

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

FINANCIAL STATEMENTS

December 31, 2015

COUNTY OF ATLANTIC, NEW JERSEY

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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"), which includes the balance sheets of various funds and account group as of December 31, 2015, and the related statement of operations and changes in fund balance – current fund, statements of revenues and expenditures of the current fund; and statement of fund balance of capital fund, for the year then ended, and the related notes to financial statements ("note"), 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, this includes 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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.

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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 of the financial statements, the financial statements are prepared by the County 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 meet the requirements of the 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

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, 2015, or the changes in financial position for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the balance sheets of various funds and account group of the County, as of December 31, 2015, and the statement of operations and changes in fund balance – current fund, statements of revenues and expenditures of the current fund and statement of fund balance of the capital fund for the year then ended in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in Note A.

Report on Summarized Comparative Information

We have previously audited the County's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 16, 2015, in accordance with the financial reporting provisions described in Note A. In our opinion, the summarized comparative information presented therein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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)

The supplemental 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 supplemental 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.

The supplementary information as listed in the table of contents has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2016, 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.



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Registered Municipal Accountant
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MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 21, 2016

**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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and requirements of audit 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, 2015, and the related notes to financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2016, 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 purpose 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.

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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.



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MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 21, 2016

BASIC FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A

CURRENT FUND
BALANCE SHEET

<u>Assets</u>	Ref.	2015	2014
Current Fund:			
Cash and Cash Equivalents	A-4	\$ 36,457,756.51	\$ 36,239,864.74
Change Funds	A-6	1,310.00	1,310.00
		<u>36,459,066.51</u>	<u>36,241,174.74</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	529,729.70	459,521.87
		<u>529,729.70</u>	<u>459,521.87</u>
Total Current Fund		<u>36,988,796.21</u>	<u>36,700,696.61</u>
Federal State Grant Fund:			
Due from Current Fund	A	4,943,744.63	6,169,043.23
Grants Receivable	A-16	38,503,157.13	31,116,332.27
Total Federal and State Grant Fund		<u>43,446,901.76</u>	<u>37,285,375.50</u>
Total Assets		<u>\$ 80,435,697.97</u>	<u>\$ 73,986,072.11</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3, A-10	\$ 4,970,632.19	\$ 3,015,785.72
Encumbrances Payable	A-3, A-10	9,355,285.26	9,587,350.54
Accounts Payable	A-12	446,677.15	917,968.18
Prepaid Revenue	A-4	67,994.93	30,388.56
Due to Federal and State Grant Fund	A	4,943,744.63	6,169,043.23
Due to Welfare Department	A-21	262,133.48	112,058.06
Payroll Deductions Payable	A-13	1,320,070.74	1,459,793.51
		<u>21,366,538.38</u>	<u>21,292,387.80</u>
Reserve for Receivables	A	529,729.70	459,521.87
Fund Balance	A-1	15,092,528.13	14,948,786.94
Total Current Fund		<u>36,988,796.21</u>	<u>36,700,696.61</u>
Federal and State Grant Fund:			
Due to State of New Jersey	A-22	223,184.76	77,980.96
Encumbrances Payable	A-20	10,692,874.48	14,574,111.27
Unappropriated Reserves	A-17	11,320.95	5,388.96
Appropriated Reserves	A-18	32,519,521.57	22,627,894.31
Total Federal and State Grant Fund		<u>43,446,901.76</u>	<u>37,285,375.50</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 80,435,697.97</u>	<u>\$ 73,986,072.11</u>

CURRENT FUND
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE

	Ref.	2015	2014
Revenues:			
Fund Balance Utilized	A-2	\$ 7,474,000.00	\$ 7,644,000.00
Miscellaneous Revenues Anticipated	A-2	73,562,775.47	61,593,021.18
Receipts from Current Taxes	A-2	160,646,006.44	156,500,165.19
Non-Budget Revenues	A-2	1,054,986.55	1,148,820.90
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	2,628,028.35	4,455,820.96
Total Revenues		<u>245,365,796.81</u>	<u>231,341,828.23</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	74,456,838.00	73,570,187.00
Other Expenses	A-3	123,264,684.97	110,613,220.70
Capital Improvements	A-3	3,866,377.32	703,358.59
Debt Service	A-3	18,184,584.19	21,267,602.92
Deferred Charges and			
Statutory Expenditures	A-3	17,973,430.60	16,501,215.68
Cancellation of Grants		(4,193.79)	6,596.68
Refund Prior Year Revenue	A-4	6,334.33	36,139.00
Total Expenditures		<u>237,748,055.62</u>	<u>222,698,320.57</u>
Statutory Excess to Fund Balance		7,617,741.19	8,643,507.66
Fund Balance January 1	A	14,948,786.94	13,949,279.28
Decreased by Amount Utilized as			
Anticipated Revenue	A-2	<u>7,474,000.00</u>	<u>7,644,000.00</u>
Fund Balance December 31	A	<u>\$ 15,092,528.13</u>	<u>\$ 14,948,786.94</u>

CURRENT FUND
STATEMENT OF REVENUES

Ref.	Anticipated		Realized	Excess (Deficit)	
	Budget	Special N.J.S. 40A:4-87			
Surplus Anticipated	A-1	\$ 7,474,000.00	\$ -	\$ 7,474,000.00	\$ -
Miscellaneous Revenues:					
County Clerk	A-9	2,900,100.00	-	3,021,184.71	121,084.71
Surrogate	A-9	185,000.00	-	198,198.58	13,198.58
Sheriff	A-9	876,900.00	-	947,289.77	70,389.77
Interest on Investments and Deposits	A-9	20,000.00	-	60,327.21	40,327.21
Medicaid Reimbursement - Nursing Home & Home Care	A-9	12,789,300.00	-	12,480,772.15	(308,527.85)
Fees and Permits	A-9	212,200.00	-	156,494.19	(55,705.81)
Rental of County Offices	A-9	1,604,389.00	-	1,799,419.15	195,030.15
Correction Department - NJ Reimbursement for State Prisoners	A-9	521,700.00	-	625,231.24	103,531.24
Sale of Food - Central Supply Items, Nutrition Project	A-9	1,245,000.00	-	2,728,130.67	1,483,130.67
Youth Services Shelter Reimbursement	A-9	-	-	-	-
Refunds - Insurance, Telephone, etc.	A-9	2,431,344.00	-	4,548,769.76	2,117,425.76
Bail Bond Forfeitures	A-9	160,100.00	-	92,875.00	(67,225.00)
Public Health - Indirect Cost Reimbursement	A-9	2,003,613.00	-	1,988,892.00	(14,721.00)
Area Plan Grant - Nutrition Project Cash Donations	A-9	145,079.31	-	150,138.19	5,058.88
Animal Shelter	A-9	108,400.00	-	99,663.62	(8,736.38)
State Aid - County College Bonds (NJS 18A:64A:22.6)	A-9	3,397,450.85	-	3,397,458.71	7.86
Subtotal		28,600,576.16	-	32,294,844.95	3,694,268.79
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	943,738.00	-	769,385.00	(174,353.00)
Psychiatric Facilities (c.73, P.L. 1990)					
Board of County Patients in State and Other Institutions	A-9	42,525.00	-	68,913.03	26,388.03
Subtotal		986,263.00	-	838,298.03	(147,964.97)
Public and Private Revenues Offset with Appropriations:					
Peer Grouping		-	721,696.00	721,696.00	-
Alzheimer's Foundation of America - Project Lifesaver		-	2,500.00	2,500.00	-
Area Plan Grant CY15		1,694,686.00	1,344,783.00	3,039,469.00	-
Area Plan Grant CY16		-	2,068,035.19	2,068,035.19	-
NJ DCA - Recreation for Individuals with Disabilities FY14		-	24,960.00	24,960.00	-
NJ DEP - Clean Communities Grant FY13		-	129,918.72	129,918.72	-
NJ Dept. of Management & Budget - Direct Care Services		-	32,767.85	32,767.85	-
NJ DH&SS - Special Child Health FY FY15-16		-	81,653.00	81,653.00	-
NJ DH&SS - State Health Insurance Program (SHIP) FY14-15		-	6,000.00	6,000.00	-
NJ DH&SS - State Health Insurance Program (SHIP) FY15-16		-	26,000.00	26,000.00	-
NJ DH&SS - Respite Care Program FY15		-	174,850.00	174,850.00	-
NJ DHS - CFI & APPI - FY15- 16		-	987,336.00	987,336.00	-
NJ DHS - Family Crisis Intervention CY15		-	26,994.00	26,994.00	-
NJ DHS - JJC Family Court CY15		-	151,144.00	151,144.00	-
NJ DHS - JJC Family Court CY16		-	151,144.00	151,144.00	-
NJ DHS - IV-D - Law FY15		-	106,237.04	106,237.04	-
NJ DHS - JJC Program Management CY15		-	55,550.00	55,550.00	-
NJ DHS - JJC Program Management CY16		-	55,550.00	55,550.00	-
NJ DHS - JJC Program Services CY15		-	313,245.00	313,245.00	-
NJ DHS - JJC Program Services CY16		-	313,245.00	313,245.00	-
NJ DHS - Mental Health Administrator CY15		-	9,000.00	9,000.00	-
NJ DHS - PASP - CY15		-	35,400.00	35,400.00	-
NJ DHS - Try it Program (TSSA) CY15		-	60,881.00	60,881.00	-
NJ DHS - Youth Service Coordinator CY15		-	39,825.00	39,825.00	-
NJ DL&PS - Body Armor Replacement Program FY15-16		-	35,767.02	35,767.02	-
NJ DL&PS - Cares For Kids Grant FY2016		-	15,250.00	15,250.00	-
NJ DL&PS - Click it or Ticket Grant 2015		-	4,000.00	4,000.00	-
NJ DL&PS - DDEF Prosecutor 2014		-	3,359.00	3,359.00	-
NJ DL&PS - Detention Diversion CY15		-	37,132.00	37,132.00	-
NJ DL&PS - DRE Pilot Program FY15-16		-	32,000.00	32,000.00	-
NJ DL&PS - Emergency Management Assistance FY13		-	25,000.00	25,000.00	-
NJ DL&PS - Emergency Management Assistance FY14		-	80,000.00	80,000.00	-
NJ DL&PS - DWI Enforcement 15-16		-	63,000.00	63,000.00	-
NJ DL&PS - Hazard Mitigation Grant 2015-16		-	411,045.00	411,045.00	-
NJ DL&PS - Narcotics Task Force FY14-15		-	160,482.00	160,482.00	-
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2015		-	77,525.00	77,525.00	-
NJ OHS - Homeland Security Grant- County		-	100,000.00	100,000.00	-
NJ OHS - Homeland Security Grant- Regional		-	174,759.06	174,759.06	-
NJ DL&PS - Megan's Law FY14-15		-	13,700.00	13,700.00	-

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 FY15-16		-	58,500.00	58,500.00	-
NJ DL&PS - Victim - Witness Assistance Grant (VOCA) FY13-14		-	332,305.00	332,305.00	-
NJ DL&PS- Victim- Witness Advocacy Supplemental (VAWA) 2015		-	42,542.00	42,542.00	-
NJ OM & VA- Veterans Transportation FY15-16		-	17,000.00	17,000.00	-
NJ DOE - GED Testing Income		5,388.96	-	5,388.96	-
NJ DOL - Atlantic City Re-Employment National Emergency Grant 14-16		-	4,974,750.00	4,974,750.00	-
NJ DOL - NJ Youth Corps 15-16		-	386,426.00	386,426.00	-
NJ DOL - Smart Steps 15-16		-	6,420.00	6,420.00	-
NJ DOL - Urban Gateway Enhancement Program 2015		-	32,000.00	32,000.00	-
NJ DOL- WIA Adult FY15-16		-	1,511,296.00	1,511,296.00	-
NJ DOL- WIA Youth FY15-16		-	1,636,029.00	1,636,029.00	-
NJ DOL- WIA Dislocated Worker- Employer Focus 15-16		-	3,050,000.00	3,050,000.00	-
NJ DOL- WIA Dislocated Worker- FY15-16		-	1,636,502.00	1,636,502.00	-
NJ DOL- Work First New Jersey SFY 16		-	4,238,046.00	4,238,046.00	-
NJ DOL - Workforce Learning Link SFY14-15		-	70,000.00	70,000.00	-
NJ DOS- HAVA Section 261 FY14-15		-	17,499.10	17,499.10	-
NJ DOL - Workforce Learning Link SFY15-16		-	78,000.00	78,000.00	-
NJ DOT - County Aid FY14		-	3,403,200.00	3,403,200.00	-
NJ DOS - General Operating Support 14-15		-	7,057.00	7,057.00	-
NJ DOS - General Operating Support 15-16		-	7,057.00	7,057.00	-
NJ DOT - Atsion Road Bridge Replacement		-	1,000,000.00	1,000,000.00	-
NJ DOT - Bears Head Road Section 3 Resurfacing		-	55,048.00	55,048.00	-
NJ DOT - Bears Head Road Section 4 Resurfacing		-	163,893.00	163,893.00	-
NJ DOT - Mays Landing Road Sec 2 Resurfacing In House Design		-	56,242.73	56,242.73	-
NJ Transit - CARTS FY15-16		-	287,426.00	287,426.00	-
NJ Transit - Casino Revenue Transportation Grant CY2015		-	512,971.11	512,971.11	-
NJ Transit- New Freedom FY12		-	82,570.00	82,570.00	-
NJ Transit- FTA Sec. 5311 Innovation Grant		-	150,000.00	150,000.00	-
NJ Transit - CMAQ - CY12		-	27,000.00	27,000.00	-
SJTA - Subregional Transportation FY2016		-	133,600.00	133,600.00	-
US DJ-SCAAP Grant FY15		-	83,544.00	83,544.00	-
US HUD- Community Development Block Grant FY2015		-	1,033,275.00	1,033,275.00	-
US HUD - Home Investment Partnership Grant- 2015		-	432,792.00	432,792.00	-
NJ DL&PS - Insurance Fraud CY15		-	107,580.00	107,580.00	-
NJ DOT Wellington/West End Ave Resurfacing		-	1,500,000.00	1,500,000.00	-
NJ DOT Brigantine Blvd Section 1A Repaving		-	1,196,872.95	1,196,872.95	-
NJ DOT Brigantine Blvd Section 1B Design		-	49,927.00	49,927.00	-
NJ DL&PS - JJC Innovations Funding CY16		-	123,633.00	123,633.00	-
Subtotal Public and Private Revenues Offset with Appropriations		1,700,074.96	36,652,737.77	38,352,812.73	-
Increased Fees pursuant to C370, PL 2001:					
County Clerk	A-9	1,251,700.00	-	1,528,651.10	276,951.10
County Sheriff	A-9	321,400.00	-	412,626.49	91,226.49
County Surrogate	A-9	121,700.00	-	135,542.17	13,842.17
Subtotal		1,694,800.00	-	2,076,819.76	382,019.76
Total Miscellaneous Revenues Anticipated		32,981,714.12	36,652,737.77	73,562,775.47	3,928,323.58
Subtotal General Revenues		40,455,714.12	36,652,737.77	81,036,775.47	3,928,323.58
Amount to be Raised by Taxation- County Purpose Tax	A-1, A-8	160,646,006.44	-	160,646,006.44	-
Budget Totals		201,101,720.56	36,652,737.77	241,682,781.91	3,928,323.58
Miscellaneous Revenues Not Anticipated	A-4, A-9, A-15	-	-	595,464.68	595,464.68
Added and Omitted Taxes	A-7	-	-	459,521.87	459,521.87
Non-Budget Revenues	A-1	-	-	1,054,986.55	1,054,986.55
Total Revenue Realized		\$ 201,101,720.56	\$ 36,652,737.77	\$ 242,737,768.46	\$ 4,983,310.13

CURRENT FUND
STATEMENT OF EXPENDITURES

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL APPROPRIATIONS					
Legislative Branch					
Board of Freeholders					
Salaries and Wages	\$ 403,394.00	\$ 403,394.00	\$ 393,795.82	\$ 9,598.18	\$ -
Other Expenses	59,580.00	59,580.00	33,718.65	25,861.35	-
Department of Administration					
County Executive/Administration					
Salaries and Wages	748,302.00	733,302.00	721,553.81	11,748.19	-
Other Expenses	16,985.00	16,985.00	13,229.82	3,755.18	-
Treasurer's Office					
Salaries and Wages	854,693.00	817,693.00	778,004.61	39,688.39	-
Other Expenses	128,409.00	128,409.00	92,783.86	35,625.14	-
Division of Extension Services					
Salaries and Wages	287,524.00	287,524.00	280,588.97	6,935.03	-
Other Expenses	269,287.00	269,287.00	265,900.76	3,386.24	-
Policy and Planning					
Salaries and Wages	891,309.00	876,309.00	858,067.25	18,241.75	-
Other Expenses	92,200.00	92,200.00	79,621.09	12,578.91	-
Audit	100,000.00	100,000.00	87,040.00	12,960.00	-
Matching Funds for Grants	123,000.00	8,543.25	-	-	8,543.25
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	569,266.00	569,266.00	560,037.23	9,228.77	-
Other Expenses	110,103.00	110,103.00	102,144.66	7,958.34	-
Human Resources					
Salaries and Wages	667,702.00	667,702.00	664,331.03	3,370.97	-
Other Expenses	60,850.00	60,850.00	51,285.94	9,564.06	-
Information Technologies					
Salaries and Wages	1,664,297.00	1,664,297.00	1,609,002.05	55,294.95	-
Other Expenses	893,375.00	893,375.00	867,010.56	26,364.44	-
Department of Law					
Department of Law					
Salaries and Wages	1,564,077.00	1,534,077.00	1,449,748.33	84,328.67	-
Other Expenses	117,203.00	117,203.00	83,639.38	33,563.62	-
Office of Weights & Measures					
Salaries and Wages	34,444.00	34,444.00	26,574.36	7,869.64	-
Constitutional Officers					
County Surrogate					
Salaries and Wages	417,909.00	417,909.00	415,694.31	2,214.69	-
Other Expenses	11,080.00	11,080.00	7,309.14	3,770.86	-
County Clerk					
Salaries and Wages	1,345,721.00	1,345,721.00	1,259,944.91	85,776.09	-
Other Expenses	386,500.00	386,500.00	337,119.44	49,380.56	-
Prosecutor's Office					
Salaries and Wages	12,538,257.00	12,538,257.00	12,488,280.82	49,976.18	-
Other Expenses	700,225.00	700,225.00	688,963.74	11,261.26	-
Sheriff's Office					
Salaries and Wages	8,154,926.00	8,154,926.00	8,008,358.36	146,567.64	-
Other Expenses	168,054.00	168,054.00	163,351.00	4,703.00	-
Department of Public Safety					
Division of Adult Detention					
Salaries and Wages	18,510,108.00	19,000,108.00	18,965,976.06	34,131.94	-
Other Expenses	7,492,066.00	7,492,066.00	6,943,213.94	548,852.06	-
Division of Youth Services					
Other Expenses	2,632,004.00	2,632,004.00	2,508,980.33	123,023.67	-
Office of Emergency Management					
Salaries and Wages	1,525,569.00	1,484,569.00	1,352,843.64	131,725.36	-
Other Expenses	862,709.00	875,709.00	864,240.32	11,468.68	-
Office of Medical Examiner					
Other Expenses	1,211,000.00	1,211,000.00	580,220.20	630,779.80	-
Animal Shelter					
Salaries and Wages	528,135.00	528,135.00	502,430.88	25,704.12	-
Other Expenses	162,655.00	162,655.00	156,381.97	6,273.03	-
County Boards					
Superintendent of Elections					
Salaries and Wages	741,436.00	776,436.00	773,963.72	2,472.28	-
Other Expenses	198,425.00	198,425.00	170,663.90	27,761.10	-
Board of Taxation					
Salaries and Wages	206,019.00	206,019.00	181,596.54	24,422.46	-
Other Expenses	22,005.00	22,005.00	17,386.60	4,618.40	-
Board of Elections					
Salaries and Wages	244,234.00	244,234.00	206,439.07	37,794.93	-
Other Expenses	405,900.00	405,900.00	371,009.48	34,890.52	-

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Department of Public Works					
Division of Parks and Recreation					
Salaries and Wages	1,074,253.00	1,111,253.00	1,100,078.00	11,175.00	-
Other Expenses	153,330.00	153,330.00	146,493.00	6,837.00	-
Division of Roads and Bridges					
Salaries and Wages	3,502,190.00	3,502,190.00	3,448,160.47	54,029.53	-
Other Expenses	53,450.00	53,450.00	20,704.50	32,745.50	-
Division of Engineering					
Salaries and Wages	1,476,241.00	1,460,241.00	1,373,116.99	87,124.01	-
Other Expenses	45,314.00	45,314.00	40,704.18	4,609.82	-
Division of Facilities Management					
Salaries and Wages	1,419,466.00	1,368,466.00	1,368,466.00	-	-
Other Expenses	2,779,835.00	2,779,835.00	2,727,752.02	52,082.98	-
Office of Fleet Management					
Salaries and Wages	864,045.00	882,045.00	863,394.74	18,650.26	-
Other Expenses	631,200.00	631,200.00	616,542.75	14,657.25	-
Supported Work Program					
Salaries and Wages	1,408,850.00	1,452,850.00	1,452,850.00	-	-
Other Expenses	332,002.00	332,002.00	282,509.86	49,492.14	-
Mosquito Unit					
Salaries and Wages	498,668.00	445,668.00	401,602.34	44,065.66	-
Other Expenses	141,680.00	141,680.00	128,064.49	13,615.51	-
Department of Economic Assistance and Community Development					
Administration	5,089,072.18	5,089,072.18	5,089,072.18	-	-
Assistance for Dependent Children	797,565.00	797,565.00	797,565.00	-	-
SSI Recipients	943,738.00	943,738.00	943,738.00	-	-
Department of Human Services					
Division of Resident Services					
Salaries and Wages	8,368,040.00	8,368,040.00	8,368,040.00	-	-
Other Expenses	1,183,354.00	1,183,354.00	1,055,813.77	127,540.23	-
DHS- Support Services					
Salaries and Wages	1,718,827.00	1,718,827.00	1,649,975.60	68,851.40	-
Other Expenses	1,775,316.00	1,775,316.00	1,733,505.61	41,810.39	-
Intergenerational Services					
Salaries and Wages	1,576,061.00	1,501,031.00	1,501,031.00	-	-
Other Expenses	637,527.00	637,527.00	605,712.44	31,814.56	-
Maintenance of County Patients in Private Institutions for mental Disease	100,000.00	61,500.00	-	61,500.00	-
Maintenance of Patients in State Institutions for Mental Disease	2,661,697.00	2,487,727.00	2,487,727.00	-	-
Environmental Health Act (CH 443, PL 1977) Contractual	150,000.00	150,000.00	150,000.00	-	-
Education					
Office of Superintendent of Schools					
Salaries and Wages	361,905.00	361,905.00	354,971.10	6,933.90	-
Other Expenses	8,540.00	8,540.00	7,844.08	695.92	-
Atlantic County Community College	6,853,866.00	6,853,866.00	6,760,246.00	93,620.00	-
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)	153,000.00	223,000.00	209,528.84	13,471.16	-
Reimbursements for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	15,000.00	15,000.00	10,000.00	5,000.00	-
Insurance					
Other Insurance Plans	900,000.00	900,000.00	900,000.00	-	-
Workers Compensation Insurance	4,220,000.00	4,220,000.00	4,220,000.00	-	-
Group Insurance Plan for Employees	24,376,814.00	24,376,814.00	24,376,814.00	-	-
Health Benefits Waiver	135,000.00	135,000.00	79,914.82	55,085.18	-
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	15,000.00	3,000.00	-
Purchase of Vehicles County Wide	426,000.00	426,000.00	426,000.00	-	-
Atlantic County Board of Ethics	2,500.00	2,500.00	2,272.50	227.50	-
Utilities:					
Rental of Real Estate	503,089.00	503,089.00	473,926.42	29,162.58	-
Fuel Oil	25,000.00	25,000.00	11,502.53	13,497.47	-
Electricity	4,125,249.00	4,000,249.00	3,771,501.12	228,747.88	-
Telephone	1,057,100.00	1,007,100.00	897,432.60	109,667.40	-
Street Lighting	288,000.00	296,500.00	282,122.28	14,377.72	-
Water	560,000.00	560,000.00	556,813.56	3,186.44	-
Traffic Lights	108,000.00	113,000.00	93,176.09	19,823.91	-
Gas	1,023,925.00	1,023,925.00	648,359.90	375,565.10	-
Trash Disposal	86,000.00	86,000.00	82,262.57	3,737.43	-
Subtotal Operations	158,859,174.18	158,744,717.43	154,624,281.90	4,111,892.28	8,543.25

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue					
Peer Grouping	721,696.00	721,696.00	721,696.00	-	-
Alzheimer's Foundation of America - Project Lifesaver	2,500.00	2,500.00	2,500.00	-	-
Area Plan Grant CY15	3,407,548.31	3,407,548.31	3,407,548.31	-	-
Area Plan Grant CY16	2,068,035.19	2,068,035.19	2,068,035.19	-	-
NJ DCA - Recreation for Individuals with Disabilities FY14	24,960.00	24,960.00	24,960.00	-	-
NJ DEP - Clean Communities Grant FY13	129,918.72	129,918.72	129,918.72	-	-
NJ Dept. of Management & Budget - Direct Care Services	32,767.85	32,767.85	32,767.85	-	-
NJ DH&SS - Special Child Health FY15-16	81,653.00	81,653.00	81,653.00	-	-
NJ DH&SS - State Health Insurance Program (SHIP) FY14-15	6,000.00	6,000.00	6,000.00	-	-
NJ DH&SS - State Health Insurance Program (SHIP) FY15-16	26,000.00	26,000.00	26,000.00	-	-
NJ DH&SS - Respite Care Program FY15	174,850.00	174,850.00	174,850.00	-	-
NJ DHS - CFI & APPI - FY15- 16	987,336.00	987,336.00	987,336.00	-	-
NJ DHS - Family Crisis Intervention CY15	26,994.00	26,994.00	26,994.00	-	-
NJ DHS - JJC Family Court CY15	151,144.00	151,144.00	151,144.00	-	-
NJ DHS - JJC Family Court CY16	151,144.00	151,144.00	151,144.00	-	-
NJ DHS - IV-D - Law FY15	106,237.04	106,237.04	106,237.04	-	-
NJ DHS - JJC Program Management CY15	55,550.00	55,550.00	55,550.00	-	-
NJ DHS - JJC Program Management CY16	55,550.00	55,550.00	55,550.00	-	-
NJ DHS - JJC Program Services CY15	313,245.00	313,245.00	313,245.00	-	-
NJ DHS - JJC Program Services CY16	313,245.00	313,245.00	313,245.00	-	-
NJ DHS - Mental Health Administrator CY15	9,000.00	9,000.00	9,000.00	-	-
NJ DHS - PASP - CY15	35,400.00	35,400.00	35,400.00	-	-
NJ DHS - Try it Program (TSSA) CY15	60,881.00	60,881.00	60,881.00	-	-
NJ DHS - Youth Service Coordinator CY15	39,825.00	39,825.00	39,825.00	-	-
NJ DL&PS - Body Armor Replacement Program FY15-16	35,767.02	35,767.02	35,767.02	-	-
NJ DL&PS - Cares For Kids Grant FY2016	15,250.00	15,250.00	15,250.00	-	-
NJ DL&PS - Click it or Ticket Grant 2015	4,000.00	4,000.00	4,000.00	-	-
NJ DL&PS - DDEF Prosecutor 2014	3,359.00	3,359.00	3,359.00	-	-
NJ DL&PS - Detention Diversion CY15	37,132.00	37,132.00	37,132.00	-	-
NJ DL&PS - DRE Pilot Program FY15-16	32,000.00	32,000.00	32,000.00	-	-
NJ DL&PS - Emergency Management Assistance FY13	25,000.00	25,000.00	25,000.00	-	-
NJ DL&PS - Emergency Management Assistance FY14	80,000.00	80,000.00	80,000.00	-	-
NJ DL&PS - DWI Enforcement 15-16	63,000.00	63,000.00	63,000.00	-	-
NJ DL&PS - Hazard Mitigation Grant 2015-16	411,045.00	411,045.00	411,045.00	-	-
NJ DL&PS - Narcotics Task Force FY14-15	160,482.00	160,482.00	160,482.00	-	-
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2015	77,525.00	77,525.00	77,525.00	-	-
NJ OHS - Homeland Security Grant- County	100,000.00	100,000.00	100,000.00	-	-
NJ OHS - Homeland Security Grant- Regional	174,759.06	174,759.06	174,759.06	-	-
NJ DL&PS - Megan's Law FY14-15	13,700.00	13,700.00	13,700.00	-	-
NJ DL&PS - State Facilities Education Act FY15-16	58,500.00	58,500.00	58,500.00	-	-
NJ DL&PS - Victim - Witness Assistance Grant (VOCA) FY13-14	332,305.00	332,305.00	332,305.00	-	-
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA) 2015	42,542.00	42,542.00	42,542.00	-	-
NJ OM & VA- Veterans Transportation FY15-16	17,000.00	17,000.00	17,000.00	-	-
NJ DOE - GED Testing Income	5,388.96	5,388.96	5,388.96	-	-
NJ DOL - Atlantic City Re-Employment National Emergency Grant 14-16	4,974,750.00	4,974,750.00	4,974,750.00	-	-
NJ DOL - NJ Youth Corps 15-16	386,426.00	386,426.00	386,426.00	-	-
NJ DOL - Smart Steps 15-16	6,420.00	6,420.00	6,420.00	-	-
NJ DOL - Urban Gateway Enhancement Program 2015	32,000.00	32,000.00	32,000.00	-	-
NJ DOL - WIA Adult FY15-16	1,511,296.00	1,511,296.00	1,511,296.00	-	-
NJ DOL - WIA Youth FY15-16	1,636,029.00	1,636,029.00	1,636,029.00	-	-
NJ DOL - WIA Dislocated Worker- Employer Focus 15-16	3,050,000.00	3,050,000.00	3,050,000.00	-	-
NJ DOL - WIA Dislocated Worker- FY15-16	1,636,502.00	1,636,502.00	1,636,502.00	-	-
NJ DOL - Work First New Jersey SFY 16	4,238,046.00	4,238,046.00	4,238,046.00	-	-
NJ DOL - Workforce Learning Link SFY14-15	70,000.00	70,000.00	70,000.00	-	-
NJ DOS- HAVA Section 261 FY14-15	17,499.10	17,499.10	17,499.10	-	-
NJ DOL - Workforce Learning Link SFY15-16	78,000.00	78,000.00	78,000.00	-	-
NJ DOT - County Aid FY14	3,403,200.00	3,403,200.00	3,403,200.00	-	-
NJ DOS - General Operating Support 14-15	7,057.00	7,057.00	7,057.00	-	-
NJ DOS - General Operating Support 15-16	7,057.00	7,057.00	7,057.00	-	-
NJ DOT - Atsion Road Bridge Replacement	1,000,000.00	1,000,000.00	1,000,000.00	-	-
NJ DOT - Bears Head Road Section 3 Resurfacing	55,048.00	55,048.00	55,048.00	-	-
NJ DOT - Bears Head Road Section 4 Resurfacing	163,893.00	163,893.00	163,893.00	-	-
NJ DOT - Mays Landing Road Sec 2 Resurfacing In House Design	56,242.73	56,242.73	56,242.73	-	-
NJ Transit - CARTS FY15-16	287,426.00	383,234.75	383,234.75	-	-
NJ Transit - Casino Revenue Transportation Grant CY2015	512,971.11	512,971.11	512,971.11	-	-
NJ Transit- New Freedom FY12	82,570.00	82,570.00	82,570.00	-	-
New Freedom 13-16	-	-	18,648.00	-	-
NJ Transit- FTA Sec. 5311 Innovation Grant	150,000.00	150,000.00	150,000.00	-	-
NJ Transit - CMAQ - CY12	27,000.00	27,000.00	27,000.00	-	-
SJTA - Subregional Transportation FY2016	133,600.00	133,600.00	133,600.00	-	-
US DJ-SCAAP Grant FY15	83,544.00	83,544.00	83,544.00	-	-
US HUD- Community Development Block Grant FY2015	1,033,275.00	1,033,275.00	1,033,275.00	-	-
US HUD - Home Investment Partnership Grant- 2015	432,792.00	432,792.00	432,792.00	-	-
NJ DL&PS - Insurance Fraud CY15	107,580.00	107,580.00	107,580.00	-	-
NJ DOT Wellington/West End Ave Resurfacing	1,500,000.00	1,500,000.00	1,500,000.00	-	-
NJ DOT Brigantine Blvd Section 1A Repaving	1,196,872.95	1,196,872.95	1,196,872.95	-	-
NJ DOT Brigantine Blvd Section 1B Design	49,927.00	49,927.00	49,927.00	-	-
NJ DL&PS - JJC Innovations Funding CY16	123,633.00	123,633.00	123,633.00	-	-
Total Public and Private Programs Offset by Revenue	38,720,892.04	38,835,348.79	38,835,348.79	-	-

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Total Operations	<u>197,580,066.22</u>	<u>197,580,066.22</u>	<u>193,459,630.69</u>	<u>4,111,892.28</u>	<u>8,543.25</u>
Contingent	<u>150,000.00</u>	<u>150,000.00</u>	<u>-</u>	<u>150,000.00</u>	<u>-</u>
Total Operations Including Contingent	<u>197,730,066.22</u>	<u>197,730,066.22</u>	<u>193,459,630.69</u>	<u>4,261,892.28</u>	<u>8,543.25</u>
Detail					
Salaries and Wages	74,165,868.00	74,456,838.00	73,378,918.01	1,077,919.99	-
Other Expenses	123,564,198.22	123,273,228.22	120,080,712.68	3,183,972.29	8,543.25
Capital Improvements					
Capital Improvement Fund	3,666,377.32	3,666,377.32	3,666,377.32	-	-
Acquisition of New Equipment	200,000.00	200,000.00	197,738.89	2,261.11	-
Total Capital Improvements	<u>3,866,377.32</u>	<u>3,866,377.32</u>	<u>3,864,116.21</u>	<u>2,261.11</u>	<u>-</u>
County Debt Service					
Payment of Bond Principal					
State Aid County College Bonds (NJS 12A:64)	3,961,000.00	3,961,000.00	3,961,000.00	-	-
Vocational School Bonds	2,900,000.00	2,900,000.00	2,900,000.00	-	-
Other Bonds	7,338,000.00	7,338,000.00	7,338,000.00	-	-
Payment of Bond Anticipation Notes	92,201.67	92,201.67	92,201.67	-	-
Interest on Bonds					
State Aid County College Bonds (NJS 12A:64)	448,925.19	448,925.19	448,925.19	-	-
Vocational School Bonds	991,250.00	991,250.00	991,250.00	-	-
Other Bonds	2,185,105.07	2,185,105.07	2,185,105.07	-	-
County Debt Service					
Green Trust Loan Program					
Loan Repayments for Principal and Interest	268,102.26	268,102.26	268,102.26	-	-
Total County Debt Service	<u>18,184,584.19</u>	<u>18,184,584.19</u>	<u>18,184,584.19</u>	<u>-</u>	<u>-</u>
Deferred Charges and Statutory Expenditures					
Deferred Charges					
Prior year Bills	39,720.00	39,720.00	39,718.74	1.26	-
Total Deferred Charges	<u>39,720.00</u>	<u>39,720.00</u>	<u>39,718.74</u>	<u>1.26</u>	<u>-</u>
Statutory Expenditures					
Public Employees' Retirement System	5,241,306.68	5,241,306.68	5,241,306.68	-	-
Public Employees' Retirement System -ERI	131,380.00	131,380.00	131,380.00	-	-
Police & Fireman's Retirement System	6,617,335.02	6,617,335.02	6,617,335.02	-	-
Social Security System (O.A.S.I.)	5,773,688.90	5,773,688.90	5,068,667.28	705,021.62	-
Unemployment Compensation Insurance	150,000.00	150,000.00	150,000.00	-	-
DCRP	20,000.00	20,000.00	18,544.08	1,455.92	-
Total Statutory Expenditures	<u>17,933,710.60</u>	<u>17,933,710.60</u>	<u>17,227,233.06</u>	<u>706,477.54</u>	<u>-</u>
Total Deferred Charges and Statutory Expenditures	<u>17,973,430.60</u>	<u>17,973,430.60</u>	<u>17,266,951.80</u>	<u>706,478.80</u>	<u>-</u>
Total General Appropriations	<u>\$ 237,754,458.33</u>	<u>\$ 237,754,458.33</u>	<u>\$ 232,775,282.89</u>	<u>\$ 4,970,632.19</u>	<u>\$ 8,543.25</u>
	Ref.			A	
Budget - Adopted		\$ 201,101,720.56			
Appropriations - N.J.S.A. 40A:4-87	A-2	<u>36,652,737.77</u>			
		<u>\$ 237,754,458.33</u>			
Federal and State Grants (Grant Funds)	A-18		\$ 37,999,196.04		
Payroll Deductions Payable	A-13		49,073,284.47		
Encumbered	A		9,355,285.26		
Disbursements	A-4		<u>136,347,517.12</u>		
			<u>\$ 232,775,282.89</u>		

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND
BALANCE SHEET

<u>Assets</u>	<u>Ref.</u>	<u>2015</u>	<u>2014</u>
Trust - Other			
Cash and Investments	B-1	\$ 26,712,415.78	\$ 26,204,366.16
Total		<u>26,712,415.78</u>	<u>26,204,366.16</u>
Public Health Services Trust Fund			
Cash:			
Change Fund		450.00	450.00
Treasurer	B-25	2,719,010.44	5,824,556.12
Federal and State Grant Receivable	B-26	1,131,913.81	1,595,313.28
Added and Omitted Taxes Receivable	B-27	14,121.41	27,340.83
Total		<u>3,865,495.66</u>	<u>7,447,660.23</u>
Library Fund			
Cash:			
Change Fund		565.00	565.00
Treasurer	B-30	3,388,475.85	4,949,086.14
Added and Omitted Taxes Receivable	B-31	24,744.35	28,501.99
Total		<u>3,413,785.20</u>	<u>4,978,153.13</u>
Open Space Fund			
Cash - Treasurer	B-34	31,115,649.71	35,044,506.74
Receivables with Full Reserves			
Added or Omitted Open Space Taxes Receivable	B-35	2,486.33	5,774.81
Total		<u>31,118,136.04</u>	<u>35,050,281.55</u>
County Clerk			
Cash	B-38	1,782,327.67	1,741,226.12
Accounts Receivable	B-39	8,058.50	11,325.50
Total		<u>1,790,386.17</u>	<u>1,752,551.62</u>
Correction Center			
Inmates' Fund			
Cash	B-44	120,137.10	117,399.95
Other Accounts Receivable	B-50A	1.00	1.00
		<u>120,138.10</u>	<u>117,400.95</u>
Bail Fund			
Cash	B-55	-	500.00
		<u>-</u>	<u>500.00</u>
Commissary Fund			
Cash	B-51	358,411.76	259,279.90
Due from Inmates' Fund	B-53	35,672.97	15,869.18
		<u>394,084.73</u>	<u>275,149.08</u>
Total		<u>514,222.83</u>	<u>393,050.03</u>
County Adjuster			
Accounts Receivable	B-58	11,848.85	11,848.85
Total		<u>11,848.85</u>	<u>11,848.85</u>
Sheriff's Office			
Cash	B-61	1,769,528.14	943,297.01
Total		<u>1,769,528.14</u>	<u>943,297.01</u>
Surrogate's Office			
Cash	B-68	10,756,936.80	10,729,561.12
Total		<u>10,756,936.80</u>	<u>10,729,561.12</u>
Meadowview Nursing Home			
Cash	B-75	422,119.59	128,506.55
Patient's Accounts Receivable	B-76	6,068,617.56	5,483,595.84
Total		<u>6,490,737.15</u>	<u>5,612,102.39</u>
<u>Total Assets</u>		<u>\$ 86,443,492.62</u>	<u>\$ 93,122,872.09</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND
BALANCE SHEET (CONTINUED)

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2015</u>	<u>2014</u>
Trust - Other			
Motor Vehicle Fines			
Road Construction and Repair	B-2	\$ 1,108,687.92	\$ 1,282,352.40
Accounts Payable	B-4	952,632.77	866,172.75
Reserve for:			
Funds Awaiting Court Disposition	B-5	574,068.29	621,496.75
State Unemployment Compensation	B-6	762,153.26	755,588.91
Self Insurance:			
Workers Compensation	B-7	9,129,746.12	9,645,153.83
General Liability	B-8	4,455,174.10	4,096,023.55
Repairs to County Roads	B-9	142,572.76	96,580.76
County Clerk - Recording Fees	B-10	1,040,352.40	927,818.07
Board of Taxation - Recording Fees	B-11	1,955,063.95	1,802,077.68
Veterans' Cemetery	B-12	4,364.39	4,184.39
Prosecutors Forfeitures	B-13	365,968.75	249,118.76
Prosecutor DEA Forfeited Funds	B-14	139,261.55	139,261.55
Surrogate's Office	B-15	108,251.96	91,533.55
Directional Signals	B-16	432,911.69	364,583.86
Weights and Measures	B-17	678,696.48	635,980.98
Audio Visual Aids Commission	B-18	188,578.31	193,350.60
Prosecutor's Auto Theft Fees	B-19	39,955.82	38,693.55
Prosecutor's AMA Interest	B-21	787.49	967.44
State Funded Social Services	B-3	7,240.00	7,240.00
Law Enforcement Trust	B-80	26,412.27	27,645.88
Parks & Recreation	B-81	257.30	257.30
Gasoline Resale	B-22	70,629.26	28,924.30
Sheriff's Improvement Fund	B-23	120,712.84	98,219.30
Accumulated Absences	B-24	4,112,682.03	4,086,681.03
Sheriff's Forfeiture	B-20	4,454.43	10,432.43
Animal Shelter Donations	B-82	134,701.54	134,026.54
Snow Removal Trust	B-83	120,099.75	-
Mosquito Control	B-84	35,998.35	-
Total		<u>26,712,415.78</u>	<u>26,204,366.16</u>
Public Health Services Trust Fund			
Encumbrances Payable	B-28	414,432.12	444,899.69
Reserve for:			
Grants Receivable	B-26	1,131,913.81	1,595,313.28
Added and Omitted Taxes Receivable	B-27	14,121.41	27,340.83
Expenditures	B-29	2,305,028.32	5,380,106.43
Total		<u>3,865,495.66</u>	<u>7,447,660.23</u>
Library Fund			
Encumbrances	B-32	233,040.16	312,169.34
Reserve for:			
Receivables	B-31	24,744.35	28,501.99
Expenditures	B-33	3,156,000.69	4,637,481.80
Total		<u>3,413,785.20</u>	<u>4,978,153.13</u>
Open Space Fund			
Encumbrances	B-36	5,875,481.18	9,167,609.73
Reserve for:			
Expenditures	B-37	25,240,168.53	25,876,897.01
Receivables	B-35	2,486.33	5,774.81
Total		<u>31,118,136.04</u>	<u>35,050,281.55</u>
County Clerk			
Due to Secretary of State	B-41	825.00	1,050.00
Refunds Payable	B-42	1,976.00	555.00
Attorney Deposits	B-43	100,144.43	121,844.83
Reserve for Receivables	B-39	8,058.50	11,325.50
Reserve for County Clerk Fees	B-40	1,679,382.24	1,617,776.29
Total		<u>1,790,386.17</u>	<u>1,752,551.62</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND
BALANCE SHEET (CONTINUED)

<u>Liabilities, Reserves and Fund Balance (Continued)</u>	<u>Ref.</u>	<u>2015</u>	<u>2014</u>
Correction Center			
Inmates' Fund			
Due to Inmates	B-45	8,052.87	6,425.26
Due to State	B-47	3,391.50	3,345.05
Due to Commissary Fund	B-50	35,672.97	15,869.18
Reserve for Inmate's Fund	B-48	33,429.71	74,639.67
Accounts Payable	B-49	39,590.05	16,923.50
Other Payables	B-46	-	198.29
		<u>120,137.10</u>	<u>117,400.95</u>
Bail Fund			
Accounts Payable	B-56	-	500.00
Other Payables	B-57	-	-
		<u>-</u>	<u>500.00</u>
Commissary Fund			
Accounts Payable	B-52	-	-
Fund Balance	B-54	394,084.73	275,149.08
		<u>394,084.73</u>	<u>275,149.08</u>
Total		<u>514,221.83</u>	<u>393,050.03</u>
County Adjuster			
Reserve for Accounts Receivable	B-58	11,848.85	11,848.85
Total County Adjuster		<u>11,848.85</u>	<u>11,848.85</u>
Sheriff's Office			
Reserve for:			
Foreclosure and Execution Deposits	B-62	1,757,914.55	933,503.98
Attorney Deposits	B-63	8,584.43	6,934.67
Bail and Fine Deposits	B-64	-	-
Sheriff's Office Fees	B-65	866.20	695.40
Unclaimed Property	B-66	2,162.96	2,162.96
Total		<u>1,769,528.14</u>	<u>943,297.01</u>
Surrogate's Office			
Refunds Payable	B-69A	148.00	134.00
Due to Bank	B-68	-	-
Due to Clerk of Superior Court	B-69	1,901.45	1,634.48
Notice of Motion Feeds	B-70	260.00	30.00
Pending Estates	B-71	39,861.06	40,474.06
Attorney Deposits	B-72	8,634.40	17,032.17
Reserve for Surrogate Fees	B-73	29,628.89	3,006.40
Probate Court Deposits	B-74	10,676,503.00	10,667,250.01
Total		<u>10,756,936.80</u>	<u>10,729,561.12</u>
Meadowview Nursing Home			
Patients' Trust Accounts	B-77	125,107.76	62,960.06
Other Payables	B-78	297,011.83	65,511.49
Reserve for Receivables	B-76	6,068,617.56	5,483,595.84
Due to Patient's Trust Accounts	B-79	-	35.00
Total		<u>6,490,737.15</u>	<u>5,612,102.39</u>
Total Liabilities, Reserves and Fund Balances		<u>\$ 86,443,492.62</u>	<u>\$ 93,122,872.09</u>

See notes to financial statements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C

GENERAL CAPITAL FUND
BALANCE SHEET

<u>Assets</u>	Ref.	December 31,	
		2015	2014
Cash and Investments	C-2, C-3	\$ 28,189,698.96	\$ 30,092,293.29
DEP Grants Receivable	C-5	64,842.85	64,842.85
Deferred Charges to Future Taxation:			
Funded	C-6	120,056,855.69	116,947,847.87
Unfunded	C-7	44,079,342.85	36,835,342.85
		<u>\$ 192,390,740.35</u>	<u>\$ 183,940,326.86</u>
 <u>Liabilities Reserves and Fund Balance</u>			
General Serial Bonds Payable	C-8	\$ 119,220,000.00	\$ 115,863,000.00
Bond Anticipation Notes Payable	C-14	15,806,000.00	15,806,000.00
Green Acre Trust Loans Payable	C-9	836,855.69	1,084,847.87
Improvement Authorization			
Funded	C-10	22,267,527.34	24,067,224.17
Unfunded	C-10	21,000,978.86	12,942,539.84
Encumbrances Payable	C-11	10,522,949.10	11,834,086.03
Due to Green Acres Trust Fund	C-12	3,036.19	1,161.58
Capital Improvement Fund	C-4	2,374,192.60	2,204,815.28
Reserve for Grants Receivable		64,842.85	64,842.85
Fund Balance	C-1	294,357.72	71,809.24
		<u>\$ 192,390,740.35</u>	<u>\$ 183,940,326.86</u>

There were bonds and notes authorized but not issued at December 31, 2015 and 2014, in the amount of \$28,273,342.85 and \$21,029,342.85, respectively (C-13).

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-1

GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

Balance - December 31, 2014	<u>Ref.</u> C		\$ 71,809.24
Increased By:			
Premium in Sale of Bonds	C-2	<u>\$ 222,548.48</u>	<u>222,548.48</u>
Balance - December 31, 2015	C		<u>\$ 294,357.72</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

D

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET

	December 31,	
	2015	2014
General Fixed Assets		
Land	\$ 31,283,703.43	\$ 30,940,759.43
Buildings	142,702,217.27	135,252,142.18
Major Movable Equipment	23,893,184.12	25,004,979.37
Vehicles	25,058,914.12	25,058,914.12
Construction in Progress	2,554,895.50	210,074.50
Total General Fixed Assets	<u>\$ 225,492,914.44</u>	<u>\$ 216,466,869.60</u>
Investment in General Fixed Assets		
Prior to 1986	\$ 73,692,604.00	\$ 73,692,604.00
After 1986	151,800,310.44	142,774,265.60
	<u>\$ 225,492,914.44</u>	<u>\$ 216,466,869.60</u>

See notes to financial statements.

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

The Governmental Accounting Standard Board ("GASB") is the accepted standards-setting body for establishing government accounting and financial reporting principles. GASB's Codification of Governmental Accounting and Financial Reporting Standards recognizes three fund categories as appropriate for the accounting and reporting of the financial position and results of operations in accordance with generally accepted accounting principles ("GAAP"). This structure of funds differs from the organization of funds prescribed under the regulatory basis of accounting utilized by the Township. The resultant presentation of financial position and results of operations in the form of financial statements is not intended to present the general-purpose financial statement required by GAAP.

A modified accrual basis of accounting is followed with certain 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Accounting (Continued)

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.

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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories of Supplies

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

General Fixed Assets

Property and equipment purchased by the current and the general capital funds are recorded as expenditures at the time of purchase and are not capitalized.

Accounting for governmental fixed assets, as promulgated by the Division of Local Government Services, differs in certain respects from GAAP. The following is a brief description of the provisions of the directive.

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 in the current fund are 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Levy of Taxes

The County Board of Taxation certifies the tax levy of the County each year. The tax levy is based on the equalized valuation of taxable property within each municipality. Taxes are payable on the fifteenth day of February, May, August and November.

Capitalization of Interest

It is the policy of the County to treat interest on projects as a current expense and the interest is included on the current operation budget.

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 in the current fund 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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. Expenditures for compensated absences, liability, property and worker's compensation insurance are recorded in the accounting period in which the payments are made to the dedicated trust fund established for this purpose. 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.

Pension expenses are recorded on a cash basis as billed by the State of New Jersey. Thus, net pension liability and related deferred inflows and outflows are not recorded on the statement of assets, liabilities, reserves and fund balance.

B. LONG-TERM DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	2015	2014	2013
<u>Issued</u>			
Bonds, Notes and Loans	\$ 135,862,855.69	\$ 132,753,847.87	\$ 113,555,068.50
<u>Authorized but not Issued</u>			
Bonds and Notes	28,273,342.85	21,029,342.85	36,926,342.85
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 164,136,198.54</u>	<u>\$ 153,783,190.72</u>	<u>\$ 150,481,411.35</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 .379%:

	Gross Debt	Deductions	Net Debt
General Debt	<u>\$ 164,136,198.54</u>	<u>\$ 8,699,000.00</u>	<u>\$ 155,437,198.54</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

Net debt \$155,437,198.54 divided by average equalized valuation basis per N.J.S.A. 40A:2-2 as amended, \$41,059,984,946.67 = .379%.

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

2% of Average Equalized Valuation Basis	\$ 821,199,698.93
Net Debt	155,437,198.54
Remaining Borrowing Power	<u>\$ 665,762,500.39</u>

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

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	
2016	\$ 15,942,297.22	\$ 3,685,663.94	\$ 19,627,961.16
2017	16,129,941.32	3,107,110.11	19,237,051.43
2018	16,676,833.74	2,620,354.74	19,297,188.48
2019	12,244,465.48	2,137,842.60	14,382,308.08
2020	12,496,665.73	1,737,836.08	14,234,501.81
2021-2025	38,499,814.15	3,753,051.69	42,252,865.84
2026-2030	8,066,838.05	520,296.42	8,587,134.47
Total	<u>\$ 120,056,855.69</u>	<u>\$ 17,562,155.58</u>	<u>\$ 137,619,011.27</u>

At December 31, 2015, 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, 2015 is \$3,075,000.00.

\$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, 2015 is \$600,000.00.

\$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, 2015 is \$7,810,000.00.

\$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, 2015 is \$1,835,000.00.

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 (Continued)

\$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, 2015 is \$1,834,000.00.

\$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, 2015 is \$4,600,000.00.

\$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, 2015 is \$16,905,000.00.

\$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, 2015 is \$3,450,000.00.

\$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, 2015 is \$27,900,000.00.

\$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, 2015 is \$5,005,000.00.

\$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, 2015 is \$245,000.00.

\$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, 2015 is \$245,000.00.

\$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, 2015 is \$7,385,000.00.

\$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, 2015 is \$6,085,000.00.

\$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, 2015 is \$14,690,000.00.

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 (Continued)

\$17,556,000.00 General Obligations Bonds dated June 30, 2015 and due in annual installments through April 1, 2030, bearing interest at varying rates per annum. The balance remaining as of December 31, 2015 is \$17,556,000.00.

\$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, 2015 is \$150,411.39.

\$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, 2015 is \$94,030.65.

\$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, 2015 is \$77,834.42.

\$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, 2015 is \$176,268.78.

\$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, 2015 is \$6,583.04.

\$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, 2015 is \$194,780.42.

\$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, 2015 is \$136,946.99.

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, 2015, the County had bond anticipation notes totaling \$15,806,000.00.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

D. 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, 2015, the carrying amount of the County's deposits was \$143,857,419.53 and the bank balance was \$148,409,485.20. Of the bank balance, \$750,000.00 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 \$9,738,987.92. The remaining \$137,920,497.28 was insured and collateralized by the Governmental Unit Deposit Protection Act (GUDPA).

Pursuant to GASB Statement No. 40, "Deposit and Investment Risk Disclosures" ("GASB 40"), the County's bank accounts are profiled in order to determine exposure, if any to Custodial Credit Risk (risk that in the event of failure of the counterparty the County would not be able to recover the value of its deposits or investment). Deposits are considered to be exposed to Custodial Credit Risk if they are uncollateralized (securities not pledged by the depositor), collateralized with securities held by the pledging institution or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. At December 31, 2015, all of the County's deposits were collateralized 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.

E. 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

E. COUNTY TAXES (CONTINUED)

Comparative Schedule of Tax Information

Year	Equalized Assessed Valuation	Combined Tax Levy	Combined Tax Rate	Percentage of Collection
2015	\$ 36,670,755,747	\$ 167,168,749.26	0.497843810	100.00%
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%

F. RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

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

Fund	Interfund Receivable	Interfund Payable
Federal and State Grant Current	\$ 4,943,744.63	\$ 4,943,744.63

G. 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.

Year	Balance December 31,	Utilized in Budget of Succeeding Year	Percent Utilized	Remaining Balance Available
2015	\$ 15,092,528.13	\$ 7,500,000.00	49.69%	\$ 7,592,528.13
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

H. 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

H. BUDGETARY DATA (CONTINUED)

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.

I. 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.

J. 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, 2014	Additions	Disposals/ Transfers	Balance as of December 31, 2015
Land	\$ 30,940,759.43	\$ 970,722.00	\$ 627,778.00	\$ 31,283,703.43
Buildings	135,252,142.18	7,786,796.71	336,721.62	142,702,217.27
Major Movable Equipment	25,004,979.37	601,084.73	1,712,879.98	23,893,184.12
Vehicles	25,058,914.12	-	-	25,058,914.12
Construction-in-Process	210,074.50	6,296,418.00	3,951,597.00	2,554,895.50
Total	<u>\$ 216,466,869.60</u>	<u>\$ 15,655,021.44</u>	<u>\$ 6,628,976.60</u>	<u>\$ 225,492,914.44</u>

K. 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.

L. 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 \$14,784,762.00. A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,112,682.03 and \$4,086,681.03 as of December 31, 2015 and 2014, respectively.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

M. 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.

N. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees and others; and natural disasters. Because of the prohibitive cost of commercial insurance, since January 2015 the County has been a member of the Atlantic County Insurance Commission which consists of County government, the Atlantic County Utilities Authority and the Atlantic County Improvement Authority. The Commission belongs to a joint insurance fund (JIF) known as the New Jersey Counties Excess Liability Joint Insurance Fund. The Fund provides insurance in various areas of liability, property insurance and workers' compensation insurance. Each participating entity has a designated self-insured retention which varies according to the different lines of coverage. The County budgets for claims up to their self-insured retention in its budget and transfers those funds to Trust Funds established by a Dedication by Rider. Once the self-insured retention is reached, the Counties Excess Liability (known as the CEL) provides an additional layer of coverage, in most cases, \$500,000. Any claim which breaches this layer then goes to an excess insurance carrier that would provide large levels of coverage. There was an increase in case reserves for workers compensation as set by the County's new third party administrator. Cases are now reserved at full claim value, especially claims more than five year old.

At December 31, 2015, the amount of these unreported liabilities was \$25,114,041.00.

Balance December 31, 2014	Current Year Claims	Adjustments	Payments	Balance December 31, 2015
\$ 19,607,751.00	\$ 5,552,028.00	\$ 4,220,764.00	\$ (4,266,502.00)	\$ 25,114,041.00

O. 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, 2015, the County indicates that no material liabilities will result from these changes.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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.

P. 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.

The lease payment of \$5,386,900.00 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.

Q. 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. POST- RETIREMENT BENEFITS (CONTINUED)

The SHBP is established under the authority of N.J.S.A. 52:14-17.25 et seq. and regulations adopted by the State Health Benefits Commission. The required contribution rate is determined on an annual pay as you go basis. The following were the required contributions:

2015	\$	2,601,999.91
2014		2,637,627.84
2013		2,655,475.00
2012		2,478,276.00
2011		2,073,200.00

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.

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, 2015 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, 2015 actuarial valuation, the estimated ARC for the year ending December 31, 2015 was projected as follows:

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. POST- RETIREMENT BENEFITS (CONTINUED)

Other Post-employment Benefit Costs and Obligations (Continued)

	<u>December 31, 2015</u>
Normal Cost	\$ 57,220.00
Amortization of Unfunded Liability	102,256.00
Interest Expense	3,938.00
Total ARC	<u>\$ 163,414.00</u>
Actuarial Value of Plan Assets	<u>\$ -</u>

The following reflects the components of the 2015 annual OPEB Costs, amounts paid, and changes to the net accrued OPEB obligation based on the January 1, 2015 actuarial valuation and actual OPEB payments made or accrued during 2015:

	<u>December 31, 2015</u>
Net OPEB Obligation - Beginning of Year	<u>\$ 402,889.00</u>
Annual OPEB Cost	157,981.00
OPEB Payments	146,697.00
Increase in Net OPEB Obligation	11,284.00
Net OPEB Obligation End of Year	<u>\$ 414,173.00</u>
Percentage of OPEB Cost Contributed	<u>92.86%</u>

Required Supplementary Information:

	<u>December 31, 2015</u>
Actuarial Value of Plan Assets	\$ -
Actuarial Accrued Liability	1,683,558.00
Total Unfunded AAL	<u>\$ 1,683,558.00</u>
Funded Ratio	0.00%
Covered Payroll	<u>\$ 97,612,458.00</u>
AAL as a % of Covered Payroll	<u>1.7%</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. PENSION

PENSION PLANS

A substantial number of the County's employees participate in the following defined benefit pension plans: the Public Employees' Retirement System ("PERS"), Police and Firemen's Retirement System ("PFRS"), and Defined Contribution Retirement Program ("DCRP") which are administered and/or regulated by the New Jersey Division of Pensions and Benefits. Each plan has a board of trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295

Plan Description

PERS is a cost-sharing multiple-employer defined benefit pension plan which was established as of January 1, 1955. For additional information about PERS, please refer to Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrprts.shtml

PFRS is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pension and Benefits. For additional information about PFRS, please refer to Division's Comprehensive Annual Financial Report (CAFR) which can be found at link above.

The Defined Contribution Retirement Program ("DCRP") is a multiple-employer defined contribution pension fund established on July 1, 2007 under the provisions of Chapter 92, P.L. 2007, and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.). The DCRP is a tax-qualified defined contribution money purchase pension plan under Internal Revenue Code (IRC) 401(a) et seq., and is a governmental plan within the meaning of IRC 414(d). The DCRP provides retirement benefits for eligible employees and their beneficiaries. Individuals covered under DCRP are employees enrolled in PERS on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits; employees enrolled in PFRS after May 21, 2010, who earn salary in excess of established "maximum compensation" limits; employees otherwise eligible to enroll in PERS on or after November 2, 2008, who do not earn the minimum annual salary for tier 3 enrollment but who earn salary of at least \$5,000.000 annually; and employees otherwise eligible to enroll in PERS after May 21, 2010 who do not work the minimum number of hours per week required for tiers 4 or 5 enrollment, but who earn salary of at least \$5,000.00 annually.

Benefits Provided

For PERS, vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. PENSION

Benefits Provided (Continued)

The following represents the membership tiers for PERS:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007.
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008.
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010.
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011.
5	Members who were eligible to enroll on or after June 28, 2011.

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirements benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can received an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

For PFRS, vesting and benefit provisions are set by N.J.S.A. 43:16A. PFRS provides retirement as well as death and disability benefits. All benefits vest after ten years of service, except for disability benefits which vest after four years of service.

For DCRP, eligible members are provided with a defined contribution retirement plan intended to qualify for favorable Federal income tax treatment under IRC Section 401(a), a noncontributory group life insurance plan and a noncontributory group disability benefit plan. A participant's interest in that portion of his or her defined contribution retirement plan account attributable to employee contributions shall immediately become and shall at all times remain fully vested and non-forfeitable. A participants interest in that portion of his or her defined contribution retirement plan account attributable to employer contributions shall be vested and non-forfeitable on the date the participant commences the second year of employment or upon his or her attainment of age 65, while employed by an employer, whichever occurs first.

The following represents the membership tiers for PFRS:

Tier	Definition
1	Members who were enrolled prior to May 22, 2010.
2	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011.
3	Members who were eligible to enroll on or after June 28, 2011.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. PENSION (CONTINUED)

Benefits Provided (Continued)

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation of each year of creditable service, as defined, up to 20 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 50% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years. Members may elect deferred retirement benefits after achieving 10 years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

Contributions

The contribution requirements of PERS plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the PERS were required to contribute 5.00% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.50% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased to 6.5% plus an additional 1.00% phased-in over seven years. The phase-in of the additional incremental member contribution amount began July 1, 2012, and increases each subsequent July 1. The active member effective contribution rates were July 1, 2014, 6.92%, July 1, 2013, 6.78%, and July 1, 2012, 6.64%. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

The contribution policy for PFRS is set by N.J.S.A 43:16A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution is based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. For fiscal year 2015, the State contributed an amount less than the actuarially determined amount. The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets.

The County is billed annually for its normal contribution plus any accrued liability. Contribution to PERS from the County was \$7,293,700.90 for the year ended June 30, 2015. Contribution to PFRS from the County was \$6,617,335.02 for the year ended June 30, 2015.

The DCRP contribution policy is set by N.J.S.A. 43:15C-3 and requires contributions by active members and contributing employers. In accordance with Chapter 92, P.L. 2007 and Chapter 103,

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. PENSION (CONTINUED)

Contributions (Continued)

P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the County contributes 3% of the employees' base salary, for each pay period, to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period. For the year ended June 30, 2015, contributions totaled \$18,544.08. There were no forfeitures during the year.

Pension Liabilities, Pension Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the County had a liability of \$157,477,429.00 for its proportionate share of the net pension liability in PERS and \$84,148,905.00 and \$30,049,132.00 for its proportionate share of the net pension liability in PFRS Plan 1 and PFRS Plan 2, respectively. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members of the plan, actuarial determined. At June 30, 2015 the County's proportion was .7015210999%, which was a decrease of .0.024 from its proportion measured as of June 30, 2014 for PERS and 0.5052011732%, which was a decrease of 0.002 and 0.012 from its proportion measured as of June 30, 2014 for PFRS Plan 1 and PFRS Plan 2, respectively.

	PERS		PFRS-Plan 1		PFRS-Plan 2	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,756,858.00	\$ -	\$ -	\$ 725,811.00	\$ -	\$ 259,183.00
Changes in assumptions	16,911,818.00	-	15,535,978.00	-	5,547,816.00	-
Net difference between projected and actual investment earnings on pension plan investments	-	2,531,934.00	-	1,464,538.00	-	522,979.00
Changes in proportion	-	3,917,970.00	-	1,115,146.00	497,143.00	1,330,654.00
County contributions subsequent to the measurement date	7,216,524.82	-	4,110,597.47	-	1,467,872.77	-
	<u>\$27,885,200.82</u>	<u>\$ 6,449,904.00</u>	<u>\$19,646,575.47</u>	<u>\$ 3,305,495.00</u>	<u>\$ 7,512,831.77</u>	<u>\$ 2,112,816.00</u>

\$7,216,524.82, \$4,110,597.47 and \$1,467,872.77 for PERS, PFRS-Plan 1 and PFRS-Plan 2, respectively, are reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2015. Other amounts reported as deferred outflows or resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PERS	PFRS-Plan 1	PFRS-Plan 2
2016	\$ 3,301,800.24	\$ 2,534,578.26	\$ 905,084.58
2017	3,301,800.24	2,534,578.26	905,084.58
2018	3,301,800.25	2,534,578.24	905,084.57
2019	5,258,646.50	4,155,834.61	1,484,026.70
2020	2,972,694.92	1,586,060.18	566,373.76
	<u>\$ 18,136,742.16</u>	<u>\$ 13,345,629.54</u>	<u>\$ 4,765,654.19</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. PENSION (CONTINUED)

Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	PERS	PFRS
Inflation	3.04%	3.04%
Salary Increases: 2012-2021 (based on age)	2.15 - 4.40%	2.60 - 9.48%
Salary Increases: Thereafter (based on age)	3.15 - 5.40%	3.60 - 10.48%
Investment rate of return	7.90%	7.90%

For PERS, mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees. The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011.

For PFRS, mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Sale BB. Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB. The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

In accordance with State statute, the long term expected rate of return on plan investments (7.09% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pension and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's and PFRS's target asset allocation as of June 30, 2015 are summarized in the following table:

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. PENSION (CONTINUED)

Actuarial Assumptions (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.12%

PERS

The discount rate used to measure the total pension liability for was 4.90% as of June 30, 2015. The single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. PENSION (CONTINUED)

PFRS

The discount rate used to measure the total pension liability for was 5.79% as of June 30, 2015. The single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the non-employer contributing entity will be made based on the average of the last five years of contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2045. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2045, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Schedule of Required Supplementary Information
Schedule of County's Proportionate Share of Net Pension Liability

PERS - Last 10 Fiscal Years

	2015	2014	2013
County's proportion of the net pension liability	0.7015210999%	0.7258769642%	0.7262502106%
County's proportionate share of net pension liability	\$157,477,429.00	\$135,904,020.00	\$138,800,845.00
County's covered-employee payroll	34,763,547.00	34,077,359.00	35,132,218.00
County's proportionate share of net pension liability as a % of payroll	453.00%	398.81%	395.08%
Total pension liability	302,422,800.04	283,610,804.56	270,690,122.11
Plan fiduciary net position	144,945,370.77	147,706,784.10	131,889,276.92
Plan fiduciary net position as a % of total pension liability	47.93%	52.08%	48.72%

PFRS Plan 1 - Last 10 Fiscal Years

	2015	2014	2013
County's proportion of the net pension liability	0.5052011732%	0.5078738577%	0.5170223490%
County's proportionate share of net pension liability	\$ 84,148,905.00	\$ 63,885,821.00	\$ 68,733,456.00
County's covered-employee payroll	29,248,724.95	28,636,638.71	27,155,670.65
County's proportionate share of net pension liability as a % of payroll	287.70%	223.09%	253.11%
Total pension liability	209,478,962.87	188,249,496.22	181,916,367.39
Plan fiduciary net position	117,950,481.03	117,484,246.36	106,776,118.60
Plan fiduciary net position as a % of total pension liability	56.31%	62.41%	58.70%

PFRS Plan 2 - Last 10 Fiscal Years

	2015	2014	2013
County's proportion of the net pension liability	0.1804046844%	0.1925356799%	0.1870025515%
County's proportionate share of net pension liability	\$ 30,049,132.00	\$ 24,219,203.00	\$ 24,860,302.00
County's covered-employee payroll	10,444,566.05	10,856,189.29	9,821,973.35
County's proportionate share of net pension liability as a % of payroll	287.70%	223.09%	253.11%
Total pension liability	74,803,836.95	71,365,643.65	65,797,590.62
Plan fiduciary net position	42,119,497.01	44,538,439.82	38,620,006.77
Plan fiduciary net position as a % of total pension liability	56.31%	62.41%	58.70%

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

R. PENSION (CONTINUED)

Schedule of County's Contributions
PERS - Last 10 Fiscal Years

	2015	2014	2013
Contractually required contribution	\$ 6,031,200.00	\$ 5,984,025.00	\$ 5,472,147.00
Contributions in relation to the contractually required contribution	5,372,686.68	5,600,033.53	5,665,071.62
County's covered employee payroll	34,763,547.00	34,077,359.00	35,132,218.00
Contributions as a % of covered employee payroll	15.45%	16.43%	16.13%

PFRS Plan 1- Last 10 Fiscal Years

	2015	2014	2013
Contractually required contribution	\$ 4,106,532.00	\$ 3,900,822.00	\$ 3,772,080.00
Contributions in relation to the contractually required contribution	1,557,811.00	1,694,438.00	1,747,162.00
County's covered employee payroll	29,248,724.95	28,636,638.71	27,155,670.65
Contributions as a % of covered employee payroll	5.33%	5.92%	6.43%

PFRS Plan 2 - Last 10 Fiscal Years

	2015	2014	2013
Contractually required contribution	\$ 1,466,421.00	\$ 1,478,807.00	\$ 1,364,329.00
Contributions in relation to the contractually required contribution	1,741,231.10	1,421,603.37	1,367,357.07
County's covered employee payroll	10,444,566.05	10,856,189.29	9,821,973.35
Contributions as a % of covered employee payroll	16.67%	13.09%	13.92%

S. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2015 and June 21, 2016, 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

CURRENT FUND

CURRENT FUND
SCHEDULE OF CASH

	Ref.	Current Fund	Federal and State Grant Fund
Balance December 31, 2014	A	\$ 36,239,864.74	\$ -
Increased by Receipts:			
County Taxes Receivable			
Added and Omitted	A-7, A-9	\$ 459,521.87	\$ -
Current Year	A-8	160,646,006.44	-
Revenue Accounts Receivable	A-9	35,863,663.81	-
Miscellaneous Revenues Not Anticipated	A-15	595,464.68	-
Petty Cash Funds	A-5	5,200.00	-
Due to State of New Jersey - Realty			
Transfer Fees	A-14	10,062,106.46	-
Prepaid Revenue	A	67,994.93	-
Due from Current Fund	A-4	-	-
Due from Current Fund - Matching Funds	A-4	-	362,690.38
Due from Grant Fund	A	4,193.79	1,225,298.60
Due from Welfare Department	A-21	9,510,536.71	-
Federal and State Grants Receivable	A-16	-	28,095,078.91
Federal and State Grants Unappropriated	A-17	-	11,320.95
		217,214,688.69	29,694,388.84
Decreased by Disbursements:			
2015 Appropriations	A-3	136,347,517.12	-
2014 Appropriations Reserves	A-10	9,719,129.06	-
Encumbrances		(32,217.44)	-
Grant Encumbrances	A-20	-	14,574,111.27
Accounts Payable	A-12	727,269.88	-
Reserve for Grants - Matching Funds	A-4	362,690.38	-
Due from Grant Fund	A-4	-	-
Petty Cash Funds	A-5	5,200.00	-
Payroll Deductions Payable	A-13	49,213,007.24	-
Due State of New Jersey - Realty			
Transfer Fees	A-14	10,062,106.46	-
Due from Current Fund	A-4	1,225,298.60	4,193.79
Due from Welfare Department	A-21	9,360,461.29	-
Refund of Prior Year Revenue	A-1	6,334.33	-
Federal and State Grants -Appropriated	A-18	-	15,116,083.78
		216,996,796.92	29,694,388.84
Balance December 31, 2015		\$ 36,457,756.51	\$ -

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>	A-4	A-4

CURRENT FUND
SCHEDULE OF CHANGE FUNDS

<u>Office</u>	<u>Balance December 31, 2014</u>	<u>Balance December 31, 2015</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>\$ 1,310.00</u>
<u>Ref.</u>	A	A

CURRENT FUND
SCHEDULE OF ADDED AND OMITTED COUNTY TAXES RECEIVABLE

	Balance	2015		Balance
	December 31, 2014	Levy	Collected	December 31, 2015
City of Absecon	\$ 1,914.57	\$ 9,220.35	\$ 1,914.57	\$ 9,220.35
City of Atlantic City	94,286.14	39,506.83	94,286.14	39,506.83
City of Brigantine	31,655.73	83,444.96	31,655.73	83,444.96
Borough of Buena	1,171.11	1,297.79	1,171.11	1,297.79
Township of Buena Vista	7,116.91	9,417.99	7,116.91	9,417.99
City of Corbin City	235.09	61.17	235.09	61.17
City of Egg Harbor	4,414.91	1,478.46	4,414.91	1,478.46
Township of Egg Harbor	77,560.18	102,800.46	77,560.18	102,800.46
City of Estell Manor	1,130.93	1,047.62	1,130.93	1,047.62
Borough of Folsom	430.44	4,219.33	430.44	4,219.33
Township of Galloway	19,667.14	15,930.80	19,667.14	15,930.80
Township of Hamilton	29,840.28	29,532.20	29,840.28	29,532.20
Town of Hammonton	17,069.05	18,480.71	17,069.05	18,480.71
City of Linwood	1,133.56	11,212.24	1,133.56	11,212.24
Borough of Longport	74,157.29	45,169.77	74,157.29	45,169.77
City of Margate	61,846.16	95,287.15	61,846.16	95,287.15
Township of Mullica	6,792.95	2,149.09	6,792.95	2,149.09
City of Northfield	5,672.07	10,797.55	5,672.07	10,797.55
City of Pleasantville	3,266.33	5,641.90	3,266.33	5,641.90
City of Port Republic	2,982.29	2,026.96	2,982.29	2,026.96
City of Somers Point	8,640.61	9,588.61	8,640.61	9,588.61
City of Ventnor	7,845.38	30,128.73	7,845.38	30,128.73
Township of Weymouth	692.75	1,289.03	692.75	1,289.03
	<u>\$ 459,521.87</u>	<u>\$ 529,729.70</u>	<u>\$ 459,521.87</u>	<u>\$ 529,729.70</u>
Ref.	A		A-2, A-4	A

Analysis of Collections:

Prior	\$ 459,521.87
Current	-
	<u>\$ 459,521.87</u>
	A-2, A-4, A-9

CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED

Amount Required per 2015 County
Adopted Budget and Collected
During 2015

	<u>\$ 160,646,006.44</u>
<u>Ref.</u>	A-4

Analysis of 2015 County Taxes Levied and Collected

<u>Municipality</u>	<u>Amount</u>	<u>Percent</u>
City of Absecon	\$ 3,498,448.83	2.18%
City of Atlantic City	28,206,242.42	17.56%
City of Brigantine	15,935,996.27	9.92%
Borough of Buena	1,214,861.72	0.76%
Township of Buena Vista	2,744,389.20	1.71%
City of Corbin City	234,664.63	0.15%
City of Egg Harbor	971,254.52	0.60%
Township of Egg Harbor	18,813,559.91	11.71%
City of Estell Manor	746,978.90	0.46%
Borough of Folsom	774,416.88	0.48%
Township of Galloway	13,544,639.40	8.43%
Township of Hamilton	9,950,241.23	6.19%
Town of Hammonton	6,140,742.78	3.82%
City of Linwood	4,508,550.19	2.81%
Borough of Longport	8,558,396.99	5.33%
City of Margate	17,754,369.71	11.05%
Township of Mullica	2,171,772.69	1.35%
City of Northfield	4,343,671.85	2.70%
City of Pleasantville	3,573,168.61	2.22%
City of Port Republic	608,230.85	0.38%
City of Somers Point	5,266,880.50	3.28%
City of Ventnor	10,345,328.60	6.44%
Township of Weymouth	739,199.74	0.46%
	<u>\$ 160,646,006.44</u>	<u>100.00%</u>
<u>Ref.</u>	A-4	

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance December 31, 2014	Accrued in 2015	Collected in 2015	Balance December 31, 2015
County Clerk	\$ -	\$ 3,021,184.71	\$ 3,021,184.71	\$ -
Surrogate	-	198,198.58	198,198.58	-
Sheriff	-	947,289.77	947,289.77	-
Interest on Investments and Deposits	-	60,327.21	60,327.21	-
Medicaid Reimbursement - Nursing Home & Home Care	-	12,480,772.15	12,480,772.15	-
Fees and Permits	-	156,494.19	156,494.19	-
Rental of County Offices	-	1,799,419.15	1,799,419.15	-
Correction Department - NJ Reimbursement for State Prisoners	-	625,231.24	625,231.24	-
Sale of Food - Central Supply Items, Nutrition Project	-	2,728,130.67	2,728,130.67	-
Youth Services Shelter Reimbursement	-	-	-	-
Refunds - Insurance, Telephone, etc.	-	4,548,769.76	4,548,769.76	-
Bail Bond Forfeitures	-	92,875.00	92,875.00	-
Public Health - Indirect Cost Reimbursement	-	1,988,892.00	1,988,892.00	-
Area Plan Grant - Nutrition Project Cash Donations	-	150,138.19	150,138.19	-
Animal Shelter	-	99,663.62	99,663.62	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	-	3,397,458.71	3,397,458.71	-
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990)				
Supplemental Security Income	-	769,385.00	769,385.00	-
Psychiatric Facilities (c.73, P.L. 1990)				
Board of County Patients in State and Other Institutions	-	68,913.03	68,913.03	-
Peer Grouping	-	721,696.00	721,696.00	-
Increased Fees pursuant to C370, PL, 2001				
County Clerk	-	1,528,651.10	1,528,651.10	-
County Sheriff	-	412,626.49	412,626.49	-
County Surrogate	-	135,542.17	135,542.17	-
Miscellaneous Revenue Not Anticipated	-	1,054,986.55	1,054,986.55	-
	<u>\$ -</u>	<u>\$ 36,986,645.29</u>	<u>\$ 36,986,645.29</u>	<u>\$ -</u>
Cash Receipts	Ref.		\$ 36,918,650.36	
Prepaid Revenue	A		67,994.93	
			<u>\$ 36,986,645.29</u>	
	A-4, A-7, A-15		\$ 459,521.87	
	A-4		35,863,663.81	
	A-4, A-15		<u>595,464.68</u>	
			<u>\$ 36,918,650.36</u>	

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES

	Balance December 31, 2014		Transfers	Balance After Transfers	Paid or Charged	Balance December 31, 2015
	Encumbrances Payable	Appropriation Reserves				
GENERAL APPROPRIATIONS						
Legislative Branch						
Board of Freeholders						
Salaries and Wages	\$ 3,000.00	\$ 9,393.71	\$ 0.00	\$ 12,393.71	\$ 4,296.71	\$ 8,097.00
Other Expenses	8,616.27	6,710.54	-	15,326.81	5,882.77	9,444.04
Department of Administration						
County Executive/Administration						
Salaries and Wages	6,000.00	8,788.72	(0.00)	14,788.72	8,240.97	6,547.75
Other Expenses	1,000.00	4,898.31	-	5,898.31	872.85	5,025.46
Treasurer's Office						
Salaries and Wages	6,500.00	13,536.88	(0.00)	20,036.88	10,391.83	9,645.05
Other Expenses	12,461.52	5,829.39	-	18,290.91	16,445.17	1,845.74
Division of Extension Services						
Salaries and Wages	2,500.00	5,558.99	-	8,058.99	3,049.68	5,009.31
Other Expenses	74,663.91	1,426.32	-	76,090.23	70,273.23	5,817.00
Policy and Planning						
Salaries and Wages	7,000.00	30,384.38	(25,000.00)	12,384.38	(5,350.38)	17,734.76
Other Expenses	3,541.10	5,684.40	-	9,225.50	3,523.62	5,701.88
Audit	12,000.00	2,550.00	-	14,550.00	12,000.00	2,550.00
Conservation of Soil (NJS 4:24-22)	5,000.00	-	-	5,000.00	5,000.00	-
Compensated Absences	-	1.00	50,000.00	50,001.00	50,001.00	-
Department of Administrative Services						
Division of Purchasing and Budget						
Salaries and Wages	5,000.00	5,922.76	-	10,922.76	6,470.26	4,452.50
Other Expenses	18,856.42	10,440.29	-	29,296.71	23,294.55	6,002.16
Human Resources						
Salaries and Wages	5,000.00	15,863.42	(5,000.00)	15,863.42	7,370.51	8,492.91
Other Expenses	19,342.70	4,755.39	-	24,098.09	17,795.95	6,302.14
Information Technologies						
Salaries and Wages	12,000.00	36,096.75	(20,200.00)	27,896.75	18,811.18	9,085.57
Other Expenses	20,948.95	15,190.34	-	36,139.29	15,155.72	20,983.57
Department of Law						
Department of Law						
Salaries and Wages	13,000.00	27,087.00	(10,000.00)	30,087.00	18,519.12	11,567.88
Other Expenses	35,235.70	6,119.69	-	41,355.39	2,280.72	39,074.67
Office of Weights & Measures						
Salaries and Wages	300.00	3,360.82	-	3,660.82	359.62	3,301.20
Constitutional Officers						
County Surrogate						
Salaries and Wages	3,000.00	2,084.32	(0.00)	5,084.32	4,401.73	682.59
Other Expenses	507.39	3,595.46	-	4,102.85	495.17	3,607.68
County Clerk						
Salaries and Wages	10,000.00	18,570.24	(0.00)	28,570.24	13,889.70	14,680.54
Other Expenses	120,523.52	34,884.29	-	155,407.81	135,417.84	19,989.97
Prosecutor's Office						
Salaries and Wages	214,822.58	-	206,520.00	421,342.58	421,342.58	-
Other Expenses	92,005.51	49,282.63	-	141,288.14	125,925.96	15,362.18
Sheriff's Office						
Salaries and Wages	202,684.03	-	-	202,684.03	109,392.04	93,291.99
Other Expenses	14,657.18	2,481.21	200.00	17,338.39	16,090.75	1,247.64
Department of Public Safety						
Division of Adult Detention						
Salaries and Wages	356,077.33	-	-	356,077.33	205,395.84	150,681.49
Other Expenses	631,569.58	326,900.90	-	958,470.48	658,010.62	300,459.86
Division of Youth Services						
Other Expenses	2,195,088.46	69,596.00	-	2,264,684.46	1,692,820.37	571,864.09
Office of Emergency Management						
Salaries and Wages	12,000.00	10,634.57	0.00	22,634.57	19,866.09	2,768.48
Other Expenses	53,933.64	44,122.47	-	98,056.11	45,146.07	52,910.04
Office of Medical Examiner						
Other Expenses	4,495.00	562,469.14	-	566,964.14	550,230.20	16,733.94
Animal Shelter						
Salaries and Wages	4,000.00	7,806.84	0.00	11,806.84	5,389.97	6,416.87
Other Expenses	8,684.18	22,446.61	-	31,130.79	10,399.93	20,730.86
County Boards						
Superintendent of Elections						
Salaries and Wages	5,500.00	5,841.56	0.00	11,341.56	7,872.19	3,469.37
Other Expenses	22,997.71	47,542.74	-	70,540.45	16,023.05	54,517.40
Board of Taxation						
Salaries and Wages	1,500.00	2,348.13	0.00	3,848.13	2,206.89	1,641.24
Other Expenses	319.78	5,226.58	-	5,546.36	319.78	5,226.58
Board of Elections						
Salaries and Wages	2,000.00	36,166.03	-	38,166.03	1,921.29	36,244.74
Other Expenses	32,692.01	28,906.89	-	61,598.90	21,251.32	40,347.58

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES (CONTINUED)

	Balance December 31, 2014		Transfers	Balance After Transfers	Paid or Charged	Balance December 31, 2015
	Encumbrances Payable	Appropriation Reserves				
Department of Public Works						
Division of Parks and Recreation						
Salaries and Wages	7,500.00	18,401.04	0.00	25,901.04	10,603.21	15,297.83
Other Expenses	55,359.35	14,043.06	-	69,402.41	29,181.00	40,221.41
Division of Roads and Bridges						
Salaries and Wages	27,000.00	78,197.30	(0.00)	105,197.30	105,197.30	-
Other Expenses	26,078.00	5,820.00	-	31,898.00	31,898.00	-
Division of Engineering						
Salaries and Wages	15,500.00	6,610.59	0.00	22,110.59	(27,472.66)	49,583.25
Other Expenses	6,920.97	6,903.23	-	13,824.20	4,401.61	9,422.59
Division of Facilities Management						
Salaries and Wages	54,153.43	-	-	54,153.43	12,754.48	41,398.95
Other Expenses	965,089.13	64,446.67	-	1,029,535.80	929,899.27	99,636.53
Office of Fleet Management						
Salaries and Wages	6,000.00	24,866.18	0.00	30,866.18	30,866.18	-
Other Expenses	130,525.60	25,339.15	-	155,864.75	152,951.89	2,912.86
Supported Work Program						
Salaries and Wages	17,300.87	-	0.00	17,300.87	(7,188.93)	24,489.80
Other Expenses	24,385.83	21,359.90	-	45,745.73	22,990.88	22,754.85
Mosquito Unit						
Salaries and Wages	2,700.00	9,920.43	-	12,620.43	12,620.43	-
Other Expenses	4,710.00	22,435.04	-	27,145.04	27,145.04	-
Department of Human Services						
Division of Resident Services						
Salaries and Wages	291,873.73	-	-	291,873.73	231,320.37	60,553.36
Other Expenses	188,280.43	187,488.78	-	375,769.21	247,634.55	128,134.66
DHS- Support Services						
Salaries and Wages	83,204.99	-	-	83,204.99	47,105.19	36,099.80
Other Expenses	122,865.78	50,884.53	-	173,750.31	106,799.11	66,951.20
Intergenerational Services						
Salaries and Wages	112,261.17	-	-	112,261.17	(4,647.09)	116,908.26
Other Expenses	48,300.49	9,374.31	-	57,674.80	46,574.20	11,100.60
Maintenance of County Patients in Private Institutions for mental Disease	-	41,101.04	-	41,101.04	1,136.30	39,964.74
Maintenance of Patients in State Institutions for Mental Education						
Office of Superintendent of Schools						
Salaries and Wages	3,000.00	501.13	(0.00)	3,501.13	3,368.80	132.33
Other Expenses	2,869.16	1,092.45	-	3,961.61	2,672.27	1,289.34
Atlantic County Community College	-	0.50	-	0.50	-	0.50
Reimbursements for Residents Attending Out of County Two year Colleges (NJS 18A:64A-23)	-	68,177.98	10,000.00	78,177.98	77,498.88	679.10
Reimbursements for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	-	9,000.00	-	9,000.00	-	9,000.00
Insurance						
Group Insurance Plan for Employees	2,096,764.40	-	(206,520.00)	1,890,244.40	1,886,414.89	3,829.51
Health Benefits Waiver	-	24,317.14	-	24,317.14	19,644.34	4,672.80
Unclassified						
Volunteer Fire Company -Instruction (RS 40:23-8.9)	2,500.00	-	-	2,500.00	2,500.00	-
County Fire Fighter's Association for Operation of Emergency Operation Control Center (RS 40:23-8.3)	2,500.00	-	-	2,500.00	2,500.00	-
Aid to Volunteer Rescue and Ambulance County, Inc. (RS 23:40-8.11)	3,000.00	-	-	3,000.00	3,000.00	-
Purchase of Vehicles County Wide	162,877.35	-	-	162,877.35	161,473.10	1,404.25
Atlantic County Board of Ethics	2,400.00	2,657.50	-	5,057.50	938.67	4,118.83
Utilities:						
Rental of Real Estate	1,369.82	556.73	-	1,926.55	1,369.82	556.73
Fuel Oil	6,000.00	7,875.17	-	13,875.17	701.88	13,173.29
Electricity	430,000.00	173,921.31	-	603,921.31	573,773.94	30,147.37
Telephone	36,328.00	28,291.33	-	64,619.33	39,591.20	25,028.13
Street Lighting	36,100.00	26,192.61	-	62,292.61	58,653.69	3,638.92
Water	20,250.00	24,385.02	-	44,635.02	14,043.60	30,591.42
Traffic Lights	11,500.00	17,461.31	-	28,961.31	18,979.28	9,982.03
Gas	97,500.00	28,335.53	-	125,835.53	62,931.36	62,904.17
Trash Disposal	7,200.00	2,512.60	-	9,712.60	6,046.68	3,665.92
Public and Private Programs Offset by Revenue						
Peer Grouping	68,098.93	5,283.94	(0.00)	73,382.87	60,803.27	12,579.60
Contingent	-	150,000.00	-	150,000.00	-	150,000.00
Capital Improvements						
Acquisition of New Equipment	77,523.96	1,490.63	-	79,014.59	77,178.21	1,836.38
Deferred Charges and Statutory Expenditures						
Deferred Charges						
Prior year Bills	-	1,485.18	-	1,485.18	-	1,485.18
Statutory Expenditures						
Social Security System (O.A.S.I.)	68,534.68	351,446.79	-	419,981.47	274,780.39	145,201.08
Unemployment Compensation Insurance DCRP	-	3,103.91	-	3,103.91	-	3,103.91
	<u>\$ 9,587,350.54</u>	<u>\$ 3,015,785.72</u>	<u>\$ (0.00)</u>	<u>\$ 12,603,136.26</u>	<u>\$ 9,719,129.06</u>	<u>\$ 2,884,007.20</u>
	A	A				
				Balance Lapsed to Fund Balance Transferred to Accounts Payable	A-1 A-12	\$ 2,628,028.35 255,978.85
						<u>\$ 2,884,007.20</u>

CURRENT FUND
 SCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2014	<u>Ref.</u> A		\$ 917,968.18
Increased by:			
Transfer from Appropriation Reserves	A-10	<u>\$ 255,978.85</u>	<u>255,978.85</u>
Decreased by:			
Cash Disbursements	A-4	<u>727,269.88</u>	<u>727,269.88</u>
Balance December 31, 2015	A		<u><u>\$ 446,677.15</u></u>

CURRENT FUND
SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

	Balance December 31, 2014	2015 Deductions Withheld and County's Share	Disbursed in 2015	Balance December 31, 2015
Public Employees' Retirement System (PERS)	\$ 1,123,376.11	\$ 8,908,527.08	\$ 8,886,217.23	\$ 1,145,685.96
Contributory Life Insurance	31,255.57	280,328.84	279,680.36	31,904.05
Supplemental Annuity Contributory Trust	539.16	-	-	539.16
Social Security/Medicare System (OASI)	(1,645,633.99)	13,942,515.57	14,029,499.41	(1,732,617.83)
Federal Withholding Tax	(672,295.42)	10,780,192.62	10,553,121.86	(445,224.66)
Credit Union	-	1,445,889.23	1,445,889.23	-
Hospitalization	1,753,269.91	3,700,347.86	4,090,062.84	1,363,554.93
Garnished Wages	-	508,859.93	508,859.93	-
Union Dues	14,724.50	806,778.91	812,054.37	9,449.04
United Way	-	56,237.00	56,237.00	-
State Unemployment	797,746.85	257,698.81	118,041.63	937,404.03
State Withholding Tax	45,026.88	2,752,680.17	2,797,707.05	-
Family Leave Insurance	616.90	50,069.49	50,729.22	(42.83)
Dependent Care	4,999.90	13,989.14	17,905.72	1,083.32
Unreimbursed Medical Deductions	3,667.14	55,460.89	53,292.46	5,835.57
Life Insurance Withheld	-	523.98	523.98	-
AFLAC Disability	-	461,462.42	461,462.42	-
County Share Medical Difference	-	3,648,042.43	3,648,042.43	-
Bus Pass	2,500.00	27,061.00	27,061.00	2,500.00
529 College Savings	-	22,530.00	22,530.00	-
Deferred Compensation	-	1,416,275.64	1,416,275.64	-
	<u>\$ 1,459,793.51</u>	<u>\$ 49,135,471.01</u>	<u>\$ 49,275,193.78</u>	<u>\$ 1,320,070.74</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, 2014	<u>Ref.</u> A	\$ -
Increased by:		
Receipts	A-4	10,062,106.46
Decreased by:		
Disbursements	A-4	<u>10,062,106.46</u>
Balance December 31, 2015	A	<u>\$ -</u>

CURRENT FUND
 SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Added and Omitted Taxes		\$ 459,521.87
Auction Proceeds		55,107.50
Commissions		387,114.57
Construction Appeal Fees		1,200.00
Copy Feeds		1,684.11
Disability Pool		3,111.15
Discovery		8,390.79
Election Transportation		4,356.00
Fines / Miscellaneous		7,786.16
Jury Duty Fees		40.00
Petty Cash		19.16
Miscellaneous		10,667.11
OPRA Fees		36.55
Wage Attachments		4,127.79
Parking Fees		5,088.75
Recycling Fees		2,231.00
Reimburse Sick Pay		2,444.34
Revenue - Parks		38,330.00
Revenue - Planning		12,564.70
Range Revenue		<u>51,165.00</u>
		<u>\$ 1,054,986.55</u>
	<u>Ref.</u>	
Added and Omitted Taxes	A-2, A-4, A-7	\$ 459,521.87
Cash Receipts	A-1, A-2, A-9	<u>595,464.68</u>
	A-1	<u>\$ 1,054,986.55</u>

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance December 31, 2014	2015 Budget Revenue Realized	Received	Canceled	Balance December 31, 2015
NJ DOT - Tilton Road Sec 4B Construction	\$ 416,522.51	\$ -	\$ 234,255.66	\$ -	\$ 182,266.85
NJ DOT - Tilton Road Sec 4A Construction	198,858.19	-	124,872.51	-	73,985.68
NJ DOT - Fire Road Resurfacing Sec 5	177,592.68	-	-	177,592.68	-
NJ DOT-Mays Landing Road Sec 2 Resurfacing in House	-	56,242.73	31,567.51	-	24,675.22
NJ DL&PS - Division of Criminal Justice - SANE/SART 14 -15	-	77,525.00	57,226.60	-	20,298.40
NJ Transit - New Freedom 12 -15	31,909.49	-	31,909.49	-	-
NJ Transit - New Freedom FY12	-	82,570.00	-	-	82,570.00
NJ Transit-FTA Sec. 5311 Innovation Grant	-	150,000.00	-	-	150,000.00
NJ DH&SS - Respite Care Program FY13	16,669.00	-	-	16,669.00	-
NJ DL&PS - JDAI Innovations 2013	23,090.57	-	-	23,090.57	-
NJ DHS -JJC Juvenile Accountability Incentive Block Grant	3,197.28	-	3,197.28	-	-
NJ DHS -JJC Family Court CY13	284.99	-	-	284.99	-
NJ DHS -JJC Program Services CY12	65,838.52	-	-	65,838.52	-
NJ DOL - WIA Adult FY13 -14	45,151.00	-	45,151.00	-	-
NJ DOL - WIA Youth FY13 -14	429,066.38	-	429,066.38	-	-
NJ DOL - WIA Dislocated Worker FY12 -13	360,740.00	-	360,740.00	-	-
NJ DOT - Tilton Road Sec 4A/4B Construction	140,215.59	-	12,320.38	-	127,895.21
SJTA - Subregional Transportation FY16	-	133,600.00	28,835.04	-	104,764.96
NJ DOL Workfirst New Jersey FY 13 -14	144,704.00	-	-	144,704.00	-
NJ DOT Airport Federal Aid 2010	1,092,973.29	-	13,086.59	1,079,886.70	-
NJ DOT County Aid - FY10	837,969.01	-	827,707.52	-	10,261.49
NJ DOT - County Aid - FY13	1,330,374.16	-	187,320.31	-	1,143,053.85
NJ DOL - Workforce Learning Link SFY13 -14	12,996.00	-	-	12,996.00	-
NJ DH&SS - Special Child Health FY13 -14	15,974.00	-	-	15,974.00	-
US HUD HOME Investment Partnership Grant FY2013	179,460.44	-	122,776.58	-	56,683.86
US HUD Community Development Block Grant FY2013 CDB	517,498.25	-	110,818.68	-	406,679.57
NJ DOS Division of Elections-HAVA 2015	-	17,499.10	8,749.55	-	8,749.55
NJ Dept of Management & Budget - Direct Care Services	-	32,767.85	32,767.85	-	-
NJ OHS - Homeland Security Grant - County FY13	49,976.98	-	49,973.76	3.22	0.00
NJ OHS - Homeland Security Grant - Regional FY13	41,758.51	-	41,756.21	2.30	0.00
US HUD Community Development Block Grant FY2010	86,508.40	-	65,190.40	-	21,318.00
US HUD HOME Investment Partnership Grant FY2010	46,075.60	-	46,075.60	-	-
NJ DOT Landis Ave Design	67,884.01	-	-	67,884.01	-
NJ HUD Community Development Block Grant FY2006	6,050.77	-	6,050.77	-	0.00
NJ DOT Bears Head Road Sec 3 Resurfacing	303,222.25	55,048.00	289,222.53	-	69,047.72
NJ DOT Bears Head Road Sec 4 Resurfacing	292,296.09	163,893.00	276,187.86	-	180,001.23
NJ DL&PS - Coverdell Forensic Improvement Program 12	30,688.88	-	-	-	30,688.88
NJ DL&PS - Narcotics Task Force FY13 -14	9,809.41	-	9,809.41	-	0.00
NJ DL&PS - Narcotics Task Force FY14-15	-	160,482.00	138,804.62	-	21,677.38
NJ DOL - Smart Steps FY14	750.00	-	-	750.00	-
NJ DL&PS - Emergency Management Assistance FY13	55,000.00	25,000.00	80,000.00	-	-
NJ DL&PS - Emergency Management Assistance FY14	-	80,000.00	80,000.00	-	-
NJ DOT - Local Bridge Future Needs FY13	1,000,000.00	-	900,000.00	-	100,000.00
NJ DCA - Recreation for Individuals with Disabilities FY14	14,251.28	-	13,190.88	1,060.40	-
NJ DCA - Recreation for Individuals with Disabilities FY14	-	24,960.00	4,160.00	-	20,800.00
NJ DL&PS - Victim Witness Assistance Grant 13 -14	-	332,305.00	74,156.69	-	258,148.31
NJ Transit - New Freedom 13 -16	89,170.00	-	20,729.39	-	68,440.61
NJ DCA - Historical Site Management Bethlehem Loading Co 10 -12	30,000.00	-	-	-	30,000.00
NJ DL&PS - Victim Witness Advocacy 12 -14	5,245.36	-	5,245.36	-	0.00
NJ DL&PD JDAI Innovations 2014	113,062.13	-	77,555.44	35,506.69	-
NJ DL&PD JDAI Innovations 2016	-	123,633.00	-	-	123,633.00
Area Plan Grant CY14	1,453,630.00	-	1,098,292.00	355,338.00	-
Area Plan Grant CY15	-	3,039,469.00	2,625,098.00	-	414,371.00
Area Plan Grant CY16	-	2,068,035.19	-	-	2,068,035.19

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

Grant	Balance December 31, 2014	2015 Budget Revenue Realized	Received	Canceled	Balance December 31, 2015
NJ DH&SS - Respite Care Program FY14	14,707.19	-	5,460.00	9,247.19	-
NJ DH&SS - Respite Care Program FY15	-	174,850.00	160,211.65	-	14,638.35
NJ DH&SS MIPPA 13 -14	20,000.00	-	20,000.00	-	-
NJ DL&PS - Detention Diversion CY14	12,519.60	-	12,519.60	-	(0.00)
NJ DL&PS - Detention Diversion CY15	-	37,132.00	23,758.78	-	13,373.22
NJ DHS - Family Crisis Intervention CY15	-	26,994.00	26,994.00	-	-
NJ DHS - Try It Program (TSSA) CY15	-	60,881.00	60,881.00	-	-
NJ Council on the Arts -Local Arts Program FY14	18,526.00	-	18,526.00	-	-
NJ Transit - Casino Revenue Transportation rant CY14	66,035.50	-	65,512.07	523.43	-
NJ Transit-Casino CY15	-	512,971.11	396,445.48	-	116,525.63
NJ DHS - JJC Juvenile Accountability Incentive Block Grant FY14	13,447.00	-	13,447.00	-	-
NJ DHS - JJC Family Court CY14	53,890.04	-	53,882.86	7.18	(0.00)
NJ DHS - JJC Family Court CY15	-	151,144.00	94,716.70	-	56,427.30
NJ DHS - JJC Family Court CY16	-	151,144.00	-	-	151,144.00
NJ DHS - JJC Program Management CY14	19,285.80	-	19,126.62	159.18	0.00
NJ DHS - JJC Program Management CY15	-	55,550.00	35,136.74	-	20,413.26
NJ DHS - JJC Program Management CY16	-	55,550.00	-	-	55,550.00
NJ DL&PS - Hazard Mitigation Grant FY14	112,500.00	-	11,250.00	-	101,250.00
NJ DL&PS - Hazard Mitigation Grant 2015-16	-	411,045.00	-	-	411,045.00
NJ DHS - JJC Program Services CY14	201,030.64	-	136,383.35	64,647.29	-
NJ DHS - JJC Program Services CY15	-	313,245.00	126,140.20	-	187,104.80
NJ DHS - JJC Program Services CY16	-	313,245.00	-	-	313,245.00
NJ DL&PS - Insurance Fraud CY2014	59,344.87	-	45,262.03	14,082.84	-
NJ DL&PS - Insurance Fraud CY2015	-	107,580.00	60,937.69	-	46,642.31
NJ DL&PS - Cares for Kids Grant FY14	14.78	-	-	14.78	0.00
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY14	24,324.60	-	23,452.59	872.01	(0.00)
NJ DL&PS - Click It or Ticket Grant 2015	-	4,000.00	4,000.00	-	-
NJ DHS - Youth Service Coordinator CY15	-	39,825.00	39,825.00	-	-
NJ DL&PS - Drunk Driver Enforcement Prosecutor 2014	-	3,359.00	3,359.00	-	-
NJ DOT - County Aid - FY14	3,403,200.00	-	2,012,917.04	-	1,390,282.96
NJ DOT - County Aid - FY15	-	3,403,200.00	1,337,296.98	-	2,065,903.02
NJ DOL - WIA Youth FY14 -15	1,827,559.00	-	1,189,928.62	-	637,630.38
NJ DOL - WIA Youth FY15-16	-	1,636,029.00	308,553.00	-	1,327,476.00
NJ DOL - WIA Adult FY14 -15	1,567,524.00	-	1,479,859.00	-	87,665.00
NJ DOL - WIA Adult FY15-16	-	1,511,296.00	306,351.00	-	1,204,945.00
NJ DOL - WIA Dislocated Worker FY14 -15	1,976,597.00	-	1,199,821.00	-	776,776.00
NJ DOL - WIA Dislocated Worker FY15-16	-	1,636,502.00	-	-	1,636,502.00
NJ DOL - WIA Dislocated Worker-Employer Focus FY15-16	-	3,050,000.00	-	-	3,050,000.00
NJ DOL-Atlantic City Re-Employment National Emergency Grant	-	4,974,750.00	1,098,148.00	-	3,876,602.00
NJ DHS - Mental Health Administrator CY15	-	9,000.00	9,000.00	-	-
Sheriff-Alzheimer's Association of America-Project Lifesave	-	2,500.00	2,500.00	-	-
NJ DL&PS - State Facilities Education Act FY14 -15	56,250.00	-	56,250.00	-	-
NJ DL&PS - State Facilities Education Act FY15-16	-	58,500.00	29,250.00	-	29,250.00
NJ DEP - Clean Communities Grant FY15-16	-	129,918.72	129,918.72	-	-
NJ DM&VA - Veterans Transportation FY14 -15	9,920.00	-	9,920.00	-	-
NJ DM&VA - Veterans Transportation FY16	-	17,000.00	7,080.00	-	9,920.00
NJ DH&SS - State Health Insurance Program 14 -15	4,500.00	6,000.00	10,500.00	-	-
NJ DH&SS - State Health Insurance Program (SHIP) 15-16	-	26,000.00	17,391.00	-	8,609.00
NJ DL&PS - Victim Witness Advocacy Supplemental 2014	21,390.09	-	21,390.09	-	-
NJ DL&PS - Victim Witness Advocacy Supplemental	-	42,542.00	19,339.95	-	23,202.05
NJ DOT - Capital Trans FY08	6,686.61	-	5,366.61	-	1,320.00
NJ DOL - Workfirst New Jersey SFY15	2,262,092.00	-	2,070,483.00	-	191,609.00
Workfirst New Jersey FY 15-16	-	4,238,046.00	580,851.00	-	3,657,195.00
NJ Transit - CMAQ - Equipment 10 -11	82,594.27	-	-	-	82,594.27
NJ Transit - CMAQ - CY12	-	27,000.00	-	-	27,000.00
NJ DL&PS - Megan's Law 14 -15	7,132.92	-	7,132.92	-	-
NJ DL&PS - Megan's Law 15-16	-	13,700.00	5,931.28	-	7,768.72
NJ DOL Urban Gateway Enhancement Program 2014	32,000.00	-	32,000.00	-	-
NJ DOL Urban Gateway Enhancement Program 2015	-	32,000.00	-	-	32,000.00
NJ DOT Wellington/West End Ave Design	73,945.00	-	56,399.49	-	17,545.51
NJ DOT Wellington/West End Ave Resurfacing	-	1,500,000.00	-	-	1,500,000.00
US HUS Community Development Block Grant FY07	21,741.24	-	21,741.24	-	-
NJ DOT Brigantine Blvd Section 1A Design	66,102.00	-	41,807.95	24,294.05	-
NJ DOT Brigantine Blvd Section 1A Repaving	-	1,196,872.95	-	-	1,196,872.95
NJ DOT Brigantine Blvd Section 1B Design	-	49,927.00	26,614.61	-	23,312.39
NJ DOL NJ Youth Corps 14 -15	249,419.00	-	238,076.00	11,343.00	-
NJ DOL NJ Youth Corps 15-16	-	386,426.00	121,552.00	-	264,874.00

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

Grant	Balance	2015 Budget		Canceled	Balance
	December 31, 2014	Revenue Realized	Received		December 31, 2015
NJ Council on the Arts -Local Arts Program FY15	76,327.00	-	57,246.00	-	19,081.00
NJ DCA Post Sandy Planning Assistance Grant	13,311.25	-	13,296.25	15.00	-
NJ DHS Sandy SSBG Medically Fragile Children 2015	90,000.00	-	66,182.00	23,818.00	-
NJ DOL Workforce Learning Link SFY14 -15	118,225.00	70,000.00	144,264.00	-	43,961.00
NJ DOL Workforce Learning Link SFY2015-16	-	78,000.00	11,673.00	-	66,327.00
NJ DOT County Aid - FY11	289,634.95	-	235,426.31	-	54,208.64
NJ DHS -CFI & APPI FY13 -14	411,397.00	-	411,397.00	-	-
NJ DHS -CFI & APPI FY15-16	-	987,336.00	575,939.00	-	411,397.00
NJ DOT Landis Ave/Tuckahoe Road Repaving	1,755,419.00	-	1,068,559.17	-	686,859.83
NJ DOT Weymouth Furnace Bridge Design	94,400.00	-	8,624.40	-	85,775.60
NJ DH&SS - Special Child Health FY14 -15	81,653.00	-	79,829.00	1,824.00	-
NJ DH&SS - Special Child Health FY15-16	-	81,653.00	-	-	81,653.00
NJ DHS -IV -D Law FY15	-	106,237.04	106,237.04	-	-
NJ DCA - Recreation for Individuals with Disabilities FY15	14,975.00	-	8,157.41	-	6,817.59
NJ DL&PS - Highway Traffic Safety 14 -15	34,400.00	-	34,391.66	-	8.34
NJ DL&PS -DRE Pilot Program 14 -15	32,000.00	-	26,361.74	-	5,638.26
NJ DL&PS -DRE Pilot Program 15-16	-	32,000.00	-	-	32,000.00
NJ DL&PS -DWI Enforcement 14 -15	62,000.00	-	54,029.18	-	7,970.82
NJ DL&PS -DWI Enforcement 15-16	-	63,000.00	-	-	63,000.00
NJ DL&PS - Cares For Kids Grant FY15	14,600.00	-	14,156.13	443.87	0.00
NJ DL&PS - Cares For Kids Grant FY16	-	15,250.00	-	-	15,250.00
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 - Smart Steps 15-16	-	6,420.00	-	-	6,420.00
NJ DOL - Youth Symposium Career Exploration 14 -15	31,825.00	-	23,738.00	-	8,087.00
NJ OHS - Homeland Security Grant - County FY14	100,000.00	-	64,491.66	-	35,508.34
NJ OHS - Homeland Security Grant - County FY15	-	100,000.00	-	-	100,000.00
NJ OHS - Homeland Security Grant - Regional FY14	192,809.50	-	151,464.78	-	41,344.72
NJ OHS - Homeland Security Grant - Regional FY15	-	174,759.06	-	-	174,759.06
NJ OHS - Homeland Security Grant - Cybersecurity FY14	62,500.00	-	62,425.00	-	75.00
US HUD Community Development Block Grant FY14	1,048,743.00	-	403,490.18	-	645,252.82
US HUD Community Development Block Grant FY15 CD	-	1,033,275.00	-	-	1,033,275.00
US HUD HOME Investment Partnership Grant FY14	451,181.00	-	261,359.00	-	189,822.00
US HUD HOME Investment Partnership Grant FY15	-	432,792.00	-	-	432,792.00
US HUD HOME Investment Partnership Grant FY11	114,257.90	-	40,059.87	-	74,198.03
US HUD Community Development Block Grant FY11	302,292.35	-	222,128.59	-	80,163.76
USDJ -SCAAP Grant FY15	-	83,544.00	83,544.00	-	-
NJ DOS-General Operating Support 14-15	-	7,057.00	7,057.00	-	-
NJ DOS-General Operating Support 15-16	-	7,057.00	7,057.00	-	-
NJ Transit - CARTS FY14 -15	303,911.00	-	303,910.99	-	0.01
NJ Transit - CARTS FY16	-	287,426.00	-	-	287,426.00
NJ DOT-Atsion Road Bridge Replacement	-	1,000,000.00	-	-	1,000,000.00
NJ DL&PS - Body Armor Replacement Program 15 -16	-	35,767.02	35,767.02	-	-
SJTA - Subregional Transportation FY14	68,915.50	-	68,915.50	-	-
NJ DL&PS - JJC Innovations Funding CY15	120,000.00	-	34,197.75	-	85,802.25
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	-	5,388.96	5,388.96	-	-
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 HOME Investment Partnership Grant FY07	-	-	(46,126.19)	-	46,126.19
NJ DEP - Open Space Acquisition Project FY11	601,930.73	-	-	-	601,930.73
NJ DOT - County Aid - FY12	843,893.60	-	117,314.98	-	726,578.62
NJ DOT - Local Bridge Future Needs FY12	100,000.00	-	100,000.00	-	0.00
US HUD Community Development Block Grant FY12	215,595.56	-	127,165.40	-	88,430.16
US HUD HOME Investment Partnership Grant FY12	129,601.00	-	65,362.00	-	64,239.00
US HUD Community Development Block Grant FY04	25,650.00	-	25,040.00	-	610.00
NJ DOT - County Aid - FY09	798,999.46	-	25,049.16	-	773,950.30
US HUD HOME Investment Partnership Grant FY09	53,142.55	-	53,142.55	-	-
NJ DHS-Personal Assistance Program 2015	-	35,400.00	35,400.00	-	-
USS HUD Community Development Block Grant FY09	29,980.00	-	25,948.52	-	4,031.48
	<u>\$ 31,116,332.27</u>	<u>\$ 37,631,116.73</u>	<u>\$ 28,095,078.91</u>	<u>\$ 2,149,212.96</u>	<u>\$ 38,503,157.13</u>
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CURRENT FUND
 SCHEDULE OF FEDERAL AND STATE GRANTS – UNAPPROPRIATED RESERVES

Grant	Balance December 31, 2014	Transferred from 2015 Budget Appropriations		Received	Balance December 31, 2015
		Budget	Appropriation By 40A:4 -87		
Education Program & Student Services- GED Testing	\$ 5,388.96	\$ 5,388.96	\$ -	\$ 11,320.95	\$ 11,320.95
	<u>\$ 5,388.96</u>	<u>\$ 5,388.96</u>	<u>\$ -</u>	<u>\$ 11,320.95</u>	<u>\$ 11,320.95</u>
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CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS – APPROPRIATED RESERVES

Grant	Balance December 31, 2014	Transferred from 2015 Budget Appropriations			Transfers/ Cancelled	Balance December 31, 2015
		Budget	Appropriation By 40A:4 -87	Paid or Charged		
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	8,150.96	-	-	8,150.96	-	-
NJ SADC - Atlantic County Right to Farm Grant	4,516.30	-	-	-	-	4,516.30
US DJ -SCAAP Grant FY12	56,465.15	-	-	55,255.00	-	1,210.15
NJ DOT - Tilton Road Section 4B Construction	123,252.58	-	-	(59,014.27)	-	182,266.85
NJ DOT - Tilton Road Section 4A Construction	58,690.42	-	-	(15,295.26)	-	73,985.68
NJ DOT - Fire Road Resurfacing Sec 5	177,592.68	-	-	-	177,592.68	-
Area Plan Grant CY13	-	2,062,765.31	1,344,783.00	3,168,627.81	-	238,920.50
NJ DL&PS- Div of Criminal Justice-SANE/SART	-	-	77,525.00	75,766.96	-	1,758.04
NJ DCA - Recreation for Individuals with Disabilities	-	-	24,960.00	8,635.25	-	16,324.75
NJ Transit - New Freedom 12 -15	24,685.66	-	-	24,685.66	-	(0.00)
NJ Transit - New Freedom FY12	-	-	82,570.00	-	-	82,570.00
NJ DH&SS - Respite Care Program FY13	16,668.96	-	-	-	16,668.96	-
NJ DL&PS - JDAI Innovations 2013	23,090.57	-	-	-	23,090.57	-
NJ Transit - Casino CY15	-	-	512,971.11	497,670.97	-	15,300.14
NJ Transit-FTA Sec 5311 Innovation Grant	-	-	150,000.00	-	-	150,000.00
NJ DHS - JJC Family Court CY13	284.99	-	-	-	284.99	-
NJ DHS - JJC Program Services CY12	65,838.52	-	-	-	65,838.52	-
NJ DOL - WIA Adult FY13 -14	45,148.79	-	-	45,148.79	-	-
NJ DOL - WIA Youth FY13 -14	414,615.80	-	-	414,615.80	-	-
NJ DOL - WIA Dislocated Worker FY13 -14	360,736.81	-	-	360,736.81	-	-
NJ DOL - WIA Dislocated Worker- Employer Focus FY15-16	-	-	3,050,000.00	-	-	3,050,000.00
NJ DOL - WIA Dislocated Worker FY15-16	-	-	1,636,502.00	-	-	1,636,502.00
NJ DL&PS - Drunk Driving Enforcement 10 -11	120.00	-	-	120.00	-	-
NJ DOT - Tilton Road Sec 4A/4B Construction	113,301.83	-	-	58,853.10	-	54,448.73
Workfirst New Jersey FY13 -14	89,862.18	-	-	(54,843.00)	144,705.18	-
Workfirst New Jersey FY15-16	-	-	4,238,046.00	803,637.14	-	3,434,408.86
NJ DOT - Airport Circle Federal Aid 2010	1,079,887.20	-	-	-	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 Dept of Management & Budget- Direct Care Services	-	-	32,767.85	-	-	32,767.85
NJ DHS -CFI & APPI FY13 -14	103,914.28	-	-	-	103,914.28	-
NJ DHS -CFI & APPI FY15-16	-	-	987,336.00	952,561.51	-	34,774.49
NJ DOT - County Aid FY13	198,450.32	-	-	198,450.32	-	-
NJ DOL - Workforce Learning Link 13 -14	12,996.65	-	-	-	12,996.65	-
NJ DH&SS - Special Child Health FY13 -14	15,973.98	-	-	-	15,973.98	-
US HUD Community Development Block Grant	87,553.39	-	-	53,585.39	-	33,968.00
US HUD Community Development Block Grant FY15	-	-	1,033,275.00	-	-	1,033,275.00
NJ OHS - Homeland Security Grant - County FY13	2,238.71	-	-	2,235.49	3.22	0.00
NJ OHS - Homeland Security Grant - Regional FY13	1,036.33	-	-	1,034.03	2.30	(0.00)
NJ DOT-Atsion Road Bridge Replacement	-	-	1,000,000.00	-	-	1,000,000.00
NJ DOT - Landis Ave Design	67,884.01	-	-	-	67,884.01	-
US HUD Community Development Block Grant	1,183.47	-	-	-	-	1,183.47
NJ DOT - Bears Head Road Sec 3 Resurfacing	43,609.30	-	55,048.00	29,609.58	-	69,047.72
NJ DOT - Bears Head Road Sec 4 Resurfacing	18,621.33	-	163,893.00	2,513.10	-	180,001.23
NJ DL&PS - Coverdell Forensic Improvement Project	30,688.88	-	-	-	-	30,688.88
NJ DL&PS - Narcotics Task Force FY13 -14	9.75	-	-	9.75	-	-
NJ DL&PS - Narcotics Task Force FY14-15	-	-	160,482.00	148,667.66	-	11,814.34
NJ DL&PS - Highway Traffic Safety 13 -14	0.00	-	-	-	-	0.00
US DJ -SCAAP Grant FY13	99,040.00	-	-	69,232.65	-	29,807.35
NJ DOL - Smart Steps FY14	-	-	-	(750.00)	750.00	-
US DJ -SCAAP Grant FY10	-	-	-	(0.80)	0.80	-
NJ DOT - Local Bridge Future Needs FY13	100,000.00	-	-	100,000.00	-	-
NJ DOT-Mays Landing Road Sec 2 Resurfacing	-	-	56,242.73	34,048.74	-	22,193.99
NJ DCA - Recreation for Individuals with Disabilities	2,362.33	-	-	1,091.35	1,270.98	0.00
NJ DL&PS - Victim Witness Assistance Grant	-	-	332,305.00	157,783.34	-	174,521.66
NJ DOS Division of Elections-HAVA 2015	-	-	17,499.10	17,499.10	-	-
NJ Transit - New Freedom 13 -16	89,170.00	-	-	87,834.11	-	1,335.89
NJ DCA - Historical Site Management Bethlehem Loading Co	15,746.80	-	-	15,746.80	-	-
NJ DOS - General Operating Support 13 -14	-	-	-	(0.89)	0.89	-
NJ DOS - General Operating Support 14-15	-	-	7,057.00	7,056.11	-	0.89
NJ DOS - General Operating Support 15-16	-	-	7,057.00	-	-	7,057.00
NJ DL&PS - Body Armor Replacement Program 13 -14	3,004.00	-	-	3,004.00	-	-
NJ DL&PS - Victim Witness Advocate 12 -14	400.97	-	-	400.97	-	0.00

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

Grant	Balance December 31, 2014	Transferred from 2015 Budget Appropriations			Transfers/ Cancelled	Balance December 31, 2015
		Budget	Appropriation By 40A:4 -87	Paid or Charged		
NJ DL&PS - JDAI Innovations 2014	36,802.50	-	-	1,295.81	35,506.69	-
NJ DL&PS - JDAI Innovations 2016	-	-	123,633.00	-	-	123,633.00
Area Plan Grant CY14	187,266.57	-	-	(167,472.17)	354,738.74	-
Area Plan Grant CY16	-	-	2,068,035.19	-	-	2,068,035.19
NJ DH&SS - Respite Care Program FY14	6,131.57	-	-	(3,115.30)	9,246.87	-
NJ DH&SS - Respite Care Program FY15	-	-	174,850.00	173,193.82	-	1,656.18
NJ DL&PS - Detention Diversion CY14	1,564.95	-	-	1,564.95	-	(0.00)
NJ DL&PS - Detention Diversion CY15	-	-	37,132.00	36,562.91	-	569.09
NJ DHS - Family Crisis intervention CY14	1,095.50	-	-	1,095.50	-	-
NJ DHS - Family Crisis intervention CY15	-	-	26,994.00	26,580.29	-	413.71
NJ DHS - Try It Program (TSSA) CY14	3,807.19	-	-	3,807.19	-	0.00
NJ DHS - Try It Program (TSSA) CY15	-	-	60,881.00	59,627.61	-	1,253.39
NJ Council on the Arts -Local Arts Program FY14	-	-	-	(1.70)	1.70	-
NJ Transit - Casino Revenue Trans Grant CY14	16,377.46	-	-	15,854.03	523.43	(0.00)
NJ DHS - JJC Juvenile Accountability Incentive Block Grant	10,000.00	-	-	10,000.00	-	-
NJ DHS - JJC Family Court CY14	8,049.93	-	-	8,042.75	7.18	(0.00)
NJ DHS - JJC Family Court CY15	-	-	151,144.00	147,355.05	-	3,788.95
NJ DHS - JJC Family Court CY16	-	-	151,144.00	-	-	151,144.00
NJ DHS - JJC Program Management CY14	2,927.60	-	-	2,768.42	159.18	(0.00)
NJ DHS - JJC Program Management CY15	-	-	55,550.00	54,234.80	-	1,315.20
NJ DHS - JJC Program Management CY16	-	-	55,550.00	-	-	55,550.00
NJ DL&PS - Hazard Mitigation Plan Grant 2015-16	-	-	411,045.00	204,951.00	-	206,094.00
NJ DHS - JJC Program Services CY14	48,793.25	-	-	(15,854.04)	64,647.29	-
NJ DHS - JJC Program Services CY15	-	-	313,245.00	282,520.90	-	30,724.10
NJ DHS - JJC Program Services CY16	-	-	313,245.00	-	-	313,245.00
NJ DL&PS - Insurance Fraud CY14	22,143.22	-	-	8,060.38	14,082.84	-
NJ DL&PS - Insurance Fraud CY15	-	-	107,580.00	60,937.69	-	46,642.31
NJ DHS - PASP CY14	1,491.93	-	-	1,491.93	-	0.00
NJ DHS -Personal Assistance Program 2015	-	-	35,400.00	34,857.46	-	542.54
NJ DL&PS - Cares For Kids Grant FY14	14.78	-	-	-	14.78	0.00
NJ DL&PS - Cares For Kids Grant FY2016	-	-	15,250.00	-	-	15,250.00
NJ DL&PS - Sexual Assault Nurse Examiner Grant	872.01	-	-	-	872.01	-
NJ DL&PS - Click It or Ticket Grant 2015	-	-	4,000.00	4,000.00	-	-
NJ DHS - Youth Service Coordinator CY14	1,678.43	-	-	1,678.43	-	-
NJ DHS - Youth Service Coordinator CY15	-	-	39,825.00	39,214.63	-	610.37
NJ DL&PS - DDEF Prosecutor 2014	3,842.70	-	3,359.00	7,201.70	-	0.00
NJ DOT - County Aid FY14	2,611,137.10	-	-	2,611,137.10	-	-
NJ DOT - County Aid FY15	-	-	3,403,200.00	1,458,563.30	-	1,944,636.70
NJ DOT - WIA Youth FY14 -15	1,827,559.00	-	-	1,329,009.66	-	498,549.34
NJ DOT - WIA Youth FY15-16	-	-	1,636,029.00	322,981.97	-	1,313,047.03
NJ DOT - WIA Adult FY14 -15	1,567,524.20	-	-	1,506,462.75	-	61,061.45
NJ DOT - WIA Adult FY15-16	-	-	1,511,296.00	411,869.97	-	1,099,426.03
NJ DOT - WIA Dislocated Worker FY14 -15	1,976,597.00	-	-	1,292,699.94	-	683,897.06
NJ DHS - Mental Health Administrator CY14	379.31	-	-	379.31	-	-
NJ DHS - Mental Health Administrator CY15	-	-	9,000.00	9,000.00	-	-
Alzheimer's Foundation of America	0.04	-	-	-	0.04	-
Sheriff-Alzheimer's Association of America	-	-	2,500.00	-	-	2,500.00
NJ DL&PS - State Facilities Education Act FY15-16	-	-	58,500.00	-	-	58,500.00
NJ DEP - Clean Communities Grant FY13	7,500.00	-	-	7,499.97	0.03	(0.00)
NJ DEP - Clean Communities Grant FY15-16	-	-	129,918.72	128,978.51	-	940.21
NJ DM&VA - Veterans Trans FY14 -15	8,500.00	-	-	8,500.00	-	-
NJ DM&VA - Veterans Trans FY16	-	-	17,000.00	8,500.00	-	8,500.00
NJ DH&SS - State Health Insurance Program 14 -15	136.85	-	6,000.00	6,136.85	-	-
NJ DH&SS - State Health Insurance Program 15-16	-	-	26,000.00	25,886.09	-	113.91
NJ DL&PS - Victim Witness Advocacy Supplemental	3,636.93	-	-	3,636.93	-	0.00
NJ DL&PS - Victim Witness Advocacy Supplemental	-	-	42,542.00	38,809.09	-	3,732.91
NJ DOT - Capital Trans FY08	1,320.00	-	-	-	-	1,320.00
NJ DOL - Work First New Jersey SFY15	2,066,973.91	-	-	1,978,350.46	-	88,623.45
NJ Transit - CMAQ - Equipment 10 -11	41,938.87	-	-	-	-	41,938.87
NJ Transit - CMAQ - CY12	-	-	27,000.00	22,709.00	-	4,291.00
NJ DL&PS - Megan's Law 14 -15	4,009.02	-	-	4,009.02	-	0.00
NJ DL&PS - Megan's Law 15-16	-	-	13,700.00	9,605.51	-	4,094.49
NJ DOL - Urban Gateway Enhancement Program	-	-	32,000.00	32,000.00	-	-
NJ DOT Wellington/West End Ave Design	73,945.00	-	-	56,399.49	-	17,545.51
NJ DOT Wellington/West End Ave Resurfacing	-	-	1,500,000.00	-	-	1,500,000.00
NJ DOT Brigantine Blvd Sec 1A Design	66,102.00	-	-	41,807.95	24,294.05	-
NJ DOT Brigantine Blvd Sec 1A Repaving	-	-	1,196,872.95	62,400.00	-	1,134,472.95
NJ DOT Brigantine Blvd Sec 1B Design	-	-	49,927.00	26,614.61	-	23,312.39
NJ DOL - NJ Youth Corps 14 -15	213,621.03	-	-	202,278.03	11,343.00	-
NJ DOL - NJ Youth Corps 15-16	-	-	386,426.00	215,472.22	-	170,953.78

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

Grant	Balance December 31, 2014	Transferred from 2015 Budget Appropriations			Transfers/ Cancelled	Balance December 31, 2015
		Budget	Appropriation By 40A:4 -87	Paid or Charged		
NJ Council on the Arts -Local Arts Program FY15	76,327.00	-	-	76,327.00	-	-
ACUA, 2014 Economic Development Initiative	783,661.50	-	-	4,986.50	-	778,675.00
NJ DCA - Post Sandy Planning Assistance Grant	15.00	-	-	-	15.00	-
NJ DHS Sandy SSBG Medically Fragile Children	-	-	-	(23,818.03)	23,818.03	-
NJ DOL Workforce Learning Link SFY14 -15	118,225.00	-	70,000.00	144,262.58	-	43,962.42
NJ DOL Workforce Learning Link SFY15-16	-	-	78,000.00	11,673.05	-	66,326.95
NJ DOT - County Aid FY11	36,978.00	-	-	15,181.90	-	21,796.10
NJ DHS - CFI & APPI FY13 -14	40,057.97	-	-	(5,808.55)	45,866.52	-
NJ DOT Landis Ave/Tuckahoe Road Repaving	1,755,419.00	-	-	1,240,354.52	-	515,064.48
NJ DH&SS - Special Child Health FY14 -15	-	-	-	(1,824.00)	1,824.00	-
NJ DH&SS - Special Child Health FY15-16	-	-	81,653.00	81,653.00	-	-
NJ DHS -IV -D Law FY15	-	-	106,237.04	106,237.04	-	-
NJ DCA - Recreation for Individuals with Disabilities	17,370.00	-	-	17,104.78	-	265.22
NJ DL&PS - Highway Traffic Safety 14 -15	31,425.00	-	-	31,416.66	-	8.34
NJ DL&PS - DRE Pilot Program 14 -15	21,800.00	-	-	16,161.74	-	5,638.26
NJ DL&PS - DRE Pilot Program 15-16	-	-	32,000.00	-	-	32,000.00
NJ DL&PS - DWI Enforcement 14 -15	62,000.00	-	-	54,029.19	-	7,970.81
NJ DL&PS - DWI Enforcement 15-16	-	-	63,000.00	123.69	-	62,876.31
NJ DL&PS - Cares for Kids Grant FY15	14,600.00	-	-	14,156.13	443.87	0.00
NJ DL&PS - Victim Witness Assistance Grant 13 -14	154,411.19	-	-	154,411.19	-	-
NJ DOL - Smart Steps 15	6,420.00	-	-	6,155.00	-	265.00
NJ DOL - Smart Steps 15-16	-	-	6,420.00	-	-	6,420.00
NJ DOL - Youth Symposium Career Exploration	12,649.12	-	-	4,491.25	-	8,157.87
Kessier Foundation Community Employment Program	40,000.00	-	-	2,389.17	-	37,610.83
NJ DOL - Atlantic City Re-Employment National...	-	-	4,974,750.00	1,153,862.04	-	3,820,887.96
NJ OHS - Homeland Security Grant - County FY14	96,482.00	-	-	93,233.46	-	3,248.54
NJ OHS - Homeland Security Grant - County FY15	-	-	100,000.00	-	-	100,000.00
NJ OHS - Homeland Security Grant - Regional FY14	174,658.08	-	-	162,024.36	-	12,633.72
NJ OHS - Homeland Security Grant - Regional FY15	-	-	174,759.06	-	-	174,759.06
NJ OHS - Homeland Security Grant - Cybersecurity	62,500.00	-	-	62,425.00	-	75.00
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 HOME Investment Partnership Grant FY15	-	-	432,792.00	-	-	432,792.00
US HUD Community Development Block Grant FY11	70,000.00	-	-	52,246.40	-	17,753.60
US DJ -SCAAP Grant FY14	85,332.00	-	-	-	-	85,332.00
US DJ -SCAAP Grant FY15	-	-	83,544.00	-	-	83,544.00
NJ DL&PS - Drunk Driving Enforcement - Sheriff	865.18	-	-	736.71	-	128.47
NJ Transit - CARTS FY14 -15	233,022.13	-	-	233,022.13	-	-
NJ Transit - CARTS FY16	-	-	287,426.00	82,840.42	-	204,585.58
NJ DL&PS - Body Armor Replacement Program 14 -15	36,252.76	-	-	35,276.27	-	976.49
NJ DL&PS - Body Armor Replacement Program 15-16	-	-	35,767.02	-	-	35,767.02
SJTA - Subregional Transportation FY14	68,915.50	-	-	68,915.50	-	-
SJTA - Subregional Transportation FY16	-	-	133,600.00	20,000.00	-	113,600.00
NJ DL&PS - JJC Innovations Funding CY15	120,000.00	-	-	92,300.30	-	27,699.70
Atlantic County Association of Chiefs of Police 08	201.20	-	-	(138.86)	340.06	-
NJ DOE - GED Testing Income	55,602.98	5,388.96	-	9,058.80	-	51,933.14
NJ DEP - Open Space Acquisition Project FY11	1,501,930.77	-	-	-	-	1,501,930.77
NJ DOT - County Aid FY12	27,056.80	-	-	25,091.01	-	1,965.79
US HUD Community Development Block FY12	70,000.00	-	-	66,737.00	-	3,263.00
NJ DL&PS - Emergency Management Assistance	-	-	25,000.00	25,000.00	-	-
NJ DL&PS - Emergency Management Assistance	-	-	80,000.00	80,000.00	-	-
NJ DEP - Open Space Acquisition Project FY04	57,847.49	-	-	-	-	57,847.49
NJ DOT - County Aid FY09	85,902.25	-	-	-	-	85,902.25
Grainger Community Program 2009	224.11	-	-	224.11	-	-
	<u>\$ 22,627,894.31</u>	<u>\$ 2,068,154.27</u>	<u>\$ 35,931,041.77</u>	<u>\$ 25,808,958.26</u>	<u>\$ 2,298,610.52</u>	<u>\$ 32,519,521.57</u>
Ref.	A		Ref.	A		A
Encumbrances Payable			A-20	\$ 10,692,874.48		
Cash Disbursed			A-4	<u>15,116,083.78</u>		
				<u>\$ 25,808,958.26</u>		

CURRENT FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE – GRANT FUND

	<u>Ref.</u>	
Balance December 31, 2014	A	\$ 14,574,111.27
Increased by:		
Charged to Grant Applications	A-18	10,692,874.48
Decreased by:		
Cash Disbursed	A-4	<u>14,574,111.27</u>
Balance December 31, 2015	A	<u><u>\$ 10,692,874.48</u></u>

CURRENT FUND
 SCHEDULE OF DUE TO WELFARE DEPARTMENT

	<u>Ref.</u>	
Balance December 31, 2014	A	\$ 112,058.06
Increased by:		
Cash Receipts	A-4	9,510,536.71
Decreased by:		
Cash Disbursements	A-4	<u>9,360,461.29</u>
Balance December 31, 2015	A	<u><u>\$ 262,133.48</u></u>

CURRENT FUND
 SCHEDULE OF DUE TO STATE OF NEW JERSEY – GRANT FUND

Balance December 31, 2014	<u>Ref.</u> A	\$ 77,980.96
Increased by:		
Unexpended Grant Balances		149,780.80
Decreased by:		
Disbursements		<u>4,577.00</u>
Balance December 31, 2015	A	<u><u>\$ 223,184.76</u></u>

TRUST FUND

TRUST FUND
 SCHEDULE OF TRUST – OTHER – CASH – TREASURER

Balance December 31, 2014	<u>Ref.</u> B		\$ 26,204,366.16
Increased By Receipts:			
Reserve for:			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	\$ 1,851,545.54	
Reserve for:			
Funds Awaiting Court Disposition	B-5	377,951.20	
State Unemployment Compensation	B-6	223,438.70	
Self Insurance:			
Workers Compensation	B-7	286,876.49	
General Liability	B-8	593,637.07	
Repair to County Roads	B-9	47,652.00	
County Clerk - Recording Fees	B-10	156,759.27	
Board of Taxation	B-11	257,165.00	
Veterans' Cemetery	B-12	1,036.00	
Prosecutors Forfeitures	B-13	235,869.47	
Surrogate's Office	B-15	22,224.00	
Directional Signals	B-16	68,327.83	
Weights and Measures	B-17	42,955.50	
Audio Visual Aids Commission	B-18	103,875.84	
Prosecutor's Autho Theft Fee's	B-19	2,136.66	
Law Enforcement Trust	B-80	13,119.00	
Gasoline Resale	B-22	723,018.43	
Sheriff's Improvement Fund	B-23	28,610.00	
Animal Shelter Donations	B-82	675.00	
Accumulated Absences	B-24	50,001.00	
Snow Removal Trust	B-83	120,099.75	
Mosquito Control	B-84	<u>35,998.35</u>	
			<u>5,242,972.10</u>
			31,447,338.26
Decreased By Disbursements			
Reserve for:			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	1,342,955.70	
Reserve for:			
Funds Awaiting Court Disposition	B-5	425,379.66	
State Unemployment Compensation	B-6	216,874.35	
Self Insurance:			
Workers Compensation	B-7	707,593.56	
General Liability	B-8	106,477.27	
Repair to County Roads	B-9	1,360.00	
County Clerk - Recording Fees	B-10	19,492.16	
Board of Taxation - Recording Fees	B-11	90,607.64	
Veterans' Cemetery	B-12	642.00	
Prosecutors Forfeitures	B-13	114,951.98	
Surrogate's Office	B-15	4,079.95	
Weights and Measures	B-17	240.00	
Audio Visual Aids Commission	B-18	108,648.13	
Prosecutor's Autho Theft Fee's	B-19	874.39	
Sheriff's Forfeited Funds	B-20	5,978.00	
Sheriff's Improvement Fund	B-23	5,433.00	
Prosecutors AMA Interest	B-21	179.95	
Gasoline Resale	B-22	679,313.47	
Accumulated Absences	B-24	24,000.00	
Law Enforcement Trust	B-80	13,668.52	
Accounts Payable	B-4	<u>866,172.75</u>	
			<u>4,734,922.48</u>
Balance December 31, 2015	B		<u>\$ 26,712,415.78</u>

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

Balance December 31, 2014	<u>Ref.</u> B		\$ 1,282,352.40
Increased by:			
Receipts	B-1	<u>\$ 1,851,545.54</u>	<u>1,851,545.54</u>
Decreased by:			
Accounts Payable		682,254.32	
Expenditures	B-1	<u>1,342,955.70</u>	<u>2,025,210.02</u>
Balance December 31, 2015	B		<u><u>\$ 1,108,687.92</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SOCIAL SERVICES PROGRAM

Balance December 31, 2014	<u>Ref.</u> B		<u>\$ 7,240.00</u>
Increased by:			
Receipts		<u>\$ 2,487,727.00</u>	<u>2,487,727.00</u>
Decreased by:			
Expenditures	B-1	<u>2,487,727.00</u>	<u>2,487,727.00</u>
Balance December 31, 2015	B		<u><u>\$ 7,240.00</u></u>

TRUST FUND
 SCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2014	<u>Ref.</u> B		\$ 866,172.75
Increased by:			
Changes To Reserves	B	<u>\$ 952,632.77</u>	<u>952,632.77</u>
Decreased by:			
Net Disbursements	B-1	<u>866,172.75</u>	<u>866,172.75</u>
Balance December 31, 2015	B		<u><u>\$ 952,632.77</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR FUNDS AWAITING COURT DISPOSITION

Balance December 31, 2014	<u>Ref.</u> B		\$	621,496.75
Increased by:				
Cash Receipts	B-1	<u>\$ 377,951.20</u>		<u>377,951.20</u>
Decreased by:				
Expenditures	B-1	<u>425,379.66</u>		<u>425,379.66</u>
Balance December 31, 2015	B		\$	<u><u>574,068.29</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

	<u>Ref.</u>		
Balance December 31, 2014	<u>B</u>		\$ 755,588.91
Increased by:			
Cash Receipts	B-1	<u>\$ 223,438.70</u>	<u>223,438.70</u>
Decreased by:			
Payments to the State of New Jersey	B-1	<u>216,874.35</u>	<u>216,874.35</u>
Balance December 31, 2015	B		<u><u>\$ 762,153.26</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SELF INSURANCE – WORKERS’ COMPENSATION

Balance December 31, 2014	<u>Ref.</u> B		\$ 9,645,153.83
Increased by:			
Cash Receipts	B-1	<u>\$ 286,876.49</u>	<u>286,876.49</u>
Decreased by:			
Expenditures	B-1	707,593.56	
Accounts Payable		<u>94,690.64</u>	<u>802,284.20</u>
Balance December 31, 2015	B		<u><u>\$ 9,129,746.12</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SELF INSURANCE – GENERAL LIABILITY

Balance December 31, 2014	<u>Ref.</u> B		\$ 4,096,023.55
Increased by:			
Cash Receipts	B-1	<u>\$ 593,637.07</u>	<u>593,637.07</u>
Decreased by:			
Expenditures	B-1	106,477.27	
Accounts Payable		<u>128,009.25</u>	<u>234,486.52</u>
Balance December 31, 2015	B		<u><u>\$ 4,455,174.10</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 96,580.76
Increased by:			
Cash Receipts	B-1	<u>\$ 8,960.00</u>	<u>8,960.00</u>
Decreased by:			
Expenditures	B-1	(37,332.00)	
Accounts Payable		<u>300.00</u>	<u>(37,032.00)</u>
Balance December 31, 2015	B		<u><u>\$ 142,572.76</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR COUNTY CLERK – RECORDING FEES

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 927,818.07
Increased by:			
Cash Receipts		155,862.00	
Interest		<u>897.27</u>	
	B-1		<u>156,759.27</u>
Decreased by:			
Expenditures	B-1	19,492.16	
Accounts Payable		<u>24,732.78</u>	
			<u>44,224.94</u>
Balance December 31, 2015	B		<u>\$ 1,040,352.40</u>

TRUST FUND
 SCHEDULE OF RESERVE FOR BOARD OF TAXATION – RECORDING FEES

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 1,802,077.68
Increased by:			
Cash Receipts	B-1	<u>\$ 257,165.00</u>	<u>257,165.00</u>
Decreased by:			
Expenditures	B-1	90,607.64	
Accounts Payable		<u>13,571.09</u>	<u>104,178.73</u>
Balance December 31, 2015	B		<u><u>\$ 1,955,063.95</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR VETERAN'S CEMETERY

Balance December 31, 2014	<u>Ref.</u> B		\$ 4,184.39
Increased by:			
Receipts	B-1	<u>\$ 1,036.00</u>	<u>1,036.00</u>
Decreased by:			
Accounts Payable		214.00	
Expenditures	B-1	<u>642.00</u>	<u>856.00</u>
Balance December 31, 2015	B		<u><u>\$ 4,364.39</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

Balance December 31, 2014	<u>Ref.</u> B		\$ 249,118.76
Increased by:			
Receipts	B-1	<u>\$ 235,869.47</u>	<u>235,869.47</u>
Decreased by:			
Expenditures	B-1	114,951.98	
Accounts Payable		<u>4,067.50</u>	<u>119,019.48</u>
Balance December 31, 2015	B		<u><u>\$ 365,968.75</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S DEA FORFEITURED FUNDS

Balance December 31, 2014	<u>Ref.</u> B	<u>\$ 139,261.55</u>
Balance December 31, 2015	B	<u><u>\$ 139,261.55</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 91,533.55
Increased by:			
Cash Receipts	B-1	<u>\$ 22,224.00</u>	<u>22,224.00</u>
Decreased by:			
Accounts Payable		1,425.64	
Expenditures	B-1	<u>4,079.95</u>	<u>5,505.59</u>
Balance December 31, 2015	B		<u><u>\$ 108,251.96</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

Balance December 31, 2014	<u>Ref.</u> B		<u>\$ 364,583.86</u>
Increased by:			
Cash Receipts		<u>\$ 53,406.26</u>	<u>53,406.26</u>
Decreased by:			
Expenditures		<u>(14,921.57)</u>	<u>(14,921.57)</u>
Balance December 31, 2015	B		<u><u>\$ 432,911.69</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2014	<u>Ref.</u> B		\$ 635,980.98
Increased by:			
Receipts	B-1	<u>\$ 42,955.50</u>	<u>42,955.50</u>
Decreased by:			
Expenditures	B-1	<u>240.00</u>	<u>240.00</u>
Balance December 31, 2015	B		<u><u>\$ 678,696.48</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 193,350.60
Increased by:			
Service Fees	B-1	<u>\$ 103,875.84</u>	<u>103,875.84</u>
Decreased by:			
Expenditures	B-1	<u>108,648.13</u>	<u>108,648.13</u>
Balance December 31, 2015	B		<u><u>\$ 188,578.31</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 38,693.55
Increased by:			
Cash Receipts	B-1	<u>\$ 2,136.66</u>	<u>2,136.66</u>
Decreased by:			
Expenditures	B-1	<u>874.39</u>	<u>874.39</u>
Balance December 31, 2015	B		<u><u>\$ 39,955.82</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2014	<u>Ref.</u> B		\$ 10,432.43
Decreased by:			
Expenditures	B-1	<u>\$ 5,978.00</u>	<u>5,978.00</u>
Balance December 31, 2015	B		<u><u>\$ 4,454.43</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

Balance December 31, 2014	<u>Ref.</u> B		<u>\$ 967.44</u>
Decreased by:			
Expenditures	B-1	<u>\$ 179.95</u>	<u>179.95</u>
Balance December 31, 2015	B		<u><u>\$ 787.49</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR GASOLINE RESALE

Balance December 31, 2014	<u>Ref.</u> B		\$ 28,924.30
Increased by:			
Cash Receipts	B-1	<u>\$ 723,018.43</u>	<u>723,018.43</u>
Decreased by:			
Accounts Payable		2,000.00	
Expenditures	B-1	<u>679,313.47</u>	<u>681,313.47</u>
Balance December 31, 2015	B		<u><u>\$ 70,629.26</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2014	<u>Ref.</u> B		\$ 98,219.30
Increased by:			
Cash Receipts	B-1	<u>\$ 28,610.00</u>	<u>28,610.00</u>
			126,829.30
Decreased by:			
Accounts Payable		683.46	
Expenditures	B-1	<u>5,433.00</u>	<u>6,116.46</u>
Balance December 31, 2015	B		<u><u>\$ 120,712.84</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2014	<u>Ref.</u> B		\$ 4,086,681.03
Increased by:			
Cash Receipts	B-1	<u>\$ 50,001.00</u>	<u>50,001.00</u>
Decreased by:			
Expenditures	B-1	<u>24,000.00</u>	<u>24,000.00</u>
Balance December 31, 2015	B		<u><u>\$ 4,112,682.03</u></u>

TRUST FUND
 PUBLIC HEALTH SERVICE
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 5,824,556.12
Increased by:			
Interest Earned		\$ 13,980.47	
Public Health Services Tax Receivable	B-27	-	
Grant and Revenue	B-26	2,317,475.10	
Added and Omitted Taxes	B-27	<u>27,340.83</u>	
	B-29		2,358,796.40
Decreased by:			
Public Health Expenditures	B-29	<u>5,464,342.08</u>	
			<u>5,464,342.08</u>
Balance December 31, 2015	B		<u><u>\$ 2,719,010.44</u></u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF GRANTS RECEIVABLE AND REVENUE

	Balance December 31, 2014	Receivable	Received	Adjustments	Balance December 31, 2015
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	904,465.66	388,541.00	771,557.45	44,764.02	476,685.19
Alcohol Education and Rehabilitation	215,450.00	668,379.00	585,566.00	183.00	298,080.00
County Environmental Health Act	161,250.62	165,500.00	154,250.00	7,000.00	165,500.62
Local Core Capacity Infrastructure for BT Preparedness	187,851.00	243,937.00	245,409.00	3.00	186,376.00
Sandy SSBG (LINCS Agencies)	121,024.00	-	121,024.00	-	-
MRC - NACCHO	-	3,500.00	3,500.00	-	-
NJACCHO	-	16,550.00	16,550.00	-	-
CEED Grant	-	45,711.75	45,711.75	-	-
Environmental Fees:	-	-	-	-	-
Solid Waste Fines	-	1,000.00	1,000.00	-	-
Fees	-	37,075.00	37,075.00	-	-
Miscellaneous	-	2,600.00	2,600.00	-	-
Outpatient:	-	-	-	-	-
Child Health Clinic	-	1,525.00	1,525.00	-	-
Hepatitis B	-	35.00	35.00	-	-
Flu Shots	-	34,706.90	34,706.90	-	-
Fine	-	200.00	200.00	-	-
Intoxicated Driver Program:	-	-	-	-	-
12 Hour	-	142,428.00	142,428.00	-	-
48 Hour	-	34,285.00	34,285.00	-	-
	<u>1,595,313.28</u>	<u>1,906,025.65</u>	<u>2,317,475.10</u>	<u>51,950.02</u>	<u>1,131,913.81</u>
Ref.	B		B-25		B

TRUST FUND
 PUBLIC HEALTH SERVICE
 SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2014	<u>Ref.</u> B		\$ 27,340.83
Increased By:			
Tax Levied	B-25	\$ -	
Added and Omitted Tax levy	B	<u>14,121.41</u>	
			<u>14,121.41</u>
Decreased By:			
Tax Collections:			
County Levy		-	
County Added and Omitted		<u>27,340.83</u>	
			<u>27,340.83</u>
Balance December 31, 2015	B		<u>\$ 14,121.41</u>
Analysis of Added and Omitted Taxes Receivable:			
City of Absecon			\$ 482.82
City of Brigantine			2,546.34
Borough of Buena			35.08
Buena Vista			244.78
City of Corbin City			1.61
City of Egg Harbor			45.93
Township of Egg Harbor			2,873.75
Estelle Manor			28.14
Township of Folsom			98.40
Township of Galloway			583.90
Township of Hamilton			812.03
Town of Hammonton			588.01
City of Linwood			332.14
Borough of Longport			1,158.08
City of Margate			2,487.46
Township of Mullica			56.39
City of Northfield			332.55
City of Pleasantville			131.52
City of Port Republic			54.71
City of Somers Point			359.17
City of Ventnor			834.81
Township of Weymouth			33.79
			<u>\$ 14,121.41</u>

TRUST FUND
 PUBLIC HEALTH SERVICE
 SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>		
Balance December 31, 2014	<u>B</u>		\$ 444,899.69
Increased by:			
Expenditures	B-29	<u>\$ 1,946,486.48</u>	1,946,486.48
Decreased by:			
Transferred to Reserve for Expenditures	B-29	1,512,759.43	
Cancelled Expenditures	B-29	<u>464,194.62</u>	
			<u>1,976,954.05</u>
Balance December 31, 2015	B		<u><u>\$ 414,432.12</u></u>

TRUST FUND
 PUBLIC HEALTH SERVICE
 SCHEDULE OF RESERVE FOR EXPENDITURES

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 5,380,106.43
Increased by:			
Cash Receipts	B-25	\$ 2,358,796.40	
Transferred from Encumbrances Payable	B-28	1,512,759.43	
Cancelled Expenditures	B-28	<u>464,194.62</u>	
			4,335,750.45
Decreased by:			
Cash Disbursements	B-25	5,464,342.08	
Transferred to Encumbrances Payable	B-28	<u>1,946,486.48</u>	
			<u>7,410,828.56</u>
Balance December 31, 2015	B		<u><u>\$ 2,305,028.32</u></u>

TRUST FUND
 LIBRARY
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance December 31, 2014	<u>Ref.</u> B		\$ 4,949,086.14
Increased by:			
Interest Income		\$ 12,181.12	
State Aid		89,430.00	
Library Fines and Programs		123,587.25	
Computer Services		56,000.00	
Grant Revenue		88,797.57	
Other Revenue		100,816.87	
Library Taxes Receivable	B-31	6,562,181.00	
Added and Omitted Taxes	B-31 B-33	<u>28,501.99</u>	7,061,495.80
Decreased by:			
Encumbrances Payable	B-32	1,745,628.20	
Library Expenditures	B-33	<u>6,876,477.89</u>	<u>8,622,106.09</u>
Balance December 31, 2015	B		<u><u>\$ 3,388,475.85</u></u>

TRUST FUND

LIBRARY

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 28,501.99
Increased By:			
Tax Levied	B-30	\$ 6,562,181.00	
Added and Omitted Tax levy	B	<u>24,744.35</u>	
			6,586,925.35
Decreased By:			
Tax Collections:			
County Levy	B-30	6,562,181.00	
County Added and Omitted	B-30	<u>28,501.99</u>	
			<u>6,590,682.99</u>
Balance December 31, 2015	B		<u>\$ 24,744.35</u>
<u>Analysis of Added and Omitted Taxes Receivable:</u>			
City of Brigantine			\$ 5,810.15
Borough of Buena			86.10
Buena Vista			616.81
City of Corbin City			4.01
City of Egg Harbor			102.07
Township of Egg Harbor			6,942.09
Estelle Manor			67.10
Township of Folsom			268.01
Township of Galloway			1,138.45
Township of Hamilton			1,968.08
Town of Hammonton			1,290.94
Borough of Longport			2,963.31
Township of Mullica			140.01
City of Pleasantville			356.13
City of Port Republic			130.27
Somers Point			705.64
City of Ventnor			2,070.75
Weymouth			84.43
			<u>\$ 24,744.35</u>

TRUST FUND
 LIBRARY
 SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>		
Balance December 31, 2014	<u>B</u>		\$ 312,169.34
Increased by:			
Reserve for Expenditures Charged	B-33	<u>\$ 1,814,880.42</u>	1,814,880.42
Decreased by:			
Cash Disbursed	B-30	1,745,628.20	
Canceled Expenditures	B-33	<u>148,381.40</u>	
			<u>1,894,009.60</u>
Balance December 31, 2015	B		<u><u>\$ 233,040.16</u></u>

TRUST FUND
 LIBRARY
 SCHEDULE OF RESERVE FOR EXPENDITURES

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 4,637,481.80
Increased by:			
Cash Receipts	B-30	\$ 7,061,495.80	
Cancelled Encumbrances	B-32	<u>148,381.40</u>	
			7,209,877.20
Decreased by:			
Cash Disbursements	B-30	6,876,477.89	
Encumbered	B-32	<u>1,814,880.42</u>	
			<u>8,691,358.31</u>
Balance December 31, 2015	B		<u>\$ 3,156,000.69</u>

TRUST FUND
 OPEN SPACE
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 35,044,506.74
Increased by:			
Open Space Fund Taxes	B-35	458,385.48	
Added and Omitted Taxes	B-35	<u>5,774.81</u>	
	B-37		464,160.29
Decreased by:			
Reserve for Expenditures	B-37	<u>4,393,017.32</u>	
			<u>4,393,017.32</u>
Balance December 31, 2015	B		<u><u>\$ 31,115,649.71</u></u>

TRUST FUND
 OPEN SPACE
 SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2014	<u>Ref.</u> B		\$	5,774.81
Increased by:				
Taxes Levied	B-34	\$		458,385.48
Added and Omitted Taxes Levied				<u>2,486.33</u>
				460,871.81
Decreased By:				
Tax Collections:				
County Levy				458,385.48
County Added and Omitted				<u>5,774.81</u>
				<u>464,160.29</u>
Balance December 31, 2015	B		\$	<u><u>2,486.33</u></u>

TRUST FUND
 OPEN SPACE
 SCHEDULE OF ENCUMBRANCES PAYBLE

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 9,167,609.73
Decreased by:			
Expenditures	B-37	<u>\$ 3,292,128.55</u>	<u>3,292,128.55</u>
Balance December 31, 2015	B		<u><u>\$ 5,875,481.18</u></u>

TRUST FUND
 OPEN SPACE
 SCHEDULE OF RESERVE FOR EXPENDITURES

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 25,876,897.01
Increased by:			
Cash Receipts	B-34	<u>\$ 464,160.29</u>	<u>464,160.29</u>
Decreased by:			
Expenditures	B-34	4,393,017.32	
Net Encumbrance Payable	B-36	<u>(3,292,128.55)</u>	<u>1,100,888.77</u>
Balance December 31, 2015	B		<u><u>\$ 25,240,168.53</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 1,741,226.12
Increased by:			
Accounts Receivable	B-39, B-40	\$ 18,916.00	
County Deposits and Interests Collected	B-40	13,071,031.11	
Due to Secretary of State of New Jersey	B-41	11,687.50	
Overpayments Received	B-42	122,521.93	
Attorney Deposits	B-43	<u>1,779,859.91</u>	
			15,004,016.45
Decreased by:			
Payments to County Treasurer	B-40	14,616,726.09	
Due to Secretary of State of New Jersey	B-41	11,912.50	
Refund of Overpayments	B-42	121,100.93	
Refund of Attorney Deposits	B-43	<u>213,175.38</u>	
			<u>14,962,914.90</u>
Balance December 31, 2015	B		<u>\$ 1,782,327.67</u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF ACCOUNTS RECEIVABLE

Balance December 31, 2014	<u>Ref.</u> B		\$ 11,325.50
Increased by:			
Charges	B-38, B-40	<u>\$ 18,916.00</u>	18,916.00
Decreased by:			
Collections		<u>22,183.00</u>	<u>22,183.00</u>
Balance December 31, 2015	B		<u><u>\$ 8,058.50</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 1,617,776.29
Increased by:			
Accounts Receivable	B-38	\$ 18,916.00	
County Deposits and Interest	B-38	13,071,031.11	
Charges for Services Attorney Deposits	B-43	<u>1,588,384.93</u>	
			14,678,332.04
Decreased by:			
Payments to County	B-38	<u>14,616,726.09</u>	
			<u>14,616,726.09</u>
Balance December 31, 2015	B		<u>\$ 1,679,382.24</u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF DUE TO SECRETARY OF STATE

Balance December 31, 2014	<u>Ref.</u> B		\$ 1,050.00
Increased by:			
Receipts	B-38	<u>\$ 11,687.50</u>	11,687.50
Decreased by:			
Cash Disbursements	B-38	<u>11,912.50</u>	<u>11,912.50</u>
Balance December 31, 2015	B		<u><u>\$ 825.00</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF REFUNDS PAYABLE

Balance December 31, 2014	<u>Ref.</u> B		\$ 555.00
Increased by:			
Charges Collected	B-38	<u>\$ 122,521.93</u>	122,521.93
Decreased by:			
Cash Disbursements	B-38	<u>121,100.93</u>	<u>121,100.93</u>
Balance December 31, 2015	B		<u><u>\$ 1,976.00</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF ATTORNEY DEPOSITS

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 121,844.83
Increased by:			
Deposits	B-38	<u>\$ 1,779,859.91</u>	1,779,859.91
Decreased by:			
Refunds	B-38	213,175.38	
Charges for Services	B-40	<u>1,588,384.93</u>	
			<u>1,801,560.31</u>
Balance December 31, 2015	B		<u><u>\$ 100,144.43</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF CASH – INMATES’ FUND

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 117,399.95
Increased by:			
Inmate Deposits	B-45	\$ 553,634.31	
Reserve for Inmates	B-48	494,272.49	
Due from bank	B-50A	1.00	
Due to Commissary - Interest, Overage	B-50	<u>(72.24)</u>	
			1,047,835.56
Decreased by:			
Payments to Inmates	B-45	155,209.33	
Payments to State - VCCB	B-47	38,026.08	
Payments to County Treasurer	B-48	509,733.02	
Payments to Keefe for IM Purchases	B-49	338,602.31	
Payments - Due to Commissary	B-50	<u>3,527.67</u>	
			<u>1,045,098.41</u>
Balance December 31, 2015	B		<u>\$ 120,137.10</u>

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

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 6,425.26
Increased by:			
Inmate Deposits	B-44	\$ 553,634.31	
Reserve for Inmates Funds	B-48	468,318.11	
Inmate Payroll	B-48	<u>25,749.43</u>	
			1,047,701.85
Decreased by:			
Cash Disbursements to Inmates	B-44	155,209.33	
Paid to County for Fees and Recoverables		\$ 433,070.90	
Due to County for Fees and Recoverables		<u>35,247.21</u>	
	B-48	<u>468,318.11</u>	
Paid to Commissary		3,693.46	
Due to Commissary		<u>253.73</u>	
	B-50	<u>3,947.19</u>	
Paid to Inmates' Keefe Purchases		305,887.23	
Due to Inmates' Keefe Purchases		<u>74,838.14</u>	
	B-49	<u>380,725.37</u>	
Paid to VCCB Taxes		34,681.03	
Due to VCCB Taxes		<u>3,391.50</u>	
	B-47	<u>38,072.53</u>	
Paid to Other		208.90	
Due to Other		<u>(407.19)</u>	
	B-46	<u>(198.29)</u>	
			<u>1,046,074.24</u>
Balance December 31, 2015	B		<u>\$ 8,052.87</u>

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

	Ref.				
Balance December 31, 2014	B		\$		198.29
Increased by:					
Inmate Deposits	B-45	\$ 208.90			208.90
Decreased by:					
None		407.19			407.19
Balance December 31, 2015	B		\$		-

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

Balance December 31, 2014	<u>Ref.</u> B		\$	3,345.05
Increased by:				
VCCB	B-45	<u>\$ 38,072.53</u>		38,072.53
Decreased by:				
Payments to VCCB	B-44	<u>38,026.08</u>		<u>38,026.08</u>
Balance December 31, 2015	B		<u>\$</u>	<u>3,391.50</u>

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

	<u>Ref.</u>		
Balance December 31, 2014	<u>B</u>		\$ 74,639.67
Increased by:			
Cash Receipts	B-45	\$ 468,318.11	
Cash Received - Payroll		<u>25,954.38</u>	
	B-44		494,272.49
Decreased by:			
Cash Disbursements	B-44	509,733.02	
Inmate - Payroll	B-45	<u>25,749.43</u>	
			<u>535,482.45</u>
Balance December 31, 2015	B		<u>\$ 33,429.71</u>

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

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 16,923.50
Increased by:			
Inmate Purchases	B-45	\$ 380,725.37	
Due to Commissary	B-50	<u>159,189.32</u>	
	B-1		539,914.69
Decreased by:			
Cash Disbursements	B-44	338,602.31	
Due to Commissary - Commission	B-50	<u>178,645.83</u>	
			<u>517,248.14</u>
Balance December 31, 2015	B		<u>\$ 39,590.05</u>

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

	Ref.	Commissions	Recoverables	Shortage	Totals
Balance December 31, 2014	B	\$ 15,791.59	\$ 253.73	\$ (176.14)	\$ 15,869.18
Increased By :					
Due to Comm. - Int/Overage/Short	B-44			(72.24)	(72.24)
Due to Comm. - Recoverables	B-45	-	3,947.19	-	3,947.19
Due to Comm. - Commission	B-49	178,645.83	-	-	178,645.83
		<u>194,437.42</u>	<u>4,200.92</u>	<u>(248.38)</u>	<u>198,389.96</u>
Decreased By :					
Cash Disbursements	B-44	-	3,703.81	(176.14)	3,527.67
Due to Commissary Vendor	B-49	159,189.32	-	-	159,189.32
		<u>159,189.32</u>	<u>3,703.81</u>	<u>(176.14)</u>	<u>162,716.99</u>
Balance December 31, 2015		<u>\$ 35,248.10</u>	<u>\$ 497.11</u>	<u>\$ (72.24)</u>	<u>\$ 35,672.97</u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF OTHER PAYABLES/(RECEIVABLES) – INMATES’ FUND

Balance December 31, 2014	<u>Ref.</u> B	\$ (1.00)
Increased by:		
Inmate Deposits	<u>1.00</u>	<u>1.00</u>
Balance December 31, 2015	B	<u><u>\$ -</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF CASH – COMMISSARY FUND

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 259,279.90
Increased by:			
Accounts Receivable	B-54	\$ 5,508.05	
Due from Inmate Fund	B-53	<u>163,351.71</u>	
			168,859.76
Decreased by:			
Due from Inmate Fund	B-53	3,874.95	
Payments to Vendors	B-54	<u>65,852.95</u>	
			<u>69,727.90</u>
Balance December 31, 2015	B		<u><u>\$ 358,411.76</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2014	<u>B</u>		\$ 15,869.18
Increased by:			
Cash Disbursements	B-51	\$ 3,874.95	
Sales Commission	B-54	<u>179,280.55</u>	
			183,155.50
Decreased by:			
Cash Receipt - Recoverable	B-51	<u>163,351.71</u>	
			<u>163,351.71</u>
Balance December 31, 2015	B		<u><u>\$ 35,672.97</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF FUND BALANCE – COMMISSARY FUND

	<u>Ref.</u>		
Balance December 31, 2014	<u>B</u>		\$ 275,149.08
Increased by:			
Sales Commission	B-53	\$ 179,280.55	
Due from Inmates	B-51	<u>5,508.05</u>	
			184,788.60
Decreased by:			
Purchases	B-51	<u>65,852.95</u>	
			<u>65,852.95</u>
Balance December 31, 2015	B		<u><u>\$ 394,084.73</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF CASH – BAIL FUND

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 500.00
Increased by:			
Accounts Payable	B-56	<u>\$ 1,481,278.54</u>	1,481,278.54
Decreased by:			
Payments to County Treasurer		-	
Payments to Bail and Agencies	B-56	<u>1,481,778.54</u>	<u>1,481,778.54</u>
Balance December 31, 2015	B		<u><u>\$ -</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF ACCOUNTS PAYABLE – BAIL FUND

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 500.00
Increased by:			
Cash Receipts	B-55	<u>\$ 1,481,278.54</u>	1,481,278.54
Decreased by:			
Payments to Bail and Agencies	B-55	<u>1,481,778.54</u>	<u>1,481,778.54</u>
Balance December 31, 2015	B		<u><u>\$ -</u></u>

TRUST FUND
COUNTY ADJUSTER
SCHEDULE OF MAINTENANCE ACCOUNTS RECEIVABLE/RESERVE FOR A/R

Balance December 31, 2014	<u>Ref.</u> B	\$ 11,848.85
Balance December 31, 2015	B	<u>\$ 11,848.85</u>

TRUST FUND
 COUNTY ADJUSTER
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ -
Increased by:			
Charges	B-60	<u>\$ 400.00</u>	400.00
Decreased by:			
Payments to County		<u>400.00</u>	<u>400.00</u>
Balance December 31, 2015	B		<u><u>\$ -</u></u>

TRUST FUND
 COUNTY ADJUSTER
 SCHEDULE OF DUE TO COUNTY

Balance December 31, 2014	<u>Ref.</u> B		\$ -
Increased by:			
State Reimbursements		\$ 5,765.49	
Charges	B-59	<u>400.00</u>	
			6,165.49
Decreased by:			
Payments to County		<u>6,165.49</u>	
			<u>6,165.49</u>
Balance December 31, 2015	B		<u><u>\$ -</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 943,297.01
Increased by:			
Foreclosure and Execution Deposits	B-62	\$ 13,341,073.28	
Attorney Deposits	B-63	102,106.86	
Bail and Fine Deposits	B-64	46,753.74	
Reserve for Sheriff's Office Fees			
Miscellaneous Fees Sheriff	B-65	562.40	
Interest Earned		-	
Unclaimed Property		<u>1,249.01</u>	
			<u>13,491,745.29</u>
			14,435,042.30
Decreased by:			
Foreclosure and Execution Deposits	B-62	10,846,684.63	
Attorney Deposits	B-63	42,564.46	
Bail and Fine Deposits	B-64	46,753.74	
Newspaper Advertisements	B-62, B-67	609,243.21	
Reserve for Sheriff's Office Fees	B-65	1,119,019.11	
Unclaimed Property		<u>1,249.01</u>	
			<u>12,665,514.16</u>
Balance December 31, 2015	B		<u>\$ 1,769,528.14</u>

TRUST FUND
 SHERIFF'S OFFICE
 SCHEDULE OF RESERVE FOR FORECLOSURE AND EXECUTION DEPOSITS

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 933,503.98
Increased by:			
Foreclosure and Execution Deposits	B-61	<u>\$ 13,341,073.28</u>	13,341,073.28
Decreased by:			
Cash Disbursements	B-61	10,846,684.63	
Sheriff's Fees	B-65	1,060,729.14	
Newspaper Charges	B-61, B-67	609,243.21	
Other		<u>5.73</u>	
			<u>12,516,662.71</u>
Balance December 31, 2015	B		<u>\$ 1,757,914.55</u>

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

	<u>Ref.</u>		
Balance December 31, 2014	<u>B</u>		\$ 6,934.67
Increased by:			
Attorney Deposits	B-61	<u>\$ 102,106.86</u>	102,106.86
Decreased by:			
Cash Disbursements	B-61	42,564.46	
Charges for Services	B-65	<u>57,892.64</u>	
			<u>100,457.10</u>
Balance December 31, 2015	B		<u><u>\$ 8,584.43</u></u>

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

Balance December 31, 2014	<u>Ref.</u> B		\$ -
Increased by:			
Bail and Fine Deposits	B-61	<u>\$ 46,753.74</u>	46,753.74
Decreased by:			
Cash Disbursements	B-61	<u>46,753.74</u>	<u>46,753.74</u>
Balance December 31, 2015	B		<u><u>\$ -</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 695.40
Increased by:			
Sheriff's Fees	B-62	\$ 1,002,949.69	
Attorney Services	B-63	115,677.82	
Miscellaneous Fees	B-61	<u>562.40</u>	
			<u>1,119,189.91</u>
Decreased by:			
Cash Disbursements	B-61	<u>1,119,019.11</u>	<u>1,119,885.31</u>
			<u>1,119,019.11</u>
Balance December 31, 2015	B		<u><u>\$ 866.20</u></u>

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

Balance December 31, 2014	<u>Ref.</u> B		<u>\$ 2,162.96</u>
Increased by:			
Charges		<u>1,249.01</u>	<u>1,249.01</u>
Decreased by:			<u>3,411.97</u>
Cash Disbursements		<u>1,249.01</u>	<u>1,249.01</u>
Balance December 31, 2015	B		<u><u>\$ 2,162.96</u></u>

TRUST FUND
 SHERIFF'S OFFICE
 SCHEDULE OF DUE TO NEWSPAPERS

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ -
Increased by:			
Charges	B-61, B-62	<u>\$ 609,243.21</u>	
			<u>609,243.21</u>
Decreased by:			
Cash Disbursements	B-61, B-62	<u>609,243.21</u>	<u>609,243.21</u>
			<u>609,243.21</u>
Balance December 31, 2015	B		<u><u>\$ -</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 10,729,561.12
Increased by:			
Clerk of Superior Court	B-69	\$ 266.97	
Reserve for Notice of Motion Fees	B-70	2,125.00	
Attorney Deposits	B-72	51,862.96	
County Fees	B-73	289,822.83	
Interest Earned - Probate	B-74	97,907.10	
Probate Deposits	B-74	2,714,095.90	
Overpayments Received	B-69A	<u>2,672.00</u>	
			3,158,752.76
Decreased by:			
Reserve for Notice of Motions	B-70	1,895.00	
Payments to County Treasurer	B-73	324,074.07	
Refund of Overpayments	B-69A	2,658.00	
Trust Fund Withdrawals - Probate Accounts	B-74	<u>2,802,750.01</u>	
			<u>3,131,377.08</u>
Balance December 31, 2015	B		<u><u>\$ 10,756,936.80</u></u>

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

Balance December 31, 2014	<u>Ref.</u> B		\$ 1,634.48
Increased by:			
Cash Receipts	B-68	<u>\$ 266.97</u>	<u>266.97</u>
Balance December 31, 2015	B		<u>\$ 1,901.45</u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF REFUNDS PAYABLE

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 134.00
Increased by:			
Cash Receipts	B-68	<u>\$ 2,672.00</u>	2,672.00
Decreased by:			
Cash Disbursements	B-68	<u>2,658.00</u>	<u>2,658.00</u>
Balance December 31, 2015	B		<u><u>\$ 148.00</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 30.00
Increased by:			
Cash Receipts	B-68	<u>\$ 2,125.00</u>	2,125.00
Decreased by:			
Cash Disbursements	B-68	<u>1,895.00</u>	<u>1,895.00</u>
Balance December 31, 2015	B		<u><u>\$ 260.00</u></u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF PENDING ESTATES

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 40,474.06
Decreased by:			
Cash Disbursements	B-73	<u>\$ 613.00</u>	
			<u>613.00</u>
Balance December 31, 2015	B		<u><u>\$ 39,861.06</u></u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF ATTORNEY DEPOSITS

Balance December 31, 2014	<u>Ref.</u> B		\$ 17,032.17
Increased by:			
Cash Receipts	B-68	<u>\$ 51,862.96</u>	51,862.96
Decreased by:			
Cash Disbursements	B-73	<u>60,260.73</u>	<u>60,260.73</u>
Balance December 31, 2015	B		<u><u>\$ 8,634.40</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 3,006.40
Increased by:			
Pending Estates	B-71	\$ 613.00	
Attorney Deposits	B-72	60,260.73	
Miscellaneous Surrogate's Fee	B-68	<u>289,822.83</u>	
			350,696.56
Decreased by:			
Payment to County Treasurer	B-68	<u>324,074.07</u>	
			<u>324,074.07</u>
Balance December 31, 2014	B		<u><u>\$ 29,628.89</u></u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF PROBATE COURT DEPOSITS

	<u>Ref.</u>		
Balance December 31, 2014	<u>B</u>		\$ 10,667,250.01
Increased by:			
Cash Deposits	B-68	\$ 2,714,095.90	
Interest Earned	B-68	<u>97,907.10</u>	
			2,812,003.00
Decreased by:			
Withdrawals		2,802,750.01	
Adjustment		<u>-</u>	
	B-68		<u>2,802,750.01</u>
Balance December 31, 2015	B		<u><u>\$ 10,676,503.00</u></u>

TRUST FUND
HOME – MEADOWVIEW
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 128,506.55
Increased by:			
Patient Accounts Receivable	B-76	\$ 13,017,698.61	
Patient Trust Account	B-77	1,457,023.29	
Due to Patient Trust Accounts	B-79	6,661.26	
Non-Receiveable Collection	B-78	336.27	
Part A Bad Debt Advance	B-78	<u>80,479.00</u>	
			14,562,198.43
Decreased by:			
Due to Patient Trust Accounts	B-79	6,696.26	
PNA Disbursements	B-77	1,394,875.59	
Due to Other	B-78	40,325.20	
Payments to Treasurer	B-78	<u>12,826,688.34</u>	
			<u>14,268,585.39</u>
Balance December 31, 2015	B		<u>\$ 422,119.59</u>

TRUST FUND
 HOME – MEADOWVIEW
 SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 5,483,595.84
Increased by:			
2015 Charges		<u>\$ 13,683,199.33</u>	13,683,199.33
Decreased by:			
Collections	B-75	13,017,698.61	
Apply Part A Advance	B-75	<u>80,479.00</u>	
			<u>13,098,177.61</u>
Balance December 31, 2015	B		<u><u>\$ 6,068,617.56</u></u>

TRUST FUND
 HOME – MEADOWVIEW
 SCHEDULE OF PATIENTS' TRUST ACCOUNTS

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 62,960.06
Increased by:			
Deposits from Patients	B-75	<u>\$ 1,457,023.29</u>	1,457,023.29
Decreased by:			
Cash Disbursements	B-75	<u>1,394,875.59</u>	<u>1,394,875.59</u>
Balance December 31, 2015	B		<u>\$ 125,107.76</u>

TRUST FUND
 HOME – MEADOWVIEW
 SCHEDULE OF OTHER PAYABLES

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 65,511.49
Increased by:			
Patient Account Revenue	B-76	\$ 13,017,698.61	
Non-Receiveable Collection	B-75	336.27	
Part A Bad Debt Advance	B-75	<u>80,479.00</u>	
			13,098,513.88
Decreased by:			
Payments to County	B-75	12,826,688.34	
Payments to Other	B-75	<u>40,325.20</u>	
			<u>12,867,013.54</u>
Balance December 31, 2015	B		<u>\$ 297,011.83</u>

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

Balance December 31, 2014	<u>Ref.</u> B		\$ 35.00
Increased by:			
Deposits from Patients	B-75	<u>\$ 6,661.26</u>	6,661.26
Decreased by:			
Cash Disbursements	B-75	<u>6,696.26</u>	<u>6,696.26</u>
Balance December 31, 2015	B		<u><u>\$ -</u></u>

TRUST OTHER
LAW ENFORCEMENT OFFICERS AND EQUIPMENT TRUST FUND

	<u>Ref.</u>		
Balance December 31, 2014	B		\$ 27,645.88
Increased by:			
Cash Receipts	B-1	<u>\$ 13,119.00</u>	<u>13,119.00</u>
Decreased by:			
Expenditures	B-1	13,668.52	
Accounts Payable		<u>684.09</u>	
			<u>14,352.61</u>
Balance December 31, 2015	B		<u><u>\$ 26,412.27</u></u>

TRUST OTHER
SCHEDULE OF RESERVE FOR PARKS AND RECREATION

Balance December 31, 2014	<u>Ref.</u> B	\$ 257.30
Balance December 31, 2015	B	<u>\$ 257.30</u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2014	<u>Ref.</u> B		\$ 134,026.54
Increased by:			
Cash Receipts	B-1	<u>\$ 675.00</u>	<u>675.00</u>
Balance December 31, 2015	B		<u><u>\$ 134,701.54</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR SNOW REMOVAL TRUST

Balance December 31, 2014	<u>Ref.</u> B		\$ -
Increased by:			
Cash Receipts	B-1	<u>\$ 120,099.75</u>	<u>120,099.75</u>
Balance December 31, 2015	B		<u><u>\$ 120,099.75</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR MOSQUITO CONTROL

Balance December 31, 2014	<u>Ref.</u> B		\$ -
Increased by:			
Cash Receipts	B-1	<u>\$ 35,998.35</u>	<u>35,998.35</u>
Balance December 31, 2015	B		<u>\$ 35,998.35</u>

GENERAL CAPITAL FUND

GENERAL CAPITAL FUND
STATEMENT OF CASH -- TREASURER

	<u>Ref.</u>		
Balance - December 31, 2014	c		\$ 30,092,293.29
Increased by:			
Bonds Issued	C-8	\$ 17,556,000.00	
Bond Anticipation Notes	C-14	15,806,000.00	
Premiums Received on Sale of Bonds	C-1	222,548.48	
Due to State of New Jersey -			
Green Acres	C-12	1,874.61	
Capital Improvement Fund	C-4	<u>3,666,377.32</u>	
			37,252,800.41
Decreased by:			
Bond Anticipation Notes	C-14	15,806,000.00	
Improvement Authorizations	C-3, C-10	<u>23,349,394.74</u>	
			<u>39,155,394.74</u>
Balance - December 31, 2015	C		<u>\$ 28,189,698.96</u>

GENERAL CAPITAL FUND
STATEMENT OF ANALYSIS OF CASH

	Balance - December 31, 2014	Receipts		Disbursements		Transfers		Balance - December 31, 2015
		Bonds & Loans Issued	Misc.	Improvement Authorizations	From	To		
Capital Improvement Fund	\$ 2,204,815.28	\$ -	\$ 3,666,377.32	\$ -	\$ 3,497,000.00	\$ -	\$ -	\$ 2,374,192.60
Due to State Green Acres Trust Fund	1,161.58	-	1,874.61	-	-	-	-	3,036.19
Encumbrances Payable	11,834,086.03	-	-	-	11,834,086.03	10,522,949.10	-	10,522,949.10
Fund Balance	71,809.24	-	222,548.48	-	-	-	-	294,357.72
Improvement Authorization								
Improvements to County Parks	6,920.75	-	-	-	-	-	-	6,920.75
General Improvements	10,350.00	-	-	-	-	-	-	10,350.00
Various Improvements	23,589.75	-	-	-	-	-	-	23,589.75
Reconstruction of Lenape Dam	7,872.50	-	-	-	-	-	-	7,872.50
Reconstruction of Lake Lenape Dam	(64,842.85)	-	-	-	-	-	-	(64,842.85)
Environmental Remediation	3,848.36	-	-	-	-	-	-	3,848.36
Fire Training Center	25,524.14	-	-	-	-	-	-	25,524.14
Construction of Library Facilities	10,815.90	-	-	-	-	-	-	10,815.90
Various Improvements	1,186.51	-	-	-	-	-	-	1,186.51
Construction of Pistol Range	987.74	-	-	-	-	-	-	987.74
Infrastructure Improvements	35,626.26	-	-	-	-	-	-	35,626.26
Environmental Remediation	2,534.50	-	-	-	-	-	-	2,534.50
Purchase Communication Equipment	14,578.56	-	-	-	12,600.00	12,600.00	-	14,578.56
Energy Retrofit	13,239.00	-	-	-	-	-	-	13,239.00
Acquisition of Property	2,275.00	-	-	-	-	-	-	2,275.00
Acquisition of Land	12,943.00	-	-	-	-	-	-	12,943.00
Improvement to County Parks	42,333.72	-	-	-	317.95	317.95	-	42,333.72
Repairs and Improvements to County Buildings and								
Acquisition of Technology Equipment	22,342.15	-	-	-	-	-	-	22,342.15
Phase II Main Avenue Park	342,036.69	-	-	-	-	-	-	342,036.69
Improvements to County Properties	1,232.00	-	-	-	-	-	-	1,232.00
Improvements County Properties	1,083.91	-	-	-	-	-	-	1,083.91
Criminal Justice Facility	8,100.97	-	-	-	2,160.31	2,160.31	-	8,100.97
Improvements to County Properties	770.84	-	-	-	-	-	-	770.84
Information Technology	9,927.31	-	-	6,953.75	6.25	-	-	2,967.31
Atlantic County Criminal Complex	179,044.09	-	-	718.50	5,944.40	6,662.90	-	179,044.09
Acquisition of Computer Equipment	5,756.15	-	-	-	-	-	-	5,756.15
Road Improvements -2002	460.50	-	-	90,500.41	264,519.49	355,019.90	-	460.50
Computer Equipment	14,979.41	-	-	-	-	-	-	14,979.41
Atlantic Cape Community College	-	-	-	-	-	-	-	-
Various Capital Improvements	9,905.48	-	-	6,161.93	6,435.59	8,747.52	-	6,055.48
Improvements of County Buildings	(1,997.00)	-	-	-	-	-	-	(1,997.00)
Road Improvements - 2005	395,815.46	-	-	621,404.57	825,320.16	1,091,097.82	-	40,188.55
Various Capital Improvements - 2006	-	-	-	2,604.90	-	26,049.00	-	23,444.10
ACCC Improvements - 2006	665,975.59	-	-	84,251.19	-	-	-	581,724.40
Improvements to County Buildings - 2006	15,955.95	-	-	10,000.00	15,103.25	14,505.00	-	5,357.70
Information Technology Equipment	301.03	-	-	-	-	-	-	301.03
Atlantic Cape Community College Improvements	1,432,445.51	-	-	406,746.77	-	-	-	1,025,698.74
Information & Technology Acquisitions	87,470.55	-	-	87,305.40	-	-	-	165.15
Improvements to Various Roads	-	-	-	-	16,580.79	16,580.79	-	-
Improvements to Various County Buildings & Facilities	274,420.38	-	-	-	43,800.00	-	-	230,620.38
Atlantic County Institute of Technology Improvements	105,847.34	-	-	74,800.00	-	-	-	31,047.34
Various Capital Improvements	50,773.93	-	-	52,824.72	-	9,509.37	-	7,458.58
Road Improvements	1,768,975.63	-	-	668,058.65	460,532.75	379,708.54	-	1,020,092.77
Improvements to Government Complex	(3,860,665.27)	6,666,000.00	-	3,045,656.41	566,328.31	807,664.80	-	1,014.81
Various Capital Improvements	695,273.00	-	-	1,186,348.10	-	971,284.55	-	480,209.45
ACCC Improvements -2010	332,867.85	-	-	47,310.18	-	-	-	285,557.67
Road Improvements -2010	(3,562,738.83)	-	-	1,565,521.84	817,272.74	1,288,123.10	-	(4,657,410.31)
ACCC Improve - 2010	994,712.80	-	-	272,084.30	-	-	-	722,628.50
Various County Improvements	208,424.68	-	-	243,569.79	-	56,723.05	-	21,577.94
Improvements to County Facilities	588,936.09	-	-	10,385.00	15,467.00	3,889.50	-	566,973.59
Improvements to Various Roads, Facilities & Property	410,593.78	-	-	188,920.65	-	36,290.00	-	257,963.13
Various Capital Improvements	(3,504,219.33)	7,690,000.00	-	4,857,679.04	1,598,909.05	2,270,901.94	-	94.52
ACCC Capital Improvements - 2013	6,541,834.19	-	-	1,156,418.06	-	-	-	5,385,416.13
ACCC- STEM	310,926.35	-	-	310,926.35	-	-	-	0.00
ACCC - 2013	1,080,426.26	-	-	286,597.13	-	-	-	793,829.13
Various Capital Improvements	2,888,765.27	-	-	2,342,148.41	1,256,967.17	3,722,825.14	-	3,012,474.83
Improvements to Various Roads	4,721.65	-	-	(419,705.33)	520,128.41	111,642.08	-	15,940.65
Radio Network Improvements and Radio Equipment	-	-	-	468,212.75	-	468,212.75	-	-
Construction of Central Dispatch Center	54,111.50	-	-	22,630.00	1,390,003.00	17,345.00	-	(1,341,176.50)
Construction of New Student Center	4,183,302.20	-	-	144,633.23	-	-	-	4,038,668.97
Various Capital Improvements ACCC	2,104,889.28	-	-	977,364.83	-	-	-	1,127,524.45
Various Technology Improvements ACCC	-	-	-	-	-	-	-	-
Acquisition of Real Property-2 South Main Street	18,895.00	-	-	21,032.22	-	9,105.00	-	6,967.78
Various County Improvements 2014	596,039.99	-	-	272,467.94	236,106.46	120,113.81	-	207,579.40
Public Works Equipment 2014	351,917.99	-	-	378,924.20	-	27,006.21	-	-
Acquisition of Real Property-2 South Main Street	-	-	-	-	-	-	-	-
ACCC 2015	-	3,200,000.00	-	7,986.59	-	-	-	3,192,013.41
Capital Improvements 2015	-	-	-	140,361.18	140,815.02	245,000.00	-	(36,176.20)
Road Improvements 2015	-	-	-	1,253,280.04	1,887,120.12	775,000.00	-	(2,365,400.16)
Various County Improvements 2015	-	-	-	763,047.34	189,971.00	2,358,000.00	-	1,404,981.66
Radio Network Improvements 2015	-	-	-	1,693,263.70	250,539.88	119,000.00	-	(1,824,803.58)
	\$ 30,092,293.29	\$ 17,556,000.00	\$ 3,890,800.41	\$ 23,349,394.74	\$ 25,854,035.13	\$ 25,854,035.13	\$ 28,189,696.96	
Ref.	C	C-7, C6, C-8, C-13		C-2, C-10			C	

GENERAL CAPITAL FUND
 CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>		
Balance - December 31, 2014	C		\$ 2,204,815.28
Increased By:			
Current Year Budget Appropriation	A-3	<u>\$ 3,666,377.32</u>	<u>3,666,377.32</u>
Decreased By:			
Appropriation to Finance Improvement Authorizations	C-7, C-13	<u>3,497,000.00</u>	<u>3,497,000.00</u>
Balance - December 31, 2015	C		<u>\$ 2,374,192.60</u>

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

	<u>Ref.</u>	
Balance - December 31, 2014	C	<u>\$ 64,842.85</u>
Balance - December 31, 2015	C	<u><u>\$ 64,842.85</u></u>

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

Balance - December 31, 2014	<u>Ref.</u> C		\$ 116,947,847.87
Increased By:			
Bonds Issued	C-3, C-8, C-13	<u>\$ 17,556,000.00</u>	<u>17,556,000.00</u>
Decreased By:			
Bonds Paid	C-8	14,199,000.00	
Green Acres Loan Payments	C-9	<u>247,992.18</u>	<u>14,446,992.18</u>
Balance - December 31, 2015	C		<u><u>\$ 120,056,855.69</u></u>

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

Ord. Number	Improvement Description	Balance - December 31, 2014	2015 Authorizations	Funded by		Balance - December 31, 2015	Analysis of Balance	
				Bonds & Loans	Capital Improvement Fund		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
09-4	Reconstruction of Lenape Dam	6,666,000.00	-	6,666,000.00	-	-	(1,014.81)	1,014.81
10-3	Reconstruction of Lake Lenape Dam	4,760,000.00	-	-	-	4,760,000.00	4,657,410.31	102,589.69
12-1	Fire Training Center	7,690,000.00	-	7,690,000.00	-	-	(94.52)	94.52
13-1	Construction of Pistol Range	11,482,200.00	-	-	-	11,482,200.00	(3,012,474.83)	14,494,674.83
14-2	Construction of Central Dispatch Center	1,428,500.00	-	-	-	1,428,500.00	1,341,176.50	87,323.50
14-6	Acquisition of Real Property-2 South Main Street	4,323,800.00	-	-	-	4,323,800.00	(6,967.78)	4,330,767.78
15-1	ACCC 2015	-	3,200,000.00	3,200,000.00	-	-	3,192,013.41	(3,192,013.41)
15-2-i	Capital Improvements 2015	-	4,900,000.00	-	245,000.00	4,655,000.00	(36,176.20)	4,691,176.20
15-2-ii	Road Improvements 2015	-	15,479,000.00	-	775,000.00	14,704,000.00	(2,365,400.16)	17,069,400.16
C15-1	Various County Improvements 2015	-	2,358,000.00	-	2,358,000.00	-	1,404,981.66	(1,404,981.66)
15-2-iii	Radio Network Improvements 2015	-	2,360,000.00	-	119,000.00	2,241,000.00	(1,824,803.58)	4,065,803.58
		<u>\$ 36,835,342.85</u>	<u>\$ 28,297,000.00</u>	<u>\$ 17,556,000.00</u>	<u>\$ 3,497,000.00</u>	<u>\$ 44,079,342.85</u>	<u>\$ 3,415,489.85</u>	<u>\$ 40,663,853.00</u>
Ref.		C	C-10, C-13	C-3, C-6, C-8, C-13	C-4, C-13	C		

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Improvement Description	Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance - December 31, 2014	Increased	Decreased	Balance - December 31, 2015							
			Date	Amount												
General Improvement Bonds	7/26/2006	9,600,000.00	8/1/2016	\$ 975,000.00	4.125%	\$ 4,000,000.00	\$ -	\$ 925,000.00	\$ 3,075,000.00							
			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	8/1/2016	200,000.00	4.000%	800,000.00	-	200,000.00	600,000.00							
			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	1/15/2016	835,000.00	3.500%	8,615,000.00	-	805,000.00	7,810,000.00							
			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	1/15/2016	590,000.00	3.500%	2,400,000.00	-	565,000.00	1,835,000.00							
			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	1/15/2016	590,000.00	3.500%	2,399,000.00	-	565,000.00	1,834,000.00							
			1/15/2017	610,000.00	3.625%											
			1/15/2018	634,000.00	3.750%											
General Refunding Bonds of 2008	7/31/2008	\$ 9,655,000.00	10/1/2016	940,000.00	3.500%	5,550,000.00	-	950,000.00	4,600,000.00							
			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	2/1/2016	2,180,000.00	5.000%	18,875,000.00	-	1,970,000.00	16,905,000.00							
			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					10/1/2016	350,000.00	2.375%	3,750,000.00	-	300,000.00	3,450,000.00
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				10/1/2016	2,700,000.00	3.000%	30,600,000.00	-	2,700,000.00	27,900,000.00				
						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	11/22/2016	790,000.00	2.000%					5,780,000.00	-	775,000.00	5,005,000.00
						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		Interest Rate	Balance - December 31, 2014	Increased	Decreased	Balance - December 31, 2015
			Date	Amount					
County College Bonds of 2011	11/22/2011	\$ 1,177,000.00	11/22/2016	245,000.00	2.000%	485,000.00	-	240,000.00	245,000.00
State Aid County College Bonds of 2011	11/22/2011	1,176,000.00	11/22/2016	245,000.00	2.000%	485,000.00	-	240,000.00	245,000.00
General Obligation Bonds of 2012	10/24/2013	9,505,000.00	7/15/2016	1,005,000.00	1.375%	8,380,000.00	-	995,000.00	7,385,000.00
			7/15/2017	1,020,000.00	1.500%				
			7/15/2018	1,035,000.00	1.500%				
			7/15/2019	1,050,000.00	1.500%				
			7/15/2020	1,070,000.00	1.500%				
			7/15/2021	1,090,000.00	1.500%				
7/15/2022	1,115,000.00	1.500%							
County College Bonds of 2013	4/2/2013	10,000,000.00	3/1/2016	1,990,000.00	1.000%	8,050,000.00	-	1,965,000.00	6,085,000.00
			3/1/2017	2,025,000.00	1.000%				
			3/1/2018	2,070,000.00	1.250%				
General Obligation Bonds	6/18/2014	15,694,000.00	4/1/2016	1,105,000.00	2.000%	15,694,000.00	-	1,004,000.00	14,690,000.00
			4/1/2017	1,125,000.00	2.000%				
			4/1/2018	1,150,000.00	2.000%				
			4/1/2019	1,170,000.00	2.000%				
			4/1/2020	1,200,000.00	2.000%				
			4/1/2021	1,215,000.00	2.000%				
			4/1/2022	1,245,000.00	2.250%				
			4/1/2023	1,280,000.00	2.375%				
			4/1/2024	1,320,000.00	3.000%				
			4/1/2025	1,350,000.00	3.000%				
			4/1/2026	1,390,000.00	3.000%				
			4/1/2027	555,000.00	3.000%				
			4/1/2028	585,000.00	3.000%				
General Obligation Bonds	6/30/2015	17,556,000.00	4/1/2016	1,021,000.00	2.000%	-	17,556,000.00	-	17,556,000.00
			4/1/2017	1,170,000.00	2.000%				
			4/1/2018	1,185,000.00	2.000%				
			4/1/2019	1,210,000.00	2.000%				
			4/1/2020	1,240,000.00	2.000%				
			4/1/2021	1,260,000.00	2.000%				
			4/1/2022	1,290,000.00	2.000%				
			4/1/2023	1,325,000.00	3.000%				
			4/1/2024	1,360,000.00	3.000%				
			4/1/2025	1,000,000.00	3.000%				
			4/1/2026	1,030,000.00	3.000%				
			4/1/2027	1,060,000.00	3.000%				
			4/1/2028	1,095,000.00	3.000%				
			4/1/2029	1,135,000.00	3.000%				
4/1/2030	1,175,000.00	3.125%							
						\$ 115,863,000.00	\$ 17,556,000.00	\$ 14,199,000.00	\$ 119,220,000.00
Ref.						C	C-2, 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	Maturities of Bonds Outstanding		Interest Rate	December 31, 2014	Decreased	December 31, 2015
			Date	Amount				
Maine Avenue Waterfront Park	3/2/2000	1,935,320.00				\$ 70,267.23	\$ 70,267.23	\$ -
Lake Lenape Park I	4/10/2001	500,000.00	1/20/2016	14,376.63	2.000%	178,739.04	28,327.65	150,411.39
			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	5/25/2016	18,433.75	2.000%	130,352.42	36,321.77	94,030.65
			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	5/25/2016	19,169.14	2.000%	115,605.20	37,770.78	77,834.42
			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	3/5/2016	15,239.15	2.000%	206,295.93	30,027.15	176,268.78
			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	4/4/2016	1,290.54	2.000%	9,125.91	2,542.87	6,583.04
			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		Interest Rate	December 31, 2014	Decreased	December 31, 2015						
			Date	Amount										
Lake Lenape Park II	5/28/2005	\$ 498,660.00	4/5/2016	16,839.56	2.000%	227,961.00	33,180.58	194,780.42						
			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				3/6/2016	4,848.85	2.000%	146,501.14	9,554.15	136,946.99
									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%												
						<u>\$ 1,084,847.87</u>	<u>\$ 247,992.18</u>	<u>\$ 836,855.69</u>						
Ref.						C	C-6	C						

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. Number	Improvement Description	Ordinance		Balance - December 31, 2014		2015		Balance - December 31, 2015	
		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	1,860,000.00	7,872.50	-	-	-	7,872.50	-
91-4	Environmental Remediation Construction of Fire Training Center	5/28/1991	500,000.00	3,848.36	-	-	-	3,848.36	-
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	2,534.50	-	-	-	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 Energy Retrofit	4/29/1997	725,000.00	2,275.00	-	-	-	2,275.00	-
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	42,333.72	-	-	-	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	342,036.69	-	-	-	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	9,927.31	-	-	6,960.00	2,967.31	-
01-2	Atlantic County Criminal Complex	8/14/2001	40,000,000.00	179,044.09	-	-	-	179,044.09	-
02-2	Acquisition & Installation of Computer Equipment	8/13/2002	750,000.00	5,756.15	-	-	-	5,756.15	-
02-3	Road Improvements 2003	9/24/2002	10,000,000.00	460.50	-	-	-	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	9,905.48	-	-	3,850.00	6,055.48	-
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	395,815.46	-	-	355,626.91	40,188.55	-
06-1	Capital Improvements 2006	5/2/2006	1,444,000.00	-	-	-	(23,444.10)	23,444.10	-
06-3	ACCC Improvements 2006	6/13/2006	6,244,000.00	665,975.59	-	-	84,251.19	581,724.40	-
06-4	Improvements to County Buildings 2006	6/13/2006	6,400,000.00	15,955.95	-	-	10,598.25	5,357.70	-
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	1,432,445.51	-	-	406,746.77	1,025,698.74	-
08-3	Information & Technology Acquisitions	5/6/2008	1,100,000.00	87,470.55	-	-	87,305.40	165.15	-
08-6	Improvement to County Buildings	5/6/2008	2,445,000.00	274,420.38	-	-	43,800.00	230,620.38	-
08-7	Atlantic County Institute of Technology Improvements	7/29/2008	40,000,000.00	105,847.34	-	-	74,800.00	31,047.34	-
09-2/09-5	Various Capital Improvements	2009	4,705,000.00	50,773.93	-	-	43,315.35	7,458.58	-
09-3	Road Improvements 2009	5/12/2009	5,000,000.00	1,768,975.63	-	-	748,882.86	1,020,092.77	-
09-4	Improvements to Government Complex	5/12/2009	7,000,000.00	-	2,805,334.73	-	2,804,319.92	1,014.81	-
10-1	Various Capital Improvements	6/2/2010	5,715,000.00	695,273.00	-	-	215,063.55	480,209.45	-
10-2	ACCC Improvements 2010	6/2/2010	2,353,000.00	332,867.85	-	-	47,310.18	285,557.67	-
10-3	Road Improvements 2010	8/20/2010	5,000,000.00	-	1,197,261.17	-	1,094,671.48	-	102,589.69
10-6	ACCC-2010	12/27/2010	5,000,000.00	994,712.80	-	-	272,084.30	722,628.50	-
11-1	Various County Improvements	3/31/2012	2,090,000.00	208,424.68	-	-	186,846.74	21,577.94	-
11-1	Improvements to County Facilities	5/4/2012	3,700,000.00	588,936.09	-	-	21,962.50	566,973.59	-
C12-1	Various County Improvements	5/29/2013	1,970,000.00	410,593.88	-	-	152,630.65	257,963.23	-
12-1	Improvements to County Facilities	5/29/2013	8,200,000.00	-	4,185,780.67	-	4,185,686.15	94.52	-
12-2	ACCC Capital Improvements 2013	5/29/2013	8,500,000.00	6,541,834.19	-	-	1,156,418.06	5,385,416.13	-
12-3	ACCC - STEM	6/19/2013	4,505,000.00	310,926.35	-	-	310,926.35	-	-
12-4	ACCC 2013	7/3/2013	1,500,000.00	1,080,426.26	-	-	286,597.13	793,829.13	-
C13-1	Various County Improvements	5/21/2013	2,605,000.00	4,721.55	-	-	(11,219.00)	15,940.55	-
13-1	Capital Improvements 2013	5/21/2013	12,350,000.00	-	2,251,834.86	-	976,102.21	-	1,275,732.65
	Road Improvements 2013				636,930.41	-	(1,099,811.77)	-	1,736,742.18
C14-1/2	Various County Improvements 2014	5/13/2014	722,196.00	596,039.99	-	-	388,460.59	207,579.40	-
14-2	PH1 Central Dispatch Construction	5/13/2014	1,500,000.00	54,111.50	1,428,500.00	-	1,395,288.00	-	87,323.50
14-3	ACCC 2014	5/13/2014	4,200,000.00	4,183,302.20	-	-	144,633.23	4,038,668.97	-
14-4	ACCC Various Capital Improvements 2014	5/13/2014	2,113,499.00	2,104,889.28	-	-	977,364.83	1,127,524.45	-
14-5	ACCC Various Information Tech Improvements 2014	5/13/2014	498,464.00	-	-	-	-	-	-
C14-3	Public Works Equipment 2014	5/13/2014	550,817.20	351,917.99	-	-	351,917.99	-	-
14-6	Acquisition of Real Property-2 South Main Street	11/10/2014	4,540,000.00	-	18,895.00	-	11,927.22	-	6,967.78
15-1	ACCC 2015	6/4/2015	3,200,000.00	-	-	3,200,000.00	7,986.59	3,192,013.41	-
15-2-i	Capital Improvements 2015	6/4/2015	4,900,000.00	-	-	4,900,000.00	281,176.20	-	4,618,823.80
15-2-ii	Road Improvements 2015	6/4/2015	15,479,000.00	-	-	15,479,000.00	3,140,400.16	-	12,338,599.84
C15-1	Various County Improvements 2015	6/4/2015	2,358,000.00	-	-	2,358,000.00	953,018.34	1,404,981.66	-
15-2-iii	Radio Network Improvements 2015	6/4/2015	2,360,000.00	-	-	2,360,000.00	1,943,803.58	-	416,196.42
				\$ 24,067,224.17	\$ 12,942,539.84	\$ 28,297,000.00	\$ 22,038,257.81	\$ 22,267,527.34	\$ 21,000,978.86
	Ref.			C	C	C-7, C-13	C	C	
	Cash Disbursements						\$ 23,349,394.74		
	Prior Year Encumbrance						(11,834,086.03)		
	Current Year Encumbrance						10,522,949.10		
							\$ 22,038,257.81		

GENERAL CAPITAL FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>		
Balance - December 31, 2014	C		\$ 11,834,086.03
Increased By:			
Charges	C, C-10	<u>\$ 10,522,949.10</u>	<u>10,522,949.10</u>
Decreased By:			
Cancelled	C, C-10	<u>11,834,086.03</u>	<u>11,834,086.03</u>
Balance - December 31, 2015	C		<u><u>\$ 10,522,949.10</u></u>

GENERAL CAPITAL FUND
 SCHEDULE OF DUE TO NEW JERSEY – GREEN ACRES GRANTS

Balance - December 31, 2014	<u>Ref.</u> C	\$ 1,161.58
Increased By:		
Cash Receipts	C-2	<u>\$ 1,874.61</u>
		<u>1,874.61</u>
Balance - December 31, 2015	C	<u><u>\$ 3,036.19</u></u>

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

Ord. Number	Improvement Description	Balance - December 31, 2014	2015 Authorizations	Funded By:			Balance - December 31, 2015
				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
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
12-1	Various Capital Improvements	7,690,000.00	-	7,690,000.00	-	-	-
14-2	Construction of Central Dispatch Center	1,428,500.00	-	-	-	-	1,428,500.00
15-1	ACCC 2015	-	3,200,000.00	3,200,000.00	-	-	-
15-2-i	Capital Improvements 2015	-	4,900,000.00	-	-	245,000.00	4,655,000.00
15-2-ii	Road Improvements 2015	-	15,479,000.00	-	-	775,000.00	14,704,000.00
C15-1	Various County Improvements 2015	-	2,358,000.00	-	-	2,358,000.00	-
15-2-iii	Radio Network Improvements 2015	-	2,360,000.00	-	-	119,000.00	2,241,000.00
		<u>\$ 21,029,342.85</u>	<u>\$ 28,297,000.00</u>	<u>\$ 17,556,000.00</u>	<u>\$ -</u>	<u>\$ 3,497,000.00</u>	<u>\$ 28,273,342.85</u>
Ref.		C	C-7	C-3, C-6, C-7 C-8	C-2, C-3, C-14	C-4, 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,	Increase	Decrease	Balance - December 31,
Various Improvements (Ord. 13-1, 14-6)	12/22/2014	\$15,806,000.00	6/29/2016	1.000%	<u>\$ 15,806,000.00</u>	<u>\$ 15,806,000.00</u>	<u>\$ 15,806,000.00</u>	<u>\$ 15,806,000.00</u>
				Ref.	C	C-2, C-3		C, C-2

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, 2015

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 \$26,000 to \$40,000. 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	\$40,000	\$6,000

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 2015. Earnings from interest on deposits are shown as revenue in the various accounts and funds of the County for 2015.

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.