balance December 31, 2013	<u>Ref.</u> B		\$ 36,873.29
Increased by:			
Cash Receipts	B-1	<u>\$ 2,780.56</u>	<u>2,780.56</u>
Decreased by:			
Accounts Payable		160.04	
Expenditures	B-1	<u>800.26</u>	<u>960.30</u>
Balance December 31, 2014	B		<u><u>\$ 38,693.55</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2013	<u>Ref.</u> B		\$ 5,578.50
Increased by:			
Cash Receipts	B-1	<u>\$ 8,978.93</u>	<u>8,978.93</u>
Decreased by:			
Expenditures	B-1	4,125.00	
Accounts Payable		<u>-</u>	<u>4,125.00</u>
Balance December 31, 2014	B		<u><u>\$ 10,432.43</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

	<u>Ref.</u>	
Balance December 31, 2013	B	<u>\$ 967.44</u>
Balance December 31, 2014	B	<u><u>\$ 967.44</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR GASOLINE RESALE

Balance December 31, 2013	<u>Ref.</u> B		\$ 1,168.99
Increased by:			
Cash Receipts	B-1	<u>\$ 1,120,852.62</u>	<u>1,120,852.62</u>
Decreased by:			
Accounts Payable		2,000.00	
Expenditures	B-1	<u>1,091,097.31</u>	<u>1,093,097.31</u>
Balance December 31, 2014	B		<u><u>\$ 28,924.30</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2013	<u>Ref.</u> B		\$ 79,945.10
Increased by:			
Cash Receipts	B-1	\$ 20,414.00	
Interest		<u>-</u>	
			<u>20,414.00</u>
			100,359.10
Decreased by:			
Expenditures	B-1	<u>2,139.80</u>	
			<u>2,139.80</u>
Balance December 31, 2014	B		<u>\$ 98,219.30</u>

TRUST FUND
SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2013	<u>Ref.</u> B		\$ 4,196,157.11
Increased by:			
Cash Receipts	B-1	<u>50,001.00</u>	<u>50,001.00</u>
Decreased by:			
Expenditures	B-1	<u>\$ 159,477.08</u>	<u>159,477.08</u>
Balance December 31, 2014	B		<u><u>\$ 4,086,681.03</u></u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ 2,794,294.92
Increased by:			
Interest Earned		\$ 4,287.87	
Public Health Services Tax Receivable	B-27	9,157,135.00	
Grant and Revenue	B-26	2,266,213.23	
Added and Omitted Taxes	B-27	<u>23,585.47</u>	
			11,451,221.57
Decreased by:			
Public Health Expenditures	B-29	<u>8,420,960.37</u>	
			<u>8,420,960.37</u>
Balance December 31, 2014	B		<u>\$ 5,824,556.12</u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF GRANTS RECEIVABLE AND REVENUE

	Balance December 31, 2013	Receivable	Received	Adjustments	Balance December 31, 2014
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	645,957.92	573,470.00	269,400.11	45,562.15	904,465.66
Alcohol Education and Rehabilitation	499,720.00	663,865.00	933,811.00	14,324.00	215,450.00
County Environmental Health Act	92,424.62	206,905.00	127,575.00	10,504.00	161,250.62
Local Core Capacity Infrastructure for BT Preparedness	301,289.00	362,986.00	446,062.00	30,362.00	187,851.00
Sandy SSBG (LINCS Agencies)	-	121,024.00	-	-	121,024.00
MRC - NACCHO	-	3,500.00	3,500.00	-	-
NJACCHO	-	1,254.87	1,254.87	-	-
CEED Grant	-	49,494.56	49,494.56	-	-
Environmental Fees:					
Solid Waste Fines	-	2,750.00	2,750.00	-	-
Fees	-	40,598.60	40,598.60	-	-
Miscellaneous	-	6,250.00	6,250.00	-	-
Outpatient:					
Child Health Clinic	-	2,055.00	2,055.00	-	-
Hepatitis B	-	875.00	875.00	-	-
Flu Shots	-	74,164.99	74,164.99	-	-
Intoxicated Driver Program:					
12 Hour	-	143,290.10	143,290.10	-	-
48 Hour	-	45,080.00	45,080.00	-	-
	<u>1,544,663.54</u>	<u>2,417,615.12</u>	<u>2,266,213.23</u>	<u>100,752.15</u>	<u>1,595,313.28</u>
Ref.	B		B-25		B

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-27

TRUST FUND

PUBLIC HEALTH SERVICE

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2013	<u>Ref.</u> B		\$	23,585.47
Increased By:				
Tax Levied	B-25	\$	9,157,135.00	
Added and Omitted Tax levy	B		<u>27,340.83</u>	
				<u>9,184,475.83</u>
Decreased By:				
Tax Collections:				
County Levy			9,157,135.00	
County Added and Omitted			<u>23,585.47</u>	
				<u>9,180,720.47</u>
Balance December 31, 2014	B		\$	<u>27,340.83</u>

Analysis of Added and Omitted Taxes Receivable:

City of Absecon	\$	148.92
City of Brigantine		2,333.42
Borough of Buena		84.30
Buena Vista		545.45
City of Corbin City		18.40
City of Egg Harbor		336.02
Township of Egg Harbor		5,850.87
Estelle Manor		87.61
Township of Folsom		27.70
Township of Galloway		1,390.92
Township of Hamilton		2,293.02
Town of Hammonton		1,254.15
City of Linwood		87.42
Borough of Longport		5,421.81
City of Margate		4,768.17
Township of Mullica		488.36
City of Northfield		412.02
City of Pleasantville		257.88
City of Port Republic		211.78
City of Somers Point		665.12
City of Ventnor		604.19
Township of Weymouth		53.30
	\$	<u>27,340.83</u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ 524,992.74
Increased by:			
Expenditures	B-29	<u>\$ 1,961,484.48</u>	1,961,484.48
Decreased by:			
Transferred to Reserve for Expenditures	B-29	1,613,737.00	
Cancelled Expenditures	B-29	<u>427,840.53</u>	
			<u>2,041,577.53</u>
Balance December 31, 2014	B		<u><u>\$ 444,899.69</u></u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF RESERVE FOR EXPENDITURES

Balance December 31, 2013	<u>Ref.</u> B		\$ 2,269,752.18
Increased by:			
Cash Receipts	B-25	\$ 11,451,221.57	
Transferred from Encumbrances Payable	B-28	1,613,737.00	
Cancelled Expenditures	B-28	<u>427,840.53</u>	
			13,492,799.10
Decreased by:			
Cash Disbursements	B-25	8,420,960.37	
Transferred to Encumbrances Payable	B-28	<u>1,961,484.48</u>	
			<u>10,382,444.85</u>
Balance December 31, 2014	B		<u><u>\$ 5,380,106.43</u></u>

TRUST FUND

LIBRARY

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ 3,840,600.07
Increased by:			
Interest Income		\$ 6,002.98	
State Aid		86,308.00	
Library Fines and Programs		121,940.32	
Computer Services		46,000.00	
Grant Revenue		111,645.61	
Library Taxes Receivable	B-31	8,943,180.00	
Added and Omitted Taxes	B-31	31,415.91	
	B-33		9,346,492.82
Decreased by:			
Encumbrances Payable	B-32	1,738,103.72	
Library Expenditures	B-33	6,499,903.03	
			<u>8,238,006.75</u>
Balance December 31, 2014	B		<u><u>\$ 4,949,086.14</u></u>

TRUST FUND

LIBRARY

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2013	Ref. B		\$ 31,415.91
Increased By:			
Tax Levied	B-30	\$ 8,943,180.00	
Added and Omitted Tax levy	B	<u>28,501.99</u>	
			8,971,681.99
Decreased By:			
Tax Collections:			
County Levy		8,943,180.00	
County Added and Omitted		<u>31,415.91</u>	
			<u>8,974,595.91</u>
Balance December 31, 2014	B		<u>\$ 28,501.99</u>
<u>Analysis of Added and Omitted Taxes Receivable:</u>			
City of Brigantine			\$ 3,097.48
Borough of Buena			114.42
Buena Vista			692.45
City of Corbin City			23.08
City of Egg Harbor			431.97
Township of Egg Harbor			7,544.01
Estelle Manor			111.50
Township of Folsom			40.38
Township of Galloway			1,836.57
Township of Hamilton			2,899.54
Town of Hammonton			1,666.92
Borough of Longport			7,105.84
Township of Mullica			646.76
City of Pleasantville			318.03
City of Port Republic			286.94
Somers Point			844.27
City of Ventnor			773.50
Weymouth			68.20
			<u>\$ 28,501.86</u>

TRUST FUND

LIBRARY

SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2013	<u>Ref.</u> B		\$ 459,033.85
Increased by:			
Reserve for Expenditures Charged	B-33	<u>\$ 1,814,301.16</u>	1,814,301.16
Decreased by:			
Cash Disbursed	B-30	1,738,103.72	
Canceled Expenditures	B-33	<u>223,061.95</u>	
			<u>1,961,165.67</u>
Balance December 31, 2014	B		<u><u>\$ 312,169.34</u></u>

TRUST FUND
LIBRARY
SCHEDULE OF RESERVE FOR EXPENDITURES

Balance December 31, 2013	<u>Ref.</u> B		\$ 3,382,131.22
Increased by:			
Cash Receipts	B-30	\$ 9,346,492.82	
Cancelled Encumbrances	B-32	<u>223,061.95</u>	
			9,569,554.77
Decreased by:			
Cash Disbursements	B-30	6,499,903.03	
Encumbered	B-32	<u>1,814,301.16</u>	
			<u>8,314,204.19</u>
Balance December 31, 2014	B		<u>\$ 4,637,481.80</u>

TRUST FUND
OPEN SPACE
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance December 31, 2013	<u>Ref.</u> B		\$ 39,840,627.89
Increased by:			
Interest on Investments		\$ 26,711.33	
Open Space Fund Taxes	B-35	2,069,075.23	
Added and Omitted Taxes	B-35	<u>7,216.62</u>	
			2,103,003.18
Decreased by:			
Reserve for Expenditures	B-37	<u>6,899,124.33</u>	
			<u>6,899,124.33</u>
Balance December 31, 2014	B		<u><u>\$ 35,044,506.74</u></u>

TRUST FUND

OPEN SPACE

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ 7,216.62
Increased by:			
Taxes Levied	B-34	\$ 2,069,075.23	
Added and Omitted Taxes Levied		<u>5,774.81</u>	
			2,074,850.04
Decreased By:			
Tax Collections:			
County Levy		2,069,075.23	
County Added and Omitted		<u>7,216.62</u>	
			<u>2,076,291.85</u>
Balance December 31, 2014	B		<u><u>\$ 5,774.81</u></u>

TRUST FUND
OPEN SPACE
SCHEDULE OF ENCUMBRANCES PAYBLE

Balance December 31, 2013	<u>Ref.</u> B		\$ 11,048,422.25
Decreased by:			
Expenditures	B-37	<u>\$ 1,880,812.52</u>	<u>1,880,812.52</u>
Balance December 31, 2014	B		<u><u>\$ 9,167,609.73</u></u>

TRUST FUND
OPEN SPACE
SCHEDULE OF RESERVE FOR EXPENDITURES

Balance December 31, 2013	<u>Ref.</u> B		\$ 28,792,205.64
Increased by:			
Cash Receipts	B-34	<u>\$ 2,103,003.18</u>	<u>2,103,003.18</u>
Decreased by:			
Expenditures	B-34	6,899,124.33	
Net Encumbrance Payable	B-36	<u>(1,880,812.52)</u>	<u>5,018,311.81</u>
Balance December 31, 2014	B		<u><u>\$ 25,876,897.01</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-38

TRUST FUND
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ 1,424,995.86
Increased by:			
Accounts Receivable	B-39	\$ 30,245.00	
County Deposits and Interested Collected	B-40	9,067,026.87	
Due to Secretary of State of New Jersey	B-41	12,762.50	
Overpayments Received	B-42	81,389.57	
Attorney Deposits	B-43	<u>5,538,484.11</u>	
			14,729,908.05
Decreased by:			
Payments to County Treasurer	B-40	14,292,143.98	
Due to Secretary of State of New Jersey	B-41	12,700.00	
Refund of Overpayments	B-42	82,607.50	
Refund of Attorney Deposits	B-43	<u>26,226.31</u>	
			<u>14,413,677.79</u>
Balance December 31, 2014	B		<u>\$ 1,741,226.12</u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF ACCOUNTS RECEIVABLE

Balance December 31, 2013	<u>Ref.</u> B		\$ 12,890.70
Increased by:			
Charges	B-38	<u>\$ 30,245.00</u>	30,245.00
Decreased by:			
Collections		<u>31,810.20</u>	<u>31,810.20</u>
Balance December 31, 2014	B		<u><u>\$ 11,325.50</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-40

TRUST FUND
COUNTY CLERK
SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2013	<u>Ref.</u> B		\$ 1,288,050.36
Increased by:			
Accounts Receivable	B-38	\$ 30,245.00	
County Deposits and Interest	B-38	9,067,026.87	
Charges for Services Attorney Deposits	B-43	<u>5,524,598.04</u>	
			14,621,869.91
Decreased by:			
Payments to County	B-38	<u>14,292,143.98</u>	
			<u>14,292,143.98</u>
Balance December 31, 2014	B		<u><u>\$ 1,617,776.29</u></u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF DUE TO SECRETARY OF STATE

Balance December 31, 2013	<u>Ref.</u> B		\$ 987.50
Increased by:			
Receipts	B-38	<u>\$ 12,762.50</u>	12,762.50
Decreased by:			
Cash Disbursements	B-38	<u>12,700.00</u>	<u>12,700.00</u>
Balance December 31, 2014	B		<u>\$ 1,050.00</u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF REFUNDS PAYABLE

Balance December 31, 2013	<u>Ref.</u> B		\$ 1,772.93
Increased by:			
Charges Collected	B-38	<u>\$ 81,389.57</u>	81,389.57
Decreased by:			
Cash Disbursements	B-38	<u>82,607.50</u>	<u>82,607.50</u>
Balance December 31, 2014	B		<u><u>\$ 555.00</u></u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF ATTORNEY DEPOSITS

Balance December 31, 2013	<u>Ref.</u> B		\$ 134,185.07
Increased by:			
Deposits	B-38	<u>\$ 5,538,484.11</u>	5,538,484.11
Decreased by:			
Refunds	B-38	26,226.31	
Charges for Services	B-40	<u>5,524,598.04</u>	
			<u>5,550,824.35</u>
Balance December 31, 2014	B		<u>\$ 121,844.83</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF CASH – INMATES' FUND

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ 93,095.93
Increased by:			
Inmate Deposits	B-45	\$ 610,734.05	
Reserve for Inmates	B-48	532,382.24	
Due from bank	B-50A	(1.00)	
Due to Commissary - Interest, Overage	B-50	<u>(176.14)</u>	
			1,142,939.15
Decreased by:			
Payments to Inmates	B-45	179,944.89	
Payments to State - VCCB	B-47	42,314.97	
Payments to County Treasurer	B-48	464,595.80	
Payments to Keefe for IM Purchases	B-49	423,885.02	
Payments - Due to Commissary	B-50	<u>7,894.45</u>	
			<u>1,118,635.13</u>
Balance December 31, 2014	B		<u>\$ 117,399.95</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF DUE TO INMATES -- INMATES' FUND

Balance December 31, 2013	Ref. B		\$ 13,303.45
Increased by:			
Inmate Deposits	B-44	\$ 610,734.05	
Reserve for Inmates Funds	B-48	504,909.21	
Inmate Payroll	B-48	<u>27,357.38</u>	
			1,143,000.64
Decreased by:			
Cash Disbursements to Inmates	B-44	179,944.89	
Paid to County for Fees and Recoverables		\$ 428,247.09	
Due to County for Fees and Recoverables		<u>76,662.12</u>	
	B-48	<u>504,909.21</u>	
Paid to Commissary		5,077.27	
Due to Commissary		<u>253.73</u>	
	B-50	<u>5,331.00</u>	
Paid to Inmates' Keefe Purchases		385,652.58	
Due to Inmates' Keefe Purchases		<u>32,070.54</u>	
	B-49	<u>417,723.12</u>	
Paid to VCCB Taxes		38,427.27	
Due to VCCB Taxes		<u>3,345.05</u>	
	B-47	<u>41,772.32</u>	
Paid to Other			
Due to Other		<u>198.29</u>	
	B-46	<u>198.29</u>	
			<u>1,149,878.83</u>
Balance December 31, 2013	B		<u>\$ 6,425.26</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF OTHER PAYABLES – INMATES' FUND

Balance December 31, 2013	<u>Ref.</u> B		\$	-
Increased by:				
Inmate Deposits	B-45	<u>\$</u>	<u>198.29</u>	198.29
Decreased by:				
None		<u>-</u>		-
Balance December 31, 2014	B		<u>\$</u>	<u>198.29</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-47

TRUST FUND
CORRECTION CENTER
SCHEDULE OF DUE TO STATE – INMATES' FUND

Balance December 31, 2013	<u>Ref.</u> B		\$ 3,887.70
Increased by:			
VCCB	B-45	<u>\$ 41,772.32</u>	41,772.32
Decreased by:			
Payments to VCCB	B-44	<u>42,314.97</u>	42,314.97
			<u>42,314.97</u>
Balance December 31, 2014	B		<u>\$ 3,345.05</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF RESERVE FOR INMATE FUND – INMATES' FUND

Balance December 31, 2013	<u>Ref.</u> B		\$	34,210.61
Increased by:				
Cash Receipts	B-45	\$	504,909.21	
Cash Received - Payroll			<u>27,473.03</u>	
	B-44			532,382.24
Decreased by:				
Cash Disbursements	B-44		464,595.80	
Inmate - Payroll	B-45		<u>27,357.38</u>	
				<u>491,953.18</u>
Balance December 31, 2014	B		\$	<u>74,639.67</u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF ACCOUNTS PAYABLE – DUE TO COMMISSARY
 VENDOR FOR CONSUMABLES – INMATES' FUND

Balance December 31, 2013	<u>Ref.</u> B		\$ 20,556.94
Increased by:			
Inmate Purchases	B-45	\$ 417,723.12	
Due to Commissary	B-50	<u>199,417.76</u>	
	B-1		617,140.88
Decreased by:			
Cash Disbursements	B-44	423,885.02	
Due to Commissary - Commission	B-50	<u>196,889.30</u>	
			<u>620,774.32</u>
Balance December 31, 2014	B		<u>\$ 16,923.50</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF DUE TO COMMISSARY FUND – INMATES' FUND

	Ref.	Commissions	Recoverables	Interest	Shortage	Totals
Balance December 31, 2013	B	\$ 18,320.05	\$ 2,797.43		\$ 19.75	\$ 21,137.23
Increased By :						
Due to Comm. - Int/Overage/Short	B-44				(176.14)	(176.14)
Due to Comm. - Recoverables			5,331.00			5,331.00
Due to Comm. - Commission	B-49	196,889.30				196,889.30
		<u>215,209.35</u>	<u>8,128.43</u>	<u>-</u>	<u>(156.39)</u>	<u>223,181.39</u>
Decreased By :						
Cash Disbursements	B-44		7,874.70		19.75	7,894.45
Due to Commissary Vendor	B-49	199,417.76				199,417.76
		<u>199,417.76</u>	<u>7,874.70</u>	<u>-</u>	<u>19.75</u>	<u>207,312.21</u>
Balance December 31, 2014		<u>\$ 15,791.59</u>	<u>\$ 253.73</u>	<u>\$ -</u>	<u>\$ (176.14)</u>	<u>\$ 15,869.18</u>

TRUST FUND

CORRECTION CENTER

SCHEDULE OF OTHER PAYABLES/(RECEIVABLES) – INMATES' FUND

Balance December 31, 2013	<u>Ref.</u> B		\$	-
Increased by:				
Inmate Deposits		<u>-</u>		-
Decreased by:				
Cash Disbursements	B-44	<u>1.00</u>		1.00
				<u>1.00</u>
Balance December 31, 2014	B		\$	<u>(1.00)</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF CASH – COMMISSARY FUND

Balance December 31, 2013	<u>Ref.</u> B		\$ 151,722.11
Increased by:			
Accounts Receivable	B-54	\$ 7,516.86	
Due from Inmate Fund	B-53	<u>207,313.21</u>	
			214,830.07
Decreased by:			
Due from Inmate Fund	B-53	5,155.86	
Payments to Vendors	B-54	<u>102,116.42</u>	
			<u>107,272.28</u>
Balance December 31, 2014	B		<u>\$ 259,279.90</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF ACCOUNTS PAYABLE – COMMISSARY FUND

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ -
Increased by:			
Due to Keefe Commissary		\$ -	
	B-1		-
Decreased by:			
Due to Keefe Commissary		-	
	B-1		-
Balance December 31, 2014	B		<u>\$ -</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF DUE FROM INMATES' FUND – COMMISSARY FUND

Balance December 31, 2013	<u>Ref.</u> B		\$	21,137.23
Increased by:				
Cash Disbursements	B-51	\$	5,155.86	
Sales Commission	B-54		<u>196,889.30</u>	
				202,045.16
Decreased by:				
Cash Receipt - Recoverable	B-51		<u>207,313.21</u>	
				<u>207,313.21</u>
Balance December 31, 2014	B		<u>\$</u>	<u>15,869.18</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF FUND BALANCE – COMMISSARY FUND

Balance December 31, 2013	<u>Ref.</u> B		\$	172,859.34
Increased by:				
Sales Commission	B-53	\$	196,889.30	
Due from Inmates	B-51		<u>7,516.86</u>	
				204,406.16
Decreased by:				
Purchases	B-51		<u>102,116.42</u>	
				<u>102,116.42</u>
Balance December 31, 2014	B		<u>\$</u>	<u>275,149.08</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF CASH – BAIL FUND

	<u>Ref.</u>		
Balance December 31, 2013	<u>B</u>		\$ 7,870.80
Increased by:			
Accounts Payable	B-56	<u>\$ 1,839,363.29</u>	1,839,363.29
Decreased by:			
Payments to County Treasurer	B-57	0.02	
Payments to Bail and Agencies		<u>1,846,734.07</u>	<u>1,846,734.09</u>
Balance December 31, 2014	<u>B</u>		<u>\$ 500.00</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF ACCOUNTS PAYABLE – BAIL FUND

Balance December 31, 2013	<u>Ref.</u> B		\$ 7,870.80
Increased by:			
Cash Receipts	B-55	<u>\$ 1,839,363.29</u>	1,839,363.29
Decreased by:			
Payments to Bail and Agencies		<u>1,846,734.09</u>	<u>1,846,734.09</u>
Balance December 31, 2014	B		<u><u>\$ 500.00</u></u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF OTHER PAYABLES – BAIL FUND

Balance December 31, 2013	<u>Ref.</u> B		\$	-
Increased by:				
Due to County - Overage/shortage	B-55	<u>\$</u>	<u>0.02</u>	0.02
Decreased by:				
Due to Bail - Shortage	B-55	<u></u>	<u>0.02</u>	0.02
Balance December 31, 2014	B		<u>\$</u>	<u>-</u>

TRUST FUND
COUNTY ADJUSTER
SCHEDULE OF MAINTENANCE ACCOUNTS RECEIVABLE

Balance December 31, 2013	<u>Ref.</u> B		\$	10,548.85
Increased by:				
Charges		<u>\$ 14,350.00</u>		14,350.00
Decreased by:				
Cash Receipts	B-59	<u>13,050.00</u>		<u>13,050.00</u>
Balance December 31, 2014	B		<u>\$</u>	<u>11,848.85</u>

TRUST FUND
COUNTY ADJUSTER
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2013	<u>B</u>		\$ -
Increased by:			
State Reimbursements	B-58	\$ 13,050.00	
Maintenance Accounts Receivable			
			<u>13,050.00</u>
Decreased by:			
Payments to County	B-58	<u>13,050.00</u>	
			<u>13,050.00</u>
Balance December 31, 2014	B		<u><u>\$ -</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-60

TRUST FUND
COUNTY ADJUSTER
SCHEDULE OF DUE TO COUNTY

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ -
Increased by:			
State Reimbursements		\$ 4,828.21	
Charges	B-58	<u>13,050.00</u>	17,878.21
Decreased by:			
Payments to County		<u>17,878.21</u>	<u>17,878.21</u>
Balance December 31, 2014	B		<u><u>\$ -</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-61

TRUST FUND

SHERIFF'S OFFICE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	Ref.		
	<u>B</u>		
Balance December 31, 2013			\$ 699,395.07
Increased by:			
Foreclosure and Execution Deposits	B-62	\$ 11,505,856.06	
Attorney Deposits	B-63	98,876.41	
Bail and Fine Deposits	B-64	123,268.36	
Reserve for Sheriff's Office Fees			
Miscellaneous Fees Sheriff	B-65	595.63	
Interest Earned		-	
Unclaimed Property		-	
			<u>11,728,596.46</u>
			12,427,991.53
Decreased by:			
Foreclosure and Execution Deposits	B-62	10,086,598.40	
Attorney Deposits	B-63	38,342.28	
Bail and Fine Deposits	B-64	123,268.36	
Newspaper Advertisements	B-62, B-67	343,603.91	
Reserve for Sheriff's Office Fees	B-65	892,881.57	
			<u>11,484,694.52</u>
Balance December 31, 2014	B		<u>\$ 943,297.01</u>

TRUST FUND
SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR FORECLOSURE AND EXECUTION DEPOSITS

Balance December 31, 2013	<u>Ref.</u> B		\$ 689,650.15
Increased by:			
Foreclosure and Execution Deposits	B-61	<u>\$ 11,505,856.06</u>	11,505,856.06
Decreased by:			
Cash Disbursements	B-61	10,086,598.40	
Sheriff's Fees	B-65	831,799.92	
Newspaper Charges	B-61, B-67	<u>343,603.91</u>	
			<u>11,262,002.23</u>
Balance December 31, 2014	B		<u><u>\$ 933,503.98</u></u>

TRUST FUND
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR ATTORNEY DEPOSITS

Balance December 31, 2013	<u>Ref.</u> B		\$ 6,823.44
Increased by:			
Attorney Deposits	B-61	<u>\$ 98,876.41</u>	98,876.41
Decreased by:			
Cash Disbursements	B-61	38,342.28	
Charges for Services	B-65	<u>60,422.90</u>	
			<u>98,765.18</u>
Balance December 31, 2014	B		<u><u>\$ 6,934.67</u></u>

TRUST FUND
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR BAIL AND FINE DEPOSITS

Balance December 31, 2013	<u>Ref.</u> B		\$ -
Increased by:			
Bail and Fine Deposits	B-61	<u>\$ 123,268.36</u>	123,268.36
Decreased by:			
Cash Disbursements	B-61	<u>123,268.36</u>	<u>123,268.36</u>
Balance December 31, 2014	B		<u><u>\$ -</u></u>

TRUST FUND
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR SHERIFF'S OFFICE FEES

Balance December 31, 2013	<u>Ref.</u> B		\$	758.52
Increased by:				
Sheriff's Fees	B-62	\$	831,799.92	
Attorney Services	B-63		60,422.90	
Miscellaneous Fees	B-61		<u>595.63</u>	
				<u>892,818.45</u>
Decreased by:				<u>893,576.97</u>
Cash Disbursements	B-61		<u>892,881.57</u>	
				<u>892,881.57</u>
Balance December 31, 2014	B		<u>\$</u>	<u>695.40</u>

TRUST FUND
SHERIFF'S OFFICE
SCHEDULE OF RESERVE FOR UNCLAIMED PROPERTY

	<u>Ref.</u>	
Balance December 31, 2013	B	<u>\$ 2,162.96</u>
Balance December 31, 2014	B	<u><u>\$ 2,162.96</u></u>

TRUST FUND
SHERIFF'S OFFICE
SCHEDULE OF DUE TO NEWSPAPERS

Balance December 31, 2013	<u>Ref.</u> B		\$	-
Increased by:				
Charges	B-61, B-62	<u>\$ 343,603.91</u>		
				<u>343,603.91</u>
Decreased by:				<u>343,603.91</u>
Cash Disbursements	B-61, B-62	<u>343,603.91</u>		
				<u>343,603.91</u>
Balance December 31, 2014	B		<u>\$</u>	<u>-</u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	Ref.		
	<u>B</u>		
Balance December 31, 2013			\$ 10,907,077.51
Increased by:			
Clerk of Superior Court	B-69	\$ 254.10	
Reserve for Notice of Motion Fees	B-70	2,125.00	
Pending Estates	B-71	47,665.02	
Attorney Deposits	B-72	48,120.45	
County Fees	B-73	278,119.58	
Interest Earned - Probate	B-74	105,900.61	
Probate Deposits	B-74	2,559,482.93	
Overpayments Received	B-69A	<u>1,861.50</u>	
			3,043,529.19
Decreased by:			
Refund of Attorney Deposits	B-71-B-72	38,624.75	
Due from Bank		15,918.50	
Reserve for Notice of Motions	B-70	2,285.00	
Payments to County Treasurer	B-73	328,185.89	
Refund of Overpayments	B-69A	1,792.50	
Trust Fund Withdrawals - Probate Accounts	B-74	<u>2,834,238.94</u>	
			<u>3,221,045.58</u>
Balance December 31, 2014	B		<u>\$ 10,729,561.12</u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF DUE TO CLERK OF SUPERIOR COURT

Balance December 31, 2013	<u>Ref.</u> B		\$	1,380.38
Increased by:				
Cash Receipts	B-68	<u>\$</u>	254.10	
				254.10
Decreased by:				
Cash Disbursements	B-68	<u>-</u>		
				-
Balance December 31, 2014	B		<u>\$</u>	<u>1,634.48</u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF REFUNDS PAYABLE

Balance December 31, 2013	<u>Ref.</u> B		\$	65.00
Increased by:				
Cash Receipts	B-68	<u>\$</u>	<u>1,861.50</u>	
				1,861.50
Decreased by:				
Cash Disbursements	B-68	<u></u>	<u>1,792.50</u>	
				<u>1,792.50</u>
Balance December 31, 2014	B		<u>\$</u>	<u>134.00</u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF NOTICE OF MOTION FEES

Balance December 31, 2013	<u>Ref.</u> B		\$	190.00
Increased by:				
Cash Receipts	B-68	<u>\$</u>	<u>2,125.00</u>	
				2,125.00
Decreased by:				
Cash Disbursements	B-68	<u></u>	<u>2,285.00</u>	
				<u>2,285.00</u>
Balance December 31, 2014	B		<u>\$</u>	<u>30.00</u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF PENDING ESTATES

Balance December 31, 2013	<u>Ref.</u> B		\$	34,029.59
Increased by:				
Cash Receipts	B-68	<u>\$</u>	47,665.02	
				47,665.02
Decreased by:				
Cash Disbursements	B-73		2,980.55	
Refunds	B-68	<u></u>	38,240.00	
				<u>41,220.55</u>
Balance December 31, 2014	B		<u>\$</u>	<u>40,474.06</u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF ATTORNEY DEPOSITS

Balance December 31, 2013	<u>Ref.</u> B		\$ 17,813.12
Increased by:			
Cash Receipts	B-68	<u>\$ 48,120.45</u>	48,120.45
Decreased by:			
Cash Disbursements	B-73	48,516.65	
Refunds	B-68	<u>384.75</u>	
			<u>48,901.40</u>
Balance December 31, 2014	B		<u><u>\$ 17,032.17</u></u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF RESERVE FOR SURROGATE'S FEES

Balance December 31, 2013	<u>Ref.</u> B		\$	1,575.51
Increased by:				
Pending Estates	B-71	\$	2,980.55	
Attorney Deposits	B-72		48,516.65	
Miscellaneous Surrogate's Fee	B-68		<u>278,119.58</u>	
				329,616.78
Decreased by:				
Payment to County Treasurer	B-68		<u>328,185.89</u>	
				<u>328,185.89</u>
Balance December 31, 2014	B		<u>\$</u>	<u>3,006.40</u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF PROBATE COURT DEPOSITS

Balance December 31, 2013	<u>Ref.</u> B		\$ 10,836,105.41
Increased by:			
Cash Deposits	B-68	\$ 2,559,482.93	
Interest Earned	B-68	<u>105,900.61</u>	
			2,665,383.54
Decreased by:			
Withdrawals		2,601,281.51	
Adjustment		<u>232,957.43</u>	
	B-68		<u>2,834,238.94</u>
Balance December 31, 2014	B		<u>\$ 10,667,250.01</u>

TRUST FUND
HOME -- MEADOWVIEW
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ 93,092.99
Increased by:			
Patient Accounts Receivable	B-76	\$ 13,696,268.82	
Patient Trust Account	B-77	1,498,363.02	
Due to Patient Trust Accounts	B-79	13,659.05	
Non-Receiveable Collection	B-78	93.15	
Part A Bad Debt Advance	B-78	<u>35,768.00</u>	
			15,244,152.04
Decreased by:			
Due to Patient Trust Accounts	B-79	13,624.05	
PNA Disbursements	B-77	1,477,634.44	
Due to Other	B-78	42,329.10	
Payments to Treasurer	B-78	<u>13,675,150.89</u>	
			<u>15,208,738.48</u>
Balance December 31, 2014	B		<u>\$ 128,506.55</u>

TRUST FUND
HOME -- MEADOWVIEW
SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Balance December 31, 2013	<u>Ref.</u> B		\$ 4,583,733.86
Increased by:			
2014 Charges		<u>\$ 14,631,898.80</u>	14,631,898.80
Decreased by:			
2013 Collections	B-75	13,696,268.82	
Apply Part A Advance	B-75	<u>35,768.00</u>	
			<u>13,732,036.82</u>
Balance December 31, 2014	B		<u><u>\$ 5,483,595.84</u></u>

TRUST FUND
HOME -- MEADOWVIEW
SCHEDULE OF PATIENTS' TRUST ACCOUNTS

Balance December 31, 2013	<u>Ref.</u> B		\$ 42,231.48
Increased by:			
Deposits from Patients	B-75	<u>\$ 1,498,363.02</u>	1,498,363.02
Decreased by:			
Cash Disbursements	B-75	<u>1,477,634.44</u>	<u>1,477,634.44</u>
Balance December 31, 2014	B		<u>\$ 62,960.06</u>

TRUST FUND
HOME -- MEADOWVIEW
SCHEDULE OF OTHER PAYABLES

	<u>Ref.</u>		
Balance December 31, 2013	B		\$ 50,861.51
Increased by:			
Patient Account Revenue	B-76	\$ 13,696,268.82	
Non-Receiveable Collection	B-75	93.15	
Part A Bad Debt Advance	B-75	<u>35,768.00</u>	
			13,732,129.97
Decreased by:			
Payments to County	B-75	13,675,150.89	
Payments to Other	B-75	<u>42,329.10</u>	
			<u>13,717,479.99</u>
Balance December 31, 2014	B		<u><u>\$ 65,511.49</u></u>

TRUST FUND
HOME -- MEADOWVIEW
SCHEDULE OF DUE TO PATIENTS' TRUST

Balance December 31, 2013	<u>Ref.</u> B		\$	-
Increased by:				
Deposits from Patients	B-75	<u>\$</u>	<u>13,659.05</u>	13,659.05
Decreased by:				
Cash Disbursements	B-75	<u></u>	<u>13,624.05</u>	<u>13,624.05</u>
Balance December 31, 2014	B		<u>\$</u>	<u>35.00</u>

TRUST OTHER
LAW ENFORCEMENT OFFICERS AND EQUIPMENT TRUST FUND

Balance December 31, 2013	<u>Ref.</u> B		\$ 42,239.29
Increased by:			
Cash Receipts	B-1	<u>\$ 16,702.00</u>	<u>16,702.00</u>
Decreased by:			
Expenditures	B-1	29,759.17	
Accounts Payable		<u>1,536.24</u>	
			<u>31,295.41</u>
Balance December 31, 2014	B		<u>\$ 27,645.88</u>

TRUST OTHER
SCHEDULE OF RESERVE FOR PARKS AND RECREATION

Balance December 31, 2013	<u>Ref.</u> B		\$	257.30
Increased by:				
Cash Receipts	B-1	<u>\$</u>	2,208.29	
				<u>2,208.29</u>
Decreased by:				
Expenditures	B-1		940.29	
Accounts Payable			<u>1,268.00</u>	
				<u>2,208.29</u>
Balance December 31, 2014	B		<u>\$</u>	<u>257.30</u>

TRUST OTHER
SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2013	<u>Ref.</u> B		\$ -
Increased by:			
Cash Receipts	B-1	<u>\$ 134,026.54</u>	<u>134,026.54</u>
Balance December 31, 2014	B		<u>\$ 134,026.54</u>

GENERAL CAPITAL FUND
STATEMENT OF CASH -- TREASURER

	<u>Ref.</u>		
	c		
Balance December 31, 2013			\$ 30,093,782.92
Increased by:			
Bonds Issued	C-8	\$ 15,694,000.00	
Bond Anticipation Notes	C-3, C-13, C-14	15,806,000.00	
Premiums Received on Sale of Bonds	C-1	71,759.24	
Due to State of New Jersey -			
Green Acres	C-12	1,285.31	
Capital Improvement Fund	C-4	<u>453,358.59</u>	
			32,026,403.14
Decreased by:			
Green Acres	C-3, C-12	1,550.99	
Improvement Authorizations	C-3, C-10	<u>32,026,341.78</u>	
			<u>32,027,892.77</u>
Balance December 31, 2014	C		<u><u>\$ 30,092,293.29</u></u>

GENERAL CAPITAL FUND
STATEMENT OF ANALYSIS OF CASH

	Balance - December 31, 2013	Receipts			Disbursements		Transfers		Balance - December 31, 2014
		Bonds & Loans Issued	Misc.	Bond Anticipation Notes	Improvement Authorizations	Misc.	From	To	
Capital Improvement Fund	\$ 3,473,432.89	\$ -	\$ 453,358.59	\$ -	\$ -	\$ -	\$ 1,721,976.20	\$ -	\$ 2,204,815.28
Due to State Green Acres Trust Fund	1,427.26	-	1,285.31	-	-	1,550.99	-	-	1,161.58
Encumbrances Payable	9,124,637.07	-	-	-	-	-	9,124,637.07	11,834,086.03	11,834,086.03
Fund Balance	50.00	-	71,759.24	-	-	-	-	-	71,809.24
Ordinance Number									
88-5 Improvement Authorization									
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	-	-	-	-	-	-	-	35,626.26
94-1 Environmental Remediation	734.50	-	-	-	-	-	-	1,800.00	2,534.50
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 Improvement to County Parks	36,933.72	-	-	-	-	-	317.95	5,717.95	42,333.72
Repairs and Improvements to County Buildings and Acquisition of Technology Equipment	22,342.15	-	-	-	-	-	-	-	22,342.15
98-2 Phase II Main Avenue Park	146,140.35	-	-	-	4,103.66	-	(200,000.00)	-	342,036.69
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	2,160.31	8,100.97
00-2 Improvements to County Properties	770.84	-	-	-	-	-	-	-	770.84
01-1 Information Technology	2,722.71	-	-	-	-	-	-	7,204.60	9,927.31
01-2 Atlantic County Criminal Complex	182,544.09	-	-	-	9,573.50	-	6,662.90	12,736.40	179,044.09
02-2 Acquisition of Computer Equipment	3.65	-	-	-	861.27	-	-	6,613.77	5,756.15
02-3 Road Improvements -2002	322,725.39	-	-	-	815,784.66	-	355,019.90	848,549.67	460.50
03-2 Computer Equipment	14,979.41	-	-	-	-	-	-	-	14,979.41
04-2 Various Capital Improvements	21,785.48	-	-	-	18,082.48	-	8,747.52	14,950.00	9,905.48
05-2 Improvements of County Buildings	(1,997.00)	-	-	-	-	-	-	-	(1,997.00)
05-5 Road Improvements - 2005	811,022.21	-	-	-	231,614.80	-	1,091,097.82	907,505.87	395,815.46
06-1 Various Capital Improvements - 2006	26,049.00	-	-	-	-	-	26,049.00	-	-
06-3 ACCC Improvements - 2006	874,469.27	-	-	-	208,493.68	-	-	-	665,975.59
06-4 Improvements to County Buildings - 2006	38,787.45	-	-	-	9,331.50	-	14,505.00	1,005.00	15,955.95
07-1 Information Technology Equipment	301.03	-	-	-	-	-	-	-	301.03
08-2 Atlantic Cape Community College Improvements	2,687,409.89	-	-	-	1,254,964.38	-	-	-	1,432,445.51
08-3 Information & Technology Acquisitions	87,470.55	-	-	-	-	-	-	-	87,470.55
08-4 Improvements to Various Roads	-	-	-	-	-	-	16,580.79	16,580.79	-
08-6 Improvements to Various County Buildings & Facilities	(2,036,579.35)	2,320,000.00	-	-	9,000.27	-	-	-	274,420.38
08-7 Atlantic County Institute of Technology Improvements	522,375.87	-	-	-	416,528.53	-	-	-	105,847.34
09-2/09-5 Various Capital Improvements	50,773.93	-	-	-	4,288.33	-	9,509.37	13,797.70	50,773.93
09-3 Road Improvements	2,340,312.29	-	-	-	505,781.56	-	379,708.54	314,153.44	1,768,975.63
09-4 Improvements to Government Complex	(2,825,044.66)	-	-	-	859,021.66	-	807,664.80	631,065.85	(3,860,665.27)
10-1 Various Capital Improvements	2,219,953.85	-	-	-	647,331.63	-	971,284.55	93,935.33	695,273.00
10-2 ACCC Improvements -2010	2,317,535.69	-	-	-	1,984,667.84	-	-	-	332,867.85

GENERAL CAPITAL FUND
STATEMENT OF ANALYSIS OF CASH (CONTINUED)

	Balance - December 31, 2013	Receipts			Disbursements		Transfers		Balance - December 31, 2014
		Bonds & Loans Issued	Misc.	Bond Anticipation Notes	Improvement Authorizations	Misc.	From	To	
10-3 Road Improvements -2010	(1,756,691.99)	-	-	-	893,953.06	-	1,288,123.10	368,029.32	(3,562,738.83)
10-6 ACCC Improve - 2010	3,463,214.37	-	-	-	2,468,501.57	-	-	-	994,712.80
11-1 Various County Improvements	208,424.68	-	-	-	40,134.00	-	56,723.05	98,657.05	208,424.68
11-1 Improvements to County Facilities	(3,041,865.44)	3,523,000.00	-	-	(18,193.35)	-	3,889.50	93,497.68	588,936.09
C12-1 Improvements to Various Roads, Facilities & Property	629,150.94	-	-	-	550,787.69	-	36,290.00	368,520.53	410,593.78
12-1 Various Capital Improvements	(15,618.35)	-	-	-	1,585,967.39	-	2,270,901.94	368,268.35	(3,504,219.33)
12-2 ACCC Capital Improvements - 2013	7,821,525.63	-	-	-	1,279,691.44	-	-	-	6,541,834.19
12-3 ACCC- STEM	4,479,741.88	-	-	-	4,168,815.53	-	-	-	310,926.35
12-4 ACCC - 2013	1,492,401.77	-	-	-	411,975.51	-	-	-	1,080,426.26
13-1 Various Capital Improvements	(5,573,134.90)	-	-	11,482,200.00	3,729,488.51	-	3,722,825.14	4,432,013.82	2,888,765.27
C13-1 Improvements to Various Roads	1,845,996.44	-	-	-	2,000,243.21	-	111,642.08	270,610.50	4,721.65
14-1 Radio Network Improvements and Radio Equipment	-	3,040,000.00	-	-	2,731,787.25	-	468,212.75	160,000.00	-
14-2 Construction of Central Dispatch Center	-	-	-	-	43.50	-	17,345.00	71,500.00	54,111.50
14-3 Construction of New Student Center	-	4,200,000.00	-	-	16,697.80	-	-	-	4,183,302.20
14-4 Various Capital Improvements ACCC	-	2,113,000.00	-	-	8,609.72	-	-	499.00	2,104,889.28
14-5 Various Technology Improvements ACCC	-	498,000.00	-	-	498,464.00	-	-	464.00	-
14-6 Acquisition of Real Property-2 South Main Street	-	-	-	4,323,800.00	4,512,000.00	-	9,105.00	216,200.00	18,695.00
C14-1/2 Various County Improvements 2014	-	-	-	-	6,042.20	-	120,113.81	722,196.00	596,039.99
C14-3 Public Works Equipment 2014	-	-	-	-	171,893.00	-	27,006.21	550,817.20	351,917.99
	<u>\$ 30,093,782.92</u>	<u>\$ 15,694,000.00</u>	<u>\$ 526,403.14</u>	<u>\$ 15,806,000.00</u>	<u>\$ 32,026,341.78</u>	<u>\$ 1,550.89</u>	<u>\$ 22,480,699.30</u>	<u>\$ 22,480,699.30</u>	<u>\$ 30,092,293.29</u>
Ref	C	C-7, C-6, C-8, C-13		C-2, C-13, C-14	C-2, C-10	C-2, C-12			C

GENERAL CAPITAL FUND
CAPITAL IMPROVEMENT FUND

Balance December 31, 2013	<u>Ref.</u> C		\$ 3,473,432.89
Increased By:			
2014 Budget Appropriation	A-3	<u>\$ 453,358.59</u>	<u>453,358.59</u>
Decreased By:			
Appropriation to Finance Improvement			
Authorization	C-10	1,720,713.20	
Other	C-7, C-13	<u>1,263.00</u>	<u>1,721,976.20</u>
Balance December 31, 2014	C		<u>\$ 2,204,815.28</u>

GENERAL CAPITAL FUND
SCHEDULE OF DUE FROM THE STATE OF NEW JERSEY-DEPARTMENT
OF ENVIRONMENTAL PROTECTION

	<u>Ref.</u>	
Balance - December 31, 2013	C	<u>\$ 64,842.85</u>
Balance - December 31, 2014	C	<u>64,842.85</u>

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION – FUNDED

Balance December 31, 2013	<u>Ref.</u> C		\$ 113,555,068.50
Increased By:			
Bonds Issued	C-3, C-8, C-13	<u>\$ 15,694,000.00</u>	<u>15,694,000.00</u>
Decreased By:			
Bonds Paid	C-8	11,870,000.00	
Green Acres Loan Payments	C-9	<u>431,220.63</u>	<u>12,301,220.63</u>
Balance December 31, 2014	C		<u>\$ 116,947,847.87</u>

GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION – UNFUNDED

Ord. Number	Improvement Description	Funded by				Analysis of Balance		
		Balance - December 31, 2013	2014 Authorizations	Bonds & Loans	Capital Improvement Fund	Balance - December 31, 2014	Expenditures	Unexpended Improvement Authorization
90-7	Improvements to County Parks	\$ 64,842.85	\$ -	\$ -	\$ -	\$ 64,842.85	\$ 64,842.85	\$ -
05-2	General Improvements	420,000.00	-	-	-	420,000.00	1,997.00	418,003.00
08-6	Various Improvements	2,320,000.00	-	2,320,000.00	-	-	-	-
09-4	Reconstruction of Lenape Dam	6,666,000.00	-	-	-	6,666,000.00	3,860,665.27	2,805,334.73
10-3	Reconstruction of Lake Lenape Dam	4,760,000.00	-	-	-	4,760,000.00	3,562,738.83	1,197,261.17
11-1	Environmental Remediation	3,523,000.00	-	3,523,000.00	-	-	-	-
12-1	Fire Training Center	7,690,000.00	-	-	-	7,690,000.00	3,504,219.33	4,185,780.67
13-1	Construction of Pistol Range	11,482,500.00	-	-	300.00	11,482,200.00	(2,888,765.27)	14,370,965.27
14-1	Radio Network Improvements and Radio Equipment	-	3,040,000.00	3,040,000.00	-	-	-	-
14-2	Construction of Central Dispatch Center	-	1,428,500.00	-	-	1,428,500.00	(54,111.50)	1,482,611.50
14-3	Construction of New Student Center	-	4,200,000.00	4,200,000.00	-	-	-	-
14-4	Various Capital Improvements ACCC	-	2,113,499.00	2,113,000.00	499.00	-	(2,104,889.28)	2,104,889.28
14-5	Various Technology Improvements ACCC	-	498,464.00	498,000.00	464.00	-	-	-
14-6	Acquisition of Real Property-2 South Main Street	-	4,323,800.00	-	-	4,323,800.00	(18,895.00)	4,342,695.00
		<u>\$ 36,926,342.85</u>	<u>\$ 15,604,263.00</u>	<u>\$ 15,694,000.00</u>	<u>\$ 1,263.00</u>	<u>\$ 36,835,342.85</u>	<u>\$ 5,927,802.23</u>	<u>\$ 30,907,540.62</u>
Ref.		C	C-10, C-13	C-3, C-6, C-8, C-13	C-13	C		

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-8

GENERAL CAPITAL FUND SCHEDULE OF GENERAL SERIAL BONDS

Improvement Description	Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Interest Rate	Balance - December 31, 2013	Increased	Decreased	Balance - December 31, 2014
			Date	Amount					
Refunding Bonds - 2001	11/15/2001	\$ 10,820,000.00				\$ 810,000.00	\$ -	\$ 810,000.00	\$ -
General Improvement Bonds	7/26/2006	9,600,000.00	8/1/2015	925,000.00	4.000%	4,875,000.00	-	875,000.00	4,000,000.00
			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	2,400,000.00	8/1/2015	200,000.00	4.000%	1,000,000.00	-	200,000.00	800,000.00
			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 Bonds of 2008	6/11/2008	12,775,000.00	1/15/2015	805,000.00	3.500%	9,385,000.00	-	770,000.00	8,615,000.00
			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 of 2008	6/11/2008	4,505,000.00	1/15/2015	565,000.00	3.500%	2,785,000.00	-	385,000.00	2,400,000.00
			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 of 2008	6/11/2008	4,504,000.00	1/15/2015	565,000.00	3.375%	2,784,000.00	-	385,000.00	2,399,000.00
			1/15/2016	590,000.00	3.500%				
			1/15/2017	610,000.00	3.625%				
			1/15/2018	634,000.00	3.750%				
General Refunding Bonds of 2008	7/31/2008	\$ 9,855,000.00	10/1/2015	950,000.00	4.000%	6,380,000.00	-	830,000.00	5,550,000.00
			10/1/2016	940,000.00	3.500%				
			10/1/2017	925,000.00	4.000%				
			10/1/2018	915,000.00	5.000%				
			10/1/2019	910,000.00	5.000%				
			10/1/2020	910,000.00	4.000%				
General Refunding Bonds of 2009	2/4/2009	24,930,000.00	2/1/2015	1,970,000.00	5.000%	20,445,000.00	-	1,570,000.00	18,875,000.00
			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	650,000.00	4.000%				
			2/1/2020	1,865,000.00	5.000%				
			2/1/2021	125,000.00	3.700%				
			2/1/2021	2,390,000.00	5.000%				
			2/1/2022	2,510,000.00	3.875%				
General Bonds of 2009	9/17/2009	5,000,000.00	10/1/2015	300,000.00	2.125%	4,050,000.00	-	300,000.00	3,750,000.00
			10/1/2016	350,000.00	2.375%				
			10/1/2017	350,000.00	2.625%				
			10/1/2018	350,000.00	3.000%				
			10/1/2019	400,000.00	3.500%				
			10/1/2020	400,000.00	3.500%				
			10/1/2021	400,000.00	3.500%				
			10/1/2022	400,000.00	3.500%				
			10/1/2023	400,000.00	3.500%				
			10/1/2024	400,000.00	3.500%				
County Vocational School Bonds of 2009	9/17/2009	40,000,000.00	10/1/2015	2,700,000.00	3.000%	32,900,000.00	-	2,300,000.00	30,600,000.00
			10/1/2016	2,700,000.00	3.000%				
			10/1/2017	2,800,000.00	3.000%				
			10/1/2018	3,200,000.00	3.000%				
			10/1/2019	3,200,000.00	3.000%				
			10/1/2020	3,200,000.00	3.250%				
			10/1/2021	3,200,000.00	3.250%				
			10/1/2022	3,200,000.00	3.250%				
			10/1/2023	3,200,000.00	3.250%				
			10/1/2024	3,200,000.00	3.250%				
General Bonds of 2011	11/22/2011	7,140,000.00	11/22/2015	775,000.00	2.000%	6,240,000.00	-	460,000.00	5,780,000.00
			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%				

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS (CONTINUED)

Improvement Description	Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Interest Rate	Balance - December 31, 2013	Increased	Decreased	Balance - December 31, 2014
			Date	Amount					
County College Bonds of 2011	11/22/2011	\$ 1,177,000.00	11/22/2015 11/22/2016	240,000.00 245,000.00	2.000% 2.000%	720,000.00	-	235,000.00	485,000.00
State Aid County College Bonds of 2011	11/22/2011	1,176,000.00	11/22/2015 11/22/2016	240,000.00 245,000.00	2.000% 2.000%	720,000.00	-	235,000.00	485,000.00
General Obligation Bonds of 2012	10/24/2013	9,505,000.00	7/15/2015 7/15/2016 7/15/2017 7/15/2018 7/15/2019 7/15/2020 7/15/2021 7/15/2022	995,000.00 1,005,000.00 1,020,000.00 1,035,000.00 1,050,000.00 1,070,000.00 1,090,000.00 1,115,000.00	1.000% 1.375% 1.500% 1.500% 1.500% 1.500% 1.500% 1.500%	8,945,000.00	-	565,000.00	8,380,000.00
County College Bonds of 2013	4/2/2013	10,000,000.00	3/1/2015 3/1/2016 3/1/2017 3/1/2018	1,965,000.00 1,990,000.00 2,025,000.00 2,070,000.00	1.000% 1.000% 1.000% 1.250%	10,000,000.00	-	1,950,000.00	8,050,000.00
General Obligation Bonds	6/18/2014	15,694,000.00	4/1/2015 4/1/2016 4/1/2017 4/1/2018 4/1/2019 4/1/2020 4/1/2021 4/1/2022 4/1/2023 4/1/2024 4/1/2025 4/1/2026 4/1/2027 4/1/2028	1,004,000.00 1,105,000.00 1,125,000.00 1,150,000.00 1,170,000.00 1,200,000.00 1,215,000.00 1,245,000.00 1,280,000.00 1,320,000.00 1,350,000.00 1,390,000.00 555,000.00 585,000.00	0.500% 2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.250% 2.375% 3.000% 3.000% 3.000% 3.000% 3.000%	-	15,694,000.00	-	15,694,000.00
			<u>\$ 115,863,000.00</u>			<u>\$ 112,039,000.00</u>	<u>\$ 15,694,000.00</u>	<u>\$ 11,870,000.00</u>	<u>\$ 115,863,000.00</u>
			Ref.	C		C	C-3, C-6, C-13	C-6	C

GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Improvement Description	Date of Issue	Amount of Original Issue	Outstanding December 31, 2014		Interest Rate	December 31, 2013	Decreased	December 31, 2014
			Date	Amount				
Galloway Seaview Acquisition	8/16/1994	\$1,935,000.00				\$ 118,543.37	\$ 118,543.37	\$ -
Maine Avenue Waterfront Park	3/2/2000	1,935,320.00	3/2/2015	\$ 70,267.23	2.000%	208,721.41	138,454.18	70,267.23
Lake Lenape Park I	4/10/2001	500,000.00	1/20/2015	14,093.36	2.000%	206,508.52	27,769.48	178,739.04
			7/20/2015	14,234.29	2.000%			
			1/20/2016	14,376.63	2.000%			
			7/20/2016	14,520.40	2.000%			
			1/20/2017	14,665.60	2.000%			
			7/20/2017	14,812.26	2.000%			
			1/20/2018	14,960.38	2.000%			
			7/20/2018	15,109.99	2.000%			
			1/20/2019	15,261.09	2.000%			
			7/20/2019	15,413.70	2.000%			
			1/20/2020	15,567.83	2.000%			
			7/20/2020	15,723.51	2.000%			
Absecon Inlet	11/25/2003	500,000.00	5/25/2015	18,070.53	2.000%	165,958.51	35,606.09	130,352.42
			11/25/2015	18,251.24	2.000%			
			5/25/2016	18,433.75	2.000%			
			11/25/2016	18,618.09	2.000%			
			5/25/2017	18,804.27	2.000%			
			11/25/2017	18,992.31	2.000%			
			5/25/2018	19,182.23	2.000%			
Maine Avenue Waterfront Park	11/25/2003	499,999.00	5/25/2015	18,791.43	2.000%	152,631.75	37,026.55	115,605.20
			11/25/2015	18,979.35	2.000%			
			5/25/2016	19,169.14	2.000%			
			11/25/2016	19,360.83	2.000%			
			5/25/2017	19,554.44	2.000%			
			11/25/2017	19,750.01	2.000%			
Galloway	9/5/2004	475,876.00	3/5/2015	14,938.88	2.000%	235,731.43	29,435.50	206,295.93
			9/5/2015	15,088.27	2.000%			
			3/5/2016	15,239.15	2.000%			
			9/5/2016	15,391.54	2.000%			
			3/5/2017	15,545.46	2.000%			
			9/5/2017	15,700.91	2.000%			
			3/5/2018	15,857.92	2.000%			
			9/5/2018	16,016.50	2.000%			
			3/5/2019	16,176.67	2.000%			
			9/5/2019	16,338.43	2.000%			
			3/5/2020	16,501.81	2.000%			
			9/5/2020	16,666.84	2.000%			
			3/5/2021	16,833.54	2.000%			
Estell Manor ADA	11/4/2004	30,919.00	4/4/2015	1,265.11	2.000%	11,618.67	2,492.76	9,125.91
			10/4/2015	1,277.76	2.000%			
			4/4/2016	1,290.54	2.000%			
			10/4/2016	1,303.44	2.000%			
			4/4/2017	1,316.48	2.000%			
			10/4/2017	1,329.64	2.000%			
			4/4/2018	1,342.94	2.000%			

GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE (CONTINUED)

Improvement Description	Date of Issue	Amount of Original Issue	Outstanding December 31, 2014		Interest Rate	December 31, 2013	Decreased	December 31, 2014
			Date	Amount				
Lake Lenape Park II	5/28/2005	\$ 498,660.00	4/5/2015	16,507.75	2.000%	260,487.80	32,526.80	227,961.00
			10/5/2015	16,672.83	2.000%			
			4/5/2016	16,839.56	2.000%			
			10/5/2016	17,007.96	2.000%			
			4/5/2017	17,178.04	2.000%			
			10/5/2017	17,349.82	2.000%			
			4/5/2018	17,523.31	2.000%			
			10/5/2018	17,698.55	2.000%			
			4/5/2019	17,875.53	2.000%			
			10/5/2019	18,054.29	2.000%			
			4/5/2020	18,234.83	2.000%			
			10/5/2020	18,417.18	2.000%			
			4/5/2021	18,601.35	2.000%			
			Lake Lenape Park II	6/9/2008	\$ 200,000.00			
9/6/2015	4,800.84	2.000%						
3/6/2016	4,848.85	2.000%						
9/6/2016	4,897.34	2.000%						
3/6/2017	4,946.31	2.000%						
9/6/2017	4,995.77	2.000%						
3/6/2018	5,045.73	2.000%						
9/6/2018	5,096.19	2.000%						
3/6/2019	5,147.15	2.000%						
9/6/2019	5,198.62	2.000%						
3/6/2020	5,250.61	2.000%						
9/6/2020	5,303.11	2.000%						
3/6/2021	5,356.15	2.000%						
9/6/2021	5,409.71	2.000%						
3/6/2022	5,463.80	2.000%						
9/6/2022	5,518.44	2.000%						
3/6/2023	5,573.63	2.000%						
9/6/2023	5,629.36	2.000%						
3/6/2024	5,685.66	2.000%						
9/6/2024	5,742.51	2.000%						
3/6/2025	5,799.94	2.000%						
9/6/2025	5,857.94	2.000%						
3/6/2026	5,916.52	2.000%						
9/6/2026	5,975.68	2.000%						
3/6/2027	6,035.44	2.000%						
9/6/2027	6,095.79	2.000%						
3/6/2028	6,156.74	2.000%						
						\$ 1,516,068.50	\$ 431,220.63	\$ 1,084,847.87
Ref.						C	C-6	C

C-10

Ord. Number	Improvement Description	Ordinance		Balance - December 31, 2013		2014		Balance - December 31, 2014	
		Date	Amount	Funded	Unfunded	Authorizations	Expended	Funded	Unfunded
3359	General Improvements	4/26/1983	\$ 1,500,000.00	\$ 10,350.00	\$ -	\$ -	\$ -	\$ 10,350.00	\$ -
87-2	Various Improvements	5/12/1987	400,000.00	23,589.75	-	-	-	23,589.75	-
88-5	Improvement to County Parks	10/25/1988	1,000,000.00	6,920.75	-	-	-	6,920.75	-
90-8	Reconstruction of Lenape Dam	11/13/1990	1,880,000.00	7,872.50	-	-	-	7,872.50	-
91-4	Environmental Remediation	5/28/1991	500,000.00	3,848.36	-	-	-	3,848.36	-
	Construction of Fire Training Center		-	-	-	-	(25,524.14)	25,524.14	-
92-5	Construction of Library Facilities	9/29/1992	2,300,000.00	10,815.90	-	-	-	10,815.90	-
92-7	Renovation to County Bldgs	12/8/1992	200,000.00	1,186.51	-	-	-	1,186.51	-
93-3	Construction of Pistol Range	8/17/1993	300,000.00	987.74	-	-	-	987.74	-
93-6	Infrastructure Improvement	11/30/1993	6,225,000.00	35,626.26	-	-	-	35,626.26	-
94-1	Environmental Remediation	4/12/1994	1,000,000.00	734.50	-	-	(1,800.00)	2,534.50	-
95-1	Purchase Communication Equipment	4/4/1995	1,150,000.00	14,578.56	-	-	-	14,578.56	-
97-4	Acquisition of Property	4/29/1997	725,000.00	2,275.00	-	-	-	2,275.00	-
	Energy Retrofit		-	-	-	-	(13,239.00)	13,239.00	-
97-6	Acquisition of Land-Hamilton Park	5/27/1997	250,000.00	12,943.00	-	-	-	12,943.00	-
97-7	Improvement to County Parks	8/26/1997	525,000.00	36,933.72	-	-	(5,400.00)	42,333.72	-
98-1	Improvement to County Buildings & Equipment	1998	500,000.00	22,342.15	-	-	-	22,342.15	-
98-2	Phase II Maine Avenue Park	11/10/1998	3,815,000.00	146,140.35	-	-	(195,896.34)	342,036.69	-
99-1	Improvement to County Properties	4/27/1999	500,000.00	1,232.00	-	-	-	1,232.00	-
99-3	Improvement to County Properties	9/7/1999	800,000.00	1,083.91	-	-	-	1,083.91	-
00-1	Criminal Justice Facility	3/28/2000	1,750,000.00	8,100.97	-	-	-	8,100.97	-
00-2	Improvement to County Buildings	3/28/2000	1,800,000.00	770.84	-	-	-	770.84	-
01-1	Improvement to County Facilities/Information Technology	6/5/2001	400,000.00	2,722.71	-	-	(7,204.60)	9,927.31	-
01-2	Atlantic County Criminal Complex	8/14/2001	40,000,000.00	182,544.09	-	-	3,500.00	179,044.09	-
02-2	Acquisition & Installation of Computer Equipment	8/13/2002	750,000.00	3.65	-	-	(5,752.50)	5,756.15	-
02-3	Road Improvements 2003	9/24/2002	10,000,000.00	322,725.39	-	-	322,264.89	460.50	-
03-2	Computer Equipment	3/25/2003	450,000.00	14,979.41	-	-	-	14,979.41	-
04-2	Capital Improvements	8/10/2004	2,500,000.00	21,785.48	-	-	11,880.00	9,905.48	-
05-2	Improvement to County Buildings	2/22/2005	2,170,000.00	-	418,003.00	-	-	-	418,003.00
05-5	Road Improvements 2005	10/11/2005	15,000,000.00	811,022.21	-	-	415,206.75	395,815.46	-
06-1	Capital Improvements 2006	5/2/2006	1,444,000.00	26,049.00	-	-	-	26,049.00	-
06-3	ACCC Improvements 2006	6/13/2006	6,244,000.00	874,469.27	-	-	408,493.68	665,975.59	-
06-4	Improvements to County Buildings 2006	6/13/2006	6,400,000.00	38,787.45	-	-	22,831.50	15,955.95	-
07-1	Information Technology Equipment	10/9/2007	300,000.00	301.03	-	-	-	301.03	-
08-2	Atlantic Cape Community College Improvements	5/6/2008	9,009,000.00	2,687,409.89	-	-	1,254,964.38	1,432,445.51	-
08-3	Information & Technology Acquisitions	5/6/2008	1,100,000.00	87,470.55	-	-	-	87,470.55	-
08-6	Improvement to County Buildings	5/6/2008	2,445,000.00	-	283,420.65	-	9,000.27	274,420.38	-
08-7	Atlantic County Institute of Technology Improvements	7/29/2008	40,000,000.00	522,37					

GENERAL CAPITAL FUND
SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2013	<u>Ref.</u> C		\$ 9,124,637.07
Increased By:			
Charges	C, C-10	<u>\$ 11,834,086.03</u>	<u>11,834,086.03</u>
Decreased By:			
Cancelled	C, C-10	<u>9,124,637.07</u>	<u>9,124,637.07</u>
Balance December 31, 2014	C		<u><u>\$ 11,834,086.03</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO NEW JERSEY – GREEN ACRES GRANTS

Balance December 31, 2013	<u>Ref.</u> C		\$ 1,427.26
Increased By:			
Cash Receipts	C-2	<u>\$ 1,285.31</u>	<u>1,285.31</u>
Decreased By:			
Cash Disbursed	C-2, C-3	<u>1,550.99</u>	<u>1,550.99</u>
Balance December 31, 2014	C		<u><u>\$ 1,161.58</u></u>

GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Ord. Number	Improvement Description	Balance - December 31, 2013	2014 Authorizations	Funded By:			Balance - December 31, 2014
				Bonds & Loans Issued	Bond Anticipation Notes	Capital Improvement Fund	
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
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
13-1	Various Capital Improvements	11,482,500.00	-	-	11,482,200.00	300.00	-
14-1	Radio Network Improvements and Radio Equipment	-	3,040,000.00	3,040,000.00	-	-	-
14-2	Construction of Central Dispatch Center	-	1,428,500.00	-	-	-	1,428,500.00
14-3	Construction of New Student Center	-	4,200,000.00	4,200,000.00	-	-	-
14-4	Various Capital Improvements ACCC	-	2,113,499.00	2,113,000.00	-	499.00	-
14-5	Various Technology Improvements ACCC	-	498,464.00	498,000.00	-	464.00	-
14-6	Acquisition of Real Property-2 South Main Street	-	4,323,800.00	-	4,323,800.00	-	-
		<u>\$ 36,926,342.85</u>	<u>\$ 15,604,263.00</u>	<u>\$ 15,694,000.00</u>	<u>\$ 15,806,000.00</u>	<u>\$ 1,263.00</u>	<u>\$ 21,029,342.85</u>
Ref.		C	C-7	C-3, C-6, C-7 C-8	C-2, C-3, C-14	C-7	C

GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

Purpose	Original Issue Date	Original Issue Amount	Date of Maturity	Interest	Balance - December 31, 2013	Increase	Decrease	Balance - December 31, 2014
Various Improvements (Ord. 13-1, 14-6)	12/19/2014	\$15,806,000.00	7/22/2015	1.000%	\$ -	\$ 15,806,000.00	\$ -	\$ 15,806,000.00
				Ref.		C-2, C-3, C-13		C-2, C-3, C-13

GENERAL COMMENTS
AND
RECOMMENDATIONS

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL COMMENTS AND RECOMMENDATIONS

SCHEDULE OF CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None reported.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

**GENERAL COMMENTS AND RECOMMENDATIONS
SCHEDULE OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None reported.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL COMMENTS DECEMBER 31, 2014

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

Local units and the board of education that have appointed a Qualified Purchasing Agent pursuant to N.J.S.A. 40A:11-9(b) and take advantage of a higher bid threshold pursuant to N.J.S.A. 40A:11-3(a) and 18A:18A-3(a), have their maximum bid threshold increased from \$29,000 to \$36,000. Where the higher bid threshold is authorized, appropriate action should be taken to adjust the locally set amount.

Contracts exceeding the new threshold are subject to the appropriate requirements of the Local Public Contracts Law and the Public School Contracts Law. As a result of the change in bid threshold, the 15% threshold for the informal receipt of quotations thresholds of N.J.S.A. 40A:11-6.1(a) and 18A:18A-37(a) also changes. The following table summarizes the new bid and quotation thresholds.

	<u>Bid Threshold</u>	<u>Quotation Threshold</u>
Base amount	\$17,500	\$2,625
With qualified purchasing agent	\$36,000	\$5,400

The County has appointed a Qualified Purchasing Agent.

It is also noted that, as an alternative to public advertising, the County uses state contracts.

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

Any interpretation as to possible violation of the N.J.S. 40A:11-4 and N.J.A.C. 5:30-14 would be in the province of the County solicitor.

Collection of Interest on Delinquent Taxes

Pursuant to R.S. 54:4-74, County taxes are due and payable in quarterly installments on the 15th day of February, May, August and November. R.S. 54:4-76 provides that interest at the rate of 6% per annum shall be due and payable by any municipality for nonpayment of taxes on or before the due date. A review of the Treasurer's records revealed that compliance with the aforementioned law and regulations was noted for items tested.

Investment of Available Funds

The County had most of its available funds invested in interest-bearing accounts during 2014. Earnings from interest on deposits are shown as revenue in the various accounts and funds of the County for 2014.

The County has adopted a formal cash management plan policy in compliance with N.J.S.A. 40 A:5-14 of the Local Fiscal Affairs Law, which requires that every local unit shall adopt a "Cash Management Plan" and shall deposit in interest-bearing accounts all available public funds pursuant to the plan.