

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULES

December 31, 2016

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements-regulatory basis of the County of Atlantic, State of New Jersey (the "County"), as of and for the year ended December 31, 2016, 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.

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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

As described in Note A of the financial statements, these 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, 2016, and the results of operations and 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 respective financial position of each fund and account group of the County, as of December 31, 2016, and the results of operations and changes in financial position 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 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 21, 2016, in accordance with the financial reporting provisions described in Note A. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, 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 27, 2017, 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
License No. 554

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 27, 2017

BASIC FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A

CURRENT FUND

STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE

December 31, 2016

<u>Assets</u>	<u>Ref.</u>	<u>2016</u>	<u>2015</u>
Current Fund:			
Cash and Cash Equivalents	A-4	\$ 38,500,468.13	\$ 36,457,756.51
Change Funds	A-6	1,310.00	1,310.00
		<u>38,501,778.13</u>	<u>36,459,066.51</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	546,857.93	529,729.70
		<u>546,857.93</u>	<u>529,729.70</u>
Total Current Fund		<u>39,048,636.06</u>	<u>36,988,796.21</u>
Federal State Grant Fund:			
Due from Current Fund	A	1,532,546.39	4,943,744.63
Grants Receivable	A-16	35,681,026.90	38,503,157.13
Total Federal and State Grant Fund		<u>37,213,573.29</u>	<u>43,446,901.76</u>
Total Assets		<u>\$ 76,262,209.35</u>	<u>\$ 80,435,697.97</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3, A-10	\$ 4,464,081.39	\$ 4,970,632.19
Encumbrances Payable	A-3, A-10	9,427,015.30	9,355,285.26
Accounts Payable	A-12	1,453,684.82	446,677.15
Prepaid Revenue	A-4	69,419.08	67,994.93
Due to State of New Jersey	A-14	781,498.45	-
Due to Federal and State Grant Fund	A	1,532,546.39	4,943,744.63
Due to Welfare Department	A-21	5,712.65	262,133.48
Payroll Deductions Payable	A-13	2,589,537.45	1,320,070.74
		<u>20,323,495.53</u>	<u>21,366,538.38</u>
Reserve for Receivables	A	546,857.93	529,729.70
Fund Balance	A-1	18,178,282.60	15,092,528.13
Total Current Fund		<u>39,048,636.06</u>	<u>36,988,796.21</u>
Federal and State Grant Fund:			
Due to State of New Jersey	A-22	209,764.50	223,184.76
Encumbrances Payable	A-20	11,538,656.30	10,692,874.48
Unappropriated Reserves	A-17	8,767.79	11,320.95
Appropriated Reserves	A-18	25,456,384.70	32,519,521.57
Total Federal and State Grant Fund		<u>37,213,573.29</u>	<u>43,446,901.76</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 76,262,209.35</u>	<u>\$ 80,435,697.97</u>

See notes to financial statements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-1

CURRENT FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2016

	Ref.	2016	2015
Revenues:			
Fund Balance Utilized	A-2	\$ 7,500,000.00	\$ 7,474,000.00
Miscellaneous Revenues Anticipated	A-2	59,260,181.40	73,562,775.47
Receipts from Current Taxes	A-2	157,734,280.80	160,646,006.44
Non-Budget Revenues	A-2	946,003.89	1,054,986.55
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	4,813,083.83	2,628,028.35
Total Revenues		<u>230,253,549.92</u>	<u>245,365,796.81</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	72,922,597.00	74,456,838.00
Other Expenses	A-3	106,793,802.72	123,264,684.97
Capital Improvements	A-3	3,540,000.00	3,866,377.32
Debt Service	A-3	19,800,296.15	18,184,584.19
Deferred Charges and			
Statutory Expenditures	A-3	16,617,582.09	17,973,430.60
Cancellation of Grants		(16,815.49)	(4,193.79)
Refund Prior Year Revenue		15,806.20	6,334.33
Other		(5,473.22)	-
Total Expenditures		<u>219,667,795.45</u>	<u>237,748,055.62</u>
Statutory Excess to Fund Balance		10,585,754.47	7,617,741.19
Fund Balance January 1	A	15,092,528.13	14,948,786.94
Decreased by Amount Utilized as			
Anticipated Revenue	A-2	<u>7,500,000.00</u>	<u>7,474,000.00</u>
Fund Balance December 31	A	<u>\$ 18,178,282.60</u>	<u>\$ 15,092,528.13</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-2

CURRENT FUND STATEMENT OF REVENUES

Year Ended December 31, 2016

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
Surplus Anticipated	A-1	\$ 7,500,000.00	\$ -	\$ 7,500,000.00	\$ -
Miscellaneous Revenues:					
County Clerk	A-9	2,940,924.00	-	4,254,028.64	1,313,104.64
Surrogate	A-9	185,000.00	-	241,789.62	56,789.62
Sheriff	A-9	888,500.00	-	1,296,819.04	408,319.04
Interest on Investments and Deposits	A-9	48,500.00	-	97,960.02	49,460.02
Medicaid Reimbursement - Nursing Home & Home Care	A-9	11,820,200.00	-	12,827,433.18	1,007,233.18
Fees and Permits	A-9	147,600.00	-	237,752.86	90,152.86
Rental of County Offices	A-9	1,601,800.00	-	2,134,935.38	533,135.38
Correction Department - NJ Reimbursement for State Prisoners	A-9	573,600.00	-	629,620.80	56,020.80
Sale of Food - Central Supply Items, Nutrition Project	A-9	1,471,600.00	-	1,823,047.07	351,447.07
Refunds - Insurance, Telephone, etc.	A-9	2,575,601.00	-	2,011,022.29	(564,578.71)
Bail Bond Forfeitures	A-9	92,800.00	-	95,864.40	3,064.40
Public Health - Indirect Cost Reimbursement	A-9	1,092,975.00	-	1,092,975.00	-
Area Plan Grant - Nutrition Project Cash Donations	A-9	-	-	152,620.68	152,620.68
Detention Housing	A-9	2,300,000.00	-	2,552,777.58	252,777.58
Economic Development	A-9	800,000.00	-	800,000.00	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	A-9	3,572,300.60	-	3,572,296.34	(4.26)
Subtotal		30,111,400.60	-	33,820,942.90	3,709,542.30
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	741,834.00	-	1,011,168.00	269,334.00
Psychiatric Facilities (c.73, P.L. 1990)					
Board of County Patients in State and Other Institutions	A-9	44,736.00	-	58,542.74	13,806.74
Subtotal		786,570.00	-	1,069,710.74	283,140.74
Public and Private Revenues Offset with Appropriations:					
Peer Grouping		685,166.00	-	685,166.00	-
NJ DCA - Post Sandy Planning Assistance Grant 2016		200,000.00	-	200,000.00	-
NJ DFC Family Success Centers 16-17		-	924,559.00	924,559.00	-
NJ DFC Family Success Centers 16-17		-	2,500.00	2,500.00	-
Area Plan Grant 2016		-	1,142,743.00	1,142,743.00	-
NJ Council on the Arts - Local Arts Program		-	76,327.00	76,327.00	-
NJ DEP - Clean Communities Grant FY 2016-17		-	147,735.61	147,735.61	-
NJ DH&SS - Special Child Health 2016-17		-	100,666.00	100,666.00	-
NJ DH&SS - State Health Insurance Program 2016-17		-	27,000.00	27,000.00	-
NJ DH&SS - Respite Care Program FY16		174,850.00	-	174,850.00	-
NJ DHS - Family Crisis Intervention CY16		-	13,497.00	13,497.00	-
NJ DHS - IV-D- Law FY13		-	70,243.44	70,243.44	-
NJ DHS - Mental Health Administrator CY13		-	3,000.00	3,000.00	-
NJ DHS - Mental Health Administrator CY16		-	3,000.00	3,000.00	-
NJ DHS - PASP - CY16		35,400.00	-	35,400.00	-
NJ DHS - Try it Program (TSSA) CY16		-	60,881.00	60,881.00	-
NJ DHS - Youth Service Coordinator CY16		39,825.00	-	39,825.00	-
NJ DL&PS - Body Armor Replacement Program FY16-17		-	33,820.04	33,820.04	-
NJ DL&PS - Cares For Kids Grant 16-17		-	15,900.00	15,900.00	-
NJ DL&PS - Click it or Ticket Grant 2016		-	5,000.00	5,000.00	-
NJ DL&PS - DDEF Prosecutor 2016		-	19,576.40	19,576.40	-
NJ DL&PS - DDEF Sheriff 2014		2,000.00	-	2,000.00	-
NJ DL&PS - DDEF Sheriff 2016		-	1,610.02	1,610.02	-
NJ DL&PS - Detention Diversion CY16		37,132.00	-	37,132.00	-
NJ DL&PS - DRE 16-17		-	28,500.00	28,500.00	-
NJ DL&PS - Drive Sober or get Pulled Over 2016		-	5,000.00	5,000.00	-
NJ DL&PS - DWI Traffic Enforcement 16-17		-	56,500.00	56,500.00	-
NJ DL&PS - Highway Traffic Safety 15-16		25,900.00	-	25,900.00	-
NJ DL&PS - Highway Traffic Safety 16-17		-	27,900.00	27,900.00	-
NJ DL&PS - Narcotics Task Force FY15-16		156,970.00	-	156,970.00	-
NJ DL&PS - Megan's Law 2016-17		-	13,854.00	13,854.00	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-2

CURRENT FUND
STATEMENT OF REVENUES (CONTINUED)

Year Ended December 31, 2016

Ref.	Anticipated		Realized	Excess (Deficit)
	Budget	Special N.J.S. 40A:4-87		
NJ DL&PS - State Facilities Education Act FY13-14	-	81,000.00	81,000.00	-
NJ DL&PS- Div of Criminal Justice - SANE/SART 15-16	-	90,242.00	90,242.00	-
NJ DOE - GED Testing Income	11,320.95	-	11,320.95	-
NJ DOL - NJ Youth Corps 2016-17	-	425,000.00	425,000.00	-
NJ DOL - Smart Steps 2016-17	-	1,605.00	1,605.00	-
NJ DOL- WIA Adult 2016-18	-	1,053,424.00	1,053,424.00	-
NJ DOL- WIA Youth 2016-18	-	1,212,245.00	1,212,245.00	-
NJ DOL- WIA Dislocated Worker 2016-18	-	1,227,388.00	1,227,388.00	-
NJ DOL- Work First New Jersey 2016-17	-	4,192,403.00	4,192,403.00	-
NJ DOL - Workforce Learning Link 2016-17	-	77,000.00	77,000.00	-
NJ DOT - Mays Landing Rd Sec 2 Resurfacing	-	1,320,000.00	1,320,000.00	-
NJ DOT - Wellington/West End Ave Resurfacing	-	515,000.00	515,000.00	-
NJ DOT - County Aid FY16	-	3,403,200.00	3,403,200.00	-
NJ DOT - Local Bridge Future Needs FY15	1,000,000.00	-	1,000,000.00	-
NJ Transit - CARTS FY16	-	143,713.00	143,713.00	-
NJ Transit - Casino Revenue Transportation Grant CY2016	516,461.43	-	516,461.43	-
NJ Transit- FTA Section 5310 Formula Grant FY13	-	75,000.00	75,000.00	-
SJTA - Subregional Transportation FY2017	-	113,600.00	113,600.00	-
US DJ-SCAAP Grant FY16	-	87,864.00	87,864.00	-
US HUD- Community Development Block Grant FY2016	-	1,102,215.00	1,102,215.00	-
US HUD - Home Investment Partnership Grant FY2016	-	486,286.00	486,286.00	-
NJ DCA Post Sandy Planning Assistance Grant 2015	-	70,000.00	70,000.00	-
NJ DOT Weymouth Furnace Bridge Construction	-	202,259.00	202,259.00	-
NJ OHS - Homeland Security Grant County FY16	-	276,297.02	276,297.02	-
NJ DM&VA - Veterans Trans FY17	-	17,000.00	17,000.00	-
US DOJ Bullet Proof Vest Partnership Program FY16	-	106.65	106.65	-
NJ DL&PS - Victim Witness Advocacy 2016	50,344.00	-	50,344.00	-
Subtotal Public and Private Revenues Offset with Appropriations	2,935,369.38	18,952,660.18	21,888,029.56	-
Increased Fees pursuant to C370, PL 2001:				
County Clerk	A-9	1,408,800.00	-	1,531,597.45
County Sheriff	A-9	381,500.00	-	714,688.03
County Surrogate	A-9	123,700.00	-	235,212.72
Subtotal		1,914,000.00	-	2,481,498.20
Total Miscellaneous Revenues Anticipated		35,747,339.98	18,952,660.18	59,260,181.40
Subtotal General Revenues		43,247,339.98	18,952,660.18	66,760,181.40
Amount to be Raised by Taxation- County Purpose Tax	A-1, A-8	157,734,280.80	-	157,734,280.80
Budget Totals		200,981,620.78	18,952,660.18	224,494,462.20
Miscellaneous Revenues Not Anticipated	A-4, A-9, A-15	-	-	416,274.19
Added and Omitted Taxes	A-7, A-15	-	-	529,729.70
Non-Budget Revenues	A-1	-	-	946,003.89
Total Revenue Realized		\$ 200,981,620.78	\$ 18,952,660.18	\$ 225,440,466.09
				\$ 5,506,185.13

See notes to financial statements.

CURRENT FUND
STATEMENT OF EXPENDITURES

Year Ended December 31, 2016

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL APPROPRIATIONS					
Legislative Branch					
Board of Freeholders					
Salaries and Wages	\$ 399,727.00	\$ 399,727.00	\$ 394,686.00	\$ 5,041.00	\$ -
Other Expenses	52,940.00	52,940.00	34,936.73	18,003.27	-
Department of Administration					
County Executive/Administration					
Salaries and Wages	706,709.00	706,709.00	706,153.05	555.95	-
Other Expenses	13,288.00	13,288.00	11,549.38	1,738.62	-
Treasurer's Office					
Salaries and Wages	788,664.00	784,664.00	773,268.86	11,395.14	-
Other Expenses	109,769.00	109,769.00	91,394.79	18,374.21	-
Division of Extension Services					
Salaries and Wages	278,105.00	278,105.00	250,192.36	27,912.64	-
Other Expenses	237,300.00	237,300.00	233,652.18	3,647.82	-
Policy and Planning					
Salaries and Wages	850,021.00	842,021.00	802,914.22	39,106.78	-
Other Expenses	88,814.00	88,814.00	77,055.92	11,758.08	-
Audit	100,000.00	100,000.00	91,300.00	8,700.00	-
Matching Funds for Grants	105,000.00	105,000.00	47,904.25	-	57,095.75
Conservation of Soil (NJS 4:24-22)	20,000.00	20,000.00	20,000.00	-	-
Compensated Absences	1.00	1.00	-	1.00	-
Economic Development	800,000.00	800,000.00	800,000.00	-	-
Department of Administrative Services					
Division of Purchasing and Budget					
Salaries and Wages	555,115.00	555,115.00	530,872.07	24,242.93	-
Other Expenses	74,258.00	74,258.00	57,988.75	16,269.25	-
Human Resources					
Salaries and Wages	637,116.00	637,116.00	628,038.09	9,077.91	-
Other Expenses	56,515.00	56,515.00	48,985.08	7,529.92	-
Information Technologies					
Salaries and Wages	1,637,733.00	1,624,733.00	1,612,110.04	12,622.96	-
Other Expenses	944,780.00	944,780.00	831,334.05	113,445.95	-
Department of Law					
Department of Law					
Salaries and Wages	1,441,781.00	1,435,781.00	1,416,360.31	19,420.69	-
Other Expenses	105,487.00	105,487.00	57,791.09	47,695.91	-
Office of Weights & Measures					
Salaries and Wages	32,755.00	33,255.00	32,761.62	493.38	-
Constitutional Officers					
County Surrogate					
Salaries and Wages	381,652.00	386,152.00	373,660.39	12,491.61	-
Other Expenses	11,400.00	11,400.00	6,860.54	4,539.46	-
County Clerk					
Salaries and Wages	1,282,856.00	1,282,856.00	1,229,153.10	53,702.90	-
Other Expenses	347,749.00	347,749.00	226,930.68	120,818.32	-
Prosecutor's Office					
Salaries and Wages	12,863,965.00	12,707,373.00	12,568,812.10	138,560.90	-
Other Expenses	753,360.00	753,360.00	713,565.53	39,794.47	-
Sheriff's Office					
Salaries and Wages	8,187,680.00	8,272,680.00	8,131,895.44	140,784.56	-
Other Expenses	159,191.00	159,191.00	155,893.42	3,297.58	-
Department of Public Safety					
Division of Adult Detention					
Salaries and Wages	18,558,673.00	19,178,673.00	18,952,664.14	226,008.86	-
Other Expenses	7,301,924.00	7,226,924.00	7,124,574.83	102,349.17	-
Division of Youth Services					
Other Expenses	2,800,320.00	2,800,320.00	2,777,721.52	22,598.48	-
Office of Emergency Management					
Salaries and Wages	1,315,963.00	1,303,963.00	1,297,670.62	6,292.38	-
Other Expenses	857,123.00	857,123.00	789,707.17	67,415.83	-
Office of Medical Examiner					
Other Expenses	1,200,244.00	1,200,244.00	687,037.94	513,206.06	-
County Boards					
Superintendent of Elections					
Salaries and Wages	785,328.00	860,328.00	835,047.28	25,280.72	-
Other Expenses	206,470.00	206,470.00	148,315.14	58,154.86	-
Board of Taxation					
Salaries and Wages	200,533.00	200,533.00	198,286.47	2,246.53	-
Other Expenses	22,005.00	22,005.00	16,785.62	5,219.38	-
Board of Elections					
Salaries and Wages	246,990.00	246,990.00	234,844.80	12,145.20	-
Other Expenses	404,250.00	404,250.00	386,432.01	17,817.99	-

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2016

	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	973,676.00	973,676.00	965,253.34	8,422.66	-
Other Expenses	155,830.00	155,830.00	132,987.71	22,842.29	-
Division of Roads and Bridges					
Salaries and Wages	3,392,276.00	3,392,276.00	3,357,470.70	34,805.30	-
Other Expenses	50,000.00	50,000.00	47,206.58	2,793.42	-
Division of Engineering					
Salaries and Wages	1,481,888.00	1,470,388.00	1,424,144.08	46,243.92	-
Other Expenses	42,255.00	42,255.00	40,625.89	1,629.11	-
Division of Facilities Management					
Salaries and Wages	1,345,545.00	1,320,545.00	1,237,791.49	82,753.51	-
Other Expenses	2,795,290.00	2,852,290.00	2,758,611.57	93,678.43	-
Office of Fleet Management					
Salaries and Wages	858,098.00	858,098.00	822,960.60	35,137.40	-
Other Expenses	596,500.00	596,500.00	574,819.48	21,680.52	-
Supported Work Program					
Salaries and Wages	1,436,919.00	1,165,919.00	1,134,724.85	31,194.15	-
Other Expenses	274,248.00	511,248.00	496,162.43	15,085.57	-
Mosquito Unit					
Salaries and Wages	454,460.00	454,460.00	425,934.78	28,525.22	-
Other Expenses	117,340.00	117,340.00	98,568.38	18,771.62	-
Department of Economic Assistance and Community Development					
Administration	4,782,360.91	4,782,360.91	4,782,360.91	-	-
Assistance for Dependent Children	560,996.00	560,996.00	560,996.00	-	-
SSI Recipients	741,834.00	741,834.00	741,834.00	-	-
Department of Human Services					
Division of Resident Services					
Salaries and Wages	8,163,460.00	8,163,460.00	8,142,593.31	20,866.69	-
Other Expenses	1,161,320.00	1,161,320.00	1,108,389.49	52,930.51	-
DHS- Support Services					
Salaries and Wages	1,594,787.00	1,594,787.00	1,539,757.97	55,029.03	-
Other Expenses	1,745,909.00	1,745,909.00	1,646,192.59	99,716.41	-
Intergenerational Services					
Salaries and Wages	1,463,007.00	1,463,007.00	1,325,058.50	137,948.50	-
Other Expenses	619,897.00	619,897.00	374,820.39	245,076.61	-
Maintenance of County Patients in Private Institutions for mental Disease	20,000.00	10,000.00	-	10,000.00	-
Maintenance of Patients in State Institutions for Mental Disease	3,385,262.00	3,322,354.00	3,322,354.00	-	-
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	329,207.00	329,207.00	315,784.40	13,422.60	-
Other Expenses	6,125.00	6,125.00	5,180.61	944.39	-
Atlantic County Community College	6,853,866.00	6,853,866.00	6,676,138.50	177,727.50	-
Special Services School District	2,050,096.00	2,050,096.00	2,050,096.00	-	-
Atlantic Community Vocational School	4,019,431.00	4,019,431.00	4,019,431.00	-	-
Reimbursements for Residents Attending Out of County NJ DL&PS - Click It or Ticket Grant 2016	153,000.00	153,000.00	65,372.37	87,627.63	-
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	950,000.00	966,708.00	966,708.00	-	-
Workers Compensation Insurance	4,420,602.00	4,403,894.00	4,403,894.00	-	-
Group Insurance Plan for Employees	25,185,402.00	25,185,402.00	25,185,402.00	-	-
Health Benefits Waiver	146,400.00	146,400.00	97,185.84	49,214.16	-
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	12,000.00	6,000.00	-
Purchase of Vehicles County Wide	400,000.00	400,000.00	399,152.05	847.95	-
Utilities:					
Rental of Real Estate	76,900.00	76,900.00	66,849.10	10,050.90	-
Fuel Oil	25,000.00	21,500.00	15,508.09	5,991.91	-
Electricity	4,000,000.00	3,790,000.00	3,502,754.21	287,245.79	-
Telephone	914,125.00	914,125.00	898,349.57	15,775.43	-
Street Lighting	288,000.00	318,000.00	312,628.61	5,371.39	-
Water	560,000.00	560,000.00	526,804.78	33,195.22	-
Traffic Lights	113,500.00	113,500.00	112,215.50	1,284.50	-
Gas	758,100.00	588,100.00	578,357.19	9,742.81	-
Trash Disposal	86,000.00	86,000.00	79,799.91	6,200.09	-
Subtotal Operations	157,675,465.91	157,745,965.91	153,938,338.35	3,750,531.81	57,095.75

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2016

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue					
Peer Grouping	685,166.00	685,166.00	685,166.00	-	-
NJ DCA - Post Sandy Planning Assistance Grant 2016	200,000.00	200,000.00	200,000.00	-	-
NJ DFC Family Success Centers 16-17	-	924,559.00	924,559.00	-	-
Alzheimer's Foundation of America - Project Lifesaver Area Plan Grant 2016	-	2,500.00	2,500.00	-	-
NJ Council on the Arts - Local Arts Program	-	1,142,743.00	1,142,743.00	-	-
NJ DEP - Clean Communities Grant FY 2016-17	-	76,327.00	76,327.00	-	-
NJ DH&SS - Special Child Health 2016-17	-	147,735.61	147,735.61	-	-
NJ DH&SS - State Health Insurance Program 2016-17	-	100,666.00	100,666.00	-	-
NJ DH&SS - Respite Care Program FY16	174,850.00	27,000.00	27,000.00	-	-
NJ DHS - Family Crisis Intervention CY16	-	174,850.00	174,850.00	-	-
NJ DHS - IV-D- Law FY13	-	13,497.00	13,497.00	-	-
NJ DHS - Mental Health Administrator CY13	-	70,243.44	70,243.44	-	-
NJ DHS - Mental Health Administrator CY16	-	3,000.00	3,000.00	-	-
NJ DHS - PASP - CY16	35,400.00	3,000.00	3,000.00	-	-
NJ DHS - Try it Program (TSSA) CY16	-	35,400.00	35,400.00	-	-
NJ DHS - Youth Service Coordinator CY16	39,825.00	60,881.00	60,881.00	-	-
NJ DL&PS - Body Armor Replacement Program FY16-17	-	39,825.00	39,825.00	-	-
NJ DL&PS - Cares For Kids Grant 16-17	-	33,820.04	33,820.04	-	-
NJ DL&PS - Click it or Ticket Grant 2016	-	15,900.00	15,900.00	-	-
NJ DL&PS - DDEF Prosecutor 2016	-	5,000.00	5,000.00	-	-
NJ DL&PS - DDEF Sheriff 2014	2,000.00	19,576.40	19,576.40	-	-
NJ DL&PS - DDEF Sheriff 2016	-	2,000.00	2,000.00	-	-
NJ DL&PS - Detention Diversion CY16	37,132.00	1,610.02	1,610.02	-	-
NJ DL&PS - DRE 16-17	-	37,132.00	37,132.00	-	-
NJ DL&PS - Drive Sober or get Pulled Over 2016	-	28,500.00	28,500.00	-	-
NJ DL&PS - DWI Traffic Enforcement 16-17	-	5,000.00	5,000.00	-	-
NJ DL&PS - Highway Traffic Safety 15-16	25,900.00	56,500.00	56,500.00	-	-
NJ DL&PS - Highway Traffic Safety 16-17	-	25,900.00	25,900.00	-	-
NJ DL&PS - Narcotics Task Force FY15-16	156,970.00	27,900.00	27,900.00	-	-
NJ DL&PS - Megan's Law 2016-17	-	156,970.00	156,970.00	-	-
NJ DL&PS - State Facilities Education Act FY13-14	-	13,854.00	13,854.00	-	-
NJ DL&PS- Div of Criminal Justice - SANE/SART 15-16	-	81,000.00	81,000.00	-	-
NJ DOE - GED Testing Income	11,320.95	90,242.00	90,242.00	-	-
NJ DOL - NJ Youth Corps 2016-17	-	11,320.95	11,320.95	-	-
NJ DOL - NJ Youth Corps 13-14	-	425,000.00	425,000.00	-	-
NJ DOL - Smart Steps 2016-17	-	-	-	-	-
NJ DOL- WIA Adult 2016-18	-	1,605.00	1,605.00	-	-
NJ DOL- WIA Youth 2016-18	-	1,053,424.00	1,053,424.00	-	-
NJ DOL- WIA Dislocated Worker 2016-18	-	1,212,245.00	1,212,245.00	-	-
NJ DOL- Work First New Jersey 2016-17	-	1,227,388.00	1,227,388.00	-	-
NJ DOL - Workforce Learning Link 2016-17	-	4,192,403.00	4,192,403.00	-	-
NJ DOT - Mays Landing Rd Sec 2 Resurfacing	-	77,000.00	77,000.00	-	-
NJ DOT - Wellington/West End Ave Resurfacing	-	1,320,000.00	1,320,000.00	-	-
NJ DOT - County Aid FY16	-	515,000.00	515,000.00	-	-
NJ DOT - Local Bridge Future Needs FY15	1,000,000.00	3,403,200.00	3,403,200.00	-	-
NJ Transit - CARTS FY16	-	1,000,000.00	1,000,000.00	-	-
NJ Transit - Casino Revenue Transportation Grant CY2016	516,461.43	143,713.00	143,713.00	-	-
NJ Transit- FTA Section 5310 Formula Grant FY13	-	516,461.43	516,461.43	-	-
SJTA - Subregional Transportation FY2017	-	75,000.00	75,000.00	-	-
US DJ-SCAAP Grant FY16	-	113,600.00	113,600.00	-	-
US HUD- Community Development Block Grant FY2016	-	87,864.00	87,864.00	-	-
US HUD - Home Investment Partnership Grant FY2016	-	1,102,215.00	1,102,215.00	-	-
NJ DCA Post Sandy Planning Assistance Grant 2015	-	486,286.00	486,286.00	-	-
NJ DOT Weymouth Furnace Bridge Construction	-	70,000.00	70,000.00	-	-
NJ OHS - Homeland Security Grant County FY16	-	202,259.00	202,259.00	-	-
NJ DM&VA - Veterans Trans FY17	-	276,297.02	276,297.02	-	-
US DOJ Bullet Proof Vest Partnership Program FY16	-	17,000.00	17,000.00	-	-
NJ DL&PS - Victim Witness Advocacy 2016	50,344.00	106.65	106.65	-	-
Total Public and Private Programs Offset by Revenue	2,935,369.38	21,888,029.56	21,888,029.56	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2016

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Total Operations	160,610,835.29	179,633,995.47	175,826,367.91	3,750,531.81	57,095.75
Contingent	150,000.00	139,500.00	45,815.00	93,685.00	-
Total Operations Including Contingent	160,760,835.29	179,773,495.47	175,872,182.91	3,844,216.81	57,095.75
Detail					
Salaries and Wages	72,644,689.00	72,922,597.00	71,660,864.98	1,261,732.02	-
Other Expenses	88,116,146.29	106,850,898.47	104,211,317.93	2,639,580.54	57,095.75
Capital Improvements					
Capital Improvement Fund	3,400,000.00	3,400,000.00	3,400,000.00	-	-
Acquisition of New Equipment	200,000.00	200,000.00	111,289.65	28,710.35	60,000.00
Total Capital Improvements	3,600,000.00	3,600,000.00	3,511,289.65	28,710.35	60,000.00
County Debt Service					
Payment of Bond Principal					
State Aid County College Bonds (NJS 12A:64)	4,405,000.00	4,405,000.00	4,405,000.00	-	-
Vocational School Bonds	2,900,000.00	3,010,000.00	3,010,000.00	-	-
Other Bonds	8,456,000.00	8,456,000.00	8,456,000.00	-	-
Payment of Bond Anticipation Notes	315,241.89	315,241.89	315,241.89	-	-
Interest on Bonds					
State Aid County College Bonds (NJS 12A:64)	420,261.68	420,261.68	420,261.68	-	-
Vocational School Bonds	902,250.00	792,250.00	696,592.75	-	95,657.25
Other Bonds	2,347,317.47	2,347,317.47	2,300,067.47	-	47,250.00
County Debt Service					
Green Trust Loan Program					
Loan Repayments for Principal and Interest	197,132.36	197,132.36	197,132.36	-	-
Total County Debt Service	19,943,203.40	19,943,203.40	19,800,296.15	-	142,907.25
Deferred Charges and Statutory Expenditures					
Deferred Charges					
Prior year Bills	4,022.78	4,022.78	4,022.78	-	-
Total Deferred Charges	4,022.78	4,022.78	4,022.78	-	-
Statutory Expenditures					
Public Employees' Retirement System	5,132,448.52	5,132,448.52	5,132,448.52	-	-
Public Employees' Retirement System -ERI	135,321.00	135,321.00	135,321.00	-	-
Police & Fireman's Retirement System	5,578,470.24	5,578,470.24	5,578,470.24	-	-
Social Security System (O.A.S.I.)	5,657,319.55	5,597,319.55	5,008,263.81	589,055.74	-
Unemployment Compensation Insurance	150,000.00	150,000.00	150,000.00	-	-
DCRP	20,000.00	20,000.00	17,901.51	2,098.49	-
Total Statutory Expenditures	16,673,559.31	16,613,559.31	16,022,405.08	591,154.23	-
Total Deferred Charges and Statutory Expenditures	16,677,582.09	16,617,582.09	16,026,427.86	591,154.23	-
Total General Appropriations	<u>\$ 200,981,620.78</u>	<u>\$ 219,934,280.96</u>	<u>\$ 215,210,196.57</u>	<u>\$ 4,464,081.39</u>	<u>\$ 260,003.00</u>
Ref.				A	
Budget - Adopted		\$ 200,981,620.78			
Appropriations - N.J.S.A. 40A:4-87	A-2	18,952,660.18			
		<u>\$ 219,934,280.96</u>			
Federal and State Grants (Grant Funds)	A-18		\$ 21,888,029.56		
Payroll Deductions Payable	A-13		42,104,330.00		
Encumbered	A		9,427,015.30		
Disbursements	A-4		141,790,821.71		
			<u>\$ 215,210,196.57</u>		

See notes to financial statements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE

December 31, 2016

<u>Assets</u>	<u>Ref.</u>	<u>2016</u>	<u>2015</u>
Trust - Other			
Cash and Investments	B-1	\$ 26,304,606.22	\$ 26,712,415.78
Total		<u>26,304,606.22</u>	<u>26,712,415.78</u>
Public Health Services Trust Fund			
Cash:			
Change Fund		450.00	450.00
Treasurer	B-25	2,823,118.01	2,719,010.44
Federal and State Grant Receivable	B-26	1,279,179.66	1,131,913.81
Added and Omitted Taxes Receivable	B-27	24,834.11	14,121.41
Total		<u>4,127,581.78</u>	<u>3,865,495.66</u>
Library Fund			
Cash:			
Change Fund		565.00	565.00
Treasurer	B-30	3,787,446.64	3,388,475.85
Added and Omitted Taxes Receivable	B-31	31,489.43	24,744.35
Total		<u>3,819,501.07</u>	<u>3,413,785.20</u>
Open Space Fund			
Cash - Treasurer	B-34	28,495,062.40	31,115,649.71
Receivables with Full Reserves			
Added or Omitted Open Space Taxes Receivable	B-35	2,255.71	2,486.33
Total		<u>28,497,318.11</u>	<u>31,118,136.04</u>
County Clerk			
Cash	B-38	1,577,356.34	1,782,327.67
Accounts Receivable	B-39	8,317.00	8,058.50
Total		<u>1,585,673.34</u>	<u>1,790,386.17</u>
Correction Center			
Inmates' Fund			
Cash	B-44	93,886.53	120,137.10
Other Accounts Receivable	B-50A	-	1.00
		<u>93,886.53</u>	<u>120,138.10</u>
Bail Fund			
Cash	B-55	3,369.00	-
		<u>3,369.00</u>	<u>-</u>
Commissary Fund			
Cash	B-51	506,631.25	358,411.76
Due from Inmates' Fund	B-53	16,838.20	35,672.97
		<u>523,469.45</u>	<u>394,084.73</u>
Total		<u>620,724.98</u>	<u>514,222.83</u>
County Adjuster			
Accounts Receivable	B-58	11,323.85	11,848.85
Total		<u>11,323.85</u>	<u>11,848.85</u>
Sheriff's Office			
Cash	B-61	1,314,256.55	1,769,528.14
Total		<u>1,314,256.55</u>	<u>1,769,528.14</u>
Surrogate's Office			
Cash	B-68	9,572,984.43	10,756,936.80
Total		<u>9,572,984.43</u>	<u>10,756,936.80</u>
Meadowview Nursing Home			
Cash	B-75	361,433.96	422,119.59
Patient's Accounts Receivable	B-76	5,506,994.82	6,068,617.56
Total		<u>5,868,428.78</u>	<u>6,490,737.15</u>
<u>Total Assets</u>		<u>\$ 81,722,399.11</u>	<u>\$ 86,443,492.62</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE (CONTINUED)

December 31, 2016

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2016</u>	<u>2015</u>
Trust - Other			
Motor Vehicle Fines			
Road Construction and Repair	B-2	\$ 1,201,831.76	\$ 1,108,687.92
Accounts Payable	B-4	1,530,066.20	952,632.77
Reserve for:			
Funds Awaiting Court Disposition	B-5	741,935.83	574,068.29
State Unemployment Compensation	B-6	780,787.64	762,153.26
Self Insurance:			
Workers Compensation	B-7	8,712,038.61	9,129,746.12
General Liability	B-8	3,310,173.13	4,455,174.10
State Funded Social Services	B-3	7,240.00	7,240.00
Repairs to County Roads	B-9	124,466.76	142,572.76
County Clerk - Recording Fees	B-10	1,176,671.18	1,040,352.40
Board of Taxation - Recording Fees	B-11	2,169,900.11	1,955,063.95
Veterans' Cemetery	B-12	4,464.39	4,364.39
Prosecutors Forfeitures	B-13	328,914.39	365,968.75
Prosecutor DEA Forfeited Funds	B-14	24,113.55	139,261.55
Surrogate's Office	B-15	123,631.90	108,251.96
Directional Signals	B-16	441,240.98	432,911.69
Weights and Measures	B-17	725,464.10	678,696.48
Audio Visual Aids Commission	B-18	209,067.62	188,578.31
Prosecutor's Auto Theft Fees	B-19	40,941.54	39,955.82
Sheriff's Forfeiture	B-20	14,942.41	4,454.43
Prosecutor's AMA Interest	B-21	727.50	787.49
Gasoline Resale	B-22	28,890.31	70,629.26
Sheriff's Improvement Fund	B-23	77,710.70	120,712.84
Accumulated Absences	B-24	4,109,836.16	4,112,682.03
Law Enforcement Trust	B-80	14,472.68	26,412.27
Parks & Recreation	B-81	257.30	257.30
Animal Shelter Donations	B-82	141,184.54	134,701.54
Snow Removal Trust	B-83	160,591.44	120,099.75
Mosquito Control	B-84	100,856.49	35,998.35
Sheriff Donation Trust	B-85	2,187.00	-
Total		<u>26,304,606.22</u>	<u>26,712,415.78</u>
Public Health Services Trust Fund			
Encumbrances Payable	B-28	493,733.66	414,432.12
Reserve for:			
Grants Receivable	B-26	1,279,179.66	1,131,913.81
Added and Omitted Taxes Receivable	B-27	24,834.11	14,121.41
Expenditures	B-29	2,329,834.35	2,305,028.32
Total		<u>4,127,581.78</u>	<u>3,865,495.66</u>
Library Fund			
Encumbrances	B-32	407,578.00	233,040.16
Reserve for:			
Receivables	B-31	31,489.43	24,744.35
Expenditures	B-33	3,380,433.64	3,156,000.69
Total		<u>3,819,501.07</u>	<u>3,413,785.20</u>
Open Space Fund			
Encumbrances	B-36	2,152,051.61	5,875,481.18
Reserve for:			
Expenditures	B-37	26,343,010.79	25,240,168.53
Receivables	B-35	2,255.71	2,486.33
Total		<u>28,497,318.11</u>	<u>31,118,136.04</u>
County Clerk			
Due to Secretary of State	B-41	737.50	825.00
Refunds Payable	B-42	6,105.65	1,976.00
Attorney Deposits	B-43	118,468.89	100,144.43
Reserve for Receivables	B-39	8,317.00	8,058.50
Reserve for County Clerk Fees	B-40	1,452,044.30	1,679,382.24
Total		<u>1,585,673.34</u>	<u>1,790,386.17</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

TRUST FUND
STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE (CONTINUED)

December 31, 2016

Liabilities, Reserves and Fund Balance (Continued)	Ref.	2016	2015
Correction Center			
Inmates' Fund			
Due to Inmates	B-45	15,670.03	8,052.87
Due to State	B-47	3,508.79	3,391.50
Due to Commissary Fund	B-50	16,837.20	35,672.97
Reserve for Inmate's Fund	B-48	33,706.86	33,429.71
Accounts Payable	B-49	24,163.65	39,590.05
Other Payables	B-46	1.00	-
		<u>93,887.53</u>	<u>120,137.10</u>
Bail Fund			
Accounts Payable	B-56	3,369.00	-
		<u>3,369.00</u>	<u>-</u>
Commissary Fund			
Fund Balance	B-54	523,468.45	394,084.73
		<u>523,468.45</u>	<u>394,084.73</u>
Total		<u>620,724.98</u>	<u>514,221.83</u>
County Adjuster			
Reserve for Accounts Receivable	B-58	11,323.85	11,848.85
Total County Adjuster		<u>11,323.85</u>	<u>11,848.85</u>
Sheriff's Office			
Reserve for:			
Foreclosure and Execution Deposits	B-62	1,303,879.40	1,757,914.55
Attorney Deposits	B-63	7,761.86	8,584.43
Sheriff's Office Fees	B-65	856.68	866.20
Unclaimed Property	B-66	1,758.61	2,162.96
Total		<u>1,314,256.55</u>	<u>1,769,528.14</u>
Surrogate's Office			
Refunds Payable	B-69A	142.00	148.00
Due to Clerk of Superior Court	B-69	2,165.91	1,901.45
Notice of Motion Fees	B-70	120.00	260.00
Pending Estates	B-71	39,826.06	39,861.06
Attorney Deposits	B-72	8,152.55	8,634.40
Reserve for Surrogate Fees	B-73	39,711.64	29,628.89
Probate Court Deposits	B-74	9,482,866.27	10,676,503.00
Total		<u>9,572,984.43</u>	<u>10,756,936.80</u>
Meadowview Nursing Home			
Patients' Trust Accounts	B-77	83,379.82	125,107.76
Other Payables	B-78	278,054.14	297,011.83
Reserve for Receivables	B-76	5,506,994.82	6,068,617.56
Total		<u>5,868,428.78</u>	<u>6,490,737.15</u>
Total Liabilities, Reserves and Fund Balances		<u>\$ 81,722,399.11</u>	<u>\$ 86,443,492.62</u>

See notes to financial statements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C

GENERAL CAPITAL FUND
STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE

December 31, 2016

<u>Assets</u>	<u>Ref.</u>	<u>December 31,</u>	
		<u>2016</u>	<u>2015</u>
Cash and Investments	C-2, C-3	\$ 24,389,226.71	\$ 28,189,698.96
DEP Grants Receivable	C-5	64,842.85	64,842.85
Deferred Charges to Future Taxation:			
Funded	C-6	106,209,558.47	120,056,855.69
Unfunded	C-7	54,296,342.85	44,079,342.85
		<u>\$ 184,959,970.88</u>	<u>\$ 192,390,740.35</u>
<u>Liabilities Reserves and Fund Balance</u>			
General Serial Bonds Payable	C-8	\$ 105,554,000.00	\$ 119,220,000.00
Bond Anticipation Notes Payable	C-14	20,566,000.00	15,806,000.00
Green Acre Trust Loans Payable	C-9	655,558.47	836,855.69
Improvement Authorization			
Funded	C-10	21,168,429.28	22,267,527.34
Unfunded	C-10	23,505,118.55	21,000,978.86
Encumbrances Payable	C-11	9,253,097.17	10,522,949.10
Due to Green Acres Trust Fund	C-12	21,351.96	3,036.19
Capital Improvement Fund	C-4	3,680,192.60	2,374,192.60
Reserve for Grants Receivable	C-5	64,842.85	64,842.85
Fund Balance	C-1	491,380.00	294,357.72
		<u>\$ 184,959,970.88</u>	<u>\$ 192,390,740.35</u>

There were bonds and notes authorized but not issued at December 31, 2016 and 2015, in the amount of \$33,730,342.85 and \$28,273,342.85, respectively (C-13).

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-1

GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

Year Ended December 31, 2016

	<u>Ref.</u>		
Balance - December 31, 2015	C		\$ 294,357.72
Increased By:			
Premium in Sale of Bonds	C-2	<u>\$ 197,022.28</u>	<u>197,022.28</u>
Balance - December 31, 2016	C		<u><u>\$ 491,380.00</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

D

GENERAL FIXED ASSETS ACCOUNT GROUP
STATEMENTS OF INVESTMENTS IN FIXED ASSETS

December 31, 2016

	December 31,	
	2016	2015
General Fixed Assets		
Land	\$ 32,283,702.43	\$ 31,283,703.43
Buildings	145,414,722.93	142,702,217.27
Major Movable Equipment	20,118,807.65	23,893,184.12
Vehicles	26,307,476.63	25,058,914.12
Construction in Progress	114,445.76	2,554,895.50
Total General Fixed Assets	<u>\$ 224,239,155.40</u>	<u>\$ 225,492,914.44</u>
Investment in General Fixed Assets		
Prior to 1986	\$ 73,692,604.00	\$ 73,692,604.00
After 1986	150,546,551.40	151,800,310.44
	<u>\$ 224,239,155.40</u>	<u>\$ 225,492,914.44</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.

N.J.S.A. 17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act ("GUDPA"), a multiple financial institutional collateral pool, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include state or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured.

The market value of the collateral must equal five percent of the average daily balance of public funds; and, if the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Investments (Continued)

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

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

Interfunds

Interfund receivables and payables that arise from transactions between funds are recorded by all funds affected by such transactions in the period in which the transaction is executed. Interfund receivables in the current fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves. GAAP does not require the establishment of an offsetting reserve.

Inventories of Supplies

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

General Fixed Assets

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

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

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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Charges to Future Taxation Funded and Unfunded

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

Levy of Taxes

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

Capitalization of Interest

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

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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current Fund

State and federal grants and assistance awards made on the basis of entitlement periods are recorded as revenues when entitlement occurs.

Trust Fund

State and federal grants and assistance awards are dedicated by a rider in the trust fund. A receivable and corresponding spending reserve are recorded when the grant is awarded.

Capital Fund

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

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)

	2016	2015	2014
<u>Issued</u>			
Bonds, Notes and Loans	\$ 126,775,558.47	\$ 135,862,855.69	\$ 132,753,847.87
<u>Authorized but not Issued</u>			
Bonds and Notes	33,730,342.85	28,273,342.85	21,029,342.85
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 160,505,901.32</u>	<u>\$ 164,136,198.54</u>	<u>\$ 153,783,190.72</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 .405%:

	Gross Debt	Deductions	Net Debt
General Debt	<u>\$ 160,505,901.32</u>	<u>\$ 8,079,000.00</u>	<u>\$ 152,426,901.32</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY**NOTES TO FINANCIAL STATEMENTS****B. LONG-TERM DEBT (CONTINUED)**

Net debt \$152,426,901.32 divided by average equalized valuation basis per N.J.S.A. 40A:2-2 as amended, \$37,663,998,578 = .405%.

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

2% of Average Equalized Valuation Basis	\$ 753,279,971.56
Net Debt	152,426,901.32
Remaining Borrowing Power	<u>\$ 600,853,070.24</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	
2017	\$ 16,469,941.32	\$ 3,523,963.83	\$ 19,993,905.15
2018	16,941,833.74	2,605,629.50	19,547,463.24
2019	12,514,465.48	2,125,829.86	14,640,295.34
2020	12,756,665.73	1,735,560.84	14,492,226.57
2021	11,891,200.75	1,352,437.65	13,243,638.40
2022-2026	30,012,163.48	2,718,751.04	32,730,914.52
2027-2030	5,623,287.97	313,832.65	5,937,120.62
Total	<u>\$ 106,209,558.47</u>	<u>\$ 14,376,005.37</u>	<u>\$ 120,585,563.84</u>

At December 31, 2016, 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, 2016, is \$2,100,000.00.

\$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, 2016, is \$400,000.00.

\$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, 2016, is \$1,780,000.00.

\$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, 2016, is \$1,245,000.00.

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, 2016, is \$1,244,000.00.

\$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, 2016, is \$3,660,000.00.

\$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, 2016, is \$14,725,000.00.

\$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, 2016, is \$350,000.00.

\$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, 2016, is \$2,800,000.00.

\$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, 2016, is \$4,215,000.00.

\$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, 2016, is \$0.

\$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, 2016, is \$0.

\$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, 2016, is \$6,380,000.00.

\$10,000,000.00 County College Bonds dated April 2, 2013, and due in annual installments through March 1, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2015, is \$4,095,000.00.

\$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, 2016, is \$13,585,000.00.

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)

\$14,356,000.00 General Obligation 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, 2016, is \$13,645,000.00.

\$1,600,000 County College 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, 2016, is \$1,445,000.00.

\$1,600,000 State Aid County College 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, 2016, is \$1,445,000.00.

\$7,825,000.00 General Obligation Refunding Bonds dated April 16, 2016, and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2016, is \$7,825,000.00.

\$21,725,000.00 Vocational School Refunding Bonds dated April 16, 2016, and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2016, is \$21,615,000.00.

\$3,000,000.00 General Obligation Bonds dated June 9, 2016, and due in annual installments through April 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2016, is \$3,000,000.00.

\$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, 2016, is \$121,514.36.

\$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, 2016, is \$56,978.81.

\$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, 2016, is \$39,304.45.

\$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, 2016, is \$145,638.09.

\$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, 2016, is \$3,989.06.

\$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, 2016, is \$160,932.90.

\$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, 2016, is \$127,200.80.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

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 no 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, 2016, the County had bond anticipation notes totaling \$20,566,000.00.

D. CASH AND INVESTMENTS

Operating cash, in the form of various checking and savings accounts, are held in the County's name by commercial banking institutions. At December 31, 2016, the carrying amount of the County's deposits was \$137,928,359.78 and the bank balance was \$145,578,208.70. 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 \$9,171,332.12. The remaining \$135,656,876.58 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, 2016, 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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY**NOTES TO FINANCIAL STATEMENTS****E. COUNTY TAXES (CONTINUED)**

N.J.S.A. 54:4 et seq. Special taxing districts are permitted in New Jersey for various special services rendered to the properties located within the special districts.

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

Comparative Schedule of Tax Information

Year	Equalized Assessed Valuation	Combined Tax Levy	Combined Tax Rate	Percentage of Collection
2016	\$ 36,656,261,756	\$ 168,420,031.82	0.514843293	100.00%
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%

F. RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

Receivables and payables at December 31, 2016, are as follows:

Fund	Interfund Receivable	Interfund Payable
Federal and State Grant	\$ 1,532,546.39	
Current		\$ 1,532,546.39

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
2016	\$ 18,178,282.60	\$ 9,086,657.00	49.99%	\$ 9,091,625.60
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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

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.

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, 2016:

	Balance as of December 31, 2015	2015 Adjustment	Additions	Disposals/ Transfers	Balance as of December 31, 2016
Land	\$ 31,283,703.43	\$ -	\$ 999,999.00	\$ -	\$ 32,283,702.43
Buildings	142,702,217.27	(100,000.00)	2,812,505.66	-	145,414,722.93
Major Movable Equipment	23,893,184.12	-	386,733.15	4,161,109.62	20,118,807.65
Vehicles	25,058,914.12	105,526.29	1,266,730.22	123,694.00	26,307,476.63
Construction-in-Process	2,554,895.50	-	372,055.92	2,812,505.66	114,445.76
Total	<u>\$ 225,492,914.44</u>	<u>\$ 5,526.29</u>	<u>\$ 5,838,023.95</u>	<u>\$ 7,097,309.28</u>	<u>\$ 224,239,155.40</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, as of December 31, 2016.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

L. ACCRUED SICK AND VACATION BENEFITS (CONTINUED)

A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,109,836.16 and \$4,112,682.03 as of December 31, 2016 and 2015, respectively.

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, 2016, the amount of these unreported liabilities was \$22,945,893.00.

Balance December 31, 2015	Current Year Claims	Adjustments	Payments	Balance December 31, 2016
<u>\$ 25,114,041.00</u>	<u>\$ 5,429,838.00</u>	<u>\$ (3,831,356.00)</u>	<u>\$ (3,766,630.00)</u>	<u>\$ 22,945,893.00</u>

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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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, 2016, the County indicates that no material liabilities will result from these changes.

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

P. 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

P. 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:

2016	\$	2,693,681.40
2015		2,601,999.91
2014		2,637,627.84
2013		2,655,475.00
2012		2,478,276.00

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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY**NOTES TO FINANCIAL STATEMENTS**

P. POST- RETIREMENT BENEFITS (CONTINUED)**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:

	<u>December 31, 2015</u>
Normal Cost	\$ 58,072.00
Amortization of Unfunded Liability	104,303.00
Interest Expense	4,010.00
Total ARC	<u>\$ 166,385.00</u>
Actuarial Value of Plan Assets	<u>\$ -</u>

The following reflects the components of the 2016 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>\$ 414,173.00</u>
Annual OPEB Cost	160,801.00
OPEB Payments	138,493.00
Increase in Net OPEB Obligation	22,308.00
Net OPEB Obligation End of Year	<u>\$ 436,481.00</u>
Percentage of OPEB Cost Contributed	<u>86.13%</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>\$ 99,897,707.00</u>
AAL as a % of Covered Payroll	<u>1.7%</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. 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/annrpts.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 \$5,000.00 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

Q. PENSION (CONTINUED)

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 retirement 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 receive 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.

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.

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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

Benefits Provided (Continued)

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 participant's 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.

Contributions

The contribution policy for PERS is set by N.J.S.A 43:15A and requires contributions by active members and contributing employers. 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 PERS 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.

A special funding situation exists for the local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a non-employer, is required to pay the additional costs incurred by local employers under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The June 30, 2016, State special funding situation net pension liability amount of \$1,604,141,087, is the accumulated difference between the annual actuarially determined state obligation under the special funding situation and the actual state contribution through the valuation date. The state special funding situation pension expense of \$204,886,666, for the fiscal year ending June 30, 2016, is the actuarially determined contribution amount that the state owes for the fiscal year ending June 30, 2016. The pension expense is deemed to be a state administrative expense due to the special funding situation.

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

Contributions (Continued)

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.

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the state if certain circumstances occurred. The legislation, which legally obligates the state, is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the state is treated as a non-employer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer, specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. The portion of the non-employer contributing entities' total proportionate share of the collective net pension liability that is associated with the County is \$12,144,341.00.

The County is billed annually for its normal contribution plus any accrued liability. Contribution to PERS from the County was \$5,132,448.52 for the year ended June 30, 2016. Contribution to PFRS from the County was \$5,578,470.24 for the year ended June 30, 2016.

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, 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, 2016, contributions totaled \$17,901.51. 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, 2016, the County had a liability of \$208,503,190.00 for its proportionate share of the net pension liability in PERS and \$106,586,826.00 and \$38,031,363.00 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, 2016, 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, 2016, the County's proportion was .7039952219%, which was an increase of .0024 from its proportion measured as of June 30, 2015 for PERS and 0.5579714832% and 0.1804046844%, which was an increase of 0.0528 and 0.0187 from its proportion measured as of June 30, 2015 for PFRS Plan 1 and PFRS Plan 2, respectively.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

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

	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	\$ 3,877,527.00	\$ -	\$ -	\$ 698,692.00	\$ -	\$ 249,301.00
Changes in assumptions	43,190,724.00	-	14,763,151.00	-	5,267,656.00	-
Net difference between projected and actual investment earnings on pension plan investments	7,950,416.00		7,468,324.00		2,664,781.00	
Changes in proportion	403,199.00	3,087,235.00	6,070,297.00	853,312.00	2,527,389.00	1,036,912.00
	<u>\$55,421,866.00</u>	<u>\$ 3,087,235.00</u>	<u>\$28,301,772.00</u>	<u>\$ 1,552,004.00</u>	<u>\$10,459,826.00</u>	<u>\$ 1,286,213.00</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PERS	PFRS-Plan 1	PFRS-Plan 2
2017	\$ 12,386,954.25	\$ 5,154,429.20	\$ 1,839,157.55
2018	12,386,954.25	5,154,429.20	1,839,157.55
2019	14,350,701.90	6,945,032.37	2,478,064.64
2020	12,056,688.24	4,106,834.58	1,465,364.16
2021	3,837,369.62	172,057.92	61,392.17
	<u>\$ 55,018,668.27</u>	<u>\$ 21,532,783.26</u>	<u>\$ 7,683,136.08</u>

Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	PERS	PFRS
Inflation	3.08%	3.08%
Salary Increases: 2012-2021 (based on age)	1.65 - 4.15%	2.10 - 8.98%
Salary Increases: Thereafter (based on age)	2.65 - 5.15%	3.10 - 9.98%
Investment rate of return	7.65%	7.65%

For PERS, pre-retirement mortality rates were based on the RP-2000 Employee Pre-retirement Mortality Table for male and female active participants. For local employees, mortality tables are set back two years for males and seven years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back one year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

Actuarial Assumptions (Continued)

and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back three years for males and set forward one year for females).

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

For PFRS, Pre-retirement mortality rates were based on the RP-2000 Pre-retirement Mortality Tables projected thirteen years using Projection Scale BB and then projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for male service retirements and beneficiaries are based the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for female service retirements and beneficiaries were based the RP-2000 Combined Healthy Mortality Tables projected thirteen years using Projection Scale BB and then two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Disability mortality rates were based on special mortality table used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

In accordance with State statute, the long term expected rate of return on plan investments (7.65% at June 30, 2016) 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, 2016, are summarized in the following table:

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

Actuarial Assumptions (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad US Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%

PERS

The discount rate used to measure the total pension liability for was 3.98% as of June 30, 2016. The single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, 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 contribution rate in the most recent fiscal year. The local employers contributed 100% of their 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 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

PFRS

The discount rate used to measure the total pension liability for was 5.55% as of June 30, 2016. The single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, 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 contribution rate in the most recent fiscal year. The local employers contributed 100% of their actuarially determined contributions. Based on those

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

PFRS (Continued)

assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2050. 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.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2016, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1% point lower or 1% point high than the current rate:

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

PERS - Last 10 Fiscal Years				
	2016	2015	2014	2013
County's proportion of the net pension liability	0.7039952219%	0.7015210999%	0.7258769642%	0.7262502106%
County's proportionate share of net pension liability	\$208,503,192.00	\$157,477,429.00	\$135,904,020.00	\$138,800,845.00
County's covered-employee payroll	37,026,787.00	34,763,547.00	34,077,359.00	35,132,218.00
County's proportionate share of net pension liability as a % of payroll	563.11%	453.00%	398.81%	395.08%
Total pension liability	348,299,511.00	302,422,800.04	283,610,804.56	270,690,122.11
Plan fiduciary net position	139,796,318.55	144,945,370.77	147,706,784.10	131,889,276.92
Plan fiduciary net position as a % of total pension liability	40.14%	47.93%	52.08%	48.72%
PFRS Plan 1 - Last 10 Fiscal Years				
	2016	2015	2014	2013
County's proportion of the net pension liability	0.5579714832%	0.5052011732%	0.5078738577%	0.5170223490%
County's proportionate share of net pension liability	\$106,586,826.00	\$ 84,148,905.00	\$ 63,885,821.00	\$ 68,733,456.00
County's covered-employee payroll	34,924,279.35	29,248,724.95	28,636,638.71	27,155,670.65
County's proportionate share of net pension liability as a % of payroll	305.19%	287.70%	223.09%	253.11%
Total pension liability	240,745,446.27	209,478,962.87	188,249,496.22	181,916,367.39
Plan fiduciary net position	125,207,970.43	117,950,481.03	117,484,246.36	106,776,118.60
Plan fiduciary net position as a % of total pension liability	52.01%	56.31%	62.41%	58.70%
PFRS Plan 2 - Last 10 Fiscal Years				
	2016	2015	2014	2013
County's proportion of the net pension liability	0.1990904186%	0.1804046844%	0.1925356799%	0.1870025515%
County's proportionate share of net pension liability	\$ 38,031,363.00	\$ 30,049,132.00	\$ 24,219,203.00	\$ 24,860,302.00
County's covered-employee payroll	12,461,370.65	10,444,566.05	10,856,189.29	9,821,973.35
County's proportionate share of net pension liability as a % of payroll	3.051940598	287.70%	223.09%	253.11%
Total pension liability	85,900,647.47	74,803,836.95	71,365,643.65	65,797,590.62
Plan fiduciary net position	44,675,593.64	42,119,497.01	44,538,439.82	38,620,006.77
Plan fiduciary net position as a % of total pension liability	52.01%	56.31%	62.41%	58.70%

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

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

	2016	2015	2014	2013
Contractually required contribution	\$ 6,254,193.00	\$ 6,031,200.00	\$ 5,984,025.00	\$ 5,472,147.00
Contributions in relation to the contractually required contribution	5,267,769.52	5,372,686.68	5,600,033.53	5,665,071.62
County's covered employee payroll	37,026,787.00	34,763,547.00	34,077,359.00	35,132,218.00
Contributions as a % of covered employee payroll	14.23%	15.45%	16.43%	16.13%

PFRS Plan 1- Last 10 Fiscal Years

	2016	2015	2014	2013
Contractually required contribution	\$ 4,549,368.00	\$ 4,106,532.00	\$ 3,900,822.00	\$ 3,772,020.00
Contributions in relation to the contractually required contribution	4,111,456.80	4,876,103.92	3,749,929.28	3,780,451.93
County's covered employee payroll	34,924,279.35	29,248,724.95	28,636,638.71	27,155,670.65
Contributions as a % of covered employee payroll	11.77%	5.33%	5.92%	13.92%

PFRS Plan 2 - Last 10 Fiscal Years

	2016	2015	2014	2013
Contractually required contribution	\$ 1,623,265.00	\$ 1,466,421.00	\$ 1,478,807.00	\$ 1,364,329.00
Contributions in relation to the contractually required contribution	1,467,013.44	1,741,231.10	1,421,603.37	1,367,357.07
County's covered employee payroll	12,461,370.65	10,444,566.05	10,856,189.29	9,821,973.35
Contributions as a % of covered employee payroll	11.77%	16.67%	13.09%	13.92%

R. CAPITAL LEASES

The County has two lease purchase agreements outstanding at December 31, 2016, to finance various equipment.

S. SUBSEQUENT EVENTS

On June 21, 2017, the County issued \$20,014,000 Bond Anticipation Notes of 2017 and \$3,629,000 General Obligation Bonds, Series 2017 consisting of:

- \$1,450,000 County College Bonds of 2017
- \$1,450,000 State Aid County College Bonds of 2017
- \$729,000 Special Services Schools Bonds of 2017

SUPPLEMENTAL SCHEDULES

CURRENT FUND

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-4

CURRENT FUND
SCHEDULE OF CASH

	Ref.	Current Fund	Federal and State Grant Fund	
	A	\$	\$	
Balance December 31, 2015		36,457,756.51	-	
Increased by Receipts:				
County Taxes Receivable				
Added and Omitted	A-7, A-9	\$ 529,729.70	\$ -	
Current Year	A-8	157,734,280.80	-	
Revenue Accounts Receivable	A-9	37,302,732.76	-	
Miscellaneous Revenues Not Anticipated	A-15	416,274.19	-	
Petty Cash Funds	A-5	5,200.00	-	
Due to State of New Jersey - Realty				
Transfer Fees	A-14	24,693,084.36	-	
Prepaid Revenue	A	69,419.08	-	
Due from Current Fund	A-4	-	3,411,198.24	
Due from Grant Fund	A	16,815.49	-	
Due from Welfare Department	A-21	8,510,720.64	-	
Federal and State Grants Receivable	A-16	-	22,953,200.60	
Federal and State Grants Unappropriated	A-17	-	8,767.79	
		229,278,257.02		26,373,166.63
Decreased by Disbursements:				
2016 Appropriations	A-3	139,363,910.65	-	
2015 Appropriations Reserves	A-10	8,494,719.71	-	
Encumbrances		(8,207.37)	11,320.95	
Grant Encumbrances	A-20	-	10,692,874.48	
Accounts Payable	A-12	11,106.24	-	
Petty Cash Funds	A-5	5,200.00	-	
Change Funds	A-6	1,310.00	-	
Payroll Deductions Payable	A-13	43,261,774.35	-	
Due State of New Jersey -				
Realty Transfer Fees	A-14	23,911,585.91	-	
Due from Current Fund	A-4	3,411,198.24	16,815.49	
Due from Welfare Department	A-21	8,767,141.47	-	
Refund of Prior Year Revenue	A-1	15,806.20	-	
Federal and State Grants -Appropriated	A-18	-	15,652,155.71	
		227,235,545.40		26,373,166.63
Balance December 31, 2016		\$ 38,500,468.13	\$ -	

CURRENT FUND
SCHEDULE OF PETTY CASH FUNDS

Office	Received from Treasurer	Returned to Treasurer
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

Office	Balance December 31, 2015	Balance December 31, 2016
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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-7

CURRENT FUND

SCHEDULE OF ADDED AND OMITTED COUNTY TAXES RECEIVABLE

	Balance December 31, 2015	2016		Balance December 31, 2016
		Levy	Collected	
City of Absecon	\$ 9,220.35	\$ 10,274.10	\$ 9,220.35	\$ 10,274.10
City of Atlantic City	39,506.83	2,218.27	39,506.83	2,218.27
City of Brigantine	83,444.96	108,610.12	83,444.96	108,610.12
Borough of Buena	1,297.79	3,668.02	1,297.79	3,668.02
Township of Buena Vista	9,417.99	17,503.10	9,417.99	17,503.10
City of Corbin City	61.17	1,471.10	61.17	1,471.10
City of Egg Harbor	1,478.46	3,257.43	1,478.46	3,257.43
Township of Egg Harbor	102,800.46	78,087.32	102,800.46	78,087.32
City of Estell Manor	1,047.62	1,221.42	1,047.62	1,221.42
Borough of Folsom	4,219.33	1,983.91	4,219.33	1,983.91
Township of Galloway	15,930.80	47,842.89	15,930.80	47,842.89
Township of Hamilton	29,532.20	34,147.03	29,532.20	34,147.03
Town of Hammonton	18,480.71	14,106.15	18,480.71	14,106.15
City of Linwood	11,212.24	12,018.93	11,212.24	12,018.93
Borough of Longport	45,169.77	48,536.72	45,169.77	48,536.72
City of Margate	95,287.15	83,683.07	95,287.15	83,683.07
Township of Mullica	2,149.09	5,380.70	2,149.09	5,380.70
City of Northfield	10,797.55	2,828.11	10,797.55	2,828.11
City of Pleasantville	5,641.90	33,903.06	5,641.90	33,903.06
City of Port Republic	2,026.96	1,115.64	2,026.96	1,115.64
City of Somers Point	9,588.61	8,684.95	9,588.61	8,684.95
City of Ventnor	30,128.73	23,264.68	30,128.73	23,264.68
Township of Weymouth	1,289.03	3,051.21	1,289.03	3,051.21
	<u>\$ 529,729.70</u>	<u>\$ 546,857.93</u>	<u>\$ 529,729.70</u>	<u>\$ 546,857.93</u>
Ref.	A		A-2, A-4	A

Analysis of Collections:

Prior	\$ 529,729.70
Current	-
	<u>\$ 529,729.70</u>
	A-2, A-4, A-9

CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED

Amount Required per 2016 County
Adopted Budget and Collected
During 2016

\$ 157,734,280.80

Ref.

A-4

Analysis of 2016 County Taxes Levied and Collected

<u>Municipality</u>	<u>Amount</u>	<u>Percent</u>
City of Absecon	\$ 3,524,402.79	2.23%
City of Atlantic City	24,915,662.77	15.80%
City of Brigantine	15,659,645.37	9.93%
Borough of Buena	1,200,049.19	0.76%
Township of Buena Vista	2,797,325.31	1.77%
City of Corbin City	232,225.12	0.15%
City of Egg Harbor	1,071,755.00	0.68%
Township of Egg Harbor	19,022,141.50	12.06%
City of Estell Manor	771,185.70	0.49%
Borough of Folsom	769,944.29	0.49%
Township of Galloway	13,303,751.52	8.43%
Township of Hamilton	10,378,144.57	6.58%
Town of Hammonton	6,090,081.85	3.86%
City of Linwood	4,324,127.42	2.74%
Borough of Longport	8,694,538.87	5.51%
City of Margate	18,068,521.71	11.46%
Township of Mullica	2,329,616.33	1.48%
City of Northfield	4,100,953.56	2.60%
City of Pleasantville	3,745,717.37	2.37%
City of Port Republic	601,849.25	0.38%
City of Somers Point	5,195,797.69	3.29%
City of Ventnor	10,121,551.68	6.42%
Township of Weymouth	815,291.94	0.52%
	<u>\$ 157,734,280.80</u>	<u>100.00%</u>
<u>Ref.</u>	A-4	

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance December 31, 2015	Accrued in 2016	Collected in 2016	Balance December 31, 2016
County Clerk	\$ -	\$ 4,254,028.64	\$ 4,254,028.64	\$ -
Surrogate	-	241,789.62	241,789.62	-
Sheriff	-	1,296,819.04	1,296,819.04	-
Interest on Investments and Deposits	-	97,960.02	97,960.02	-
Medicaid Reimbursement - Nursing Home & Home Care	-	12,827,433.18	12,827,433.18	-
Fees and Permits	-	237,752.86	237,752.86	-
Rental of County Offices	-	2,134,935.38	2,134,935.38	-
Correction Department - NJ Reimbursement for State Prisoners	-	629,620.80	629,620.80	-
Sale of Food - Central Supply Items, Nutrition Project	-	1,823,047.07	1,823,047.07	-
Refunds - Insurance, Telephone, etc.	-	2,011,022.29	2,011,022.29	-
Bail Bond Forfeitures	-	95,864.40	95,864.40	-
Public Health - Indirect Cost Reimbursement	-	1,092,975.00	1,092,975.00	-
Area Plan Grant - Nutrition Project Cash Donations	-	152,620.68	152,620.68	-
Detention Housing	-	2,552,777.58	2,552,777.58	-
Economic Development	-	800,000.00	800,000.00	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	-	3,572,296.34	3,572,296.34	-
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66. P.L. 1990)				
Supplemental Security Income	-	1,011,168.00	1,011,168.00	-
Psychiatric Facilities (c.73. P.L. 1990)				
Board of County Patients in State and Other Institutions	-	58,542.74	58,542.74	-
Increased Fees pursuant to C370, PL, 2001				
County Clerk	-	1,531,597.45	1,531,597.45	-
County Sheriff	-	714,688.03	714,688.03	-
County Surrogate	-	235,212.72	235,212.72	-
Miscellaneous Revenue Not Anticipated	-	946,003.89	946,003.89	-
	<u>\$ -</u>	<u>\$ 38,318,155.73</u>	<u>\$ 38,318,155.73</u>	<u>\$ -</u>
Ref.				
Cash Receipts			\$ 38,248,736.65	
Prepaid Revenue	A		69,419.08	
			<u>\$ 38,318,155.73</u>	
A-4, A-7, A-15			\$ 529,729.70	
A-4			37,302,732.76	
A-4, A-15			<u>416,274.19</u>	
			<u>\$ 38,248,736.65</u>	

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES

	Balance December 31, 2015		Transfers	Balance after Transfers	Paid or Charged	Balance December 31, 2016
	Encumbered	Reserved				
GENERAL APPROPRIATIONS						
Legislative Branch						
Board of Freeholders						
Salaries and Wages	\$ 7,000.00	\$ 9,598.18	\$ -	\$ 16,598.18	\$ 5,161.40	\$ 11,436.78
Other Expenses	1,363.02	25,861.35	-	27,224.37	13,205.34	14,019.03
Department of Administration						
County Executive/Administration						
Salaries and Wages	11,000.00	11,748.19	-	22,748.19	10,233.12	12,515.07
Other Expenses	831.70	3,755.18	-	4,586.88	498.58	4,088.30
Treasurer's Office						
Salaries and Wages	12,000.00	39,688.39	-	51,688.39	12,188.23	39,500.16
Other Expenses	4,907.87	35,625.14	-	40,533.01	4,797.87	35,735.14
Division of Extension Services						
Salaries and Wages	5,000.00	6,935.03	-	11,935.03	4,150.12	7,784.91
Other Expenses	76,896.87	3,386.24	-	80,283.11	44,825.85	35,457.26
Policy and Planning						
Salaries and Wages	14,500.00	18,241.75	-	32,741.75	(20,307.28)	53,049.03
Other Expenses	2,923.52	12,578.91	-	15,502.43	2,445.02	13,057.41
Audit	-	12,960.00	-	12,960.00	9,000.00	3,960.00
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	8,500.00	9,228.77	-	17,728.77	8,283.25	9,445.52
Other Expenses	10,962.75	7,958.34	-	18,921.09	12,807.39	6,113.70
Human Resources						
Salaries and Wages	10,000.00	3,370.97	-	13,370.97	9,448.73	3,922.24
Other Expenses	18,630.08	9,564.06	-	28,194.14	8,458.95	19,735.19
Information Technologies						
Salaries and Wages	25,000.00	55,294.95	-	80,294.95	21,370.70	58,924.25
Other Expenses	43,816.90	26,364.44	-	70,181.34	42,502.12	27,679.22
Department of Law						
Department of Law						
Salaries and Wages	25,000.00	84,328.67	(25,000.00)	84,328.67	22,079.63	62,249.04
Other Expenses	58,262.64	33,563.62	-	91,826.26	6,032.63	85,793.63
Office of Weights & Measures						
Salaries and Wages	400.00	7,869.64	-	8,269.64	-	8,269.64
Constitutional Officers						
County Surrogate						
Salaries and Wages	5,000.00	2,214.69	-	7,214.69	7,127.60	87.09
Other Expenses	659.94	3,770.86	-	4,430.80	285.17	4,145.63
County Clerk						
Salaries and Wages	20,000.00	85,776.09	-	105,776.09	17,370.41	88,405.68
Other Expenses	131,731.72	49,380.56	-	181,112.28	116,072.40	65,039.88
Prosecutor's Office						
Salaries and Wages	200,000.00	49,976.18	-	249,976.18	130,749.86	119,226.32
Other Expenses	21,087.27	11,261.26	-	32,348.53	32,059.21	289.32
Sheriff's Office						
Salaries and Wages	120,000.00	146,567.64	-	266,567.64	151,745.96	114,821.68
Other Expenses	23,534.25	4,703.00	-	28,237.25	26,610.90	1,626.35
Department of Public Safety						
Division of Adult Detention						
Salaries and Wages	300,000.00	34,131.94	-	334,131.94	276,185.11	57,946.83
Other Expenses	1,338,704.31	548,852.06	-	1,887,556.37	1,230,575.37	656,981.00
Division of Youth Services						
Other Expenses	828,897.80	123,023.67	-	951,921.47	664,267.99	287,653.48
Office of Emergency Management						
Salaries and Wages	20,000.00	131,725.36	-	151,725.36	18,378.42	133,346.94
Other Expenses	47,869.39	11,468.68	-	59,338.07	32,849.27	26,488.80
Office of Medical Examiner						
Other Expenses	310,020.16	630,779.80	-	940,799.96	314,883.45	625,916.51
Animal Shelter						
Salaries and Wages	8,000.00	25,704.12	-	33,704.12	7,027.43	26,676.69
Other Expenses	13,702.10	6,273.03	-	19,975.13	12,421.83	7,553.30
County Boards						
Superintendent of Elections						
Salaries and Wages	15,000.00	2,472.28	-	17,472.28	10,779.15	6,693.13
Other Expenses	32,348.02	27,761.10	-	60,109.12	19,208.59	40,900.53
Board of Taxation						
Salaries and Wages	3,000.00	24,422.46	-	27,422.46	2,634.06	24,788.40
Other Expenses	28.77	4,618.40	-	4,647.17	8.75	4,638.42
Board of Elections						
Salaries and Wages	5,000.00	37,794.93	-	42,794.93	2,973.97	39,820.96
Other Expenses	27,539.93	34,890.52	-	62,430.45	22,735.32	39,695.13

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES (CONTINUED)

	Balance December 31, 2015		Transfers	Balance after Transfers	Paid or Charged	Balance December 31, 2016
	Encumbered	Reserved				
Department of Public Works						
Division of Parks and Recreation						
Salaries and Wages	15,000.00	11,175.00	-	26,175.00	13,101.02	13,073.98
Other Expenses	38,118.47	6,837.00	-	44,955.47	13,196.95	31,758.52
Division of Roads and Bridges						
Salaries and Wages	50,000.00	54,029.53	-	104,029.53	104,029.53	-
Other Expenses	7,561.50	32,745.50	-	40,307.00	40,307.00	-
Division of Engineering						
Salaries and Wages	25,000.00	87,124.01	(25,000.00)	87,124.01	(3,183.45)	90,307.46
Other Expenses	3,139.72	4,609.82	-	7,749.54	1,587.44	6,162.10
Division of Facilities Management						
Salaries and Wages	104,166.86	-	-	104,166.86	23,184.77	80,982.09
Other Expenses	406,393.31	52,082.98	-	458,476.29	334,391.39	124,084.90
Office of Fleet Management						
Salaries and Wages	15,000.00	18,650.26	-	33,650.26	33,650.26	-
Other Expenses	116,527.50	14,657.25	-	131,184.75	131,184.75	-
Supported Work Program						
Salaries and Wages	40,836.46	-	-	40,836.46	9,269.30	31,567.16
Other Expenses	1,391.86	49,492.14	-	50,884.00	2,534.54	48,349.46
Mosquito Unit						
Salaries and Wages	6,000.00	44,065.66	-	50,065.66	50,065.66	-
Other Expenses	21,919.18	13,615.51	-	35,534.69	35,534.69	-
Department of Human Services						
Division of Resident Services						
Salaries and Wages	389,981.67	-	-	389,981.67	109,731.02	280,250.65
Other Expenses	199,990.13	127,540.23	-	327,530.36	151,395.81	176,134.55
DHS- Support Services						
Salaries and Wages	32,000.00	68,851.40	-	100,851.40	30,243.93	70,607.47
Other Expenses	222,104.30	41,810.39	-	263,914.69	221,830.98	42,083.71
Intergenerational Services						
Salaries and Wages	341,140.83	-	-	341,140.83	70,674.02	270,466.81
Other Expenses	67,505.86	31,814.56	-	99,320.42	53,618.33	45,702.09
Maintenance of County Patients in Private Institutions for mental Disease	-	61,500.00	-	61,500.00	-	61,500.00
Education						
Office of Superintendent of Schools						
Salaries and Wages	6,000.00	6,933.90	-	12,933.90	4,506.69	8,427.21
Other Expenses	2,385.29	695.92	-	3,081.21	2,137.69	943.52
Atlantic County Community College	-	93,620.00	-	93,620.00	-	93,620.00
Reimbursements for Residents Attending Out of County Two year Colleges (NJS 18A:64A-23)	85,039.10	13,471.16	-	98,510.26	90,486.18	8,024.08
Reimbursements for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	-	5,000.00	-	5,000.00	-	5,000.00
Insurance						
Group Insurance Plan for Employees	2,217,462.24	-	-	2,217,462.24	2,217,462.24	-
Health Benefits Waiver	-	55,085.18	-	55,085.18	29,566.64	25,518.54
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	-	6,000.00	-	6,000.00
Purchase of Vehicles County Wide	161,525.10	-	-	161,525.10	158,654.10	2,871.00
Atlantic County Board of Ethics	-	227.50	-	227.50	-	227.50
Utilities:						
Rental of Real Estate	-	29,162.58	-	29,162.58	-	29,162.58
Fuel Oil	4,000.00	13,497.47	-	17,497.47	740.55	16,756.92
Electricity	565,400.01	228,747.88	-	794,147.89	584,848.19	209,299.70
Telephone	62,974.71	109,667.40	-	172,642.11	75,650.62	96,991.49
Street Lighting	35,495.96	14,377.72	-	49,873.68	47,709.97	2,163.71
Water	46,100.00	3,186.44	-	49,286.44	34,304.49	14,981.95
Traffic Lights	-	19,823.91	-	19,823.91	19,729.22	94.69
Gas	75,000.00	375,565.10	-	450,565.10	44,530.27	406,034.83
Trash Disposal	13,200.00	3,737.43	-	16,937.43	13,837.34	3,100.09
Subtotal Operations	<u>9,200,479.07</u>	<u>4,111,892.28</u>	<u>-</u>	<u>13,312,371.35</u>	<u>8,124,645.00</u>	<u>5,187,726.35</u>
Total Operations	<u>9,200,479.07</u>	<u>4,111,892.28</u>	<u>-</u>	<u>13,312,371.35</u>	<u>8,124,645.00</u>	<u>5,187,726.35</u>
Contingent	<u>-</u>	<u>150,000.00</u>	<u>-</u>	<u>150,000.00</u>	<u>-</u>	<u>150,000.00</u>
Total Operations Including Contingent	<u>9,200,479.07</u>	<u>4,261,892.28</u>	<u>-</u>	<u>13,462,371.35</u>	<u>8,124,645.00</u>	<u>5,337,726.35</u>
Capital Improvements						
Acquisition of New Equipment	106,142.56	2,261.11	-	108,403.67	104,231.56	4,172.11
Total Capital Improvements	<u>106,142.56</u>	<u>2,261.11</u>	<u>-</u>	<u>108,403.67</u>	<u>104,231.56</u>	<u>4,172.11</u>
Deferred Charges and Statutory Expenditures						
Deferred Charges						
Prior year Bills	-	1.26	-	1.26	-	1.26
Total Deferred Charges	<u>-</u>	<u>1.26</u>	<u>-</u>	<u>1.26</u>	<u>-</u>	<u>1.26</u>
Statutory Expenditures						
Social Security System (O.A.S.I.)	48,663.63	705,021.62	-	753,685.25	265,843.15	487,842.10
DCRP	-	1,455.92	-	1,455.92	-	1,455.92
Total Statutory Expenditures	<u>48,663.63</u>	<u>706,477.54</u>	<u>-</u>	<u>755,141.17</u>	<u>265,843.15</u>	<u>489,298.02</u>
Total Deferred Charges and Statutory Expenditures	<u>48,663.63</u>	<u>706,478.80</u>	<u>-</u>	<u>755,142.43</u>	<u>265,843.15</u>	<u>489,299.28</u>
Total General Appropriations	<u>\$ 9,355,285.26</u>	<u>\$ 4,970,632.19</u>	<u>\$ -</u>	<u>\$ 14,325,917.45</u>	<u>\$ 8,494,719.71</u>	<u>\$ 5,831,197.74</u>
Ref. A	A	A				
			Balance Lapsed to Fund Balance	A-1	\$ 4,813,083.83	
			Transferred to Accounts Payable	A-12	1,018,113.91	
					<u>\$ 5,831,197.74</u>	

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-12

CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2015	<u>Ref.</u> A		\$ 446,677.15
Increased by:			
Transfer from Appropriation Reserves	A-10	<u>\$ 1,018,113.91</u>	<u>1,018,113.91</u>
Decreased by:			
Cash Disbursements	A-4	<u>11,106.24</u>	<u>11,106.24</u>
Balance December 31, 2016	A		<u><u>\$ 1,453,684.82</u></u>

CURRENT FUND
SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

	Balance December 31, 2015	2016 Deductions Withheld and County's Share	Disbursed in 2016	Balance December 31, 2016
Public employees' Retirement System (PERS)	\$ 1,145,685.96	\$ 9,009,637.70	\$ 9,066,261.33	\$ 1,089,062.33
Contributory Life Insurance	31,904.05	273,238.95	273,585.27	31,557.73
Supplemental Annuity Contributory Trust	539.16	-	-	539.16
Social Security/Medicare System (OASI)	(1,732,617.83)	13,517,132.18	12,976,982.15	(1,192,467.80)
Federal Withholding Tax	(445,224.66)	10,186,119.57	9,561,466.44	179,428.47
Credit Union	-	1,362,115.57	1,309,330.06	52,785.51
Hospitalization	1,363,554.93	1,806,322.78	1,977,013.68	1,192,864.03
Garnished Wages	-	435,340.13	418,127.52	17,212.61
Union Dues	9,449.04	807,269.72	807,702.44	9,016.32
United Way	-	51,441.00	45,665.00	5,776.00
State Unemployment	937,404.03	239,582.97	98,367.80	1,078,619.20
State Withholding Tax	-	2,694,661.13	2,598,785.70	95,875.43
Family Leave Insurance	(42.83)	54,858.70	55,004.23	(188.36)
Dependent Care	1,083.32	10,479.84	9,416.52	2,146.64
Unreimbursed Medical Deductions	5,835.57	52,204.26	50,396.41	7,643.42
Life Insurance Withheld	-	475.80	457.50	18.30
AFLAC Disability	-	467,770.30	450,671.84	17,098.46
County Share Medical Difference	-	2,129,401.62	2,129,401.62	-
Bus Pass	2,500.00	24,722.00	24,722.00	2,500.00
529 College Savings	-	17,690.00	17,690.00	-
Deferred Compensation	-	1,390,776.84	1,390,726.84	50.00
	<u>\$ 1,320,070.74</u>	<u>\$ 44,531,241.06</u>	<u>\$ 43,261,774.35</u>	<u>\$ 2,589,537.45</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, 2015	<u>Ref.</u> A	\$ -
Increased by:		
Receipts	A-4	24,693,084.36
Decreased by:		
Disbursements	A-4	<u>23,911,585.91</u>
Balance December 31, 2016	A	<u><u>\$ 781,498.45</u></u>

CURRENT FUND

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Added and Omitted Taxes		\$ 529,729.70
Auction Proceeds		6,542.33
Commissions		222,281.31
Construction Appeal Fees		800.00
Copy Feeds		1,689.29
Disability Pool		17,236.04
Discovery		5,775.45
Election Transportation		785.00
Fines / Miscellaneous		25,803.21
Jury Duty Fees		15.00
Petty Cash		30.37
Miscellaneous		5,773.50
OPRA Fees		-
Wage Attachments		5,571.14
Parking Fees		6,633.25
Recycling Fees		1,104.00
Reimburse Sick Pay		462.28
Revenue - Parks		38,892.00
Revenue - Planning		18,375.02
Range Revenue		58,505.00
		<u>\$ 946,003.89</u>
	Ref.	
Added and Omitted Taxes	A-2, A-4, A-7	\$ 529,729.70
Cash Receipts	A-2, A-9	<u>416,274.19</u>
	A-1	<u>\$ 946,003.89</u>

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance December 31, 2015	2016 Budget Revenue Realized	Received	Canceled	Balance December 31, 2016
Peer Grouping	\$ -	\$ 685,166.00	\$ 685,166.00	\$ -	\$ -
NJ DOT - Tilton Road Sec 4B Construction	182,266.85	-	-	182,266.85	-
NJ DOT - Tilton Road Sec 4A Construction	73,985.68	-	-	73,985.68	-
NJ DOT - Mays Landing Road Sec 2 Resurfacing in House	24,675.22	-	8,959.08	11,213.19	4,502.95
NJ DOT - Mays Landing Road Sec 2 Resurfacing	-	1,320,000.00	-	-	1,320,000.00
NJ DL&PS - Division of Criminal Justice - SANE/SART 14 -15	20,298.40	-	18,540.36	1,758.04	-
NJ Transit - New Freedom FY12	82,570.00	-	33,031.45	-	49,538.55
NJ Transit - FTA Sec. 5310 Formula Grant FY13	-	75,000.00	-	-	75,000.00
NJ Transit - FTA Sec. 5311 Innovation Grant	150,000.00	-	-	-	150,000.00
NJ DOT - Tilton Road Sec 4A/4B Construction	127,895.21	-	73,446.48	54,448.73	-
SJTA - Subregional Transportation FY16	104,764.96	-	84,764.96	20,000.00	-
SJTA - Subregional Transportation FY17	-	113,600.00	28,476.50	-	85,123.50
US DJ - Bulletproof Vest Partnership Grant FY2016	-	106.65	-	-	106.65
US DJ - SCAA Grant FY16	-	87,864.00	87,864.00	-	-
NJ DOT County Aid - FY10	10,261.49	-	-	-	10,261.49
NJ DOT - County Aid - FY13	1,143,053.85	-	-	-	1,143,053.85
US HUD HOME Investment Partnership Grant FY2013	56,683.86	-	55,614.84	-	1,069.02
US HUD Community Development Block Grant FY2013 CDB	406,679.57	-	166,035.52	-	240,644.05
NJ DOS Division of Elections-HAVA 2015	8,749.55	-	8,749.55	-	-
US HUD Community Development Block Grant FY2010	21,318.00	-	15,000.00	-	6,318.00
NJ DOT Bears Head Road Sec 3 Resurfacing	69,047.72	-	-	69,047.72	-
NJ DOT Bears Head Road Sec 4 Resurfacing	180,001.23	-	-	180,001.23	-
NJ DL&PS - Coverdell Forensic Improvement Program 12	30,688.88	-	-	-	30,688.88
NJ DL&PS - Narcotics Task Force FY14-15	21,677.38	-	21,677.38	-	0.00
NJ DL&PS - Narcotics Task Force FY15-16	-	156,970.00	116,777.87	-	40,192.13
NJ DL&PS - Sexual Assault Nurse Examiner Grant FY2016	-	90,242.00	-	-	90,242.00
NJ DOT - Local Bridge Future Needs FY13	100,000.00	-	-	-	100,000.00
NJ DOT - Local Bridge Future Needs FY15	-	1,000,000.00	-	-	1,000,000.00
NJ DCA - Recreation for Individuals with Disabilities FY14	20,800.00	-	20,482.25	-	317.75
NJ DL&PS - Victim Witness Assistance Grant 13 -14	258,148.31	-	258,148.31	-	-
NJ Transit - New Freedom 13 -16	68,440.61	-	68,440.61	-	-
NJ DCA - Historical Site Management Bethlehem Loading Co 10 -12	30,000.00	-	30,000.00	-	-
NJ DL&PD JDAI Innovations 2016	123,633.00	-	26,580.39	-	97,052.61
Alzheimer's Foundation of America - Project Lifesaver	-	2,500.00	2,500.00	-	-
Area Plan Grant CY15	414,371.00	-	(104,231.00)	405,584.00	113,018.00
Area Plan Grant CY16	2,068,035.19	1,142,743.00	2,745,670.00	-	465,108.19
NJ DH&SS - Respite Care Program FY15	14,638.35	-	6,707.49	7,930.86	-
NJ DH&SS - Respite Care Program FY16	-	174,850.00	160,941.38	-	13,908.62
NJ DL&PS - Detention Diversion CY15	13,373.22	-	13,373.22	-	0.00
NJ DL&PS - Detention Diversion CY16	-	37,132.00	25,039.19	-	12,092.81
NJ Transit-Casino CY15	116,525.63	-	103,351.72	13,173.91	-
NJ DHS - Family Crisis Intervention CY15	-	13,497.00	13,497.00	-	-
NJ DHS - Family Success Centers 16-17 (formally CFI)	-	924,559.00	539,322.00	-	385,237.00
NJ DHS - IV D Law FY 16	-	70,243.44	70,243.44	-	-
NJ DHS - JJC Family Court CY15	56,427.30	-	56,425.54	1.76	0.00
NJ DHS - JJC Family Court CY16	151,144.00	-	98,503.82	-	52,640.18
NJ DHS - JJC Program Management CY15	20,413.26	-	20,362.48	50.78	0.00
NJ DHS - JJC Program Management CY16	55,550.00	-	37,130.85	-	18,419.15
NJ DL&PS - Hazard Mitigation Grant FY14	101,250.00	-	101,250.00	-	-
NJ DL&PS - Hazard Mitigation Grant 2015-16	411,045.00	-	184,455.90	-	226,589.10
NJ DHS - JJC Program Services CY15	187,104.80	-	141,441.36	45,663.44	-
NJ DHS - JJC Program Services CY16	313,245.00	-	88,144.48	-	225,100.52
NJ DHS - Mental Health Administrator	-	6,000.00	6,000.00	-	-
NJ DHS - PASP CY16	-	35,400.00	35,400.00	-	-
NJ DHS - Try It Program (TSSA) CY16	-	60,881.00	60,881.00	-	-
NJ DHS - Youth Service Coordinator CY16	-	39,825.00	39,825.00	-	-
NJ DL&PS - Insurance Fraud CY2015	46,642.31	-	-	46,642.31	-

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

Grant	Balance December 31, 2015	2016 Budget Revenue Realized	Received	Canceled	Balance December 31, 2016
NJ DOT - County Aid - FY14	1,390,282.96	-	-	-	1,390,282.96
NJ DOT - County Aid - FY15	2,065,903.02	-	1,916,020.00	-	149,883.02
NJ DOT - County Aid - FY16	-	3,403,200.00	822,800.00	-	2,580,400.00
NJ DOL - WIA Youth FY14 -15	637,630.38	-	517,220.00	-	120,410.38
NJ DOL - WIA Youth FY15-16	1,327,476.00	-	811,597.00	-	515,879.00
NJ DOL - WIA Youth FY16-17	-	1,212,245.00	-	-	1,212,245.00
NJ DOL - WIA Adult FY14 -15	87,665.00	-	87,665.00	-	-
NJ DOL - WIA Adult FY15-16	1,204,945.00	-	1,162,915.89	-	42,029.11
NJ DOL - WIA Adult FY156-17	-	1,053,424.00	9,968.00	-	1,043,456.00
NJ DOL - WIA Dislocated Worker FY14 -15	776,776.00	-	775,776.00	-	1,000.00
NJ DOL - WIA Dislocated Worker FY15-16	1,636,502.00	-	1,236,784.00	-	399,718.00
NJ DOL - WIA Dislocated Worker FY16-17	-	1,227,388.00	-	-	1,227,388.00
NJ DOL - WIA Dislocated Worker-Employer Focus FY15-16	3,050,000.00	-	212,403.00	-	2,837,597.00
NJ DOL-Atlantic City Re-Employment National Emergency Grant	3,876,602.00	-	882,780.00	-	2,993,822.00
NJ DL&PS - State Facilities Education Act FY15-16	29,250.00	-	29,250.00	-	-
NJ DL&PS - State Facilities Education Act FY16-17	-	81,000.00	81,000.00	-	-
NJ DM&VA - Veterans Transportation FY16	9,920.00	-	9,920.00	-	-
NJ DM&VA - Veterans Trans FY2015-16	-	17,000.00	7,079.00	-	9,921.00
NJ DOE - GED Testing Income	-	11,320.95	11,320.95	-	-
NJ DH&SS - State Health Insurance Program (SHIP) 15-16	8,609.00	-	8,609.00	-	-
NJ DH&SS - State Health Insurance Program (SHIP) 16-17	-	27,000.00	16,957.00	-	10,043.00
NJ DL&PS - Body Armor Replacement Program 16-17	-	33,820.04	33,820.04	-	-
NJ DL&PS - Victim Witness Advocacy Supplemental	23,202.05	-	23,202.05	-	-
NJ DL&PS - Victim Witness Advocacy Supplemental 2015	-	50,344.00	41,379.94	-	8,964.06
NJ DOT - Capital Trans FY08	1,320.00	-	-	-	1,320.00
NJ DOL - Workfirst New Jersey SFY15	191,609.00	-	56,910.00	-	134,699.00
NJ DOL - Workfirst New Jersey SFY17	-	4,192,403.00	420,693.00	-	3,771,710.00
Workfirst New Jersey FY 15-16	3,657,195.00	-	2,674,141.00	-	983,054.00
NJ Transit - CMAQ - Equipment 10 -11	82,594.27	-	-	-	82,594.27
NJ Transit - CMAQ - CY12	27,000.00	-	22,709.00	4,291.00	-
NJ DL&PS - Megan's Law 15-16	7,768.72	-	7,768.72	-	-
NJ DL&PS - Megan's Law 16-17	-	13,854.00	-	-	13,854.00
NJ DOL Urban Gateway Enhancement Program 2015	32,000.00	-	32,000.00	-	-
NJ DOT Wellington/West End Ave Design	17,545.51	-	-	17,545.51	-
NJ DOT Wellington Furnace Bridge Construction	-	202,259.00	-	-	202,259.00
NJ DOT Wellington/West End Ave Resurfacing	1,500,000.00	515,000.00	-	-	2,015,000.00
NJ DOT Brigantine Blvd Section 1A Repaving	1,196,872.95	-	677,345.21	-	519,527.74
NJ DOT Brigantine Blvd Section 1B Design	23,312.39	-	9,425.69	-	13,886.70
NJ DOL NJ Youth Corps 15-16	264,874.00	-	257,786.00	-	7,088.00
NJ DOL NJ Youth Corps 16-17	-	425,000.00	58,190.00	-	366,810.00
NJ Council on the Arts -Local Arts Program FY15	19,081.00	-	19,081.00	-	-
NJ Council on the Arts -Local Arts Program FY16	-	76,327.00	38,164.00	-	38,163.00
NJ DOL Workforce Learning Link SFY14 -15	43,961.00	-	-	43,961.00	-
NJ DOL Workforce Learning Link SFY2015-16	66,327.00	-	58,204.00	-	8,123.00
NJ DOT County Aid - FY11	54,208.64	-	-	-	54,208.64
NJ DHS -CFI & APPI FY15-16	411,397.00	-	411,397.00	-	-
NJ DOT Landis Ave/Tuckahoe Road Repaving	686,859.83	-	171,377.81	515,482.02	-
NJ DOT Weymouth Furnace Bridge Design	85,775.60	-	49,637.29	-	36,138.31
NJ DH&SS - Special Child Health FY15-16	81,653.00	-	81,653.00	-	-
NJ DH&SS - Special Child Health FY16-17	-	100,666.00	-	-	100,666.00
NJ DCA - Recreation for Individuals with Disabilities FY15	6,817.59	-	6,414.65	402.94	0.00
NJ DCA - Post Sandy Planning Assistance Grant	-	270,000.00	50,088.50	-	219,911.50
NJ DEP - Clean Communities Grant FY 16	-	147,735.61	147,735.61	-	-
NJ DL&PS - Highway Traffic Safety 14 - 15	8.34	-	-	8.34	(0.00)
NJ DL&PS - Highway Traffic Safety 15 - 16	-	25,900.00	25,848.48	-	51.52
NJ DL&PS - Highway Traffic Safety 16 - 17	-	27,900.00	-	-	27,900.00
NJ DL&PS -DRE Pilot Program 14 -15	5,638.26	-	-	5,638.26	-
NJ DL&PS -DRE Pilot Program 15-16	32,000.00	-	30,540.99	1,459.01	-
NJ DL&PS -DRE Pilot Program 16-17	-	28,500.00	-	-	28,500.00
NJ DL&PS - Drive Sober or Get Pulled Over 16	-	5,000.00	5,000.00	-	-
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2014	-	2,000.00	2,000.00	-	-
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2016	-	1,610.02	1,610.02	-	-
NJ DL&PS -DWI Enforcement 14 -15	7,970.82	-	-	7,970.82	-
NJ DL&PS -DWI Enforcement 15-16	63,000.00	-	45,239.32	17,760.68	-
NJ DL&PS -DWI Enforcement 16-17	-	56,500.00	4,500.00	-	52,000.00

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

Grant	Balance December 31, 2015	2016 Budget Revenue Realized	Received	Canceled	Balance December 31, 2016
NJ DL&PS - Cares For Kids Grant FY15	0.00	-	-	-	0.00
NJ DL&PS - Cares For Kids Grant FY16	15,250.00	-	14,502.93	747.07	-
NJ DL&PS - Cares For Kids Grant FY17	-	15,900.00	-	-	15,900.00
NJ DL&PS - Click It or Ticket Grant 2016	-	5,000.00	5,000.00	-	-
NJ DL&PS - DDEF Prosecutor 2016	-	19,576.40	13,700.00	-	5,876.40
NJ DOL - Smart Steps 15-16	6,420.00	-	-	-	6,420.00
NJ DOL - Smart Steps 16-17	-	1,605.00	-	-	1,605.00
NJ DOL - Workforce Learning Link SFY16-17	-	77,000.00	17,209.00	-	59,791.00
NJ DOL - Youth Symposium Career Exploration 14 -15	8,087.00	-	-	-	8,087.00
NJ OHS - Homeland Security Grant - County FY14	35,508.34	-	35,502.81	5.53	(0.00)
NJ OHS - Homeland Security Grant - County FY15	100,000.00	-	25,802.80	-	74,197.20
NJ OHS - Homeland Security Grant - Regional FY14	41,344.72	-	41,336.20	8.52	0.00
NJ OHS - Homeland Security Grant - Regional FY15	174,759.06	-	35,534.30	-	139,224.76
NJ OHS - Homeland Security Grant - Cybersecurity FY14	75.00	-	70.69	4.31	-
NJ OHS - Homeland Security Grant FY16	-	276,297.02	-	-	276,297.02
US HUD Community Development Block Grant FY14	645,252.82	-	175,958.00	-	469,294.82
US HUD Community Development Block Grant FY15 CD	1,033,275.00	-	255,624.38	-	777,650.62
US HUD Community Development Block Grant FY16	-	1,102,215.00	-	-	1,102,215.00
US HUD HOME Investment Partnership Grant FY14	189,822.00	-	122,145.00	-	67,677.00
US HUD HOME Investment Partnership Grant FY15	432,792.00	-	346,784.54	-	86,007.46
US HUD HOME Investment Partnership Grant FY16	-	486,286.00	-	-	486,286.00
US HUD HOME Investment Partnership Grant FY11	74,198.03	-	35,931.96	-	38,266.07
US HUD Community Development Block Grant FY11	80,163.76	-	15,000.00	-	65,163.76
NJ Transit - CARTS FY14 -15	0.01	-	-	0.01	0.00
NJ Transit - CARTS FY16	287,426.00	143,713.00	316,918.71	-	114,220.29
NJ Transit - Casino Revenue Trans Grant CY2016	-	516,461.43	341,323.32	-	175,138.11
NJ DOT-Atsion Road Bridge Replacement	1,000,000.00	-	722,808.80	-	277,191.20
NJ DL&PS - JJC Innovations Funding CY15	85,802.25	-	61,203.93	24,598.32	-
US HUD Community Development Block Grant FY02	10,025.50	-	-	-	10,025.50
US HUD Community Development Block Grant FY03	101.00	-	-	-	101.00
US HUD Community Development Block Grant FY07	46,126.19	-	30,732.00	-	15,394.19
NJ DEP - Open Space Acquisition Project FY11	601,930.73	-	-	-	601,930.73
NJ Dept of Management & Budget - Direct Care Services	-	-	(5,307.35)	5,307.35	-
NJ DOT - County Aid - FY12	726,578.62	-	-	-	726,578.62
US HUD Community Development Block Grant FY12	88,430.16	-	27,501.00	-	60,929.16
US HUD HOME Investment Partnership Grant FY12	64,239.00	-	-	-	64,239.00
US HUD Community Development Block Grant FY04	610.00	-	-	-	610.00
NJ DOT - County Aid - FY09	773,950.30	-	-	-	773,950.30
USS HUD Community Development Block Grant FY09	4,031.48	-	-	-	4,031.48
	<u>\$ 38,503,157.13</u>	<u>\$ 21,888,029.56</u>	<u>\$ 22,953,200.60</u>	<u>\$ 1,756,959.19</u>	<u>\$ 35,681,026.90</u>
Ref.	A		A-4		A

CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS – UNAPPROPRIATED RESERVES

Grant	Balance December 31, 2015	Transferred from 2015 Budget Appropriations		Received	Balance December 31, 2016
		Budget	Appropriation By 40A:4 -87		
Education Program & Student Services- GED Testing	\$ 11,320.95	\$ 11,320.95	\$ -	\$ 8,767.79	\$ 8,767.79
	<u>\$ 11,320.95</u>	<u>\$ 11,320.95</u>	<u>\$ -</u>	<u>\$ 8,767.79</u>	<u>\$ 8,767.79</u>
	A			A-4	A

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS – APPROPRIATED RESERVES

Grant	Balance December 31, 2015	Transferred from 2016 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2016
		Budget	Appropriation By 40A:4 -87			
NJ SADC - Atlantic County Right to Farm Grant	\$ 4,805.00	\$ -	\$ -	\$ -	\$ 4,805.00	\$ -
NJ DEP - Open Space Acquisition Project FY02	132,000.00	-	-	-	-	132,000.00
NJ DEP - Open Space Acquisition Project FY02	73,470.13	-	-	-	-	73,470.13
Local Bridge Bond FY01	-	-	-	(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	1,210.15	-	-	1,210.15	-	-
NJ DL&PS-DDEF Prosecutor 2017	-	-	19,576.40	19,576.40	-	-
NJ DL&PS-Click It or Ticket Grant 2016	-	-	5,000.00	5,000.00	-	-
NJ DOT - County Aid - FY16	-	-	3,403,200.00	1,480,808.10	-	1,922,391.90
NJ DOT - Tilton Road Section 4B Construction	182,266.85	-	-	-	182,266.85	-
NJ DOT - Tilton Road Section 4A Construction	73,985.68	-	-	-	73,985.68	-
NJ DL&PS - Sexual Assault Nurse Examiner Grant	-	-	90,242.00	83,418.33	-	6,823.67
NJ DHS - Mental Health Administrator CY16	-	-	6,000.00	6,000.00	-	-
NJ DL&PS - State Facilities Education Act FY16-17	-	-	81,000.00	40,500.00	-	40,500.00
Area Plan Grant CY13	238,920.50	-	-	(160,654.66)	399,575.16	-
NJ DL&PS- Div of Criminal Justice-SANE/SART	1,758.04	-	-	-	1,758.04	-
NJ DCA - Recreation for Individuals with Disabilities	16,324.75	-	-	15,944.21	-	380.54
NJ Transit - New Freedom FY12	82,570.00	-	-	37,505.07	-	45,064.93
NJ Transit - Casino CY15	15,300.14	-	-	2,126.23	13,173.91	-
NJ Transit-FTA Sec 5311 Innovation Grant	150,000.00	-	-	150,000.00	-	-
NJ DOL - WIA Dislocated Worker- Employer Focus FY15-16	3,050,000.00	-	-	212,401.79	-	2,837,598.21
NJ DOL - WIA Dislocated Worker FY15-16	1,636,502.00	-	-	1,301,185.23	-	335,316.77
NJ DOT - Tilton Road Sec 4A/4B Construction	54,448.73	-	-	-	54,448.73	-
Workfirst New Jersey FY15-16	3,434,408.86	-	-	2,365,941.35	-	1,068,467.51
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	-	-	27,460.50	5,307.35	-
NJ DHS -CFI & APPI FY15-16	34,774.49	-	-	(10,610.54)	-	45,385.03
US HUD Community Development Block Grant	33,968.00	-	-	8,102.52	-	25,865.48
US HUD Community Development Block Grant FY15	1,033,275.00	-	-	1,026,760.24	-	6,514.76
NJ DOT-Atsion Road Bridge Replacement	1,000,000.00	-	-	1,000,000.00	-	-
US HUD Community Development Block Grant	1,183.47	-	-	-	-	1,183.47
NJ DOT - Bears Head Road Sec 3 Resurfacing	69,047.72	-	-	-	69,047.72	-
NJ DOT - Bears Head Road Sec 4 Resurfacing	180,001.23	-	-	-	180,001.23	-
NJ DL&PS - Coverdell Forensic Improvement Project	30,688.88	-	-	-	-	30,688.88
NJ DL&PS - Narcotics Task Force FY14-15	11,814.34	-	-	11,814.34	-	-
US DJ -SCAAP Grant FY13	29,807.35	-	-	29,807.35	-	-
NJ DOT-Mays Landing Road Sec 2 Resurfacing	22,193.99	-	-	10,980.80	11,213.19	-
NJ DL&PS - Victim Witness Assistance Grant	174,521.66	-	-	174,521.66	-	-
NJ Transit - New Freedom 13 -16	1,335.89	-	-	1,335.89	-	-
NJ DOT - County Aid FY14	-	-	-	(28,416.30)	-	28,416.30
NJ DOS - General Operating Support 14-15	0.89	-	-	-	0.89	-
NJ DOS - General Operating Support 15-16	7,057.00	-	-	7,057.00	-	-
NJ DL&PS - JDAI Innovations 2016	123,633.00	-	-	109,866.09	-	13,766.91
Area Plan Grant CY16	2,068,035.19	-	1,142,743.00	3,011,088.97	-	199,689.22
NJ DH&SS - Respite Care Program FY15	1,656.18	-	-	(6,275.00)	7,931.18	-
NJ DL&PS - Detention Diversion CY15	569.09	-	-	569.09	-	-
NJ DHS - Family Crisis Intervention CY15	413.71	-	13,497.00	13,910.71	-	-
NJ DHS - Try It Program (TSSA) CY15	1,253.39	-	-	1,253.39	-	-
NJ DHS - JJC Family Court CY15	3,788.95	-	-	3,787.19	1.76	-
NJ DHS - JJC Family Court CY16	151,144.00	-	-	147,094.78	-	4,049.22
NJ DHS - JJC Program Management CY15	1,315.20	-	-	1,264.42	50.78	-
NJ DHS - JJC Program Management CY16	55,550.00	-	-	53,835.82	-	1,714.18
NJ DL&PS - Hazard Mitigation Plan Grant 2015-16	206,094.00	-	-	15,855.00	-	190,239.00
NJ DHS - JJC Program Services CY15	30,724.10	-	-	(14,939.34)	45,663.44	-
NJ DHS - JJC Program Services CY16	313,245.00	-	-	288,043.19	-	25,201.81
NJ DL&PS - Insurance Fraud CY15	46,642.31	-	-	-	46,642.31	-
NJ DHS -Personal Assistance Program 2015	542.54	-	-	542.54	-	-
NJ DL&PS - Cares For Kids Grant FY2016	15,250.00	-	-	14,502.93	747.07	-
NJ DHS - Youth Service Coordinator CY15	610.37	-	-	610.37	-	-

CURRENT FUND

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

Grant	Balance December 31, 2015	Transferred from 2016 Budget Appropriations			Transfers/ Cancelled	Balance December 31, 2016
		Budget	Appropriation By 40A:4 -87	Paid or Charged		
NJ DOT - County Aid FY15	1,944,636.70	-	-	1,944,356.70	-	280.00
NJ DOT - WIA Youth FY14 -15	498,549.34	-	-	378,122.38	-	120,426.96
NJ DOT - WIA Youth FY15-16	1,313,047.03	-	-	854,747.30	-	458,299.73
NJ DOT - WIA Adult FY14 -15	61,061.45	-	-	61,058.50	-	2.95
NJ DOT - WIA Adult FY15-16	1,099,426.03	-	-	1,099,335.10	-	90.93
NJ DOT - WIA Dislocated Worker FY14 -15	683,897.06	-	-	682,899.13	-	997.93
Sheriff-Alzheimer's Association of America	2,500.00	-	2,500.00	4,999.69	-	0.31
NJ DL&PS - State Facilities Education Act FY15-16	58,500.00	-	-	58,500.00	-	-
NJ DEP - Clean Communities Grant FY15-16	940.21	-	-	891.80	-	48.41
NJ DM&VA - Veterans Trans FY16	8,500.00	-	-	8,500.00	-	-
NJ DH&SS - State Health Insurance Program 15-16	113.91	-	-	113.91	-	-
NJ DL&PS - Victim Witness Advocacy Supplemental	3,732.91	-	-	3,732.91	-	-
NJ DOT - Capital Trans FY08	1,320.00	-	-	-	-	1,320.00
NJ DOL - Work First New Jersey SFY15	88,623.45	-	-	88,623.45	-	-
NJ Transit - CMAQ - Equipment 10 -11	41,938.87	-	-	-	-	41,938.87
NJ Transit - CMAQ - CY12	4,291.00	-	-	-	4,291.00	-
NJ DL&PS - Megan's Law 15-16	4,094.49	-	-	4,094.49	-	-
NJ DOT Wellington/West End Ave Design	17,545.51	-	-	-	17,545.51	-
NJ DOT Wellington/West End Ave Resurfacing	1,500,000.00	-	515,000.00	2,015,000.00	-	-
NJ DOT Brigantine Blvd Sec 1A Repaving	1,134,472.95	-	-	1,023,092.50	-	111,380.45
NJ DOT Brigantine Blvd Sec 1B Design	23,312.39	-	-	23,312.39	-	-
NJ DOL - NJ Youth Corps 15-16	170,953.78	-	-	166,455.78	-	4,498.00
ACUA, 2014 Economic Development Initiative	778,675.00	-	-	400,900.00	-	377,775.00
NJ DOL Workforce Learning Link SFY14 -15	43,962.42	-	-	-	43,962.42	-
NJ DOL Workforce Learning Link SFY15-16	66,326.95	-	-	58,204.57	-	8,122.38
NJ DOT - County Aid FY11	21,796.10	-	-	5,705.24	-	16,090.86
NJ DOT Landis Ave/Tuckahoe Road Repaving	515,064.48	-	-	(417.53)	515,482.01	-
NJ DCA - Recreation for Individuals with Disabilities	265.22	-	-	(217.89)	483.11	-
NJ DL&PS - Highway Traffic Safety 14 -15	8.34	-	-	-	8.34	-
NJ DL&PS - DRE Pilot Program 14 -15	5,638.26	-	-	-	5,638.26	-
NJ DL&PS - DRE Pilot Program 15-16	32,000.00	-	-	30,540.99	1,459.01	-
NJ DL&PS - DWI Enforcement 14 -15	7,970.81	-	-	-	7,970.81	-
NJ DL&PS - DWI Enforcement 15-16	62,876.31	-	-	45,115.63	17,760.68	-
NJ DOL - Smart Steps 15	265.00	-	-	265.00	-	-
NJ DOL - Smart Steps 15-16	6,420.00	-	-	-	-	6,420.00
NJ DOL - Youth Symposium Career Exploration	8,157.87	-	-	70.87	-	8,087.00
Kessier Foundation Community Employment Program	37,610.83	-	-	-	-	37,610.83
NJ DOL - Atlantic City Re-Employment National...	3,820,887.96	-	-	827,064.90	-	2,993,823.06
NJ OHS - Homeland Security Grant - County FY14	3,248.54	-	-	3,243.01	5.53	-
NJ OHS - Homeland Security Grant - County FY15	100,000.00	-	-	66,773.99	-	33,226.01
NJ OHS - Homeland Security Grant - Regional FY14	12,633.72	-	-	12,625.20	8.52	-
NJ OHS - Homeland Security Grant - Regional FY15	174,759.06	-	-	103,717.67	-	71,041.39
NJ OHS - Homeland Security Grant - Cybersecurity	75.00	-	-	70.69	4.31	-
US HUD HOME Investment Partnership Grant FY15	432,792.00	-	-	432,792.00	-	-
US HUD Community Development Block Grant FY11	17,753.60	-	-	17,753.60	-	-
US DJ -SCAAP Grant FY14	85,332.00	-	-	49,117.35	-	36,214.65
US DJ -SCAAP Grant FY15	83,544.00	-	-	-	-	83,544.00
NJ DL&PS - Drunk Driving Enforcement - Sheriff	128.47	2,000.00	-	732.18	-	1,396.29
NJ Transit - CARTS FY16	204,585.58	-	143,713.00	341,203.27	-	7,095.31
NJ DL&PS - Body Armor Replacement Program 14 -15	976.49	-	-	976.45	-	0.04
NJ DL&PS - Body Armor Replacement Program 15-16	35,767.02	-	-	35,436.01	-	331.01
SJTA - Subregional Transportation FY16	113,600.00	-	-	93,600.00	20,000.00	-

CURRENT FUND

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

Grant	Balance December 31, 2015	Transferred from 2016 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2016
		Budget	Appropriation By 40A:4 -87			
NJ DL&PS - JJC Innovations Funding CY15	27,699.70	-	-	3,101.38	24,598.32	-
NJ DOE - GED Testing Income	51,933.14	11,320.95	-	8,364.80	-	54,889.29
NJ DEP - Open Space Acquisition Project FY11	1,501,930.77	-	-	-	-	1,501,930.77
NJ DOT - County Aid FY12	1,965.79	-	-	15.00	-	1,950.79
US HUD Community Development Block FY12	3,263.00	-	-	3,263.00	-	-
NJ DEP - Open Space Acquisition Project FY04	57,847.49	-	-	-	-	57,847.49
NJ DOT - County Aid FY09	85,902.25	-	-	-	-	85,902.25
NJ DH&SS - Respite Care Program FY16	-	174,850.00	-	170,149.50	-	4,700.50
NJ Transit - Casino Revenue Trans Grant CY16	-	516,461.43	-	502,256.30	-	14,205.13
NJ DHS - Youth Service Coordinator CY16	-	39,825.00	-	39,062.04	-	762.96
NJ DHS - PASP CY16	-	35,400.00	-	34,721.81	-	678.19
NJ DL&PS - Detention Diversion CY15	-	37,132.00	-	36,420.63	-	711.37
NJ DOT - Local Bridge Future Needs FY15	-	1,000,000.00	-	-	-	1,000,000.00
NJ DL&PS - Click It or Ticket Grant 2016	-	50,344.00	-	50,344.00	-	-
NJ DCA - Post Sandy Planning Assistance Grant	-	200,000.00	70,000.00	269,870.00	-	130.00
NJ DL&PS - Highway Traffic Safety 15-16	-	25,900.00	-	25,848.48	-	51.52
NJ DL&PS - Narcotics Task Force FY15-16	-	156,970.00	-	156,970.00	-	-
NJ Council on the Arts - Local Arts Program FY2016	-	-	76,327.00	66,800.00	-	9,527.00
NJ DHS - Try It Program (TSSA) CY16	-	-	60,881.00	59,337.60	-	1,543.40
SJTA - Subregional Transportation FY2017	-	-	113,600.00	28,476.50	-	85,123.50
NJ DHS-IV-D Law FY16	-	-	70,243.44	70,243.44	-	-
NJ DL&PS - Drive Sober or Get Pulled Over Lbr Day	-	-	5,000.00	5,000.00	-	-
NJ DH&SS - State Health Insurance Program	-	-	27,000.00	26,772.06	-	227.94
NJ DOL - NJ Youth Corps 16-17	-	-	425,000.00	117,270.93	-	307,729.07
NJ DOL - WIA Adult FY16-17	-	-	1,053,424.00	88,912.13	-	964,511.87
NJ DOL - WIA Dislocated Worker FY16-17	-	-	1,227,388.00	-	-	1,227,388.00
NJ DOL - WIA Youth FY16-17	-	-	1,212,245.00	6,986.00	-	1,205,259.00
NJ DOL - Workforce Learning Link SFY16-17	-	-	77,000.00	22,804.78	-	54,195.22
NJ DOL - Work First NJ SFY17	-	-	4,192,403.00	995,298.88	-	3,197,104.12
NJ DOL - Smart Steps 16-17	-	-	1,605.00	-	-	1,605.00
NJ DHS - Family Success Centers 16-17	-	-	924,559.00	886,782.27	-	37,776.73
NJ DH&SS - Special Child Health FY16-17	-	-	100,666.00	100,666.00	-	-
NJ DL&PS - Highway Traffic Safety 16-17	-	-	27,900.00	6,239.98	-	21,660.02
US DJ - Bulletproof Vest Partnership Grant FY16	-	-	106.65	106.65	-	-
NJ OHS - Homeland Security Grant FY16	-	-	276,297.02	97,251.66	-	179,045.36
NJ DL&PS - Cares For Kids Grant FY2017	-	-	15,900.00	-	-	15,900.00
NJ Transit FTA Sec. 5310 Formula Grant FY13	-	-	75,000.00	75,000.00	-	-
US HUD Community Dev. Development Block Grant	-	-	1,102,215.00	-	-	1,102,215.00
US HUD HOME Investment Partnership Grant	-	-	486,286.00	-	-	486,286.00
US DJ-SCAAP Grant FY16	-	-	87,864.00	-	-	87,864.00
US DM&VA - Veterans Trans FY2015-16	-	-	17,000.00	8,500.00	-	8,500.00
NJ DEP - Clean Communities Grant FY16	-	-	147,735.61	127,735.61	-	20,000.00
NJ DL&PS - Megan's Law 16-17	-	-	13,854.00	9,607.66	-	4,246.34
NJ DL&PS - Body Armor Replacement Program	-	-	33,820.04	9,722.84	-	24,097.20
NJ DOT Weymouth Furnace Bridge Construction	-	-	202,259.00	-	-	202,259.00
NJ DL&PS - DRE Pilot Program 16-17	-	-	28,500.00	-	-	28,500.00
NJ DL&PS - DWI Enforcement 16-17	-	-	56,500.00	-	-	56,500.00
NJ DOT Mays Landing Road Sec 2 Resurfacing	-	-	1,320,000.00	-	-	1,320,000.00
NJ DL&PS - Drunk Driving Enforcement	-	-	1,610.02	-	-	1,610.02
Peer Grouping	-	685,166.00	-	685,166.00	-	-
	<u>\$ 32,519,521.57</u>	<u>\$ 2,935,369.38</u>	<u>\$ 18,952,660.18</u>	<u>\$ 27,190,812.01</u>	<u>\$ 1,760,354.42</u>	<u>\$ 25,456,384.70</u>
Ref. A						A
Encumbrances Payable			Ref. A-20	\$ 11,538,656.30		
Cash Disbursed			A-4	15,652,155.71		
				<u>\$ 27,190,812.01</u>		

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE – GRANT FUND

	<u>Ref.</u>	
Balance December 31, 2015	A	\$ 10,692,874.48
Increased by:		
Charged to Grant Applications	A-18	11,538,656.30
Decreased by:		
Cash Disbursed	A-4	<u>10,692,874.48</u>
Balance December 31, 2016	A	<u>\$ 11,538,656.30</u>

CURRENT FUND
SCHEDULE OF DUE TO WELFARE DEPARTMENT

	<u>Ref.</u>	
Balance December 31, 2015	A	\$ 262,133.48
Increased by:		
Cash Receipts	A-4	8,510,720.64
Decreased by:		
Cash Disbursements	A-4	<u>8,767,141.47</u>
Balance December 31, 2016	A	<u>\$ 5,712.65</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY**A-22****CURRENT FUND****SCHEDULE OF DUE TO STATE OF NEW JERSEY – GRANT FUND**

	<u>Ref.</u>	
Balance December 31, 2015	A	\$ 223,184.76
Increased by:		
Unexpended Grant Balances		9,321.30
Decreased by:		
Disbursements		<u>22,741.56</u>
Balance December 31, 2016	A	<u><u>\$ 209,764.50</u></u>

TRUST FUND

TRUST FUND
SCHEDULE OF TRUST – OTHER – CASH – TREASURER

Balance December 31, 2015		\$ 26,712,415.78
Increased By Receipts:		
Reserve for:		
Motor Vehicle Fines:		
Road Construction and Repair	\$ 1,670,823.18	
Reserve for:		
Funds Awaiting Court Disposition	413,127.02	
State Unemployment Compensation	184,093.75	
Self Insurance:		
Workers Compensation	2,257,327.70	
General Liability	3,834,806.97	
Repair to County Roads	1,494.00	
County Clerk - Recording Fees	158,844.91	
Board of Taxation	227,935.00	
Veterans' Cemetery	100.00	
Prosecutors Forfeitures	202,042.00	
Surrogate's Office	22,384.00	
Directional Signals	8,329.29	
Weights and Measures	47,267.50	
Audio Visual Aids Commission	126,068.01	
Prosecutor's Auto Theft Fees	1,945.96	
Sheriff's Forfeited Funds	16,311.34	
Gasoline Resale	482,730.51	
Sheriff's Improvement Fund	35,322.00	
Accumulated Absences	50,001.00	
Law Enforcement Trust	-	
Parks & Recreation	-	
Animal Shelter Donations	6,483.00	
Snow Removal Trust	149,924.81	
Mosquito Control	78,763.17	
Sheriff Donation Trust	2,487.00	
		<u>9,978,612.12</u>
Decreased By Disbursements		
Reserve for:		
Motor Vehicle Fines:		
Road Construction and Repair	527,773.85	
Reserve for:		
Social Services Program	-	
Funds Awaiting Court Disposition	245,259.48	
State Unemployment Compensation	165,459.37	
Self Insurance:		
Workers Compensation	2,592,989.18	
General Liability	4,942,754.94	
Repair to County Roads	4,300.00	
County Clerk - Recording Fees	6,484.41	
Board of Taxation - Recording Fees	(8,022.36)	
Veterans' Cemetery	-	
Prosecutors Forfeitures	209,847.02	
Prosecutor DEA Forfeited Funds	115,148.00	
Surrogate's Office	4,817.62	
Weights and Measures	-	
Audio Visual Aids Commission	105,578.70	
Prosecutor's Auto Theft Fees	960.24	
Sheriff's Forfeited Funds	1,139.36	
Prosecutors AMA Interest	59.99	
Gasoline Resale	441,669.46	
Sheriff's Improvement Fund	(125.46)	
Accumulated Absences	52,846.87	
Law Enforcement Trust	11,464.19	
Parks & Recreation	-	
Animal Shelter Donations	-	
Snow Removal Trust	8,073.12	
Mosquito Control	5,010.93	
Sheriff Donation Trust	300.00	
Accounts Payable	952,632.77	
		<u>10,386,421.68</u>
Balance December 31, 2016		<u>\$ 26,304,606.22</u>

TRUST FUND

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 1,108,687.92
Increased by:			
Receipts	B-1	<u>\$ 1,670,823.18</u>	<u>1,670,823.18</u>
Decreased by:			
Accounts Payable		1,049,905.49	
Expenditures	B-1	<u>527,773.85</u>	<u>1,577,679.34</u>
Balance December 31, 2016	B		<u><u>\$ 1,201,831.76</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR SOCIAL SERVICES PROGRAM

	<u>Ref.</u>	
Balance December 31, 2015	B	<u>\$ 7,240.00</u>
Balance December 31, 2016	B	<u><u>\$ 7,240.00</u></u>

TRUST FUND
SCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 952,632.77
Increased by:			
Changes To Reserves	B	<u>\$ 1,530,066.20</u>	<u>1,530,066.20</u>
Decreased by:			
Net Disbursements	B-1	<u>952,632.77</u>	<u>952,632.77</u>
Balance December 31, 2016	B		<u><u>\$ 1,530,066.20</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR FUNDS AWAITING COURT DISPOSITION

Balance December 31, 2015	<u>Ref.</u> B		\$ 574,068.29
Increased by:			
Cash Receipts	B-1	<u>\$ 413,127.02</u>	<u>413,127.02</u>
Decreased by:			
Expenditures	B-1	<u>245,259.48</u>	<u>245,259.48</u>
Balance December 31, 2016	B		<u><u>\$ 741,935.83</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

Balance December 31, 2015	<u>Ref.</u> B		\$ 762,153.26
Increased by:			
Cash Receipts	B-1	<u>\$ 184,093.75</u>	<u>184,093.75</u>
Decreased by:			
Payments to the State of New Jersey	B-1	<u>165,459.37</u>	<u>165,459.37</u>
Balance December 31, 2016	B		<u><u>\$ 780,787.64</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR SELF INSURANCE – WORKERS' COMPENSATION

Balance December 31, 2015	<u>Ref.</u> B		\$ 9,129,746.12
Increased by:			
Cash Receipts	B-1	<u>\$ 2,257,327.70</u>	<u>2,257,327.70</u>
Decreased by:			
Expenditures	B-1	2,592,989.18	
Accounts Payable		<u>82,046.03</u>	<u>2,675,035.21</u>
Balance December 31, 2016	B		<u><u>\$ 8,712,038.61</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR SELF INSURANCE – GENERAL LIABILITY

Balance December 31, 2015	<u>Ref.</u> B		\$ 4,455,174.10
Increased by:			
Cash Receipts	B-1	<u>\$ 3,834,806.97</u>	<u>3,834,806.97</u>
Decreased by:			
Expenditures	B-1	4,942,754.94	
Accounts Payable		<u>37,053.00</u>	<u>4,979,807.94</u>
Balance December 31, 2016	B		<u><u>\$ 3,310,173.13</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

Balance December 31, 2015	<u>Ref.</u> B		\$ 142,572.76
Increased by:			
Cash Receipts	B-1	<u>\$ 1,494.00</u>	<u>1,494.00</u>
Decreased by:			
Expenditures	B-1	4,300.00	
Accounts Payable		<u>15,300.00</u>	<u>19,600.00</u>
Balance December 31, 2016	B		<u><u>\$ 124,466.76</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY CLERK – RECORDING FEES

Balance December 31, 2015	<u>Ref.</u> B		\$ 1,040,352.40
Increased by:			
Cash Receipts		\$ 156,350.00	
Interest		<u>2,494.91</u>	
	B-1		<u>158,844.91</u>
Decreased by:			
Expenditures	B-1	6,484.41	
Accounts Payable		<u>16,041.72</u>	
			<u>22,526.13</u>
Balance December 31, 2016	B		<u><u>\$ 1,176,671.18</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR BOARD OF TAXATION – RECORDING FEES

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 1,955,063.95
Increased by:			
Cash Receipts	B-1	<u>\$ 227,935.00</u>	<u>227,935.00</u>
Decreased by:			
Expenditures	B-1	(8,022.36)	
Accounts Payable		<u>21,121.20</u>	<u>13,098.84</u>
Balance December 31, 2016	B		<u><u>\$ 2,169,900.11</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR VETERAN'S CEMETERY

Balance December 31, 2015	<u>Ref.</u> B		\$ 4,364.39
Increased by:			
Receipts	B-1	<u>\$ 100.00</u>	<u>100.00</u>
Balance December 31, 2016	B		<u><u>\$ 4,464.39</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

Balance December 31, 2015	<u>Ref.</u> B		\$ 365,968.75
Increased by:			
Receipts	B-1	<u>\$ 202,042.00</u>	<u>202,042.00</u>
Decreased by:			
Expenditures	B-1	209,847.02	
Accounts Payable		<u>29,249.34</u>	<u>239,096.36</u>
Balance December 31, 2016	B		<u><u>\$ 328,914.39</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S DEA FORFEITURED FUNDS

Balance December 31, 2015	<u>Ref.</u> B		<u>\$ 139,261.55</u>
Decreased by:			
Expenditures	B-1	<u>\$ 115,148.00</u>	<u>115,148.00</u>
Balance December 31, 2016	B		<u><u>\$ 24,113.55</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 108,251.96
Increased by:			
Cash Receipts	B-1	<u>\$ 22,384.00</u>	<u>22,384.00</u>
Decreased by:			
Accounts Payable		2,186.44	
Expenditures	B-1	<u>4,817.62</u>	<u>7,004.06</u>
Balance December 31, 2016	B		<u><u>\$ 123,631.90</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

Balance December 31, 2015	<u>Ref.</u> B		<u>\$ 432,911.69</u>
Increased by:			
Cash Receipts		<u>\$ 8,329.29</u>	
			<u>8,329.29</u>
Balance December 31, 2016	B		<u><u>\$ 441,240.98</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2015	<u>Ref.</u> B		\$ 678,696.48
Increased by:			
Receipts	B-1	<u>\$ 47,267.50</u>	<u>47,267.50</u>
Decreased by:			
Accounts Payable		<u>499.88</u>	<u>499.88</u>
Balance December 31, 2016	B		<u><u>\$ 725,464.10</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

Balance December 31, 2015	<u>Ref.</u> B		\$ 188,578.31
Increased by:			
Service Fees	B-1	<u>\$ 126,068.01</u>	<u>126,068.01</u>
Decreased by:			
Expenditures	B-1	<u>105,578.70</u>	<u>105,578.70</u>
Balance December 31, 2016	B		<u><u>\$ 209,067.62</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S AUTO THEFT FEES

Balance December 31, 2015	<u>Ref.</u> B		\$ 39,955.82
Increased by:			
Cash Receipts	B-1	<u>\$ 1,945.96</u>	<u>1,945.96</u>
Decreased by:			
Expenditures	B-1	<u>960.24</u>	<u>960.24</u>
Balance December 31, 2016	B		<u><u>\$ 40,941.54</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2015	<u>Ref.</u> B		\$ 4,454.43
Increased by:			
Cash Receipts	B-1	<u>\$ 16,311.34</u>	<u>16,311.34</u>
Decreased by:			
Expenditures	B-1	1,139.36	
Accounts Payable		<u>4,684.00</u>	<u>5,823.36</u>
Balance December 31, 2016	B		<u><u>\$ 14,942.41</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

Balance December 31, 2015	<u>Ref.</u> B		<u>\$ 787.49</u>
Decreased by:			
Expenditures	B-1	<u>\$ 59.99</u>	
			<u>59.99</u>
Balance December 31, 2016	B		<u><u>\$ 727.50</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR GASOLINE RESALE

Balance December 31, 2015	<u>Ref.</u> B		\$ 70,629.26
Increased by:			
Cash Receipts	B-1	<u>\$ 482,730.51</u>	<u>482,730.51</u>
Decreased by:			
Accounts Payable		82,800.00	
Expenditures	B-1	<u>441,669.46</u>	<u>524,469.46</u>
Balance December 31, 2016	B		<u><u>\$ 28,890.31</u></u>

TRUST FUND

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2015	<u>Ref.</u> B		\$ 120,712.84
Increased by:			
Cash Receipts	B-1	<u>\$ 35,322.00</u>	<u>35,322.00</u>
Decreased by:			
Accounts Payable		78,449.60	
Expenditures	B-1	<u>(125.46)</u>	<u>78,324.14</u>
Balance December 31, 2016	B		<u><u>\$ 77,710.70</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2015	<u>Ref.</u> B		\$ 4,112,682.03
Increased by:			
Cash Receipts	B-1	<u>\$ 50,001.00</u>	<u>50,001.00</u>
Decreased by:			
Expenditures	B-1	<u>52,846.87</u>	<u>52,846.87</u>
Balance December 31, 2016	B		<u><u>\$ 4,109,836.16</u></u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 2,719,010.44
Increased by:			
Interest Earned		\$ 15,883.21	
Public Health Services Tax Receivable	B-27	6,092,489.00	
Grant and Revenue	B-26	1,876,120.61	
Added and Omitted Taxes	B-27	14,121.41	
	B-29		<u>7,998,614.23</u>
Decreased by:			
Public Health Expenditures	B-29	<u>7,894,506.66</u>	<u>7,894,506.66</u>
Balance December 31, 2016	B		<u>\$ 2,823,118.01</u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF GRANTS RECEIVABLE AND REVENUE

	Balance December 31, 2015	Receivable	Received	Adjustments	Balance December 31, 2016
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	476,685.19	388,541.00	101,162.15	-	764,064.04
Alcohol Education and Rehabilitation	298,080.00	676,537.35	752,914.35	12,210.00	209,493.00
County Environmental Health Act	165,500.62	217,500.00	258,141.00	7,000.00	117,859.62
Local Core Capacity Infrastructure for BT F	186,376.00	241,862.00	245,718.00	29.00	182,491.00
NJACCHO	-	8,350.00	8,350.00	-	-
CEED Grant	-	36,867.96	36,867.96	-	-
Environmental Fees:					
Solid Waste Fines	-	1,000.00	1,000.00	-	-
Fees	-	42,813.00	42,813.00	-	-
Miscellaneous	-	2,600.00	2,600.00	-	-
Outpatient:					
Child Health Clinic	-	1,620.00	1,620.00	-	-
Hepatitis B	-	2,625.00	2,625.00	-	-
Flu Shots	-	23,822.56	23,822.56	-	-
Fine	-	200.00	200.00	-	-
Intoxicated Driver Program:					
12 Hour	-	141,004.65	141,004.65	-	-
48 Hour	-	33,751.00	33,751.00	-	-
Animal Shelter Revenue	-	103,478.94	103,478.94	-	-
	<u>1,131,913.81</u>	<u>2,042,625.46</u>	<u>1,876,120.61</u>	<u>19,239.00</u>	<u>1,279,179.66</u>
Ref.	B		B-25		B

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 14,121.41
Increased By:			
Tax Levied	B-25	\$ 6,092,489.00	
Added and Omitted Tax levy	B	<u>24,834.11</u>	
			<u>6,117,323.11</u>
Decreased By:			
Tax Collections:			
County Levy		6,092,489.00	
County Added and Omitted		<u>14,121.41</u>	
			<u>6,106,610.41</u>
Balance December 31, 2016	B		<u>\$ 24,834.11</u>
Analysis of Added and Omitted Taxes Receivable:			
City of Absecon		\$	385.79
City of Brigantine			4,944.88
Borough of Buena			171.23
Buena Vista			813.37
City of Corbin City			68.82
City of Egg Harbor			147.70
Township of Egg Harbor			3,579.44
Estelle Manor			42.97
Township of Folsom			91.44
Township of Galloway			2,110.43
Township of Hamilton			1,553.94
Town of Hammonton			658.45
City of Linwood			536.19
Borough of Longport			2,147.56
City of Margate			3,997.20
Township of Mullica			246.21
City of Northfield			132.10
City of Pleasantville			1,585.16
City of Port Republic			52.09
City of Somers Point			401.24
City of Ventnor			1,022.89
Township of Weymouth			145.01
		<u>\$</u>	<u>24,834.11</u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 414,432.12
Increased by:			
Expenditures	B-29	<u>\$ 493,733.66</u>	<u>493,733.66</u>
Decreased by:			
Transferred to Reserve for Expenditures	B-29	<u>414,432.12</u>	<u>414,432.12</u>
Balance December 31, 2016	B		<u><u>\$ 493,733.66</u></u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF RESERVE FOR EXPENDITURES

Balance December 31, 2015	<u>Ref.</u> B		\$ 2,305,028.32
Increased by:			
Cash Receipts	B-25	\$ 7,998,614.23	
Transferred from Encumbrances Payable	B-28	<u>414,432.12</u>	
			<u>8,413,046.35</u>
Decreased by:			
Cash Disbursements	B-25	7,894,506.66	
Transferred to Encumbrances Payable	B-28	<u>493,733.66</u>	
			<u>8,388,240.32</u>
Balance December 31, 2016	B		<u><u>\$ 2,329,834.35</u></u>

TRUST FUND

LIBRARY

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 3,388,475.85
Increased by:			
Interest Income		\$ 13,620.04	
State Aid		71,182.00	
Library Fines and Programs		120,947.20	
Computer Services		43,000.00	
Grant Revenue		66,991.79	
Other Revenue		42,759.59	
Library Taxes Receivable	B-31	7,358,789.00	
Added and Omitted Taxes	B-31	24,744.35	
	B-33		<u>7,742,033.97</u>
Decreased by:			
Encumbrances Payable	B-32	233,040.16	
Library Expenditures	B-33	7,110,023.02	
			<u>7,343,063.18</u>
Balance December 31, 2016	B		<u>\$ 3,787,446.64</u>

TRUST FUND

LIBRARY

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 24,744.35
Increased By:			
Tax Levied	B-30	\$ 7,358,789.00	
Added and Omitted Tax levy	B	<u>31,489.43</u>	
			<u>7,390,278.43</u>
Decreased By:			
Tax Collections:			
County Levy	B-30	7,358,789.00	
County Added and Omitted	B-30	<u>24,744.35</u>	
			<u>7,383,533.35</u>
Balance December 31, 2016	B		<u>\$ 31,489.43</u>
<u>Analysis of Added and Omitted Taxes Receivable:</u>			
City of Brigantine			\$ 7,786.76
Borough of Buena			270.37
Buena Vista			1,279.21
City of Corbin City			105.28
City of Egg Harbor			234.64
Township of Egg Harbor			5,669.56
Estelle Manor			82.56
Township of Folsom			144.08
Township of Galloway			3,443.16
Township of Hamilton			2,471.91
Town of Hammonton			1,036.31
Borough of Longport			3,516.13
Township of Mullica			389.83
City of Pleasantville			2,464.42
City of Port Republic			81.03
Somers Point			623.63
City of Ventnor			1,667.00
Weymouth			223.55
			<u>\$ 31,489.43</u>

TRUST FUND
LIBRARY
SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ 233,040.16
Increased by:			
Reserve for Expenditures Charged	B-33	<u>\$ 407,578.00</u>	
			<u>407,578.00</u>
Decreased by:			
Cash Disbursed	B-30	<u>233,040.16</u>	
			<u>233,040.16</u>
Balance December 31, 2016	<u>B</u>		<u>\$ 407,578.00</u>

TRUST FUND
LIBRARY
SCHEDULE OF RESERVE FOR EXPENDITURES

Balance December 31, 2015	<u>Ref.</u> B		\$ 3,156,000.69
Increased by:			
Cash Receipts	B-30	<u>\$ 7,742,033.97</u>	<u>7,742,033.97</u>
Decreased by:			
Cash Disbursements	B-30	7,110,023.02	
Encumbered	B-32	<u>407,578.00</u>	<u>7,517,601.02</u>
Balance December 31, 2016	B		<u><u>\$ 3,380,433.64</u></u>

TRUST FUND

OPEN SPACE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance December 31, 2015	<u>Ref.</u> B		\$ 31,115,649.71
Increased by:			
Open Space Fund Taxes	B-35	\$ 472,633.81	
Added and Omitted Taxes	B-35	<u>2,486.33</u>	
	B-37		<u>475,120.14</u>
Decreased by:			
Reserve for Expenditures	B-37	<u>3,095,707.45</u>	
			<u>3,095,707.45</u>
Balance December 31, 2016	B		<u><u>\$ 28,495,062.40</u></u>

TRUST FUND

OPEN SPACE

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 2,486.33
Increased by:			
Taxes Levied	B-34	\$ 472,633.81	
Added and Omitted Taxes Levied		<u>2,255.71</u>	
			<u>474,889.52</u>
Decreased By:			
Tax Collections:			
County Levy	B-34	472,633.81	
County Added and Omitted	B-34	<u>2,486.33</u>	
			<u>475,120.14</u>
Balance December 31, 2016	B		<u>\$ 2,255.71</u>

TRUST FUND
OPEN SPACE
SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 5,875,481.18
Net Decreased by:			
Expenditures	B-37	<u>\$ 3,723,429.57</u>	<u>3,723,429.57</u>
Balance December 31, 2016	B		<u>\$ 2,152,051.61</u>

TRUST FUND
 OPEN SPACE
 SCHEDULE OF RESERVE FOR EXPENDITURES

Balance December 31, 2015	<u>Ref.</u> B		\$ 25,240,168.53
Increased by:			
Cash Receipts	B-34	<u>\$ 475,120.14</u>	<u>475,120.14</u>
Decreased by:			
Expenditures	B-34	3,095,707.45	
Net Encumbrance Payable	B-36	<u>(3,723,429.57)</u>	<u>(627,722.12)</u>
Balance December 31, 2016	B		<u><u>\$ 26,343,010.79</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-38

TRUST FUND
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 1,782,327.67
Increased by:			
Accounts Receivable	B-39, B-40	\$ 18,655.00	
County Deposits and Interested Collected	B-40	29,619,058.79	
Due to Secretary of State of New Jersey	B-41	10,600.00	
Overpayments Received	B-42	200,755.63	
Attorney Deposits	B-43	<u>1,470,045.50</u>	
			<u>31,319,114.92</u>
Decreased by:			
Payments to County Treasurer	B-40	31,315,286.82	
Due to Secretary of State of New Jersey	B-41	10,687.50	
Refund of Overpayments	B-42	196,625.98	
Refund of Attorney Deposits	B-43	<u>1,485.95</u>	
			<u>31,524,086.25</u>
Balance December 31, 2016	B		<u><u>\$ 1,577,356.34</u></u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF ACCOUNTS RECEIVABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 8,058.50
Increased by:			
Charges	B-38, B-40	<u>\$ 18,655.00</u>	<u>18,655.00</u>
Decreased by:			
Collections		<u>18,396.50</u>	<u>18,396.50</u>
Balance December 31, 2016	B		<u><u>\$ 8,317.00</u></u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 1,679,382.24
Increased by:			
Accounts Receivable	B-38	\$ 18,655.00	
County Deposits and Interest	B-38	29,619,058.79	
Charges for Services Attorney Deposits	B-43	<u>1,450,235.09</u>	
			<u>31,087,948.88</u>
Decreased by:			
Payments to County	B-38	<u>31,315,286.82</u>	
			<u>31,315,286.82</u>
Balance December 31, 2016	B		<u><u>\$ 1,452,044.30</u></u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF DUE TO SECRETARY OF STATE

Balance December 31, 2015	<u>Ref.</u> B		\$ 825.00
Increased by:			
Receipts	B-38	<u>\$ 10,600.00</u>	<u>10,600.00</u>
Decreased by:			
Cash Disbursements	B-38	<u>10,687.50</u>	<u>10,687.50</u>
Balance December 31, 2016	B		<u><u>\$ 737.50</u></u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF REFUNDS PAYABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 1,976.00
Increased by:			
Charges Collected	B-38	<u>\$ 200,755.63</u>	<u>200,755.63</u>
Decreased by:			
Cash Disbursements	B-38	<u>196,625.98</u>	<u>196,625.98</u>
Balance December 31, 2016	B		<u><u>\$ 6,105.65</u></u>

TRUST FUND
COUNTY CLERK
SCHEDULE OF ATTORNEY DEPOSITS

Balance December 31, 2015	<u>Ref.</u> B		\$ 100,144.43
Increased by:			
Deposits	B-38	<u>\$ 1,470,045.50</u>	<u>1,470,045.50</u>
Decreased by:			
Refunds	B-38	1,485.95	
Charges for Services	B-40	<u>1,450,235.09</u>	<u>1,451,721.04</u>
Balance December 31, 2016	B		<u><u>\$ 118,468.89</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-44

TRUST FUND
CORRECTION CENTER
SCHEDULE OF CASH – INMATES' FUND

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 120,137.10
Increased by:			
Inmate Deposits	B-45	\$ 690,535.60	
Reserve for Inmates	B-48	507,975.32	
Due to Commissary - Interest, Overage	B-50	<u>(9.08)</u>	
			<u>1,198,501.84</u>
Decreased by:			
Payments to Inmates	B-45	186,057.95	
Payments to State - VCCB	B-47	46,794.00	
Payments to County Treasurer	B-48	484,299.68	
Payments to Keefe for IM Purchases	B-49	503,244.00	
Payments - Due to Commissary	B-50	<u>4,356.78</u>	
			<u>1,224,752.41</u>
Balance December 31, 2016	B		<u>\$ 93,886.53</u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 8,052.87
Increased by:			
Inmate Deposits	B-44	\$ 690,535.60	
Reserve for Inmates Funds	B-48	484,574.33	
Inmate Payroll	B-48	<u>23,398.49</u>	
			<u>1,198,508.42</u>
Decreased by:			
Cash Disbursements to Inmates	B-44	<u>186,057.95</u>	
Paid to County for Fees and Recoverables		\$ 449,052.47	
Due to County for Fees and Recoverables		<u>35,521.86</u>	
	B-48	<u>484,574.33</u>	
Paid to Commissary		3,931.91	
Due to Commissary		<u>303.07</u>	
	B-50	<u>4,234.98</u>	
Paid to Inmates' Keefe Purchases		423,359.18	
Due to Inmates' Keefe Purchases		<u>45,753.53</u>	
	B-49	<u>469,112.71</u>	
Paid to VCCB Taxes		43,402.50	
Due to VCCB Taxes		<u>3,508.79</u>	
	B-47	<u>46,911.29</u>	
			<u>1,190,891.26</u>
Balance December 31, 2016	B		<u>\$ 15,670.03</u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ -
Increased by:			
Inmate Deposits	B-45	<u>\$ 1,179.53</u>	<u>1,179.53</u>
Decreased by:			
None		<u>1,178.53</u>	<u>1,178.53</u>
Balance December 31, 2016	B		<u><u>\$ 1.00</u></u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 3,391.50
Increased by:			
VCCB	B-45	<u>\$ 46,911.29</u>	<u>46,911.29</u>
Decreased by:			
Payments to VCCB	B-44	<u>46,794.00</u>	<u>46,794.00</u>
Balance December 31, 2016	B		<u><u>\$ 3,508.79</u></u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 33,429.71
Increased by:			
Cash Receipts	B-45	\$ 484,574.33	
Cash Received - Payroll		<u>23,400.99</u>	
	B-44		<u>507,975.32</u>
Decreased by:			
Cash Disbursements	B-44	484,299.68	
Inmate - Payroll	B-45	<u>23,398.49</u>	
			<u>507,698.17</u>
Balance December 31, 2016	B		<u><u>\$ 33,706.86</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ 39,590.05
Increased by:			
Inmate Purchases	B-45	\$ 469,112.71	
Due to Commissary	B-50	<u>240,175.71</u>	
	B-1		<u>709,288.42</u>
Decreased by:			
Cash Disbursements	B-44	503,244.00	
Due to Commissary - Commission	B-50	<u>221,470.82</u>	
			<u>724,714.82</u>
Balance December 31, 2016	B		<u>\$ 24,163.65</u>

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

	Ref.	Commissions	Recoverables	Shortage	Totals
Balance December 31, 2015	B	\$ 35,248.10	\$ 497.11	\$ (72.24)	\$ 35,672.97
Increased By :					
Due to Comm. - Int/Overage/Short	B-44	-	-	(9.08)	(9.08)
Due to Comm. - Recoverables	B-45	-	4,234.98	-	4,234.98
Due to Comm. - Commission	B-49	221,470.82	-	-	221,470.82
		<u>256,718.92</u>	<u>4,732.09</u>	<u>(81.32)</u>	<u>261,369.69</u>
Decreased By :					
Cash Disbursements	B-44	-	4,429.02	(72.24)	4,356.78
Due to Commissary Vendor	B-49	240,175.71	-	-	240,175.71
		<u>240,175.71</u>	<u>4,429.02</u>	<u>(72.24)</u>	<u>244,532.49</u>
Balance December 31, 2016		<u>\$ 16,543.21</u>	<u>\$ 303.07</u>	<u>\$ (9.08)</u>	<u>\$ 16,837.20</u>

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

Balance December 31, 2015	<u>Ref.</u> B	\$	(1.00)
Increased by:			
Inmate Deposits		<u>1.00</u>	<u>1.00</u>
Balance December 31, 2016	B	<u>\$</u>	<u>-</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF CASH – COMMISSARY FUND

Balance December 31, 2015	<u>Ref.</u> B		\$	358,411.76
Increased by:				
Accounts Receivable	B-54	\$	4,226.90	
Due from Inmate Fund	B-53		<u>244,532.49</u>	
				248,759.39
Decreased by:				
Due from Inmate Fund	B-53		4,226.90	
Payments to Vendors	B-54		<u>96,313.00</u>	
				<u>100,539.90</u>
Balance December 31, 2016	B		<u>\$</u>	<u>506,631.25</u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 35,672.97
Increased by:			
Cash Disbursements	B-51	\$ 4,226.90	
Sales Commission	B-54	<u>221,470.82</u>	
			<u>225,697.72</u>
Decreased by:			
Cash Receipt - Recoverable	B-51	<u>244,532.49</u>	
			<u>244,532.49</u>
Balance December 31, 2016	B		<u>\$ 16,838.20</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF FUND BALANCE – COMMISSARY FUND

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ 394,084.73
Increased by:			
Sales Commission	B-53	\$ 221,470.82	
Due from Inmates	B-51	<u>4,225.90</u>	
			<u>225,696.72</u>
Decreased by:			
Purchases	B-51	<u>96,313.00</u>	
			<u>96,313.00</u>
Balance December 31, 2016	<u>B</u>		<u>\$ 523,468.45</u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF CASH – BAIL FUND

Balance December 31, 2015	<u>Ref.</u> B		\$ -
Increased by:			
Accounts Payable	B-56	<u>\$ 1,699,489.13</u>	<u>1,699,489.13</u>
Decreased by:			
Payments to Bail and Agencies	B-56	<u>1,696,120.13</u>	<u>1,696,120.13</u>
Balance December 31, 2016	B		<u><u>\$ 3,369.00</u></u>

TRUST FUND
CORRECTION CENTER
SCHEDULE OF ACCOUNTS PAYABLE – BAIL FUND

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ -
Increased by:			
Cash Receipts	B-55	<u>\$ 1,699,489.13</u>	<u>1,699,489.13</u>
Decreased by:			
Payments to Bail and Agencies	B-55	<u>1,696,120.13</u>	<u>1,696,120.13</u>
Balance December 31, 2016	B		<u><u>\$ 3,369.00</u></u>

TRUST FUND

COUNTY ADJUSTER

SCHEDULE OF MAINTENANCE ACCOUNTS RECEIVABLE/RESERVE FOR A/R

Balance December 31, 2015	<u>Ref.</u> B		<u>\$ 11,848.85</u>
Decreased by:			
Cash Receipts	B-59	<u>\$ 525.00</u>	
			<u>525.00</u>
Balance December 31, 2016	B		<u><u>\$ 11,323.85</u></u>

TRUST FUND
COUNTY ADJUSTER
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ -
Increased by:			
Charges	B-60	<u>\$ 525.00</u>	<u>525.00</u>
Decreased by:			
Payments to County		<u>525.00</u>	<u>525.00</u>
Balance December 31, 2016	B		<u><u>\$ -</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-60

TRUST FUND
COUNTY ADJUSTER
SCHEDULE OF DUE TO COUNTY

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ -
Increased by:			
State Reimbursements		\$ 6,147.06	
Charges	B-59	<u>400.00</u>	
			<u>6,547.06</u>
Decreased by:			
Payments to County		<u>6,547.06</u>	
			<u>6,547.06</u>
Balance December 31, 2016	B		<u><u>\$ -</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-61

TRUST FUND

SHERIFF'S OFFICE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 1,769,528.14
Increased by:			
Foreclosure and Execution Deposits	B-62	\$ 31,936,750.50	
Attorney Deposits	B-63	97,448.12	
Bail and Fine Deposits	B-64	39,427.84	
Reserve for Sheriff's Office Fees			
Miscellaneous Fees Sheriff	B-65	756.68	
Interest Earned		-	
Unclaimed Property		<u>1,242.03</u>	
			<u>32,075,625.17</u>
Decreased by:			
Foreclosure and Execution Deposits	B-62	29,789,841.29	
Attorney Deposits	B-63	40,483.78	
Bail and Fine Deposits	B-64	39,427.84	
Newspaper Advertisements	B-62, B-67	759,266.48	
Reserve for Sheriff's Office Fees	B-65	1,900,230.99	
Unclaimed Property		<u>1,646.38</u>	
			<u>32,530,896.76</u>
Balance December 31, 2016	B		<u>\$ 1,314,256.55</u>

TRUST FUND

SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR FORECLOSURE AND EXECUTION DEPOSITS

Balance December 31, 2015	<u>Ref.</u> B		\$ 1,757,914.55
Increased by:			
Foreclosure and Execution Deposits	B-61	<u>\$ 31,936,750.50</u>	<u>31,936,750.50</u>
Decreased by:			
Cash Disbursements	B-61	29,789,841.29	
Sheriff's Fees	B-65	1,841,677.88	
Newspaper Charges	B-61, B-67	<u>759,266.48</u>	<u>32,390,785.65</u>
Balance December 31, 2016	B		<u><u>\$ 1,303,879.40</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 8,584.43
Increased by:			
Attorney Deposits	B-61	<u>\$ 97,448.12</u>	<u>97,448.12</u>
Decreased by:			
Cash Disbursements	B-61	40,483.78	
Charges for Services	B-65	<u>57,786.91</u>	<u>98,270.69</u>
Balance December 31, 2016	B		<u><u>\$ 7,761.86</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ -
Increased by:			
Bail and Fine Deposits	B-61	<u>\$ 39,427.84</u>	<u>39,427.84</u>
Decreased by:			
Cash Disbursements	B-61	<u>39,427.84</u>	<u>39,427.84</u>
Balance December 31, 2016	B		<u><u>\$ -</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ 866.20
Increased by:			
Sheriff's Fees	B-62	\$ 1,841,677.88	
Attorney Services	B-63	57,786.91	
Miscellaneous Fees	B-61	<u>756.68</u>	
			<u>1,900,221.47</u>
Decreased by:			
Cash Disbursements	B-61	<u>1,900,230.99</u>	
			<u>1,900,230.99</u>
Balance December 31, 2016	<u>B</u>		<u>\$ 856.68</u>

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

Balance December 31, 2015	<u>Ref.</u> B		<u>\$ 2,162.96</u>
Increased by:			
Charges		<u>\$ 1,242.03</u>	<u>1,242.03</u>
Decreased by:			
Cash Disbursements		<u>1,646.38</u>	<u>1,646.38</u>
Balance December 31, 2016	B		<u><u>\$ 1,758.61</u></u>

TRUST FUND
 SHERIFF'S OFFICE
 SCHEDULE OF DUE TO NEWSPAPERS

Balance December 31, 2015	<u>Ref.</u> B		\$ -
Increased by:			
Charges	B-61, B-62	<u>\$ 759,266.48</u>	<u>759,266.48</u>
Decreased by:			
Cash Disbursements	B-61, B-62	<u>759,266.48</u>	<u>759,266.48</u>
Balance December 31, 2016	B		<u><u>\$ -</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 10,756,936.80
Increased by:			
Clerk of Superior Court	B-69	\$ 264.46	
Reserve for Notice of Motion Fees	B-70	945.00	
Attorney Deposits	B-72	59,466.50	
County Fees	B-73	392,803.88	
Interest Earned - Probate	B-74	147,560.20	
Probate Deposits	B-74	808,497.59	
Overpayments Received	B-69A	<u>1,246.00</u>	
			<u>1,457,510.84</u>
Decreased by:			
Reserve for Notice of Motions	B-70	1,085.00	
Payments to County Treasurer	B-73	487,993.59	
Refund of Overpayments	B-69A	1,252.00	
Trust Fund Withdrawals - Probate Accounts	B-74	<u>2,149,694.52</u>	
			<u>2,641,463.21</u>
Balance December 31, 2016	B		<u><u>\$ 9,572,984.43</u></u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 1,901.45
Increased by:			
Cash Receipts	B-68	<u>\$ 264.46</u>	<u>264.46</u>
Balance December 31, 2016	B		<u><u>\$ 2,165.91</u></u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF REFUNDS PAYABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 148.00
Increased by:			
Cash Receipts	B-68	<u>\$ 1,246.00</u>	<u>1,246.00</u>
Decreased by:			
Cash Disbursements	B-68	<u>1,252.00</u>	<u>1,252.00</u>
Balance December 31, 2016	B		<u><u>\$ 142.00</u></u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 260.00
Increased by:			
Cash Receipts	B-68	<u>\$ 945.00</u>	<u>945.00</u>
Decreased by:			
Cash Disbursements	B-68	<u>1,085.00</u>	<u>1,085.00</u>
Balance December 31, 2016	B		<u><u>\$ 120.00</u></u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF PENDING ESTATES

Balance December 31, 2015	<u>Ref.</u> B		\$ 39,861.06
Increased by:			
Cash Receipts	B-68	<u>\$ 46,727.21</u>	<u>46,727.21</u>
Decreased by:			
Cash Disbursements	B-73	<u>46,762.21</u>	<u>46,762.21</u>
Balance December 31, 2016	B		<u><u>\$ 39,826.06</u></u>

TRUST FUND
SURROGATE'S OFFICE
SCHEDULE OF ATTORNEY DEPOSITS

Balance December 31, 2015	<u>Ref.</u> B		\$ 8,634.40
Increased by:			
Cash Receipts	B-68	<u>\$ 59,466.50</u>	<u>59,466.50</u>
Decreased by:			
Cash Disbursements	B-73	58,510.25	
Refunds	B-68	<u>1,438.10</u>	<u>59,948.35</u>
Balance December 31, 2016	B		<u><u>\$ 8,152.55</u></u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ 29,628.89
Increased by:			
Pending Estates	B-71	\$ 46,762.21	
Attorney Deposits	B-72	58,510.25	
Miscellaneous Surrogate's Fee	B-68	<u>392,803.88</u>	
			<u>498,076.34</u>
Decreased by:			
Payment to County Treasurer	B-68	<u>487,993.59</u>	
			<u>487,993.59</u>
Balance December 31, 2016	B		<u><u>\$ 39,711.64</u></u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF PROBATE COURT DEPOSITS

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ 10,676,503.00
Increased by:			
Cash Deposits	B-68	\$ 808,497.59	
Interest Earned	B-68	<u>147,560.20</u>	
			<u>956,057.79</u>
Decreased by:			
Withdrawals		2,147,465.92	
Adjustment		<u>2,228.60</u>	
	B-68		<u>2,149,694.52</u>
Balance December 31, 2016	B		<u>\$ 9,482,866.27</u>

TRUST FUND
HOME – MEADOWVIEW
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2015	<u>B</u>		\$ 422,119.59
Increased by:			
Patient Accounts Receivable	B-76, B-78	\$ 13,662,875.35	
Patient Trust Account	B-77	1,078,698.75	
Due to Patient Trust Accounts	B-79	9,556.79	
Non-Receiveable Collection	B-78	3,626.03	
Part A Bad Debt Advance	B-76, B-78	<u>70,045.00</u>	
			<u>14,824,801.92</u>
Decreased by:			
Due to Patient Trust Accounts	B-79	9,556.79	
PNA Disbursements	B-77	1,120,426.69	
Due to Other	B-78	98,140.08	
Payments to Treasurer	B-78	<u>13,657,363.99</u>	
			<u>14,885,487.55</u>
Balance December 31, 2016	<u>B</u>		<u>\$ 361,433.96</u>

TRUST FUND
HOME – MEADOWVIEW
SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Balance December 31, 2015	<u>Ref.</u> B		\$ 6,068,617.56
Increased by:			
2016 Charges		<u>\$ 13,171,297.61</u>	
			<u>13,171,297.61</u>
Decreased by:			
Collections	B-75, B-78	13,662,875.35	
Apply Part A Advance	B-75, B-78	<u>70,045.00</u>	
			<u>13,732,920.35</u>
Balance December 31, 2016	B		<u><u>\$ 5,506,994.82</u></u>

TRUST FUND
HOME – MEADOWVIEW
SCHEDULE OF PATIENTS' TRUST ACCOUNTS

Balance December 31, 2015	<u>Ref.</u> B		\$ 125,107.76
Increased by:			
Deposits from Patients	B-75	<u>\$ 1,078,698.75</u>	<u>1,078,698.75</u>
Decreased by:			
Cash Disbursements	B-75	<u>1,120,426.69</u>	<u>1,120,426.69</u>
Balance December 31, 2016	B		<u><u>\$ 83,379.82</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-78

TRUST FUND
HOME – MEADOWVIEW
SCHEDULE OF OTHER PAYABLES

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 297,011.83
Increased by:			
Patient Account Revenue	B-75, B-76	\$ 13,662,875.35	
Non-Receiveable Collection	B-75	3,626.03	
Part A Bad Debt Advance	B-75, B-76	<u>70,045.00</u>	
			<u>13,736,546.38</u>
Decreased by:			
Payments to County	B-75	13,657,363.99	
Payments to Other	B-75	<u>98,140.08</u>	
			<u>13,755,504.07</u>
Balance December 31, 2016	B		<u><u>\$ 278,054.14</u></u>

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

Balance December 31, 2015	<u>Ref.</u> B		\$ -
Increased by:			
Deposits from Patients	B-75	<u>\$ 9,556.79</u>	<u>9,556.79</u>
Decreased by:			
Cash Disbursements	B-75	<u>9,556.79</u>	<u>9,556.79</u>
Balance December 31, 2016	B		<u><u>\$ -</u></u>

TRUST OTHER
LAW ENFORCEMENT OFFICERS AND EQUIPMENT TRUST FUND

Balance December 31, 2015	<u>Ref.</u> B		\$ 26,412.27
Decreased by:			
Expenditures	B-1	\$ 11,464.19	
Accounts Payable		<u>475.40</u>	
			<u>11,939.59</u>
Balance December 31, 2016	B		<u><u>\$ 14,472.68</u></u>

TRUST OTHER
SCHEDULE OF RESERVE FOR PARKS AND RECREATION

	<u>Ref.</u>	
Balance December 31, 2015	B	<u>\$ 257.30</u>
Balance December 31, 2016	B	<u><u>\$ 257.30</u></u>

TRUST OTHER
SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2015	<u>Ref.</u> B		\$ 134,701.54
Increased by:			
Cash Receipts	B-1	<u>\$ 6,483.00</u>	
			<u>6,483.00</u>
Balance December 31, 2016	B		<u>\$ 141,184.54</u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR SNOW REMOVAL TRUST

Balance December 31, 2015	<u>Ref.</u> B		\$ 120,099.75
Increased by:			
Cash Receipts	B-1	<u>\$ 149,924.81</u>	
			<u>149,924.81</u>
Decreased by:			
Cash Disbursements	B-1	8,073.12	
Accounts Payable		<u>101,360.00</u>	
			<u>109,433.12</u>
Balance December 31, 2016	B		<u><u>\$ 160,591.44</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-84

TRUST OTHER
SCHEDULE OF RESERVE FOR MOSQUITO CONTROL

Balance December 31, 2015	<u>Ref.</u> B		\$ 35,998.35
Increased by:			
Cash Receipts	B-1	<u>\$ 78,763.17</u>	<u>78,763.17</u>
Decreased by:			
Cash Disbursements	B-1	5,010.93	
Accounts Payable		<u>8,894.10</u>	<u>13,905.03</u>
Balance December 31, 2016	B		<u><u>\$ 100,856.49</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-85

TRUST OTHER
SCHEDULE OF RESERVE FOR SHERIFF DONATION

Balance December 31, 2015	<u>Ref.</u> B		\$ -
Increased by:			
Cash Receipts	B-1	<u>\$ 2,487.00</u>	<u>2,487.00</u>
Decreased by:			
Cash Disbursements	B-1	<u>300.00</u>	<u>300.00</u>
Balance December 31, 2016	B		<u><u>\$ 2,187.00</u></u>

GENERAL CAPITAL FUND

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-2

GENERAL CAPITAL FUND
STATEMENT OF CASH - TREASURER

	<u>Ref.</u>		
Balance - December 31, 2015	c		\$ 28,189,698.96
Increased by:			
Bonds Issued	C-8	\$ 3,000,000.00	
Bond Anticipation Notes	C-14	20,566,000.00	
Premiums Received on Sale of Bonds	C-1	197,022.28	
Due to State of New Jersey	C-12	18,315.77	
Capital Improvement Fund	C-4	<u>3,400,000.00</u>	
			27,181,338.05
Decreased by:			
Bond Anticipation Notes	C-14	15,806,000.00	
Improvement Authorizations	C-3, C-10	<u>15,175,810.30</u>	
			<u>30,981,810.30</u>
Balance - December 31, 2016	C		<u><u>\$ 24,389,226.71</u></u>

GENERAL CAPITAL FUND
STATEMENT OF ANALYSIS OF CASH

	Balance - December 31, 2015	Receipts		Disbursements	Transfers		Balance - December 31, 2016	
		Bonds, BANs & Loans Issued	Misc.		Improvement Authorizations	From		To
Capital Improvement Fund	\$ 2,374,192.60	\$ -	\$ 3,400,000.00	\$ -	\$ 2,094,000.00	\$ -	\$ 3,680,192.60	
Due to State of New Jersey	3,036.19	-	18,315.77	-	-	-	21,351.96	
Encumbrances Payable	10,522,949.10	-	-	-	10,522,949.10	9,253,097.17	9,253,097.17	
Fund Balance	294,357.72	-	197,022.28	-	-	-	491,380.00	
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	2,967.31	-	-	-	6.25	6.25	2,967.31	
Atlantic County Criminal Complex	179,044.09	-	-	-	5,944.40	5,944.40	179,044.09	
Acquisition of Computer Equipment	5,756.15	-	-	-	-	-	5,756.15	
Road Improvements -2002	460.50	-	-	263,444.98	1,074.51	264,519.49	460.50	
Computer Equipment	14,979.41	-	-	-	-	-	14,979.41	
Various Capital Improvements	6,055.48	-	-	1,300.00	5,135.59	6,435.59	6,055.48	
Improvements of County Buildings	(1,997.00)	-	-	-	-	-	(1,997.00)	
Road Improvements - 2005	40,188.55	-	-	239,285.92	437,695.60	825,320.16	188,527.19	
Various Capital Improvements - 2006	23,444.10	-	-	-	-	-	23,444.10	
ACCC Improvements - 2006	581,724.40	-	-	117,741.17	-	-	463,983.23	
Improvements to County Buildings - 2006	5,357.70	-	-	10,598.25	4,505.00	15,103.25	5,357.70	
Information Technology Equipment	301.03	-	-	-	-	-	301.03	
Atlantic Cape Community College Improvements	1,025,698.74	-	-	37,582.98	-	-	988,115.76	
Information & Technology Acquisitions	165.15	-	-	-	-	-	165.15	
Improvements to Various Roads	-	-	-	-	16,580.79	16,580.79	-	
Improvements to Various County Buildings & Facilities	230,620.38	-	-	233,820.38	40,600.00	43,800.00	(0.00)	
Atlantic County Institute of Technology Improvements	31,047.34	-	-	31,047.34	-	-	0.00	
Various Capital Improvements	7,458.58	-	-	(8,855.07)	1,355.00	-	14,958.65	
Road Improvements	1,020,092.77	-	-	404,939.21	44,838.05	460,532.75	1,030,848.26	
Improvements to Government Complex	1,014.81	-	-	324,437.35	241,890.96	566,328.31	1,014.81	
Various Capital Improvements	480,209.45	-	-	141,138.35	326,199.57	-	12,871.53	
ACCC Improvements -2010	285,557.67	-	-	-	-	-	285,557.67	
Road Improvements -2010	(4,657,410.31)	4,760,000.00	-	640,930.22	250,752.69	817,272.74	28,179.52	
ACCC Improve - 2010	722,628.50	-	-	138,023.52	-	-	584,604.98	
Various County Improvements	21,577.94	-	-	(25,794.05)	41,659.05	-	5,712.94	
Improvements to County Facilities	566,973.59	-	-	87,522.62	212,073.48	15,467.00	282,844.49	
Improvements to Various Roads, Facilities & Property	257,963.13	-	-	22,583.60	77,014.55	-	158,364.98	
Various Capital Improvements	94.52	-	-	1,373,977.80	222,101.25	1,598,909.05	2,924.52	
ACCC Capital Improvements - 2013	5,385,416.13	-	-	2,407,920.22	-	-	2,977,495.91	
ACCC - 2013	793,829.13	-	-	120,744.32	-	-	673,084.81	
Various Capital Improvements	3,012,474.83	-	-	1,196,735.01	181,498.92	1,256,967.17	2,891,208.07	
Improvements to Various Roads	15,940.65	-	-	257,186.59	267,941.82	520,128.41	10,940.65	
Construction of Central Dispatch Center	(1,341,176.50)	-	-	350,945.36	-	1,390,003.00	(302,118.86)	
Construction of New Student Center	4,038,668.97	-	-	623,126.15	-	-	3,415,542.82	
Various Capital Improvements ACCC	1,127,524.45	-	-	494,729.13	-	-	632,795.32	
Acquisition of Real Property-2 South Main Street	6,967.78	-	-	6,967.78	-	-	(0.00)	
Various County Improvements 2014	207,579.40	-	-	257,185.28	-	236,106.46	186,500.58	
ACCC 2015	3,192,013.41	-	-	80,611.00	-	-	3,111,402.41	
Capital Improvements 2015	(36,176.20)	-	-	154,262.34	48,113.75	140,815.02	(97,737.27)	
Road Improvements 2015	(2,365,400.16)	-	-	3,594,465.68	6,276,825.93	1,887,120.12	(10,349,571.65)	
Various County Improvements 2015	1,404,981.66	-	-	617,568.72	50,027.63	189,971.00	927,356.31	
Radio Network Improvements 2015	(1,824,803.58)	-	-	499,669.97	153,439.16	250,539.88	(2,227,372.83)	
Various Improvements	-	-	-	450,212.28	99,868.53	1,951,000.00	1,400,919.19	
Various Capital Improvements	-	-	-	13,095.00	230,876.43	143,000.00	(100,971.43)	
Various Capital Improvements for ACCC	-	3,000,000.00	-	16,660.90	-	-	2,983,339.10	
	\$ 28,189,698.96	\$ 7,760,000.00	\$ 3,615,338.05	\$ 15,175,810.30	\$ 21,870,046.27	\$ 21,870,046.27	\$ 24,389,226.71	
Ref.	C			C-2, C-10			C	

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-4

GENERAL CAPITAL FUND
CAPITAL IMPROVEMENT FUND

Balance - December 31, 2015	<u>Ref.</u> C		\$ 2,374,192.60
Increased By:			
Current Year Budget Appropriation	A-3	<u>\$ 3,400,000.00</u>	<u>3,400,000.00</u>
Decreased By:			
Appropriation to Finance Improvement Authorizations	C-7, C-13	<u>2,094,000.00</u>	<u>2,094,000.00</u>
Balance - December 31, 2016	C		<u><u>\$ 3,680,192.60</u></u>

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

	<u>Ref.</u>	
Balance - December 31, 2015	C	<u>\$ 64,842.85</u>
Balance - December 31, 2016	C	<u><u>\$ 64,842.85</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-6

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

	<u>Ref.</u>		
Balance - December 31, 2015	C		\$ 120,056,855.69
Increased By:			
Bonds Issued	C-8	<u>\$ 32,550,000.00</u>	<u>32,550,000.00</u>
Decreased By:			
Bonds Paid	C-8	46,216,000.00	
Green Acres Loan Payments	C-9	<u>181,297.22</u>	<u>46,397,297.22</u>
Balance - December 31, 2016	C		<u><u>\$ 106,209,558.47</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-7

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

Ord. Number	Improvement Description	Balance - December 31, 2015	2016 Authorizations	Funded by		Balance - December 31, 2016	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	-	-	-	-	-	(1,014.81)	1,014.81
10-3	Reconstruction of Lake Lenape Dam	4,760,000.00	-	-	-	4,760,000.00	(28,179.52)	4,788,179.52
12-1	Fire Training Center	-	-	-	-	-	(2,924.52)	2,924.52
13-1	Construction of Pistol Range	11,482,200.00	-	-	-	11,482,200.00	(2,891,208.07)	14,373,408.07
14-2	Construction of Central Dispatch Center	1,428,500.00	-	-	-	1,428,500.00	302,118.86	1,126,381.14
14-6	Acquisition of Real Property-2 South Main Street	4,323,800.00	-	-	-	4,323,800.00	0.00	4,323,800.00
15-1	ACCC 2015	-	-	-	-	-	3,111,402.41	(3,111,402.41)
15-2-i	Capital Improvements 2015	4,655,000.00	-	-	-	4,655,000.00	(97,737.27)	4,752,737.27
15-2-ii	Road Improvements 2015	14,704,000.00	-	-	-	14,704,000.00	(10,349,571.65)	25,053,571.65
C15-1	Various County Improvements 2015	-	-	-	-	-	927,356.31	(927,356.31)
15-2-iii	Radio Network Improvements 2015	2,241,000.00	-	-	-	2,241,000.00	(2,227,372.83)	4,468,372.83
C16-1	Various Improvements	-	1,951,000.00	-	1,951,000.00	-	1,400,919.19	(1,400,919.19)
C16-2	New Stockton Aviation Research and Technology Park	-	7,500,000.00	-	-	7,500,000.00	-	7,500,000.00
16-3	Various Capital Improvements	-	2,860,000.00	-	143,000.00	2,717,000.00	(100,971.43)	2,817,971.43
16-4	Various Capital Improvements for ACCC	-	3,000,000.00	3,000,000.00	-	-	2,983,339.10	(2,983,339.10)
		<u>\$ 44,079,342.85</u>	<u>\$ 15,311,000.00</u>	<u>\$ 3,000,000.00</u>	<u>\$ 2,094,000.00</u>	<u>\$ 54,296,342.85</u>	<u>\$ (6,907,004.38)</u>	<u>\$ 61,203,347.23</u>
Ref.		C	C-10, C-13	C-3, C-6, C-8, C-13	C-4, C-13	C		

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-8

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Interest Rate	Balance - December 31, 2015	Increased	Decreased	Balance - December 31, 2016
			Date	Amount					
General Improvement Bonds	7/26/2006	9,600,000.00	8/1/2017	1,050,000.00	4.250%	\$ 3,075,000.00	\$ -	\$ 975,000.00	\$ 2,100,000.00
			8/1/2018	1,050,000.00	4.250%				
County Vocational Bonds	7/26/2006	2,400,000.00	8/1/2017	200,000.00	4.125%	600,000.00	-	200,000.00	400,000.00
			8/1/2018	200,000.00	4.250%				
General Bonds of 2008	6/11/2008	12,775,000.00	1/15/2017	870,000.00	3.750%	7,810,000.00	-	6,030,000.00	1,780,000.00
			1/15/2018	910,000.00	3.750%				
County College Bonds of 2008	6/11/2008	4,505,000.00	1/15/2017	610,000.00	3.750%	1,835,000.00	-	590,000.00	1,245,000.00
			1/15/2018	635,000.00	3.750%				
State Aid County College Bonds of 2008	6/11/2008	4,504,000.00	1/15/2017	610,000.00	3.625%	1,834,000.00	-	590,000.00	1,244,000.00
			1/15/2018	634,000.00	3.750%				
General Refunding Bonds of 2008	7/31/2008	9,655,000.00	10/1/2017	925,000.00	4.000%	4,600,000.00	-	940,000.00	3,660,000.00
			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	2/1/2017	2,385,000.00	5.000%	16,905,000.00	-	2,180,000.00	14,725,000.00
			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	10/1/2017	350,000.00	2.625%	3,450,000.00	-	3,100,000.00	350,000.00
County Vocational School Bonds of 2009	9/17/2009	40,000,000.00	10/1/2017	2,800,000.00	3.000%	27,900,000.00	-	25,100,000.00	2,800,000.00
General Bonds of 2011	11/22/2011	7,140,000.00	11/22/2017	805,000.00	2.000%	5,005,000.00	-	790,000.00	4,215,000.00
			11/22/2018	820,000.00	2.000%				
			11/22/2019	845,000.00	2.000%				
			11/22/2020	860,000.00	2.000%				
			11/22/2021	885,000.00	2.125%				

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-8

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds			Balance December 31, 2015	Increased	Decreased	Balance December 31, 2016
			Date	Amount	Interest Rate				
County College Bonds of 2011	11/22/2011	\$ 1,177,000.00		-		245,000.00	-	245,000.00	-
State Aid County College Bonds of 2011	11/22/2011	1,176,000.00		-		245,000.00	-	245,000.00	-
General Obligation Bonds of 2012	10/24/2013	9,505,000.00	7/15/2017	1,020,000.00	1.500%	7,385,000.00	-	1,005,000.00	6,380,000.00
			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	3/1/2017	2,025,000.00	1.000%	6,085,000.00	-	1,990,000.00	4,095,000.00
			3/1/2018	2,070,000.00	1.250%				
General Obligation Bonds	6/18/2014	15,694,000.00	4/1/2017	1,125,000.00	2.000%	14,690,000.00	-	1,105,000.00	13,585,000.00
			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	4/1/2017	1,170,000.00	2.000%	17,556,000.00	-	1,021,000.00	16,535,000.00
			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%				

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-8

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds		Interest Rate	Balance December 31, 2015	Increased	Decreased	Balance December 31, 2016
			Date	Amount					
County College Bonds of 2016	6/23/2016	1,500,000.00	10/1/2017	170,000.00	1.000%	-	1,500,000.00	-	1,500,000.00
			10/1/2018	180,000.00	1.000%				
			10/1/2019	185,000.00	1.250%				
			10/1/2020	185,000.00	1.500%				
			10/1/2021	190,000.00	1.500%				
			10/1/2022	195,000.00	2.000%				
			10/1/2023	195,000.00	2.000%				
			10/1/2024	200,000.00	2.000%				
State Aid County College Bonds of 2016	6/23/2016	1,500,000.00	10/1/2017	170,000.00	1.000%	-	1,500,000.00	-	1,500,000.00
			10/1/2018	180,000.00	1.000%				
			10/1/2019	185,000.00	1.250%				
			10/1/2020	185,000.00	1.500%				
			10/1/2021	190,000.00	1.500%				
			10/1/2022	195,000.00	2.000%				
			10/1/2023	195,000.00	2.000%				
			10/1/2024	200,000.00	2.000%				
General Refunding Bonds of 2016	6/16/2016	7,825,000.00	1/15/2018	350,000.00	3.000%	-	7,825,000.00	-	7,825,000.00
			1/15/2019	1,345,000.00	3.000%				
			1/15/2020	1,380,000.00	3.000%				
			1/15/2021	1,415,000.00	3.000%				
			1/15/2022	1,450,000.00	3.000%				
			1/15/2023	1,495,000.00	4.000%				
			1/15/2024	390,000.00	4.000%				
General Refunding Bonds of 2016	6/16/2016	21,725,000.00	10/1/2016	110,000.00	2.000%	-	21,725,000.00	110,000.00	21,615,000.00
			10/1/2018	3,105,000.00	3.000%				
			10/1/2019	3,100,000.00	3.000%				
			10/1/2020	3,100,000.00	3.000%				
			10/1/2021	3,085,000.00	3.000%				
			10/1/2022	3,075,000.00	3.000%				
			10/1/2023	3,065,000.00	4.000%				
			10/1/2024	3,085,000.00	4.000%				
						\$ 119,220,000.00	\$ 32,550,000.00	\$ 46,216,000.00	\$ 105,554,000.00
Ref.						C	C-6	C-6	C

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-9

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, 2015	Decreased	December 31, 2016
			Date	Amount				
Lake Lenape Park I	4/10/2001	500,000.00	1/20/2017	14,665.60	2.000%	\$ 150,411.39	\$ 28,897.03	\$ 121,514.36
			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	5/25/2017	18,804.27	2.000%	94,030.65	37,051.84	56,978.81
			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	5/25/2017	19,554.44	2.000%	77,834.42	38,529.97	39,304.45
			11/25/2017	19,750.01	2.000%			
Galloway	9/5/2004	475,876.00	3/5/2017	15,545.46	2.000%	176,268.78	30,630.69	145,638.09
			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%			
Estell Manor ADA	11/4/2004	30,919.00	3/5/2021	16,833.54	2.000%	6,583.04	2,593.98	3,989.06
			4/4/2017	1,316.48	2.000%			
			10/4/2017	1,329.64	2.000%			
Lake Lenape Park II	5/28/2005	\$ 498,660.00	4/4/2018	1,342.94	2.000%	194,780.42	33,847.52	160,932.90
			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%			

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-9

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, 2015	Decreased	December 31, 2016		
			Date	Amount						
Lake Lenape Park II	6/9/2008	\$ 200,000.00	3/6/2017	4,946.31	2.000%	136,946.99	9,746.19	127,200.80		
			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%					
						\$ 836,855.69	\$ 181,297.22	\$ 655,558.47		
Ref.						C	C-6	C		

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. Number	Improvement Description	Ordinance		Balance - December 31, 2015		2016 Authorizations	Expended	Balance - December 31, 2016	
		Date	Amount	Funded	Unfunded			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	5/28/1991	500,000.00	3,848.36	-	-	-	3,848.36	-
	Construction of Fire Training Center		-	25,524.14	-	-	-	25,524.14	-
92-5	Construction of Library Facilities	9/29/1992	2,300,000.00	10,815.90	-	-	-	10,815.90	-
92-7	Renovation to County Bldgs	12/8/1992	200,000.00	1,186.51	-	-	-	1,186.51	-
93-3	Construction of Pistol Range	8/17/1993	300,000.00	987.74	-	-	-	987.74	-
93-6	Infrastructure Improvement	11/30/1993	6,225,000.00	35,626.26	-	-	-	35,626.26	-
94-1	Environmental Remediation	4/12/1994	1,000,000.00	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	4/29/1997	725,000.00	2,275.00	-	-	-	2,275.00	-
	Energy Retrofit			13,239.00	-	-	-	13,239.00	-
97-6	Acquisition of Land-Hamilton Park	5/27/1997	250,000.00	12,943.00	-	-	-	12,943.00	-
97-7	Improvement to County Parks	8/26/1997	525,000.00	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	2,967.31	-	-	-	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	6,055.48	-	-	-	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	40,188.55	-	-	(148,338.64)	188,527.19	-
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	581,724.40	-	-	117,741.17	463,983.23	-
06-4	Improvements to County Buildings 2006	6/13/2006	6,400,000.00	5,357.70	-	-	-	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	1,025,698.74	-	-	37,582.98	988,115.76	-
08-3	Information & Technology Acquisitions	5/6/2008	1,100,000.00	165.15	-	-	-	165.15	-
08-6	Improvement to County Buildings	5/6/2008	2,445,000.00	230,620.38	-	-	230,620.38	-	-
08-7	Atlantic County Institute of Technology Improvements	7/29/2008	40,000,000.00	31,047.34	-	-	-	31,047.34	-
09-2/09-5	Various Capital Improvements	2009	4,705,000.00	7,458.58	-	-	(7,500.07)	14,958.65	-
09-3	Road Improvements 2009	5/12/2009	5,000,000.00	1,020,092.77	-	-	-	1,030,843.26	-
09-4	Improvements to Government Complex	5/12/2009	7,000,000.00	1,014.81	-	-	-	1,014.81	-
10-1	Various Capital Improvements	6/2/2010	5,715,000.00	480,209.45	-	-	467,337.92	12,871.53	-
10-2	ACCC Improvements 2010	6/2/2010	2,353,000.00	285,557.67	-	-	-	285,557.67	-
10-3	Road Improvements 2010	8/20/2010	5,000,000.00	-	102,589.69	-	74,410.17	-	28,179.52
10-6	ACCC-2010	12/27/2010	5,000,000.00	722,628.50	-	-	138,023.52	584,604.98	-
11-1	Various County Improvements	3/31/2012	2,090,000.00	21,577.94	-	-	15,865.00	5,712.94	-
11-1	Improvements to County Facilities	5/4/2012	3,700,000.00	566,973.59	-	-	284,129.10	282,844.49	-
C12-1	Various County Improvements	5/29/2013	1,970,000.00	257,963.23	-	-	99,598.15	158,365.08	-
12-1	Improvements to County Facilities	5/29/2013	8,200,000.00	94.52	-	-	(2,830.00)	2,924.52	-
12-2	ACCC Capital Improvements 2013	5/29/2013	8,500,000.00	5,385,416.13	-	-	2,407,920.22	2,977,495.91	-
12-4	ACCC 2013	7/3/2013	1,500,000.00	793,829.13	-	-	120,744.32	673,084.81	-
C13-1	Various County Improvements	5/21/2013	2,605,000.00	15,940.55	-	-	5,000.00	10,940.55	-
13-1	Capital Improvements 2013	5/21/2013	12,350,000.00	-	1,275,732.65	-	26,405.60	-	1,249,327.05
	Road Improvements 2013				1,736,742.18	-	94,861.16	-	1,641,881.02
C14-1/2	Various County Improvements 2014	5/13/2014	722,196.00	207,579.40	-	-	21,078.82	186,500.58	-
14-2	PH1 Central Dispatch Construction	5/13/2014	1,500,000.00	-	87,323.50	-	(1,039,057.64)	-	1,126,381.14
14-3	ACCC 2014	5/13/2014	4,200,000.00	4,038,668.97	-	-	623,126.15	3,415,542.82	-
14-4	ACCC Various Capital Improvements 2014	5/13/2014	2,113,499.00	1,127,524.45	-	-	494,729.13	632,795.32	-
14-6	Acquisition of Real Property-2 South Main Street	11/10/2014	4,540,000.00	-	6,967.78	-	-	6,967.78	-
15-1	ACCC 2015	6/4/2015	3,200,000.00	3,192,013.41	-	-	80,611.00	3,111,402.41	-
15-2-i	Capital Improvements 2015	6/4/2015	4,900,000.00	-	4,618,823.80	-	61,561.07	-	4,557,262.73
15-2-ii	Road Improvements 2015	6/4/2015	15,479,000.00	-	12,338,599.84	-	7,984,171.49	-	4,354,428.35
C15-1	Various County Improvements 2015	6/4/2015	2,358,000.00	1,404,981.66	-	-	477,625.35	927,356.31	-
15-2-iii	Radio Network Improvements 2015	6/4/2015	2,360,000.00	-	416,196.42	-	402,569.25	-	13,627.17
C16-1	Various Improvements	5/10/2016	1,951,000.00	-	-	1,951,000.00	550,080.81	1,400,919.19	-
C16-2	New Stockton Aviation Research and Technology Park	3/15/2016	7,500,000.00	-	-	7,500,000.00	-	-	7,500,000.00
16-3	Various Capital Improvements	5/10/2016	2,860,000.00	-	-	2,860,000.00	243,971.43	-	2,616,028.57
16-4	Various Capital Improvements for ACCC	5/10/2016	3,000,000.00	-	-	3,000,000.00	16,660.90	2,983,339.10	-
			\$ 22,267,527.34	\$ 21,000,978.86	\$ 15,311,000.00	\$ 13,905,958.37	\$ 21,168,429.28	\$ 23,505,118.55	
Ref.			C	C	C-7, C-13		C	C	
					Ref.				
					C-2	\$ 15,175,810.30			
					C-11	(10,522,949.10)			
					C-11	9,253,097.17			
						\$ 13,905,958.37			

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-11

GENERAL CAPITAL FUND
SCHEDULE OF ENCUMBRANCES PAYABLE

Balance - December 31, 2015	<u>Ref.</u> C		\$ 10,522,949.10
Increased By:			
Charges	C, C-10	<u>\$ 9,253,097.17</u>	<u>9,253,097.17</u>
Decreased By:			
Cancelled	C, C-10	<u>10,522,949.10</u>	<u>10,522,949.10</u>
Balance - December 31, 2016	C		<u><u>\$ 9,253,097.17</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-12

GENERAL CAPITAL FUND
SCHEDULE OF DUE TO STATE OF NEW JERSEY

	<u>Ref.</u>		
	C		
Balance - December 31, 2015			\$ 3,036.19
Increased By:			
Cash Receipts	C-2	<u>\$ 18,315.77</u>	
			<u>18,315.77</u>
Balance - December 31, 2016	C		<u>\$ 21,351.96</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-13

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

Ord. Number	Improvement Description	Balance - December 31, 2015	2016	Funded By:			Balance - December 31, 2016
				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
10-3	Road Improvements 2010	4,760,000.00	-	-	4,760,000.00	-	-
14-2	Construction of Central Dispatch Center	1,428,500.00	-	-	-	-	1,428,500.00
15-2-i	Capital Improvements 2015	4,655,000.00	-	-	-	-	4,655,000.00
15-2-ii	Road Improvements 2015	14,704,000.00	-	-	-	-	14,704,000.00
C15-1	Various County Improvements 2015	-	-	-	-	-	-
15-2-iii	Radio Network Improvements 2015	2,241,000.00	-	-	-	-	2,241,000.00
C16-1	Various Improvements	-	1,951,000.00	-	-	1,951,000.00	-
C16-2	New Stockton Aviation Research and Technology Park	-	7,500,000.00	-	-	-	7,500,000.00
16-3	Various Capital Improvements	-	2,860,000.00	-	-	143,000.00	2,717,000.00
16-4	Various Capital Improvements for ACCC	-	3,000,000.00	3,000,000.00	-	-	-
		<u>\$ 28,273,342.85</u>	<u>\$ 15,311,000.00</u>	<u>\$ 3,000,000.00</u>	<u>\$ 4,760,000.00</u>	<u>\$ 2,094,000.00</u>	<u>\$ 33,730,342.85</u>
Ref.		C	C-7, C-10			C-4, C-7	C

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-14

GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

Purpose	Original Issue Date	Original Issue Amount	Date of Maturity	Interest	Balance - December 31, 2015	Increase	Decrease	Balance - December 31,
Various Improvements (Ord. 13-1, 14-6, 10-3)	12/22/2014	\$ 15,806,000.00	6/22/2017	2.000% Ref.	<u>\$ 15,806,000.00</u> C	<u>\$ 20,566,000.00</u> C-2	<u>\$ 15,806,000.00</u> C-2	<u>\$ 20,566,000.00</u> C, C-2

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, 2016, and the related notes to financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2017, 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.

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.

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)

Compliance and Other Matters

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

Purpose of this Report

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



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

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 27, 2017

**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
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

None reported.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL COMMENTS
DECEMBER 31, 2016

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 2016. Earnings from interest on deposits are shown as revenue in the various accounts and funds of the County for 2016.

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.