

COUNTY OF ATLANTIC, NEW JERSEY

REPORT OF AUDIT

FOR THE YEAR ENDED

DECEMBER 31, 2020

COUNTY OF ATLANTIC, NEW JERSEY

PART I

**REPORT ON EXAMINATION OF
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the County of Atlantic, as of December 31, 2020 and 2019, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County of Atlantic as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets and account group as of December 31, 2020 and 2019, the regulatory basis statement of operations for the years then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2020 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Other Information

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

The supplemental information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 7, 2021 on our consideration of the County of Atlantic's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Atlantic's internal control over financial reporting and compliance.

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

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

September 7, 2021

EXHIBIT - A
CURRENT FUND

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2020 AND 2019

	Ref.	2020	2019
<u>Assets</u>			
Regular Fund:			
Cash and Cash Equivalents	A-4	\$ 48,700,156.13	\$ 39,619,996.33
Change Funds	A-6	1,310.00	1,310.00
		<u>48,701,466.13</u>	<u>39,621,306.33</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	794,284.18	653,170.25
		<u>794,284.18</u>	<u>653,170.25</u>
		<u>49,495,750.31</u>	<u>40,274,476.58</u>
Federal and State Grant Fund:			
Cash	A-4	-	-
Due from Current Fund	A	6,314,700.20	2,444,203.66
Grants Receivable	A-14	41,776,201.62	40,719,334.46
		<u>48,090,901.82</u>	<u>43,163,538.12</u>
TOTAL ASSETS		\$ <u>97,586,652.13</u>	\$ <u>83,438,014.70</u>

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2020 AND 2019

	Ref.	2020	2019
<u>Liabilities, Reserves and Fund Balance</u>			
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-10	\$ 9,668,871.15	\$ 5,034,459.28
Encumbrances Payable	A-3:A-10	10,802,092.32	9,692,645.66
Accounts Payable	A-11	685,649.71	1,553,196.92
Due to State of New Jersey:			
Share of Realty Transfer Fees			
Reserve for Arbitrage			
Prepaid Revenue	A-4	76,491.96	73,868.79
Due to Federal and State Grant Fund	A	6,314,700.20	2,444,203.66
Payroll Deductions Payable	A-12	2,124,760.30	2,210,128.74
		<u>29,672,565.64</u>	<u>21,008,503.05</u>
Reserve for Receivables	A	794,284.18	653,170.25
Fund Balance	A-1	19,028,900.49	18,612,803.28
		<u>49,495,750.31</u>	<u>40,274,476.58</u>
Federal and State Grant Fund:			
Due to State of New Jersey	A-19	620,811.51	298,475.20
Encumbrances Payable	A-17	14,528,269.89	13,349,284.30
Unappropriated Reserves	A-15	5,952.15	14,295.02
Appropriated Reserves	A-16	32,935,868.27	29,501,483.60
		<u>48,090,901.82</u>	<u>43,163,538.12</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES			
		\$ <u>97,586,652.13</u>	\$ <u>83,438,014.70</u>

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	Ref.	Year 2020	Year 2019
Revenues:			
Fund Balance Utilized	A-2	\$ 9,300,000.00	\$ 9,165,000.00
Miscellaneous Revenues Anticipated	A-2	92,444,526.61	86,012,453.26
Receipts from Current Taxes	A-2	152,340,763.58	149,386,421.40
Non-Budget Revenues	A-2	878,613.14	1,038,060.84
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	5,854,075.89	4,406,748.31
Grant Encumbrances Cancelled	A-4	1,329,778.82	-
Prior Year Accounts Payable Cancelled	A-11	-	308,443.74
Total Revenues		262,147,758.04	250,317,127.55
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	77,177,673.00	76,554,152.00
Other Expenses	A-3	128,843,677.45	121,191,271.98
Capital Improvements	A-3	6,750,000.00	4,393,000.00
Debt Service	A-3	20,395,675.73	19,290,482.92
Deferred Charges and			
Statutory Expenditures	A-3	19,259,310.24	19,387,976.12
Grant Balance Cancelled		1.41	7,351.44
Refund Prior Year Revenue	A-4	5,323.00	62,510.29
Total Expenditures		252,431,660.83	240,886,744.75
Excess of Revenues over Expenditures and			
Statutory Excess to Fund Balance		9,716,097.21	9,430,382.80
Fund Balance January 1	A	18,612,803.28	18,347,420.48
		28,328,900.49	27,777,803.28
Decreased by Amount Utilized as			
Anticipated Revenue	A-2	9,300,000.00	9,165,000.00
Fund Balance December 31	A	\$ 19,028,900.49	\$ 18,612,803.28

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
SURPLUS ANTICIPATED	A-1	\$ 9,300,000.00	\$	\$ 9,300,000.00	\$ -
MISCELLANEOUS REVENUES					
County Clerk		3,400,000.00		5,114,702.67	1,714,702.67
Surrogate		176,714.00		130,122.50	(46,591.50)
Sheriff		1,015,000.00		668,261.90	(346,738.10)
Interest on Investments and Deposits		341,249.00		219,030.60	(122,218.40)
Medicaid Reimbursement - Nursing Home & Home Care		12,910,300.00		12,172,746.97	(737,553.03)
Fees and Permits		98,600.00		108,004.70	9,404.70
Rental of County Offices		1,671,700.00		2,096,274.31	424,574.31
Correction Department - NJ Reimbursement for State Prisoners		468,500.00		856,674.49	388,174.49
Sale of Food - Central Supply Items, Nutrition Project		1,430,000.00		1,574,473.99	144,473.99
City of Atlantic City Contracts		562,481.86		554,280.61	(8,201.25)
Refunds - Insurance, Telephone, etc.		1,473,000.00		2,691,767.81	1,218,767.81
Bail Bond Forfeitures		21,700.00		6,750.00	(14,950.00)
Public Health - Indirect Cost Reimbursement		1,262,095.00		1,262,095.00	-
Detention Housing		1,400,000.00		1,024,826.78	(375,173.22)
Economic Development		800,000.00		800,000.00	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)		2,936,975.44		2,947,102.34	10,126.90

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:					
Social and Welfare Services (c.66, P.L. 1990):	\$	1,195,838.00	\$	853,001.00	\$ (342,837.00)
Supplemental Security Income					
Psychiatric Facilities (c.73, P.L. 1990)					
Board of County Patients in State and Other Institutions		21,000.00		20,915.89	(84.11)
Public and Private Revenues Offset with Appropriations:					
Area Plan Grant - 2020		2,191,580.19	2,028,516.00	4,220,096.19	-
NJ DOS - General Operating Support 2020		11,569.00		11,569.00	-
NJ DL&PS - Body Armor Grant		35,241.68		35,241.68	-
NJ DL&PS - Victim Witness Assistance (VOCA) 19-20		653,456.00		653,456.00	-
NJ DL&PS - Sexual Assault Nurse Examiner FY 2020		86,942.00		86,942.00	-
NJ DL&PS - Distracted Driving Campaign 2020		40,000.00		40,000.00	-
NJ DL&PS - Hazard Mitigation Grant		16,496.00		16,496.00	-
NJ DOE - GED Testing Income		14,295.02		14,295.02	-
NJ DOL - Workforce Learning Link - 2020		23,000.00	18,000.00	41,000.00	-
NJ DOL - Smart Steps 19-20		1,605.00		1,605.00	-
NJ OHS - Homeland Security Grant FY 2019		275,381.62		275,381.62	-
CRDA Public Safety Initiative		135,000.00		135,000.00	-
State of PA DAG - Drug Trafficking (HIDTA) Grant		14,500.00	177,000.00	191,500.00	-
US DOJ - SCAAP FY19		177,270.00		177,270.00	-
Atlantic County JIF			1,000.00	1,000.00	-
NJ - DCA - LEAP			50,000.00	50,000.00	-
CTCL COVID - 19 Response Grant			553,365.00	553,365.00	-
NJ DOC & F - Child Advocacy Center			749,190.44	749,190.44	-
NJ DOS - Local Arts Grant			9,400.00	9,400.00	-
NJ DOS - General Election 2020 Grant			724,108.58	724,108.58	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
Public and Private Revenues Offset with Appropriations:					
NJ DEP - Clean Communities	\$	\$	118,974.14	\$ 118,974.14	\$ -
NJ DH&SS - ADA Transition Plan			10,000.00	10,000.00	-
NJ DH&SS - State Health Insurance Program (SHIP)			41,140.00	41,140.00	-
NJ DH&SS - COVID - 19 Testing & Reimbursement			3,106,416.75	3,106,416.75	-
NJ DHS - Family Success Centers 2020-2021			924,559.00	924,559.00	-
NJ DH&SS - Statewide Respite - 2020			176,850.00	176,850.00	-
NJ DHS - IV-D - Law - 2020			70,540.24	70,540.24	-
NJ DHS - Personal Assistance Service Program			62,352.00	62,352.00	-
NJ DHS - Medication Assisted Treatment			1,074,752.00	1,074,752.00	-
NJ DHS - Mental Health Administrator CY 2020			9,000.00	9,000.00	-
NJ DHS - Youth Service Coordinator - 2020			39,825.00	39,825.00	-
NJ DL&PS - Cares for Kids Grant 19-20			25,450.00	25,450.00	-
NJ DL&PS - DWI Enforcement - 2020			35,000.00	35,000.00	-
NJ DL&PS - SFEA			90,500.00	90,500.00	-
NJ DL&PS - Juvenile Justice Commission - Family Court			151,144.00	151,144.00	-
NJ DL&PS - SCP Program Services			313,245.00	313,245.00	-
NJ DL&PS - SCP Program Management			55,550.00	55,550.00	-
NJ DL&PS - Operation Helping Hand 19			62,500.00	62,500.00	-
NJ DL&PS - Community Justice Program - Drug Recognition Expert			113,000.00	113,000.00	-
NJ DL&PS - Insurance Fraud Reimbursement			250,000.00	250,000.00	-
NJ DL&PS - JDAI Innovations 2020			120,000.00	120,000.00	-
NJ DL&PS - Highway Traffic Safety - 20-21			59,800.00	59,800.00	-
NJ DL&PS - Pre-Disaster Mitigation			126,000.00	126,000.00	-
NJ DL&PS - Drunk Driving Enforcement Fund			900.00	900.00	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
Public and Private Revenues Offset with Appropriations:					
NJ DM & VA - Veterans Transportation 2020	\$	\$	8,500.00	\$ 8,500.00	\$ -
NJ DOL - NJ Youth Corps 20-21			98,684.00	98,684.00	-
NJ DOL - WIOA Dislocated Worker 20-22			649,413.00	649,413.00	-
NJ DOL - WIOA Adult 20-22			1,320,213.00	1,320,213.00	-
NJ DOL - WIOA Youth			1,412,840.00	1,412,840.00	-
NJ DOL - Work First New Jersey SFY 20-21			2,806,140.00	2,806,140.00	-
NJ DOL - COVID - 19 Relief Fund Workforce & Reskilling			101,216.00	101,216.00	-
NJ DOT - Lakes Creek Bridge			2,363,468.00	2,363,468.00	-
NJ DOT - County Aid FY20			7,035,238.00	7,035,238.00	-
NJ DOT - Congestion Mitigation & Air Quality			219,695.05	219,695.05	-
NJ OHS - Emergency Protective Measures - COVID - 19			298,271.01	298,271.01	-
NJ OHS Homeland Security & Preparedness			247,393.83	247,393.83	-
NJ Transit - Senior & Disabled Transportation			520,799.63	520,799.63	-
Sub Regional Transportation 20-21			113,600.00	113,600.00	-
US DHHS - Overdose Treatment Grant			500,000.00	500,000.00	-
US DHHS - Medicare Advance Payment 2020			1,040,661.15	1,040,661.15	-
NJ Transit - FYA Section 5311 Innovations Grant 2020			300,000.00	300,000.00	-
NJ Transit - CARES AC Funds Section 5311			745,187.00	745,187.00	-
NJ Transit - FTA Section 5311 CARTS Rural Transportation System			367,887.00	367,887.00	-
NJ Transit - FTA Section 5310			100,000.00	100,000.00	-
US DOJ - Atlantic County COVID - 19 Emergency Response			58,008.00	58,008.00	-
CARES Act HAVA 2020 COVID-19			589,453.68	589,453.68	-
UD HUD - CDBG COVID			704,535.00	704,535.00	-
US HUD - Continuum of Care 2020			20,076.00	20,076.00	-
Subtotal Public and Private Revenues Offset with Appropriations		3,676,336.51	32,969,357.50	36,645,694.01	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
Increased Fees pursuant to C370, PL 2001					
County Clerk	\$	1,430,000.00	\$	1,349,771.15	\$ (80,228.85)
County Sheriff		435,084.00		175,303.34	(259,780.66)
County Surrogate		172,865.00		175,608.26	2,743.26
Peer Grouping		200,000.00		280,341.76	80,341.76
Atlantic City PILOT Program		20,601,000.00		20,601,000.00	-
Open Space Trust		115,776.53		115,776.53	-
Total Miscellaneous Revenues Anticipated		57,816,215.34	32,969,357.50	92,444,526.61	1,658,953.77
Subtotal General Revenues		57,816,215.34	32,969,357.50	92,444,526.61	1,658,953.77
Amount to be Raised by Taxation - County Purpose Tax	A-1:A-8	152,340,763.58		152,340,763.58	-
Budget Totals	\$	219,456,978.92	\$	254,085,290.19	\$ 1,658,953.77
	Ref.	A-3	A-3		
Miscellaneous Revenues Not Anticipated	A-13			225,442.89	
Added and Omitted Taxes	A-7			653,170.25	
Non-Budget Revenues	A-1			878,613.14	
Total Revenue Realized				254,963,903.33	

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Budget After Modification	Expenditures	
	Adopted Budget			Paid or Charged	Reserved
GENERAL APPROPRIATIONS					
Legislative Branch					
Board of County Commissioners					
Salaries and Wages	\$ 435,430.00	\$	435,430.00	\$ 411,654.53	\$ 23,775.47
Other Expenses	47,635.00		47,635.00	34,412.58	13,222.42
Department of Administration					
County Executive / Administration					
Salaries and Wages	776,767.00		776,767.00	746,442.64	30,324.36
Other Expenses	24,641.00		24,641.00	15,294.56	9,346.44
Treasurer's Office					
Salaries and Wages	844,089.00		819,089.00	781,147.75	37,941.25
Other Expenses	120,780.00		120,780.00	99,418.21	21,361.79
Division of Extension Services					
Salaries and Wages	270,291.00		270,291.00	268,827.72	1,463.28
Other Expenses	263,377.00		263,377.00	254,882.15	8,494.85
Policy and Planning					
Salaries and Wages	891,490.00		891,490.00	863,038.51	28,451.49
Other Expenses	170,154.00		170,154.00	157,538.51	12,615.49
Audit	109,500.00		109,500.00	100,430.00	9,070.00
Conservation of Soil (NJS 4:24-22)	20,000.00		20,000.00	20,000.00	-
Economic Development	800,000.00		800,000.00	800,000.00	-
Compensated Absences	1.00		1.00		1.00
Atlantic City Services	1,000,000.00		1,000,000.00	1,000,000.00	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Department of Administrative Services				
Division of Purchasing and Budget				
Salaries and Wages	\$ 570,829.00	\$ 540,829.00	\$ 506,653.94	\$ 34,175.06
Other Expenses	60,090.00	60,090.00	48,095.32	11,994.68
Human Resources				
Salaries and Wages	769,554.00	749,554.00	713,281.89	36,272.11
Other Expenses	83,478.00	83,478.00	62,407.24	21,070.76
Information Technologies				
Salaries and Wages	1,489,088.00	1,439,088.00	1,348,791.73	90,296.27
Other Expenses	1,749,225.00	1,749,225.00	1,579,515.23	169,709.77
Department of Law				
Department of Law				
Salaries and Wages	1,605,326.00	1,605,326.00	1,593,909.92	11,416.08
Other Expenses	100,520.00	100,520.00	14,073.27	86,446.73
Constitutional Officers				
County Surrogate				
Salaries and Wages	422,973.00	430,473.00	430,203.58	269.42
Other Expenses	17,794.00	17,794.00	15,043.30	2,750.70
County Clerk				
Salaries and Wages	1,245,295.00	1,245,295.00	1,077,489.41	167,805.59
Other Expenses	476,995.00	476,995.00	459,086.08	17,908.92
Prosecutor's Office				
Salaries and Wages	13,976,316.00	13,976,316.00	13,330,302.96	646,013.04
Other Expenses	805,223.00	805,223.00	737,693.29	67,529.71
Sheriff's Office				
Salaries and Wages	8,989,159.00	8,989,159.00	8,393,762.22	595,396.78
Other Expenses	184,176.00	184,176.00	181,788.35	2,387.65

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Department of Public Safety				
Division of Adult Detention				
Salaries and Wages	\$ 19,905,486.00	\$ 19,324,538.00	\$ 18,682,105.39	\$ 642,432.61
Other Expenses	7,809,493.00	7,809,493.00	7,477,677.70	331,815.30
Division of Youth Services				
Other Expenses	3,500,000.00	3,500,000.00	3,338,554.03	161,445.97
Office of Emergency Management				
Salaries and Wages	1,522,747.00	1,522,747.00	1,474,740.41	48,006.59
Other Expenses	1,883,531.00	1,883,531.00	1,702,617.68	180,913.32
Office of Medical Examiner				
Other Expenses	1,559,450.00	1,559,450.00	1,559,450.00	-
County Boards				
Superintendent of Elections				
Salaries and Wages	874,203.00	974,203.00	718,315.02	255,887.98
Other Expenses	230,795.00	230,795.00	154,844.93	75,950.07
Board of Taxation				
Salaries and Wages	236,003.00	236,503.00	235,029.21	1,473.79
Other Expenses	4,880.00	4,880.00	4,475.24	404.76
Board of Elections				
Salaries and Wages	277,509.00	527,509.00	204,159.09	323,349.91
Other Expenses	466,984.00	466,984.00	269,520.00	197,464.00

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Department of Public Works				
Division of Parks and Recreation				
Salaries and Wages	\$ 1,197,466.00	\$ 1,147,466.00	\$ 1,042,763.95	\$ 104,702.05
Other Expenses	187,418.00	187,418.00	129,442.29	57,975.71
Division of Roads and Bridges				
Salaries and Wages	3,715,953.00	3,715,953.00	3,309,174.75	406,778.25
Other Expenses	46,000.00	46,000.00	24,238.40	21,761.60
Division of Engineering				
Salaries and Wages	1,739,909.00	1,689,909.00	1,630,120.28	59,788.72
Other Expenses	64,500.00	64,500.00	51,606.25	12,893.75
Division of Facilities Management				
Salaries and Wages	1,466,933.00	1,411,933.00	1,298,604.84	113,328.16
Other Expenses	2,185,489.00	2,185,489.00	2,096,308.19	89,180.81
Office of Fleet Management				
Salaries and Wages	846,448.00	846,448.00	798,175.12	48,272.88
Other Expenses	589,700.00	589,700.00	482,267.90	107,432.10
Supported Work Program				
Salaries and Wages	502,753.00	502,753.00	461,784.60	40,968.40
Other Expenses	1,617,375.00	1,617,375.00	1,542,009.09	75,365.91
Mosquito Unit				
Salaries and Wages	467,903.00	467,903.00	419,074.29	48,828.71
Other Expenses	187,205.00	187,205.00	70,753.27	116,451.73

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Department of Economic Assistance and Community Development				
Administration	\$ 5,041,578.44	\$ 5,041,578.44	\$ 5,041,578.44	\$ -
Assistance for Dependent Children	236,339.00	236,339.00	236,338.00	1.00
SSI Recipients	1,195,838.00	1,195,838.00	1,195,838.00	-
Department of Human Services				
Division of Resident Services				
Salaries and Wages	8,902,852.00	8,902,852.00	8,395,475.03	507,376.97
Other Expenses	1,487,409.00	1,487,409.00	1,113,522.78	373,886.22
DHS - Support Services				
Salaries and Wages	1,858,968.00	1,858,968.00	1,842,696.91	16,271.09
Other Expenses	1,817,897.00	1,817,897.00	1,336,589.33	481,307.67
Intergenerational Services				
Salaries and Wages	1,594,554.00	1,594,554.00	991,024.43	603,529.57
Other Expenses	228,315.00	228,315.00	152,611.30	75,703.70
Maintenance of County Patients in Private Institutions for Mental Disease	20,000.00	20,000.00		20,000.00
Maintenance of Patients in State Institutions for Mental Disease	3,183,882.00	3,183,882.00	3,183,882.00	-
Environmental Health Act (CH 443,PL 1977) Contractual	150,000.00	150,000.00	150,000.00	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Education				
Office of Superintendent of Schools				
Salaries and Wages	\$ 284,327.00	\$ 284,327.00	\$ 283,216.92	\$ 1,110.08
Other Expenses	4,300.00	4,300.00	3,609.94	690.06
Atlantic County Community College	6,922,405.00	6,922,405.00	6,922,405.00	-
Special Services School District	2,070,597.00	2,070,597.00	2,070,597.00	-
Atlantic Community Vocational School	4,059,626.00	4,059,626.00	4,059,626.00	-
Reimbursements for Residents Attending Out of County				
Two Year Colleges (NJS 18A:64A-23)	70,000.00	70,000.00	27,603.40	42,396.60
Reimbursements for Residents Attending Out of County				
Vocational Schools (NJS 18A:34-23)	10,000.00	10,000.00		10,000.00
Insurance				
Other Insurance Plans	7,164,954.00	7,164,954.00	7,164,954.00	-
Workers Compensation Insurance		-		-
Group Insurance Plan for Employees	24,130,809.00	24,130,809.00	24,130,809.00	-
Health Benefits Waiver	170,000.00	171,300.00	171,277.95	22.05
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)	6,000.00	6,000.00	6,000.00	-
Purchase of Vehicles County Wide	400,000.00	400,000.00	338,275.97	61,724.03

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Utilities:				
Rental of Real Estate	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	-
Fuel Oil	17,000.00	17,000.00	12,300.00	4,700.00
Electricity	3,128,504.00	3,638,504.00	3,386,782.74	251,721.26
Telephone	763,748.00	763,748.00	756,194.67	7,553.33
Street Lighting	320,000.00	320,000.00	308,031.92	11,968.08
Water	634,425.00	634,425.00	628,364.50	6,060.50
Traffic Lights	111,000.00	121,000.00	109,620.16	11,379.84
Gas	685,000.00	505,000.00	293,809.71	211,190.29
Trash Disposal	80,000.00	80,000.00	73,100.00	6,900.00
Subtotal Operations	168,236,656.44	168,075,008.44	159,689,131.91	8,385,876.53
Public and Private Programs Offset by Revenue				
Matching Funds for Grants	116,000.00	-	-	-
Area Plan Grant - 2020	2,414,580.19	4,443,096.19	4,443,096.19	-
Atlantic County JIF		1,000.00	1,000.00	-
NJ - DCA - LEAP		50,000.00	50,000.00	-
CTCL COVID - 19 Response Grant		553,365.00	553,365.00	-
High Intensity Drug Trafficking Areas (HIDTA) 20	14,500.00	191,500.00	191,500.00	-
NJ DOC & F - Child Advocacy Center		749,190.44	749,190.44	-
NJ DOS - Local Arts Grant		9,400.00	9,400.00	-
NJ DOS - General Operating Support 2020	11,569.00	11,569.00	11,569.00	-
NJ DOS - General Election 2020 Grant		724,108.58	724,108.58	-
NJ DEP - Clean Communities		118,974.14	118,974.14	-
NJ DH&SS - ADA Transition Plan		10,000.00	10,000.00	-
NJ DH&SS - State Health Insurance Program (SHIP)		41,140.00	41,140.00	-
NJ DH&SS - COVID - 19 Testing & Reimbursement		3,106,416.75	3,106,416.75	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Public and Private Programs Offset by Revenue				
NJ DHS - Family Success Centers 2020-2021	\$	\$ 924,559.00	\$ 924,559.00	\$ -
NJ DH&SS - Statewide Respite - 2020		176,850.00	176,850.00	-
NJ DHS - IV-D - Law - 2020		70,540.24	70,540.24	-
NJ DHS - Personal Assistance Service Program		62,352.00	62,352.00	-
NJ DHS - Medication Assisted Treatment		1,074,752.00	1,074,752.00	-
NJ DHS - Mental Health Administrator CY 2020		9,000.00	9,000.00	-
NJ DHS - Youth Service Coordinator - 2020		39,825.00	39,825.00	-
NJ DL&PS - Cares for Kids Grant 19-20		25,450.00	25,450.00	-
NJ DL&PS - DWI Enforcement - 2020		35,000.00	35,000.00	-
NJ DL&PS - SFEA		90,500.00	90,500.00	-
NJ DL&PS - Juvenile Justice Commission - Family Court		151,144.00	151,144.00	-
NJ DL&PS - SCP Program Services		313,245.00	313,245.00	-
NJ DL&PS - SCP Program Management		55,550.00	55,550.00	-
NJ DL&PS - Operation Helping Hand 19		62,500.00	62,500.00	-
NJ DL&PS - Community Justice Program - Drug Recognition Expert		113,000.00	113,000.00	-
NJ DL&PS - Insurance Fraud Reimbursement		250,000.00	250,000.00	-
NJ DL&PS - JDAI Innovations 2020		120,000.00	120,000.00	-
NJ DL&PS - Highway Traffic Safety - 20-21		59,800.00	59,800.00	-
NJ DL&PS - Victim Witness Assistance (VOCA) 19-20	653,456.00	653,456.00	653,456.00	-
NJ DL&PS - Sexual Assault Nurse Examiner FY 2020	86,942.00	86,942.00	86,942.00	-
NJ DL&PS - Distracted Driving Campaign 2020	40,000.00	40,000.00	40,000.00	-
NJ DL&PS - Body Armor Replacement Program 19-20	35,241.68	35,241.68	35,241.68	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Public and Private Programs Offset by Revenue				
NJ DL&PS - Hazard Mitigation Grant	\$ 16,496.00	\$ 16,496.00	\$ 16,496.00	-
NJ DL&PS - Pre-Disaster Mitigation		126,000.00	126,000.00	-
NJ DL&PS - Drunk Driving Enforcement Fund		900.00	900.00	-
NJ DM & VA - Veterans Transportation 2020		8,500.00	8,500.00	-
NJ DOE - GED Testing Income	14,295.02	14,295.02	14,295.02	-
NJ DOL - NJ Youth Corps 20-21		98,684.00	98,684.00	-
NJ DOL - WIOA Dislocated Worker 20-22		649,413.00	649,413.00	-
NJ DOL - WIOA Adult 20-22		1,320,213.00	1,320,213.00	-
NJ DOL - WIOA Youth		1,412,840.00	1,412,840.00	-
NJ DOL - Work First New Jersey SFY 20-21		2,806,140.00	2,806,140.00	-
NJ DOL - Workforce Learning Link - 2020	23,000.00	41,000.00	41,000.00	-
NJ DOL - Smart Steps 19-20	1,605.00	1,605.00	1,605.00	-
NJ DOL - COVID - 19 Relief Fund Workforce & Reskilling		101,216.00	101,216.00	-
NJ DOT - Lakes Creek Bridge		2,363,468.00	2,363,468.00	-
NJ DOT - County Aid FY20		7,035,238.00	7,035,238.00	-
NJ DOT - Congestion Mitigation & Air Quality		219,695.05	219,695.05	-
NJ OHS - Emergency Protective Measures - COVID - 19		298,271.01	298,271.01	-
NJ OHS Homeland Security FY 2019	275,381.62	275,381.62	275,381.62	-
NJ OHS Homeland Security & Preparedness		247,393.83	247,393.83	-
CRDA Public Safety Initiative	135,000.00	135,000.00	135,000.00	-
NJ Transit - Senior & Disabled Transportation		520,799.63	520,799.63	-
Sub Regional Transportation 20-21		113,600.00	113,600.00	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Public and Private Programs Offset by Revenue				
US DHHHS - Overdose Treatment Grant	\$	\$ 500,000.00	\$ 500,000.00	\$ -
US DHHHS - Medicare Advance Payment 2020		1,040,661.15	1,040,661.15	-
NJ Transit - FYA Section 5311 Innovations Grant 2020		300,000.00	300,000.00	-
NJ Transit - CARES AC Funds Section 5311		745,187.00	745,187.00	-
NJ Transit - FTA Section 5311 CARTS - Match		12,173.00	12,173.00	-
NJ Transit - FTA Section 5311 CARTS Rural Transportation System		367,887.00	367,887.00	-
NJ Transit - FTA Section 5310		100,000.00	100,000.00	-
NJ Transit - CARTS - 2020 - Match		110,456.00	110,456.00	-
US DOJ - Atlantic County COVID - 19 Emergency Response		58,008.00	58,008.00	-
US DOJ SCAAP 19	177,270.00	177,270.00	177,270.00	-
CARES Act HAVA 2020 COVID-19		589,453.68	589,453.68	-
UD HUD - CDBG COVID		704,535.00	704,535.00	-
US HUD - Continuum of Care 2020		20,076.00	20,076.00	-
US HUD - Continuum of Care 2020 - Match		5,019.00	5,019.00	-
Total Public and Private Programs Offset by Revenue	4,015,336.51	36,996,342.01	36,996,342.01	-
Total Operations	172,251,992.95	205,071,350.45	196,685,473.92	8,385,876.53
Contingent	400,000.00	950,000.00	170,236.55	779,763.45
Total Operations Including Contingent	172,651,992.95	206,021,350.45	196,855,710.47	9,165,639.98
Detail:				
Salaries and Wages	77,680,621.00	77,177,673.00	72,251,967.04	4,925,705.96
Other Expenses	94,971,371.95	128,843,677.45	124,603,743.43	4,239,934.02

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Capital Improvements				
Capital Improvement Fund				
Acquisition of New Equipment	\$ 6,500,000.00	\$ 6,500,000.00	\$ 6,500,000.00	\$ -
	250,000.00	250,000.00	240,469.79	9,530.21
Total Capital Improvements	6,750,000.00	6,750,000.00	6,740,469.79	9,530.21
County Debt Service				
Payment of Bond Principal				
State Aid County College Bonds (NJS 18A:64)	3,150,000.00	3,150,000.00	3,150,000.00	
Vocational School Bonds	3,100,000.00	3,100,000.00	3,100,000.00	
Other Bonds	10,765,000.00	10,765,000.00	10,765,000.00	
Interest on Bonds				
State Aid County College Bonds (NJS 18A:64)	439,451.68	439,451.68	439,451.68	
Vocational School Bonds	523,800.00	523,800.00	523,800.00	
Other Bonds	2,301,647.52	2,301,647.52	2,301,647.52	
County Debt Service				
Green Trust Loan Program				
Loan Repayments for Principal and Interest	115,776.53	115,776.53	115,776.53	
Total County Debt Service	20,395,675.73	20,395,675.73	20,395,675.73	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Appropriations		Expenditures	
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures				
Deferred Charges				
Prior Year Bills:				
Tactical Public Safety, LLC 2016	\$ 2,199.51	\$ 2,199.51	\$ 2,199.51	\$
Tactical Public Safety, LLC 2017	3,087.34	3,087.34	3,087.34	
Tri County Security, NJ 2017	3,013.01	3,013.01	3,013.01	
Dianon Systems, Inc. 2015	79.75	79.75	79.75	
Emergency Medical Assoc. CHS 2016	392.00	392.00	392.00	
T Mobile - 2017	400.00	400.00	400.00	
Pitney Bowes - 2017	210.00	210.00	210.00	
AT & T - 2017	275.00	275.00	275.00	
Total Deferred Charges	9,656.61	9,656.61	9,656.61	-
Statutory Expenditures				
Public Employees' Retirement System	5,499,062.31	5,499,062.31	5,499,062.31	(0.00)
Public Employees' Retirement System - ERI	151,168.00	151,168.00	151,168.00	-
Police & Fireman's Retirement System	7,760,355.32	7,760,355.32	7,760,355.32	-
Social Security System (O.A.S.I.)	6,042,568.00	5,642,568.00	5,149,593.20	492,974.80
Unemployment Compensation Insurance	150,000.00	150,000.00	150,000.00	-
DCRP	46,500.00	46,500.00	45,773.84	726.16
Total Statutory Expenditures	19,649,653.63	19,249,653.63	18,755,952.67	493,700.96
Total Deferred Charges and Statutory Expenditures	19,659,310.24	19,259,310.24	18,765,609.28	493,700.96

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Ref.	Appropriations		Expenditures	
		Adopted Budget	Budget After Modification	Paid or Charged	Reserved
Total General Appropriations		\$ 219,456,978.92	\$ 252,426,336.42	\$ 242,757,465.27	\$ 9,668,871.15
		<u>A-2</u>			<u>A</u>
Budget - Adopted	A-3		\$ 219,456,978.92		
Appropriations - N.J.S.A. 40A:4-87	A-2		32,969,357.50		
			<u>\$ 252,426,336.42</u>		
Federal and State Grants (Grant Funds)	A-16			\$ 36,996,342.01	
Payroll Deductions Payable	A-12			110,979,297.32	
Encumbered	A			10,802,092.32	
Disbursements	A-4			<u>83,979,733.62</u>	
				<u>\$ 242,757,465.27</u>	

EXHIBIT - B
TRUST FUND

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

	<u>Ref.</u>	<u>Balance Dec. 31, 2020</u>	<u>Balance Dec. 31, 2019</u>
<u>Assets</u>			
<u>Trust - Other</u>			
Cash and Investments	B-1	\$ 25,182,138.51	\$ 21,808,544.48
Total Trust - Other		<u>25,182,138.51</u>	<u>21,808,544.48</u>
<u>Public Health Services Trust Fund</u>			
Cash:			
Change Fund	B	450.00	450.00
Treasurer	B-25	3,267,565.28	2,445,180.81
Federal and State Grants Receivable	B-26	2,169,216.53	1,431,000.54
Added and Omitted Taxes Receivable	B-27	<u>37,512.16</u>	<u>28,781.94</u>
Total Public Health Services Trust Fund		<u>5,474,743.97</u>	<u>3,905,413.29</u>
<u>Library Fund</u>			
Cash:			
Change Fund	B	565.00	565.00
Treasurer	B-30	3,678,398.45	3,974,311.47
Added and Omitted Taxes Receivable	B-31	<u>39,197.82</u>	<u>28,813.42</u>
Total Library Fund		<u>3,718,161.27</u>	<u>4,003,689.89</u>
<u>Open Space Fund</u>			
Cash - Treasurer	B-34	22,163,438.99	24,569,402.31
Receivables with Full Reserves:			
Added or Omitted Open			
Space Taxes Receivable	B-35	<u>2,428.29</u>	<u>2,437.32</u>
Total Open Space Fund		<u>22,165,867.28</u>	<u>24,571,839.63</u>
<u>County Clerk</u>			
Cash	B-38	2,392,083.28	1,810,709.10
Accounts Receivable	B-39	<u>(2,814.00)</u>	<u>(234.00)</u>
Total County Clerk		<u>2,389,269.28</u>	<u>1,810,475.10</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

	Ref.	Balance Dec. 31, 2020	Balance Dec. 31, 2019
<u>Assets</u>			
<u>Correction Center</u>			
Inmates' Fund			
Cash	B-44	\$ 183,956.88	\$ 100,091.35
Other Receivables- Inmate Fund	B-50A	-	4,215.89
		<u>183,956.88</u>	<u>104,307.24</u>
Bail Fund			
Cash	B-55	-	5,554.00
		<u>-</u>	<u>5,554.00</u>
Commissary Fund			
Cash	B-51	853,242.80	770,345.95
Due from Other	B-54A	43,172.40	-
Due from Inmates' Fund	B-53	25,617.44	15,314.55
		<u>922,032.64</u>	<u>785,660.50</u>
Total Correction Center		<u>1,105,989.52</u>	<u>895,521.74</u>
<u>County Adjuster</u>			
Accounts Receivable	B-58	11,323.85	11,323.85
Total County Adjuster		<u>11,323.85</u>	<u>11,323.85</u>
<u>Sheriff's Office</u>			
Cash	B-61	1,304,957.53	1,138,778.56
Total Sheriff's Office		<u>1,304,957.53</u>	<u>1,138,778.56</u>
<u>Surrogate's Office</u>			
Cash	B-68	9,293,438.24	9,993,604.42
Total Surrogate's Office		<u>9,293,438.24</u>	<u>9,993,604.42</u>
<u>Meadowview Nursing Home</u>			
Cash	B-75	196,450.21	130,235.94
Patient's Accounts Receivable	B-76	5,848,876.24	5,749,025.16
Total Meadowview Nursing Home		<u>6,045,326.45</u>	<u>5,879,261.10</u>
Total Assets		<u>\$ 76,691,215.90</u>	<u>\$ 74,018,452.06</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

	Ref.	Balance Dec. 31, 2020	Balance Dec. 31, 2019
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Trust - Other</u>			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	\$ 1,898,487.73	\$ 2,194,111.31
Accounts Payable	B-4	2,875,435.73	1,172,691.62
Reserve for:			
Funds Awaiting Court Disposition	B-5	4,023,852.36	1,146,211.96
State Unemployment Compensation	B-6	1,068,679.83	912,548.30
Self Insurance:			
Other Insurance	B-8a	5,336,551.05	6,502,633.03
Repairs to County Roads	B-9	98,609.06	100,871.76
County Clerk - Recording Fees	B-10	1,136,253.20	1,265,717.59
Board of Taxation - Recording Fees	B-11	1,982,023.94	1,985,299.67
Veterans' Cemetery	B-12	105,690.98	105,690.98
Prosecutors Forfeitures	B-13	123,993.41	189,187.41
Prosecutor DEA Forfeited Funds	B-14	57,772.80	52,262.20
Surrogate's Office	B-15	45,220.52	32,740.85
Directional Signals	B-16	390,097.42	387,834.72
Weights and Measures	B-17	849,668.24	784,107.86
Audio Visual Aids Commission	B-18	101,197.66	60,901.66
Prosecutor's Auto Theft Fees	B-19	39,280.45	40,003.20
Prosecutor's AMA Interest	B-21	8,816.13	14,391.46
Law Enforcement Trust	B-80	1,167.03	1,322.90
Parks & Recreation	B-81	43.30	43.30
Animal Shelter Donations	B-82	158,547.41	127,040.29
Snow Removal Trust	B-83	295,448.89	229,651.95
Mosquito Control	B-84	228,685.40	214,702.75
Sheriff Donation Trust	B-85	525.00	25.00
Gasoline Resale	B-22	84,456.54	16,954.64
Sheriff's Improvement Fund	B-23	127,132.30	108,976.30
Veterans Meadowview Nursing Home	B-1	8,050.25	2,814.00
Veterans Museum Foundation	B-1	126.00	88.00
Accumulated Absences	B-24	4,113,327.48	4,125,557.27
Sheriff's Forfeiture	B-20	22,998.40	34,162.50
Total Trust - Other		<u>25,182,138.51</u>	<u>21,808,544.48</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

	Ref.	Balance Dec. 31, 2020	Balance Dec. 31, 2019
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Public Health Services Trust Fund</u>			
Encumbrance Payable	B-28	\$ 780,772.98	\$ 710,491.16
Reserve for:			
Grants Receivable	B-26	2,169,216.53	1,431,000.54
Added and Omitted Taxes Receivable	B-27	37,512.16	28,781.94
Expenditures	B-29	2,487,242.30	1,735,139.65
Total Public Health Services Trust Fund		<u>5,474,743.97</u>	<u>3,905,413.29</u>
<u>Library Fund</u>			
Encumbrances	B-32	275,601.60	337,311.02
Reserve for:			
Receivables	B-31	39,197.82	28,813.42
Expenditures	B-33	3,403,361.85	3,637,565.45
Total Library Fund		<u>3,718,161.27</u>	<u>4,003,689.89</u>
<u>Open Space Fund</u>			
Encumbrances	B-36	3,769,802.98	4,605,391.82
Reserve for:			
Expenditures	B-37	18,393,636.01	19,964,010.49
Receivables	B-35	2,428.29	2,437.32
Total Open Space Fund		<u>22,165,867.28</u>	<u>24,571,839.63</u>
<u>County Clerk</u>			
Due to Secretary of State	B-41	525.50	463.00
Refunds Payable	B-42	163.00	8,250.00
Attorney Deposits	B-43	124,302.09	102,420.00
Reserve for Receivables	B-39	(2,814.00)	(234.00)
Reserve for County Clerk Fees	B-40	2,267,092.69	1,699,576.10
		<u>2,389,269.28</u>	<u>1,810,475.10</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

	Ref.	Balance Dec. 31, 2020	Balance Dec. 31, 2019
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Correction Center</u>			
Inmates' Fund			
Due to Inmates	B-45	\$ 29,571.20	\$ 30,774.87
Due to State	B-47	8,254.92	4,604.65
Due to Commissary Fund	B-50	25,617.44	15,314.55
Reserve for Inmate's Fund	B-48	23,941.54	22,725.37
Accounts Payable	B-49	96,571.78	30,887.80
		<u>183,956.88</u>	<u>104,307.24</u>
Bail Fund			
Accounts Payable	B-56	-	5,554.00
		<u>-</u>	<u>5,554.00</u>
Commissary Fund			
Accounts Payable	B-52	-	-
Fund Balance	B-54	922,032.64	785,660.50
		<u>922,032.64</u>	<u>785,660.50</u>
Total Correction Center		<u>1,105,989.52</u>	<u>895,521.74</u>
<u>County Adjuster</u>			
Reserve for Accounts Receivable	B-58	11,323.85	11,323.85
Total County Adjuster		<u>11,323.85</u>	<u>11,323.85</u>
<u>Sheriff's Office</u>			
Reserve for:			
Foreclosure and Execution Deposits	B-62	1,301,783.69	1,129,045.16
Attorney Deposits	B-63	1,383.76	6,943.32
Bail and Fine Deposits	B-64	-	1,000.00
Sheriff's Office Fees	B-65	31.47	31.47
Unclaimed Property	B-66	1,758.61	1,758.61
Total Sheriff's Office		<u>1,304,957.53</u>	<u>1,138,778.56</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

	Ref.	Balance Dec. 31, 2020	Balance Dec. 31, 2019
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Surrogate's Office</u>			
Due to Clerk of Superior Court	B-69	\$ 2,348.99	\$ 2,348.99
Refunds Payable	B-69A	(21.00)	(21.00)
Notice of Motion Fees	B-70	210.00	135.00
Pending Estates	B-71	39,826.06	39,826.06
Attorney Deposits	B-72	16,769.30	12,371.30
Reserve for Surrogate Fees	B-73	28,639.23	(150.27)
Probate Court Deposits	B-74	9,205,665.66	9,939,094.34
Total Surrogate's Office		<u>9,293,438.24</u>	<u>9,993,604.42</u>
<u>Meadowview Nursing Home</u>			
Patients' Trust Accounts	B-77	102,797.62	59,499.38
Other Payables	B-78	93,652.59	70,736.56
Reserve for Receivables	B-76	5,848,876.24	5,749,025.16
Total Meadowview Nursing Home		<u>6,045,326.45</u>	<u>5,879,261.10</u>
<u>Total Liabilities, Reserves and Fund Balance</u>		<u>\$ 76,691,215.90</u>	<u>\$ 74,018,452.06</u>

See accompanying Notes to Financial Statements - Regulatory Basis

EXHIBIT - C
GENERAL CAPITAL FUND

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

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Balance</u> <u>Dec. 31, 2019</u>
<u>Assets</u>			
Cash and Investments	C-2,C-3	\$ 16,936,509.62	\$ 11,850,689.12
Deferred Charges to Future Taxation:			
Funded	C-5	118,922,652.20	111,758,317.93
Unfunded	C-6	57,753,674.85	45,133,770.85
		<u>\$ 193,612,836.67</u>	<u>\$ 168,742,777.90</u>
<u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds Payable	C-7	\$ 118,801,000.00	\$ 111,525,000.00
Green Acre Trust Loans Payable	C-8	121,652.20	233,317.93
Improvement Authorizations:			
Funded	C-9	16,971,733.52	18,850,616.16
Unfunded	C-9	39,648,847.80	12,845,683.97
Encumbrances Payable	C-10	11,820,599.79	20,094,512.72
Due to State of NJ Chapter 12 Interest	C-11	28,875.28	116,923.04
Capital Improvement Fund	C-4	4,471,166.75	3,327,762.75
Fund Balance	C-1	1,748,961.33	1,748,961.33
		<u>\$ 193,612,836.67</u>	<u>\$ 168,742,777.90</u>

There were bonds and notes authorized but not issued at December 31

2019	45,133,770.85
2020	57,753,674.85

See accompanying Notes to Financial Statements - Regulatory Basis

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

Balance December 31, 2019	<u>Ref.</u> C	\$ 1,748,961.33
Increased By:		
None		
		-
		1,748,961.33
Decreased By:		
None		
		-
Balance December 31, 2020	C	\$ <u>1,748,961.33</u>

See accompanying Notes to Financial Statements - Regulatory Basis

EXHIBIT - D
GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance Dec. 31, 2020	Balance Dec. 31, 2019
<u>General Fixed Assets</u>		
Land	\$ 34,502,412.68	\$ 32,592,652.27
Buildings	145,414,722.93	145,414,722.93
Major Movable Equipment	13,956,369.67	13,214,185.27
Vehicles	30,421,504.27	27,668,351.50
	<u>\$ 224,295,009.55</u>	<u>\$ 218,889,911.97</u>
 <u>Investment in General Fixed Assets</u>		
Total	\$ 224,295,009.55	\$ 218,889,911.97
	<u>\$ 224,295,009.55</u>	<u>\$ 218,889,911.97</u>

See accompanying Notes to Financial Statements - Regulatory Basis

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Financial Reporting Entity - The financial statements of the County of Atlantic, New Jersey ("County") conform to the accounting principles and practices applicable to counties which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. The accompanying financial statements – Regulatory basis are presented in the format prescribed by the State of New Jersey. The following is a summary of the significant policies.

In 1974, the voters of Atlantic County adopted the County Executive Plan of the Optional County Charter law as the form of government of Atlantic County. As required by the Optional County Charter Law, an administrative code ordinance was developed which set forth the form, powers and duties of all agencies of the County government. The accompanying financial statements reflect the operation of the County government. In prior years, the Constitutional Offices and Institutions of the County were reported separately. Beginning in 2002, they are included as part of the Trust Fund.

Except as noted, the financial statements of the County of Atlantic included every board, body, office or commission supported and maintained wholly or in part by funds appropriated by the County of Atlantic, as required by N.J.S. 40A:5-5.

Component units are legally separate organization for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provided financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes. The County has component units. They are as follows:

- Atlantic County Utilities Authority
- Atlantic County Improvement Authority
- Atlantic Cape Community College
- Atlantic County Vocational Technical School
- Atlantic County Special Services School District

These component units are not included in the County financial statements. These component units have independent audits of their individual financial statements.

Basis of Presentation, Fund Accounting - The Financial Statements - Regulatory Basis of the County of Atlantic contain all funds and account groups in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America (GAAP).

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

General Capital Fund - The General Capital Fund accounts for receipt and disbursement of funds for the acquisition of general facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group – All fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds.

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

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

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

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

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

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

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, differs in certain respects from GAAP. The following is a brief description of the provisions of the Directive.

Fixed assets used in governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, are not capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available, except for land, which is valued at estimated market value.

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

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

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

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 1: 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 related to permanent debt issued, whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit to repay the debt. Annually the County raises the debt requirements for that particular year in the Current Fund budget. As funds are raised, the deferred charges are reduced.

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

Capitalization of Interest – It is the policy of the County to treat interest on projects as a current expense and the interest is included on the current operating budget.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles or the Regulatory basis of accounting requires management to make estimates and assumptions that affect certain reported amount and disclosures. Accordingly, actual results could differ from those estimates. Material estimates that are particularly susceptible to significant change are the appropriate level of self-insurance funds that are funded annually. Management has estimated these amounts based upon information as to outstanding pending claims provided by their insurance providers and other resources.

While management uses available information to estimate the annual self-insurance funds, future additions may be necessary based upon changes in pending claims. Because of these factors, it is reasonably possible that the funds required for self-insurance claims may change materially in the near term.

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

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

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

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

Trust Fund– State and federal grants and assistance awards are dedicated by rider in the Trust Fund. A receivable and corresponding spending reserve are recorded when the grant is awarded.

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditures - Expenditures are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with the encumbrance accounting system. Outstanding encumbrances at December 31 are recorded as a cash liability. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis. GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due.

Recent Accounting Pronouncements Not Yet Effective

In June 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, "Leases". This statement is effective for fiscal periods beginning after June 15, 2021, the County's financial reporting will require additional disclosures due to Statement No. 87.

In June 2019, the Governmental Accounting Standards Board (GASB) issued Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". This statement, which is effective for fiscal periods beginning after December 15, 2020, will not have any effect on the County's financial reporting.

In May 2019, the Governmental Accounting Standards Board (GASB) issued Statement No. 91 "Conduit Debt Obligations". This statement, which is effective for fiscal periods beginning after December 15, 2021, will not have any effect on the County's financial reporting.

In January 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 92 "Omnibus 2020". This statement, which is effective for fiscal periods beginning after June 15, 2021, will not have any effect on the County's financial reporting.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 93 "Replacement of Interbank Offered Rates". This statement, which is effective for fiscal periods beginning after June 15, 2021, will not have any effect on the County's financial reporting.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 94 "Public-Private Partnerships and Availability Payment Arrangements". This statement, which is effective for fiscal periods beginning after June 15, 2022, will not have any effect on the County's financial reporting.

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96 "Subscription-Based Information Technology Arrangements" This statement, which is effective for fiscal periods beginning after June 15, 2022, will not have any effect on the County's financial reporting.

In June 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 97 "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" This statement, which is effective for fiscal periods beginning after June 15, 2021, the County's financial reporting will require additional disclosures due to Statement No. 87.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 2: LONG-TERM DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	<u>Year 2020</u>	<u>Year 2019</u>	<u>Year 2018</u>
<u>Issued</u>			
Bonds and Notes and Loans	\$ 118,922,652.20	\$ 111,758,317.93	\$ 121,060,783.41
Net Debt Issued	<u>118,922,652.20</u>	<u>111,758,317.93</u>	<u>121,060,783.41</u>
<u>Authorized but not Issued</u>			
Bonds and Notes:	<u>57,753,674.85</u>	<u>45,133,770.85</u>	<u>33,860,770.85</u>
Net Debt Authorized but not Issued	<u>57,753,674.85</u>	<u>45,133,770.85</u>	<u>33,860,770.85</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 176,676,327.05</u>	<u>\$ 156,892,088.78</u>	<u>\$ 154,921,554.26</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 .524%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ <u>176,676,327.05</u>	\$ <u>8,595,000.00</u>	\$ <u>168,081,327.05</u>

Net Debt \$168,081,327.05 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$32,095,649,248.33 = .524%.

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

2% of Equalized Valuation Basis	\$ 641,912,984.97
Net Debt	<u>168,081,327.05</u>
Remaining Borrowing Power	<u>\$ 473,831,657.92</u>

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

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

Calendar Year	General		Total
	Principal	Interest	
2021	\$ 18,022,200.75	\$ 3,128,103.36	\$ 21,150,304.11
2022	17,555,982.24	2,517,195.05	20,073,177.29
2023	13,416,202.99	2,116,327.43	15,532,530.42
2024	11,881,428.17	1,763,555.36	13,644,983.53
2025	7,816,657.88	1,450,735.02	9,267,392.90
2026-2030	33,640,180.17	4,491,708.34	38,131,888.51
2031-2033	16,590,000.00	717,275.00	17,307,275.00
Total	<u>\$ 118,922,652.20</u>	<u>\$ 16,184,899.56</u>	<u>\$ 135,107,551.76</u>

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

At December 31, 2020, bonds payable in the General Capital Fund consisted of the following individual issues:

\$24,930,000 Refunding Bonds dated February 4, 2009 and due in annual installments through February 1, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2020 is \$5,025,000.00.

\$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, 2020, is \$885,000.00.

\$9,505,000.00 County College Bonds dated October 24, 2013, and due in annual installments through July 15, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2020, is \$2,205,000.00.

\$8,883,000.00 General Obligation Bonds dated June 18, 2014, and due in annual installments through April 1, 2026, bearing interest at varying rates per annum. The balance remaining as of December 31, 2020, is \$4,765,000.00.

\$4,711,000.00 County College 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, 2020, is \$2,890,000.00.

\$2,100,000.00 State Aid County College Bonds County College 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, 2020, is \$1,285,000.00.

\$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, 2020, is \$10,230,000.00.

\$1,600,000 County College Bonds dated June 30, 2015, and due in annual installments through April 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2020, is \$750,000.00.

\$1,600,000 State Aid County College Bonds dated June 30, 2015, and due in annual installments through April 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2020, is \$750,000.00.

\$1,500,000 County College Bonds dated June 23, 2016, and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2020, is \$780,000.00.

\$1,500,000 State Aid County College Bonds dated June 23, 2016, and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2020, is \$780,000.00.

\$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, 2020, is \$4,750,000.00.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

\$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, 2020, is \$12,310,000.00.

\$729,000.00 General Obligation Bonds dated June 21, 2017, and due in annual installments through April 1, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2020, is \$305,000.00.

\$1,450,000 County College Bonds dated June 21, 2017 and due in annual installments through April 1, 2022 bearing interest at various rates per annum. The balance remaining as of December 31, 2020 is \$600,000.00.

\$1,450,000 State Aid County College Bonds dated June 21, 2017 and due in annual installments through April 1, 2022, bearing interest at various rates per annum. The balance remaining as of December 31, 2020 is \$600,000.00.

\$34,718,000 General Improvement Bonds dated June 19, 2018 and due in annual installments through April 1, 2033, bearing interest at 3.00% per annum. The balance remaining as of December 31, 2020 is \$31,175,000.00.

\$1,550,000 County College Bonds dated June 19, 2018 and due in annual installments through April 1, 2023 bearing interest at 3.00% per annum. The balance remaining as of December 31, 2020 is \$962,500.00.

\$1,550,000 State Aid County College Bonds dated June 19, 2018 and due in annual installments through April 1, 2023, bearing interest at 3.00% per annum. The balance remaining as of December 31, 2020 is \$962,500.00.

\$7,500,000.00 General Improvement Bonds dated June 17, 2019 and due in annual installments through June 1, 2033, bearing interest at various rates per annum. The balance remaining as of December 31, 2020 is \$7,165,000.00.

\$3,050,000 County College Bonds dated June 17, 2019 and due in annual installments through June 1, 2026 bearing interest at various rates per annum. The balance remaining as of December 31, 2020 is \$2,667,500.00.

\$3,050,000 State Aid County College Bonds dated June 17, 2019 and due in annual installments through June 1, 2026, bearing interest at 3.00% per annum. The balance remaining as of December 31, 2020 is \$2,667,500.00.

\$24,291,000.00 General Improvement Bonds dated June 23, 2020 and due in annual installments through June 1, 2033, bearing interest at various rates per annum. The balance remaining as of December 31, 2020 is \$24,291,000.00.

\$475,876 Green Trust Loan dated 2004, due in semi-annual installments through 2021, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2020 is \$16,833.54.

\$498,660 Green Trust Loan dated 2005, due in semi-annual installments through 2021, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2020 is \$18,601.35.

\$200,000 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, 2020 is \$86,217.31.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 3: 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. On December 31, 2020 and 2019 the are no Bond Anticipation Notes outstanding.

Note 4: PENSION PLANS

Plan Descriptions

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

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

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

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

Significant Legislation

During the year ended June 30, 1997, legislation was enacted authorizing the New Jersey Economic Development Authority (the "Authority") to issue bonds, notes or other obligations for the purpose of financing, in full or in part, the State of New Jersey's portion of the unfunded accrued liability under the State of New Jersey retirement systems.

Funding Policy

The Contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. PERS provides for employee contributions of 7.50% of employees' annual compensation, and PFRS provides for employee contributions of 10.00% of base compensation, as

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 4: PENSION PLANS (CONTINUED)

defined. DCRP provides for employee contributions of 5.5% of employees' annual compensation and employers are required to contribute 3.0% of employees' annual compensation. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

For the Public Employees' Retirement System, the County's contribution was \$5,650,230.31 and \$5,788,987.25 for 2020 and 2019 respectively.

For the Police and Firemen Retirement System, the County's contribution was \$7,760,355.32 and \$7,292,720.87 for 2020 and 2019 respectively.

For the Defined Contribution Retirement Program, the County's contribution was \$45,773.84 and \$42,847.48 for 2020 and 2019 respectively.

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

Note 5: CASH AND INVESTMENTS

Operating cash, in the form various checking and savings accounts, are held in the County's name by commercial banking institutions. At December 31, 2020, the carrying amount of the County's deposits was \$134,157,236.02 and the bank balance was \$137,520,810.69. Of the bank balance, \$750,000.00 was insured with Federal Deposit Insurance. There was also Federal Deposit Insurance for the Minor Trust Accounts held by the County Surrogate in the amount of \$9,207,946.17. The remaining \$127,562,864.52 was insured by the Governmental Unit Deposit Protection Act (GUDPA).

Pursuant to GASB Statement No. 40, "Deposit and Investment Risk Disclosures" ("GASB 40"), the County's bank accounts are profiled in order to determine exposure, if any to Custodial Credit Risk (risk that in the event of failure of the counterparty the County would not be able to recover the value of its deposits or investment). Deposits are considered to be exposed to Custodial Credit Risk if they are uncollateralized (securities not pledged by the depositor), collateralized with securities held by the pledging institution or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. At December 31, 2020, all of the County's deposits were covered by either FDIC or GUDPA and therefore not exposed to custodial credit risk. The County does not have a policy for custodial credit risk other than only depositing with GUDPA Institutions.

Investments

The County held no investment during the year.

Note 6: COUNTY TAXES

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

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 6: COUNTY TAXES (CONTINUED)

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

Comparative Schedule of Tax Information

<u>Year</u>		<u>Equalized Assessed Valuation</u>		<u>Combined Tax Levy</u>		<u>Combined Tax Rate</u>		<u>Percentage of Collection</u>
2020	\$	32,298,468,852	\$	166,577,629.44	\$	0.53419914000		100.00%
2019		31,291,984,584		163,306,211.21		0.53972418000		100.00%
2018		30,994,917,728		160,312,645.89		0.49962558000		100.00%
2017		31,485,541,696		162,347,914.01		0.50046826000		100.00%
2016		36,656,261,756		168,420,031.82		0.45945774300		100.00%

Note 7: RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

Receivables and payables at December 31, 2020 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Federal and State Grant	\$6,314,700.20	
Current		\$6,314,700.20

Note 8: FUND BALANCES APPROPRIATED

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

	<u>Year</u>	<u>Balance Dec. 31,</u>	<u>Utilized in Budget of Succeeding Year</u>	<u>Percent Utilized</u>	<u>Remaining Balance Available</u>
Current Fund					
	2020	\$ 19,028,900.49	\$ 9,500,000.00	49.92%	\$ 9,528,900.49
	2019	18,612,803.28	9,300,000.00	49.97%	9,312,803.28
	2018	18,347,420.48	9,165,000.00	49.95%	9,182,420.48
	2017	17,832,815.38	8,911,689.00	49.97%	8,921,126.38
	2016	18,178,282.60	9,086,657.00	49.99%	9,091,625.60

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 9: BUDGETARY DATA

In February, the Board of Commissioners adopts the annual appropriated budgets for the Current Fund and the Capital Improvement plan. Once approved, the Board of Commissioners 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 Commissioners by Resolution. Budgetary transfers for the year were not significant.

Note 10: 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.

Note 11: GENERAL FIXED ASSETS

The following schedule is a summarization of general fixed assets for the year ended December 31, 2019:

	Balance as of December 31, 2019	Additions	Disposals/ Transfers	Balance as of December 31, 2020
Land	\$ 32,592,652.27	\$ 1,909,760.41	\$	\$ 34,502,412.68
Buildings	145,414,722.93			145,414,722.93
Major Movable Equipment	13,214,185.27	758,374.40	16,190.00	13,956,369.67
Vehicles	27,668,351.50	2,770,429.77	17,277.00	30,421,504.27
Total	\$ 218,889,911.97	\$ 5,438,564.58	\$ 33,467.00	\$ 224,295,009.55

Note 12: ECONOMIC DEPENDENCY

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

Note 13: ACCRUED SICK AND VACATION BENEFITS

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed upon rate. The monetary value of these earned and unused employee benefits has not been accrued by either charges to operations or to budgets of prior years, although in some cases they might be material, since the realization of this liability may be affected by conditions which could preclude an employee from receiving full payment of the accrual. The County estimates the current cost of such unpaid compensation to be \$15,070,241.37. A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,113,327.48 and \$4,125,557.27 as of December 31, 2020 and 2019, respectively.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 14: 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.

Note 15: COMMITMENTS AND CONTINGENCIES

Contingencies – Atlantic County Human Services Department (Meadowview Nursing Home) - The County Health Department receives funding predominantly from the State of New Jersey and the United States Government in the form of Medicaid and Medicare cost reimbursements. All such reimbursements are subject to financial and compliance audits by the provider agencies. Reimbursement rates are subject to change based on changes in legislation and other factors, and such changes may be significant. As of December 31, 2020, 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 that is in excess of insurance coverage in respect to these actions is unknown, but could be material.

Note 16: POST- RETIREMENT BENEFITS

The County participates New Jersey State Health Benefits Program (“the SHBP”), which qualifies as a cost-sharing, multiple –employer plan in accordance with GASB Statement 75 “Accounting and Financial Reporting 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. The OPEB Liability associated with the SHBP is further discussed in Note 18.

County employees are also eligible to participate in the single – employer OPEB Plan discussed below.

A retiree and their covered dependents may also receive County-paid dental and vision 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 Regulatory Basis of Accounting does not permit the accrual of Actuarily determined OPEB Expenses or Liabilities. The County reports all OPEB related costs on the “pay as you go” basis. The following information is for disclosure purposes only and has not been accrued in the Financial Statements of the County.

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 75.

The actuarial valuation report was based on 1,651 total participants including 167 retirees.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 16: POST- RETIREMENT BENEFITS (CONTINUED)

Annual OPEB Cost and Net OPEB Liability

The County's annual OPEB cost represents the accrued cost for post-employment benefits under GASB 75. 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, 2019 actuarial valuation, the "Entry-Age-Normal as a Percentage of Salary" method was used for all participants. The actuarial assumptions used to project future costs included a discount rate of 2.74% and annual dental and vision cost trend rate of 2.0%. In addition, the unfunded actuarial accrued liability is being amortized over the maximum acceptable period of 30 years.

Other Post-employment Benefit Costs and Obligations

In the January 1, 2019 actuarial valuation, the Actuarially Determined Contribution for the year's ending December 31, 2018, 2019 and 2020 were projected as follows:

	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>
Service Cost	\$ 78,759.00	\$ 117,479.00	\$ 120,698.00
30 Year Amortization of NOL	97,896.00	87,482.00	87,741.00
Actuarially Determined Contribution	<u>176,655.00</u>	<u>204,961.00</u>	<u>208,439.00</u>
Actual Contribution	190,876.00	158,663.00	163,010.00
Excess Contribution	\$ <u>14,221.00</u>	\$ <u>(46,298.00)</u>	\$ <u>(45,429.00)</u>
Covered Payroll	\$ 77,000,000.00	\$ 78,707,270.00	\$ 80,281,415.00
Actuarially Determined Contribution as a % of Covered Payroll	0.23%	0.26%	0.26%

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 16: POST- RETIREMENT BENEFITS (CONTINUED)

The following reflects the change in the Total OPEB Liability as of the January 1, 2018 valuation date for the Years ended December 31, 2018, 2019 and 2020.

	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>
OPEB Liability, Beginning of Year	\$ 1,738,973.00	\$ 1,688,982.00	\$ 1,779,026.00
Changes for the Year:			
Service Cost	78,759.00	117,479.00	120,698.00
Interest	62,126.00	46,428.00	46,512.00
Assumption Changes & Difference			
Between Actual & Expected Experience		84,800.00	
Benefit Payments	(190,876.00)	(158,663.00)	(163,010.00)
OPEB Liability, End of Year	\$ 1,688,982.00	\$ 1,779,026.00	\$ 1,783,226.00
Covered payroll (for Covered Participants)	\$ 77,000,000.00	\$ 78,707,270.00	\$ 80,281,415.00
Total OPEB liability as a percentage of covered payroll	2.20%	2.26%	2.22%

Sensitivity of the total OPEB liability to changes in the discount rate.

The January 1, 2019 valuation was prepared using a discount rate of 2.74%. If the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$1,679,973.00 or by 5.79%. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$1,884,738.00 or by 5.69%.

<u>Discount Rate</u>			
	<u>1% Decrease</u>	<u>Baseline 2.74%</u>	<u>1% Increase</u>
Total OPEB Liability	\$ <u>1,884,738.00</u>	\$ <u>1,783,226.00</u>	\$ <u>1,679,973.00</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.

The January 1, 2019 valuation was prepared using an initial trend rate of 0.00%. If the trend rate were 1% higher than what was used in this valuation, the Total OPEB Liability would increase to \$1,994,662 or by 11.86%. If the trend rate were 1% lower than was used in this valuation, the Total OPEB Liability would decrease to \$1,594,462 or by 10.59%.

<u>Healthcare Cost Trend Rates</u>			
	<u>1% Decrease</u>	<u>Baseline 0.00%</u>	<u>1% Increase</u>
Total OPEB Liability	\$ <u>1,594,462.00</u>	\$ <u>1,783,226.00</u>	\$ <u>1,994,662.00</u>

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 16: POST- RETIREMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020 and 2019, the County's Actuarially determined OPEB expense was 189,970.00 and 186,728.00, respectively. At December 31, 2020, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Actual vs. Expected Experience	\$ 152,390.00	\$ (64,113.00)
Changes in Assumptions	141,900.00	
Total	<u>\$ 294,290.00</u>	<u>\$ (64,113.00)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB would be recognized in OPEB expense as follows:

For the Year Ending December 31,

2021	\$ 22,821.00
2022	22,821.00
2023	22,821.00
2024	22,821.00
2025	22,821.00
Thereafter	116,072.00
	<u>\$ 230,177.00</u>

Note 17: PENSION LIABILITIES

In 2012, the Governmental Accounting Standards Board issued GASB statement 68. This statement is effective for fiscal years beginning after June 15, 2014. This statement changes the method of reporting the county's pension liabilities. However, due to the fact that the county reports on the regulatory basis of accounting, no financial statement impact will be recognized.

The following represents the county's pension liabilities as June 30, 2020:

Public Employees' Retirement System

The County has a liability of \$107,887,909.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 that was rolled forward to June 30, 2020. 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 employers, actuarially determined. At June 30, 2020, the County's proportion would be 0.66158927660%, which would be an increase of 1.46% from its proportion measured as of June 30, 2019.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
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(CONTINUED)

Note 17: PENSION LIABILITIES (CONTINUED)

For the year ended December 31, 2020, the County would have recognized pension expense of \$346,843.00. At December 31, 2020, the County would report deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	1,964,462.00	(381,538.00)
Changes of assumptions	3,500,006.00	(45,173,689.00)
Changes in proportion	1,783,727.00	(5,828,365.00)
Net difference between projected and actual earnings on pension plan investments	3,687,695.00	
Total	<u>10,935,890.00</u>	<u>(51,383,592.00)</u>

Amounts that would be reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense as follows:

Year ended June 30,	
2021	\$ (15,042,123)
2022	(13,713,843)
2023	(7,837,111)
2024	(3,169,196)
2025	(685,430)
Total	<u>\$ (40,447,702)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	2.00% – 6.00% (based on years of service)
Thereafter	3.00% - 7.00% (based on years of service)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4%

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
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(CONTINUED)

Note 17: PENSION LIABILITIES (CONTINUED)

adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disable retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions 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 rates 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 target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US equity	27.00%	7.71%
Non-U.S. developed markets equity	13.50%	8.57%
Emerging markets equity	5.50%	10.23%
Private equity	13.00%	11.42%
Real assets	3.00%	9.73%
Real estate	8.00%	9.56%
High yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment grade credit	8.00%	2.67%
Cash equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk mitigation strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. 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 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for local employers. 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
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Note 17: PENSION LIABILITIES (CONTINUED)

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate.

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Municipality's proportionate share of the net pension liability	\$ 128,494,202	\$ 107,887,909	\$ 90,425,390

Pension plan fiduciary net position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Police and Firemen's Retirement System

The County has a liability of \$98,202,828 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as July 1, 2019 that was rolled forward to June 30, 2020. 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 employers, actuarially determined. At June 30, 2020, the County's proportion would be 0.76000622190%, which would be an decrease of 0.13% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the County would have recognized pension expense of \$7,093,826. At December 31, 2020, the County would have reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 990,051	(352,438)
Changes of assumptions	247,127	(26,327,591)
Changes in proportion	4,296,272	(2,504,501)
Net difference between projected and actual earnings on pension plan investments	5,758,092	
Total	<u>\$ 11,291,542</u>	<u>\$ (29,184,530)</u>

Amounts that would be reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense as follows:

Year ended June 30,	
2021	\$ (8,350,041)
2022	(5,635,266)
2023	(2,294,156)
2024	(866,650)
2025	(746,874)
Total	<u>\$ (17,892,988)</u>

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 17: PENSION LIABILITIES (CONTINUED)

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	3.25% - 15.25% (based on years of service)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For healthy annuitants, post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries, the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions 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 rates 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 rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US equity	27.00%	7.71%
Non-U.S. developed markets equity	13.50%	8.57%
Emerging markets equity	5.50%	10.23%
Private equity	13.00%	11.42%
Real assets	3.00%	9.73%
Real estate	8.00%	9.56%
High yield	2.00%	5.95%
Private credit	8.00%	7.59%
Investment grade credit	8.00%	2.67%
Cash equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk mitigation strategies	3.00%	3.40%

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Note 17: PENSION LIABILITIES (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. 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 78% of the actuarially determine contributions for the State employer and 100% of actuarially determined contributions for local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the 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, 2020, 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-percentage point lower or 1-percentage point higher than the current rate:

	1%	Current Discount	1%
	Decrease	Rate	Increase
	(6.00%)	(7.00%)	(8.00%)
District's proportionate share of			
the net pension liability	\$ 126,922,412.46	\$ 98,202,828.00	\$ 74,349,655.71

In addition to the PFRS liabilities listed above, 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, 2020 State special funding situation net pension liability amount of \$2,005,329,818.00 is the accumulated differences between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The fiscal year ending June 30, 2020 State special funding situation pension expense of \$227,263,993.00 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2020. 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 required contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. For fiscal year 2020, the State contributed an amount less than the actuarially determined amount.

Although the liabilities related to the special funding situation are the liabilities of the State of New Jersey, the proportionate share of the statewide liability allocated to the County was 0.76000622190% for 2020. The net pension liability amount allocated to the County was \$15,240,631. For the fiscal year ending June 30, 2020 State special funding situation pension expense of \$1,172,758.00 is allocated to the Municipality.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
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(CONTINUED)

Note 17: PENSION LIABILITIES (CONTINUED)

Pension plan fiduciary net position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued PFRS financial report.

Note 18 – OTHER POST-RETIREMENT BENEFITS

General Information about the Plan:

The County offers Other Post-Retirement Benefits (OPEB) to its employees through the State Health Benefit Local Government Retired Employees Plan (the Plan) a cost-sharing multiple employer defined benefit other postemployment benefit plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at:

<https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

The Plan provides medical and prescription drug to retirees and their covered dependents of the participating employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees.

Under Chapter 48, the employer may assume the cost of post-retirement medical coverage for employees and their dependents who:

- 1) retired on a disability pension;
- or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer;
- or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer;
- or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 18 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Allocation Methodology:

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense, however under the Regulatory Basis of Accounting followed by the County these amounts are not accrued or recorded in the financial statements and the information listed in this note is for disclosure purposes only. Statewide across all member employers, the special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. For the special funding situation and the nonspecial funding situation, the Collective Total OPEB liabilities for the year ended June 30, 2019 were \$5,637,151,775 and \$8,182,092,807, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's non special funding situation during the measurement period July 1, 2018 through June 30, 2019. Employer and non-employer allocation percentages have been rounded for presentation purposes.

Special Funding Situation:

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 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, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the non-employer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

Net OPEB Liability:

Components of Net OPEB Liability

The components of the collective net OPEB liability of the participating employers in the Plan as of June 30, 2019 is listed on the table on the following page:

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 18 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

	<u>June 30, 2019</u>	
	<u>Collective Total</u>	<u>Proportionate Share</u>
Total OPEB Liability	\$ 13,819,244,582	\$ 137,041,717
Plan Fiduciary Net Position	273,173,482	2,708,988
Net OPEB Liability	<u>\$ 13,546,071,100</u>	<u>\$ 134,332,729</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	1.98%	1.98%

At June 30, 2019 the County's proportionate share of the Collective Net OPEB Liability was \$134,332,729.00. The State's proportionate share for the Special Funding Situation that is associated with the County is \$84,891,341.00. The County's proportion of the Collective Net OPEB Liability was 0.991673% which was a decrease from the prior year of 7.48%. The State's proportionate share attributable to the County of the Collective Net OPEB Liability for the Special Funding Situation was 1.536295% which was a decrease from the prior year of 5.10%.

County's Proportionate Share of Collective Net OPEB Liability	\$ 134,332,729
State's proportionate share that is associated with the Borough	84,891,341
Total	<u>\$ 219,224,070</u>

For the Year ended June 30, 2019 the County's Total OPEB Expense was -\$6,594,806.00 and the State of New Jersey realized Total OPEB Expense in the amount of \$1,125,256.00 for its proportionate share of Total OPEB Expense that is associated with the County.

The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases*:	
PERS Initial fiscal year applied	
Rate through 2026	2.00% to 6.00%
Rate thereafter	3.00% to 7.00%
PFRS	
Rate for all future years	3.25% to 15.25%

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 18 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

* Salary increases are based on years of service within the respective plan.

Mortality:

PERS: Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2019

PFRS: Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2019

Actuarial assumptions used in the July 1, 2018 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

100% of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years.

Discount Rate

The discount rate for June 30, 2019 was 3.50%. This represents the municipal bond return rate as chosen by the State. The source is 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB liability as of June 30, 2019, calculated using the discount rate as disclosed above as well as what the Net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

		1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Collective				
Net OPEB Liability	\$	15,662,704,137	\$	11,826,026,995
Proportionate Share				
Net OPEB Liability	\$	253,478,793	\$	191,387,580

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 18 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rate

The following presents the net OPEB liability as of June 30, 2019, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

		1% Decrease		Healthcare Cost Trend Rate		1% Increase
Collective						
Net OPEB Liability	\$	11,431,214,644	\$	13,546,071,100	\$	16,243,926,531
Proportionate Share						
Net OPEB Liability	\$	184,998,099	\$	219,224,070	\$	262,885,058

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the State reported deferred outflows of resources and deferred inflows of resources related to retired employees' OPEB from the following sources:

	Collective Totals		Proportionate Share	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ (3,961,399,180)	\$	\$ (39,284,126)
Changes of assumptions		(4,800,426,301)		(47,604,531)
Net difference between projected and actual earnings on OPEB plan investments	11,158,226		110,653	
Changes in proportion and differences between contributions and proportionate share of contributions			2,800,008	(33,810,075)
Total	\$ 11,158,226	\$ (8,761,825,481)	\$ 2,910,661	\$ (120,698,732)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to retired employees' OPEB will be recognized in OPEB expense as follows:

Year ended June 30,		Collective Totals		Proportionate Share
2020	\$	(1,425,201,517)	\$	(19,183,879)
2021		(1,425,201,517)		(19,183,879)
2022		(1,426,076,187)		(19,195,652)
2023		(1,427,489,995)		(19,214,682)
2024		(1,428,781,861)		(19,232,072)
Thereafter		(1,617,916,178)		(21,777,908)
Total	\$	(8,750,667,255)	\$	(117,788,071)

Detailed information about the plan's fiduciary net position is available in the separately issued OPEB financial report.

Collective OPEB Expenses reported by the State of New Jersey

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 18 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

The components of allocable OPEB Expense related to specific liabilities of individual employers for the year ending June 30, 2019 are as follows:

Service cost	\$ 666,574,660
Interest on Total OPEB Liability	636,082,461
Expected Investment Return	(11,286,267)
Administrative Expenses	9,478,435
Changes of Benefit Terms	(1,903,958)
Current Period Recognition (Amortization) of Deferred Inflow s/ Outflow s of Resources:	
Differences between Expected and Actual Experience	(619,405,071)
Changes in Assumptions	(809,376,790)
Differences between Projected and Actual Investment Earnings on OPEB Plan Investments	3,580,344
Total Collective OPEB Expense	<u>\$ (126,256,186)</u>

Schedule of County's Share of Net OPEB Liability

		2019		2018	
County's Proportionate Share of Net OPEB Liability		0.991673%		1.071809%	
County's Share of Net OPEB Liability	\$	134,332,729	\$	167,916,224	
County's Covered Payroll	\$	78,707,270	\$	77,000,000	
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll		170.67%		218.07%	
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		1.97%		1.97%	

Note 19: CAPITAL LEASES

The County has three lease purchase agreements outstanding at December 31, 2020, to finance various equipment. Payments due under each of these agreements are listed below:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 334,001.28	\$ 20,285.26	\$ 354,286.54
2022	342,520.92	11,765.62	354,286.54
2023	205,404.87	3,973.11	209,377.98
	<u>\$ 881,927.07</u>	<u>\$ 36,023.99</u>	<u>\$ 917,951.06</u>

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

Note 20: RISK MANAGEMENT

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

At December 31, 2019, the amount of these unreported liabilities was \$25,099,285.00.

Balance December 31, 2019	Current Year Claims	Payments	Balance December 31, 2020
\$ 25,099,285.00	\$ 4,941,408.00	\$ (6,305,977.00)	\$ 23,734,716.00

Note 21: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2019 and September 7, 2021 the date the financial statements were available for issuance for possible disclosure and recognition in the financial statement and no items have come to the attention of the County that would require disclosure.

SUPPLEMENTARY INFORMATION

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

	Ref.	Regular Fund	Federal and State Grant Fund
Balance December 31, 2019	A	\$ 39,619,996.33	\$ -
Increased by Receipts:			
County Taxes Receivable:			
Added and Omitted	A-7	\$ 653,170.25	\$
Current Year	A-8	152,340,763.58	
Revenue Accounts Receivable	A-9	55,724,963.81	
Miscellaneous Revenues Not Anticipated	A-13	225,442.89	
Petty Cash Funds	A-5	5,450.00	
Prepaid Revenue	A	76,491.96	
Due from Current Fund - Matching Funds	A-3:A-4		350,648.00
Due from Welfare Department	A-18	10,122,767.41	
Due from Grant Fund		5,212,767.84	
Cancelled Grants - Due from Current Fund		1,329,777.41	
Federal and State Grants Receivable	A-14		32,525,641.00
Federal and State Grants Unappropriated	A-15		5,952.15
		<u>225,691,595.15</u>	<u>32,882,241.15</u>
		265,311,591.48	32,882,241.15

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

	Ref.	Regular Fund	Federal and State Grant Fund
Decreased by Disbursements:			
2020 Appropriations	A-3	\$ 83,979,733.62	\$
2019 Appropriations Reserves	A-10	9,675,589.21	
Grant Encumbrances	A-17		12,019,506.89
Accounts Payable	A-11	1,407,258.35	
Reserve for Grants - Matching Funds	A-3:A-4	350,648.00	
Petty Cash Funds	A-5	5,450.00	
Payroll Deductions Payable	A-12	111,064,665.76	
Due State of New Jersey - Grants	A-19		298,475.20
Due from Welfare Department	A-18	10,122,767.41	
Refund of Prior Year Revenue	A-1	5,323.00	
Due to Current Fund	A-4		5,212,767.84
Cancelled Encumbrances - Due to Current Fund	A-1		1,329,777.41
Federal and State Grants - Appropriated	A-16		14,021,713.81
		<u>216,611,435.35</u>	<u>32,882,241.15</u>
Balance December 31, 2020	A	\$ <u>48,700,156.13</u>	\$ <u>-</u>

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

<u>Office</u>	<u>Received from Treasurer</u>	<u>Returned to Treasurer</u>
Prosecutor	\$ 2,250.00	\$ 2,250.00
Sheriff	1,700.00	1,700.00
County Clerk	200.00	200.00
Policy & Planning	200.00	200.00
Law	200.00	200.00
Board of Commissioners	100.00	100.00
Superintendent of Schools	100.00	100.00
Facilities Management	100.00	100.00
Meadowview	250.00	250.00
Public Health	100.00	100.00
Public Works	50.00	50.00
Library	100.00	100.00
Intergenerational Services	100.00	100.00
	\$ 5,450.00	\$ 5,450.00
Ref.	A-4	A-4

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

<u>Office</u>	<u>Balance December 31, 2019</u>	<u>Received from Treasurer</u>	<u>Balance December 31, 2020</u>
County Clerk	\$ 160.00	\$	\$ 160.00
Board of Taxation	500.00		500.00
Director of Parks	250.00		250.00
Office of the Sheriff	100.00		100.00
Division of Parks & Recreation	100.00		100.00
Animal Shelter	200.00		200.00
	<u>\$ 1,310.00</u>	<u>\$ -</u>	<u>\$ 1,310.00</u>
Ref.	A	A-4	A

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

	Balance December 31, 2019		2020		Balance December 31, 2020
		Levy	Collected		
City of Absecon	\$ 19,617.80	\$ 31,834.61	\$ 19,617.80	\$ 31,834.61	
City of Atlantic City	42,616.07	8,238.79	42,616.07	8,238.79	
City of Brigantine	59,168.83	64,349.12	59,168.83	64,349.12	
Borough of Buena	2,829.28	3,473.31	2,829.28	3,473.31	
Township of Buena Vista	2,449.73	11,651.99	2,449.73	11,651.99	
City of Corbin City	1,251.20	1,427.64	1,251.20	1,427.64	
City of Egg Harbor	1,437.42	9,351.05	1,437.42	9,351.05	
Township of Egg Harbor	68,083.15	199,480.04	68,083.15	199,480.04	
City of Estell Manor	4,308.27	4,437.72	4,308.27	4,437.72	
Borough of Folsom	5,384.49	2,247.17	5,384.49	2,247.17	
Township of Galloway	54,485.20	33,445.20	54,485.20	33,445.20	
Township of Hamilton	64,687.58	57,449.24	64,687.58	57,449.24	
Town of Hammonton	33,368.11	45,708.04	33,368.11	45,708.04	
City of Linwood	6,237.97	8,317.44	6,237.97	8,317.44	
Borough of Longport	104,485.68	85,882.71	104,485.68	85,882.71	
City of Margate	107,406.16	128,383.17	107,406.16	128,383.17	
Township of Mullica	4,284.41	9,943.28	4,284.41	9,943.28	
City of Northfield	3,491.45	9,207.98	3,491.45	9,207.98	
City of Pleasantville	6,711.81	8,727.04	6,711.81	8,727.04	
City of Port Republic	212.77	3,116.93	212.77	3,116.93	
City of Somers Point	4,733.48	4,909.93	4,733.48	4,909.93	
City of Ventnor	55,049.43	60,761.76	55,049.43	60,761.76	
Township of Weymouth	869.96	1,940.02	869.96	1,940.02	
	<u>\$ 653,170.25</u>	<u>\$ 794,284.18</u>	<u>\$ 653,170.25</u>	<u>\$ 794,284.18</u>	
Ref.	A		A-2:A-4	A	

Analysis of Collections:

Prior	\$ 653,170.25
	<u>\$ 653,170.25</u>

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

Amount Required per 2020 County

Adopted Budget and Collected

During 2020

Ref. A-2 \$ 152,340,763.58

Analysis of 2020 County Taxes Levied and Collected

<u>Municipality</u>	<u>Ref.</u>	<u>Amount</u>	<u>Percent</u>
City of Absecon	\$	3,538,331.07	2.32%
City of Atlantic City		12,370,358.19	8.12%
City of Brigantine		16,151,507.21	10.60%
Borough of Buena		1,243,638.62	0.82%
Township of Buena Vista		2,820,993.70	1.85%
City of Corbin City		243,983.40	0.16%
City of Egg Harbor		1,021,861.32	0.67%
Township of Egg Harbor		20,433,607.04	13.41%
City of Estell Manor		804,013.73	0.53%
Borough of Folsom		834,244.94	0.55%
Township of Galloway		13,625,767.22	8.94%
Township of Hamilton		10,799,811.93	7.09%
Town of Hammonton		6,955,749.63	4.57%
City of Linwood		4,294,376.09	2.82%
Borough of Longport		9,607,494.45	6.31%
City of Margate		20,407,533.21	13.40%
Township of Mullica		2,253,893.99	1.48%
City of Northfield		4,175,285.66	2.74%
City of Pleasantville		3,683,271.19	2.42%
City of Port Republic		621,443.45	0.41%
City of Somers Point		5,412,868.70	3.55%
City of Ventnor		10,175,332.19	6.68%
Township of Weymouth		865,396.65	0.57%
	A-4	\$ <u>152,340,763.58</u>	<u>100%</u>

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

	Balance December 31, 2019	Accrued in 2020	Collected in 2020	Balance December 31, 2020
County Clerk	\$	5,114,702.67	5,114,702.67	\$
Surrogate		130,122.50	130,122.50	
Sheriff		668,261.90	668,261.90	
Interest on Investments and Deposits		219,030.60	219,030.60	
Medicaid Reimbursement - Nursing Home & Home Care		12,172,746.97	12,172,746.97	
Fees and Permits		108,004.70	108,004.70	
Rental of County Offices		2,096,274.31	2,096,274.31	
Correction Department - NJ Reimbursement for State Prisoners		856,674.49	856,674.49	
Sale of Food - Central Supply Items, Nutrition Project		1,574,473.99	1,574,473.99	
City of Atlantic City Contracts		554,280.61	554,280.61	
Refunds - Insurance, Telephone, etc.		2,691,767.81	2,691,767.81	
Bail Bond Forfeitures		6,750.00	6,750.00	
Public Health - Indirect Cost Reimbursement		1,262,095.00	1,262,095.00	
Detention Housing		1,024,826.78	1,024,826.78	
Economic Development		800,000.00	800,000.00	
State Aid - County College Bonds (NJSA 18A:64A:22.6)		2,947,102.34	2,947,102.34	
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990):		853,001.00	853,001.00	
Supplemental Security Income				
Psychiatric Facilities (c.73, P.L. 1990)		20,915.89	20,915.89	
Board of County Patients in State and Other Institutions		280,341.76	280,341.76	
Peer Grouping		20,601,000.00	20,601,000.00	
Atlantic City PILOT Program		115,776.53	115,776.53	
Open Space Trust				
Increased Fees pursuant to C370, PL 2001				
County Clerk		1,349,771.15	1,349,771.15	
County Sheriff		175,303.34	175,303.34	
County Surrogate		175,608.26	175,608.26	
Miscellaneous Revenue Not Anticipated		878,613.14	878,613.14	
	\$ -	\$ 56,677,445.74	\$ 56,677,445.74	\$ -
Ref.				A
Cash Receipts		A-4	56,603,576.95	
Prepaid Revenue Applied		A	73,868.79	
			\$ 56,677,445.74	

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

	Balance Dec. 31, 2019	Transfers	Balance After Transfers	Paid or Charged	Balance
Salaries and Wages:					
Board of County Commissioners	\$ 2,712.95	\$	2,712.95	\$	2,712.95
County Executive/Administrator	4,382.79		4,382.79		4,382.79
Treasurer's Office	30,991.31	(20,000.00)	10,991.31		10,991.31
Division of Extension Services	2,117.86		2,117.86		2,117.86
Policy and Planning	51,524.64	(50,000.00)	1,524.64	(17,248.28)	18,772.92
Compensated Absences	1.00	100,000.00	100,001.00		100,001.00
Division of Purchasing and Budget	13,233.05		13,233.05		13,233.05
Human Resources	26,891.19	(10,000.00)	16,891.19		16,891.19
Information Technologies	18,734.45		18,734.45	(41,000.00)	59,734.45
Department of Law	18,306.31		18,306.31	(27,260.19)	45,566.50
County Surrogate	11,945.34		11,945.34		11,945.34
County Clerk	93,392.23		93,392.23		93,392.23
County Prosecutor	213,567.95		213,567.95	(168,071.61)	381,639.56
Sheriff's Office	296,935.35		296,935.35	(33,545.16)	330,480.51
Division of Adult Detention	579,762.32	(20,000.00)	559,762.32	(3,092.75)	562,855.07
Office of Emergency Management	77,367.18		77,367.18	(137,420.00)	214,787.18
Superintendent of Elections	62,200.04		62,200.04		62,200.04
Board of Taxation	434.17		434.17		434.17
Board of Elections	40,306.58		40,306.58		40,306.58
Division of Parks and Recreation	54,172.38		54,172.38	(4,859.18)	59,031.56
Division of Roads and Bridges	355,114.40		355,114.40	(3,858.72)	358,973.12
Division of Engineering	33,197.78		33,197.78	(32,692.06)	65,889.84
Division of Facilities Management	40,483.67		40,483.67		40,483.67
Office of Fleet Management	82,724.87		82,724.87		82,724.87
Supported Work Program Mosquito Unit	52,739.66		52,739.66		52,739.66
	48,527.63		48,527.63		48,527.63
Division of Resident Services DHS	83,612.32		83,612.32		83,612.32
- Supported Services	38,358.20		38,358.20		38,358.20
Intergenerational Services	19,961.14		19,961.14	(135,117.32)	155,078.46
Office of Superintendent of Schools	38,545.10		38,545.10		38,545.10

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

	Balance Dec. 31, 2019	Transfers	Balance After Transfers	Paid or Charged	Balance
Other Expenses:					
Board of County Commissioners	\$ 5,197.16	\$	\$ 5,197.16	\$ 128.52	\$ 5,068.64
County Executive/Administrator	6,682.18		6,682.18	19.68	6,662.50
Treasurer's Office	10,161.61		10,161.61	3,039.75	7,121.86
Audit Fees	11,500.00		11,500.00		11,500.00
Division of Extension Services	7,811.55		7,811.55	(40,875.39)	48,686.94
Policy and Planning	13,153.26		13,153.26	166.26	12,987.00
Division of Purchasing and Budget	6,019.48		6,019.48	(246.88)	6,266.36
Human Resources	4,473.48		4,473.48	(8,636.58)	13,110.06
Information Technologies	123,445.16		123,445.16	(247,349.03)	370,794.19
Department of Law	76,657.49		76,657.49	1,390.60	75,266.89
County Surrogate	2,643.78		2,643.78	(316.22)	2,960.00
County Clerk	22,272.11		22,272.11	14,151.50	8,120.61
County Prosecutor	70,361.34		70,361.34	(12,259.29)	82,620.63
Sheriff's Office	1,867.76		1,867.76	(64,174.30)	66,042.06
Division of Adult Detention Division	86,713.03		86,713.03	(195,490.88)	282,203.91
of Youth Services	39,953.20		39,953.20		39,953.20
Office of Emergency Management	61,096.38		61,096.38	(20,910.86)	82,007.24
Office of the Medical Examiner	2,045.00		2,045.00	(61,838.23)	63,883.23
Superintendent of Elections Board	37,851.05		37,851.05	(3,424.55)	41,275.60
of Taxation	2,101.04		2,101.04		2,101.04
Board of Elections	40,957.20		40,957.20	(5,098.24)	46,055.44
Division of Parks and Recreation	19,228.99		19,228.99	(9,882.08)	29,111.07
Division of Roads and Bridges	419.29		419.29	(27,882.57)	28,301.86
Division of Engineering	8,886.03		8,886.03	7.48	8,878.55
Division of Facilities Management	158,236.75		158,236.75	(418,782.20)	577,018.95
Office of Fleet Management	3,760.38		3,760.38	(7,665.03)	11,425.41
Supported Work Program	26,674.80		26,674.80	(14,377.62)	41,052.42

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

	Balance Dec. 31, 2019	Transfers	Balance After Transfers	Paid or Charged	Balance
Other Expenses: - (Continued)					
Mosquito Unit	\$ 13,232.00	\$	13,232.00	\$ (8,390.98)	\$ 21,622.98
Division of Resident Services	24,823.31		24,823.31		24,823.31
DHS - Supported Services	118,861.51		118,861.51	(6,401.73)	125,263.24
Intergenerational Services	9,237.60		9,237.60	(33,480.31)	42,717.91
Maintenance of Patients in Private Institutions for Mental Disease	17,548.56		17,548.56		17,548.56
Office of Superintendent of Schools	127.75		127.75		127.75
Reimbursement for Residents Attending: Out of County Two Year Colleges	35,234.96		35,234.96		35,234.96
Out of County Vocational Schools	6,500.00		6,500.00		6,500.00
Health Benefit Waivers	20,584.16		20,584.16		20,584.16
Aid to Volunteer Rescue and Ambulance	12,000.00		12,000.00		12,000.00
Purchase of Vehicles County Wide			-	(26,578.17)	26,578.17

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

	<u>Ref.</u>		
Balance December 31, 2019	A	\$	1,553,196.92
Increased by:			
Transfer from Appropriation Reserves	A-10	<u>539,711.14</u>	
			<u>539,711.14</u>
			<u>2,092,908.06</u>
Decreased by:			
Cash Disbursements	A-4	<u>1,407,258.35</u>	
			<u>1,407,258.35</u>
Balance December 31, 2020	A	\$	<u><u>685,649.71</u></u>

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

	Balance December 31, 2019	2020 Deductions Withheld and County's Share	Disbursed in 2020	Balance December 31, 2020
Public Employees' Retirement System (PERS)	\$ 860,119.21	\$ 9,309,100.00	\$ 9,426,749.53	\$ 742,469.68
Contributory Life Insurance	113,951.71	327,604.56	319,393.48	122,162.79
Supplemental Annuity Contributory Trust	1,395.20	3,469.14	3,452.00	1,412.34
Social Security/Medicare System (OASI)	(2,749,609.28)	14,506,884.80	14,875,185.76	(3,117,910.24)
Federal Withholding Tax	(227,154.03)	8,889,256.41	9,062,850.63	(400,748.25)
Credit Union		1,153,793.00	1,153,793.00	-
Hospitalization	2,700,341.26	4,673,333.42	4,281,965.09	3,091,709.59
Garnished Wages		460,602.15	460,602.15	-
Union Dues		748,394.98	748,394.98	-
United Way		30,258.00	30,258.00	-
State Unemployment	1,515,924.84	2,315,901.41	2,163,633.59	1,668,192.66
State Withholding Tax	(13,521.68)	3,232,255.37	3,254,610.41	(35,876.72)
Family Leave Insurance	682.37	151,685.67	112,353.67	40,014.37
Dependent Care	1,254.56	10,469.36	11,642.24	81.68
Unreimbursed Medical Deductions	5,673.36	69,092.64	62,640.60	12,125.40
Life Insurance Withheld		114.14	114.14	-
AFLAC Disability		499,496.15	499,496.15	-
County Share Medical Difference		4,617,869.80	4,617,869.80	-
Bus Pass	2,500.00	12,081.00	12,081.00	2,500.00
529 College Savings		5,230.00	5,230.00	-
Deferred Compensation		1,562,803.00	1,562,803.00	-
Accrued Net Payroll	(1,428.78)	58,399,602.32	58,399,546.54	(1,373.00)
	<u>\$ 2,210,128.74</u>	<u>\$ 110,979,297.32</u>	<u>\$ 111,064,665.76</u>	<u>\$ 2,124,760.30</u>
Ref.	<u>A</u>	<u>A-3</u>	<u>A-4</u>	<u>A</u>

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

Added and Omitted Taxes		\$	653,170.25
Commissions			10,601.12
Construction Appeal Fees			700.00
Copy Fees			459.47
Disability Pool			3,623.64
Discovery			1,637.85
Fines / Miscellaneous			769.48
Miscellaneous			61,730.76
Parking Fees			26,650.00
Petty Cash			0.80
Recycling Fees			5,480.40
Revenue Parks			52,784.26
Planning Revenue			12,396.00
Range Revenue			44,384.92
Wage Attachments			4,224.19
			<hr/>
Total		\$	878,613.14
			<hr/> <hr/>
	<u>Ref.</u>		
Added and Omitted Taxes	A-2,4-A	\$	653,170.25
Cash Receipts	A-2,1-A,7-A		225,442.89
			<hr/>
	A-1	\$	878,613.14
			<hr/> <hr/>

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

	Balance December 31, 2019	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2020
Area Plan Grant - 2019	\$ 898,359.22	\$	716,928.00	\$ 181,431.22	\$ -
Area Plan Grant - 2020		4,220,096.19	3,733,025.32		487,070.87
Atlantic City Electric Workforce Development Initiative	980,000.00		245,000.00		735,000.00
Atlantic County JIF		1,000.00	1,000.00		-
CARES Act HAVA 2020 COVID-19		589,453.68	589,453.68		-
CRDA Public Safety Initiative		135,000.00	135,000.00		-
CTCL COVID - 19 Response Grant		553,365.00	553,365.00		-
NJ - DCA - LEAP		50,000.00			50,000.00
NJ Council on the Arts Local Arts Program - 2020	7,251.00		7,251.00		-
NJ DEP - Clean Communities		118,974.14	118,974.14		-
NJ DEP - Open Space Acquisition Project - 2011	601,930.73			601,930.73	-
NJ DH&SS - ADA Transition Plan		10,000.00	10,000.00		-
NJ DH&SS - COVID - 19 Testing & Reimbursement		3,106,416.75	2,039,106.67		1,067,310.08
NJ DH&SS - Respite Care Program - 2020	27,818.69		1,243.69	26,575.00	-
NJ DH&SS - State Health Insurance Program (SHIP)		35,640.00	15,730.00		19,910.00
NJ DH&SS - State Health Insurance Program (SHIP) 19-20	24,477.00	5,500.00	24,477.00		5,500.00
NJ DH&SS - Statewide Respite - 2020		176,850.00	140,917.43		35,932.57
NJ DHS - Family Success Centers 2020-2021		924,559.00	539,329.00		385,230.00
NJ DHS - IV-D - Law - 2020		70,540.24	70,540.24		-
NJ DHS - JJC Family Court - 2020	77,977.06		77,818.39	158.67	(0.00)
NJ DHS - JJC Program Management - 2020	32,730.73		28,182.28	4,548.45	-
NJ DHS - JJC Program Services - 2020	243,712.37		213,717.63	29,994.74	-
NJ DHS - Medication Assisted Treatment			488,519.00		586,233.00
NJ DHS - Mental Health Administrator CY 2020		1,074,752.00	9,000.00		-
NJ DHS - Personal Assistance Service Program		9,000.00	2,700.00		-
NJ DHS - Personal Assistance Service Program		2,700.00	54,681.00		4,971.00
NJ DHS - Personal Assistance Service Program		59,652.00	39,825.00		-
NJ DHS - Youth Service Coordinator - 2020		39,825.00	385,230.00		-
NJ DHS-Family Success Centers 19-20 (formerly CFI)	385,230.00		6,160.00	19,290.00	-
NJ DL&PS - Cares for Kids Grant - 20	25,450.00				25,450.00
NJ DL&PS - Cares for Kids Grant 19-20		25,450.00	35,241.68		-
NJ DL&PS - Body Armor Grant					-

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

	Balance December 31, 2019	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2020
NJ DL&PS - Community Justice Program - Drug Recognition Expert	\$ 118,000.00	\$	48,530.00	\$ 69,470.00	\$ -
NJ DL&PS - Community Justice Program - Drug Recognition Expert		113,000.00			113,000.00
NJ DL&PS - Criminal Alien Assistance	11,281.91			11,281.91	0.00
NJ DL&PS - Distracted Driving Campaign 2020		40,000.00			40,000.00
NJ DL&PS - DRE Pilot Program - 2020	19,790.00			19,790.00	-
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2016	5,876.40				5,876.40
NJ DL&PS - Drunk Driving Enforcement Fund		900.00	900.00		-
NJ DL&PS - DWI Enforcement - 2020	35,000.00			35,000.00	-
NJ DL&PS - DWI Enforcement - 2020		35,000.00			35,000.00
NJ DL&PS - Hazard Mitigation Grant		16,496.00	16,496.00		-
NJ DL&PS - Hazardous Mitigation Plan 2015-16	50,912.62			50,912.62	-
NJ DL&PS - Highway Traffic Safety - 2020-20	70,795.00		23,959.98	46,835.02	-
NJ DL&PS - Highway Traffic Safety - 20-21		59,800.00			-
NJ DL&PS - Insurance Fraud Reimbursement	210,250.00		41,766.70		59,800.00
NJ DL&PS - Insurance Fraud Reimbursement		250,000.00			168,483.30
NJ DL&PS - JDAI Innovations 2020	104,624.01		48,289.72	56,334.29	250,000.00
NJ DL&PS - JDAI Innovations 2020		120,000.00			-
NJ DL&PS - Juvenile Justice Commission - Family Court		151,144.00	109,104.41		115,632.13
NJ DL&PS - National Crime Statistics Exchange 16-19	45,500.00				42,039.59
NJ DL&PS - Operation Helping Hand 19	100,000.00		75,000.00		45,500.00
NJ DL&PS - Operation Helping Hand 19		62,500.00	62,500.00		25,000.00
NJ DL&PS - Pre-Disaster Mitigation		126,000.00			-
NJ DL&PS - SANE / SART Grant	8,405.92			8,405.92	126,000.00
NJ DL&PS - SANE / SART Grant	31,500.00		31,500.00		-
NJ DL&PS - SCP Program Management		55,550.00	36,752.94		18,797.06
NJ DL&PS - SCP Program Services		313,245.00	118,439.22		194,805.78
NJ DL&PS - Sexual Assault Nurse Examiner FY 2020		86,942.00	84,802.54		2,139.46
NJ DL&PS - SFEA		90,500.00			90,500.00
NJ DL&PS - Victim Witness Assistance (VOCA) 19-20		653,456.00	635,246.26		18,209.74
NJ DM & VA - Veterans Transportation 2020		8,500.00	4,248.00		4,252.00
NJ DM&VA - Veterans Transportation - 2020			9,920.00		-
NJ DOC & F - Child Advocacy Center	9,920.00	749,190.44	749,190.44		-
NJDOE - GED Testing Income		14,295.02	14,295.02		-

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

	Balance December 31, 2019	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2020
NJ DOL - COVID - 19 Relief Fund Workforce & Reskilling	\$	\$ 101,216.00	\$	\$	101,216.00
NJ DOL - GAINS 19-20	394,679.00		101,055.00		293,624.00
NJ DOL - NJ Youth Corps 18-19	27,793.00			27,793.00	-
NJ DOL - NJ Youth Corps 19-20	289,663.00		243,233.00	46,430.00	-
NJ DOL - NJ Youth Corps 20-21		98,684.00	56,080.00		42,604.00
NJ DOL - Smart Steps 19-20		1,605.00			1,605.00
NJ DOL - Summer Youth Employment	134,703.00			134,703.00	-
NJ DOL - WIA Adult FY 19	226,529.00		226,529.00		-
NJ DOL - WIA Dislocated Worker FY 18-19	352,302.00		352,302.00		-
NJ DOL - WIA Youth	280,467.00		280,467.00		-
NJ DOL - WIA Youth	1,591,062.00		1,320,150.00		270,912.00
NJ DOL - WIOA Adult 19-20	1,470,714.00		499,962.00		970,752.00
NJ DOL - WIOA Adult 20-22		1,320,213.00			1,320,213.00
NJ DOL - WIOA Dislocated Worker 19-20	703,944.00		282,982.00		420,962.00
NJ DOL - WIOA Dislocated Worker 20-22		649,413.00			649,413.00
NJ DOL - WIOA Youth		1,412,840.00			1,412,840.00
NJ DOL - Work First New Jersey SFY 19	1,095,713.00			1,095,713.00	-
NJ DOL - Work First New Jersey SFY 20	3,606,796.00		2,296,170.00		1,310,626.00
NJ DOL - Work First New Jersey SFY 20-21		2,806,140.00			2,806,140.00
NJ DOL - Workforce Learning Link - 2020		41,000.00	23,000.00		18,000.00
NJ DOL - Workforce Learning Link -FY020	39,184.00		39,184.00		-
NJ DOL -RISE 19-20	54,000.00		11,200.00	42,800.00	-
NJ DOS - Complete Count County Grant	121,595.00		91,196.00		30,399.00
NJ DOS - General Election 2020 Grant		724,108.58	724,108.58		-
NJ DOS - General Operating Support 2020		11,569.00	9,833.65		1,735.35
NJ DOS - HAVA	43,066.10		43,066.10		-
NJ DOS - HAVA 2019 Cyber Security Remediation	9,268.74		9,268.74		-
NJ DOS - HAVA 2019 Physical Security Remediation	4,599.30				4,599.30
NJ DOS - Historical Commission	2,160.00		(315.00)	2,475.00	-
NJ DOS - Local Arts Grant	72,511.00	9,400.00	74,660.00		7,251.00

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

	Balance December 31, 2019	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2020
NJ DOT - 629 Pedestrian & Traffic Signal Improvement	\$ 215,564.80	\$	\$ 87,435.05	\$	\$ 128,129.75
NJ DOT - Congestion Mitigation & Air Quality					
NJ DOT - County Aid - 2019	1,996,643.13	219,695.05	886.75		218,808.30
NJ DOT - County Aid - 2020	6,968,456.00		459,893.86		1,536,749.27
NJ DOT - County Aid FY17	84,654.99		5,966,221.94		1,002,234.06
NJ DOT - County Aid FY20		7,035,238.00	68,455.07		16,199.92
NJ DOT - Delilah Road (CR646)	1,520,133.36		1,181,456.16		7,035,238.00
NJ DOT - Lakes Creek Bridge		2,363,468.00			338,677.20
NJ DOT - Margate Ventnor Bike Path Design	5,723.07		5,591.62	131.45	2,363,468.00
NJ DOT - Nacot Creek Bridge Replacement	4,955,870.00				4,955,870.00
NJ DOT - Route 73 Blue Anchor Road	818,191.67		654,670.78	163,520.89	-
NJ DOT - Washington Avenue (CR608)	76,571.49			76,571.49	-
NJ DOT-Local Bridge Future Needs FY15	1,000,000.00		1,000,000.00		-
NJ DOT-Local Bridge Future Needs FY16	1,000,000.00				1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-Bungalow Park Bridge	1,000,000.00				1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-Cotton Mill Bridge	500,000.00		125,000.00		375,000.00
NJ DOT-Mays Landing Road Sec 2 Resurfacing	232,928.08			232,928.08	-
NJ DPM&C-IP Video System Grant 2019	14,920.00				14,920.00
NJ OHS - Emergency Protective Measures - COVID - 19		298,271.01			298,271.01
NJ OHS - Homeland Security Grant FY 2019		275,381.62	25,590.37		249,791.25
NJ OHS Homeland Security & Preparedness		247,393.83			247,393.83
NJ OHS-Homeland Security Grant - County FY18	188,003.13		166,344.12		21,659.01
NJ Transit - CARES AC Funds Section 5311		745,187.00			745,187.00
NJ Transit - FTA Section 5310		100,000.00	100,000.00		-
NJ Transit - FTA Section 5311 CARTS Rural Transportation System		367,887.00	56,479.62		311,407.38
NJ Transit - FYA Section 5311 Innovations Grant 2020		300,000.00	150,000.00		150,000.00
NJ Transit - Senior & Disabled Transportation	144,499.96		136,633.61	7,866.35	0.00
NJ Transit - Senior & Disabled Transportation		520,799.63	421,898.13		98,901.50
NJ Transit-CARTS FY19	62,687.59		62,687.59		0.00

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

	Balance December 31, 2019	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2020
State of PA DAG - Drug Trafficking HIDTA) Grant	\$ 242,698.57	\$ 14,500.00	\$ 101,132.93	\$ 56,000.00	\$ 100,065.64
State of PA DAG - Drug Trafficking HIDTA) Grant		177,000.00			177,000.00
Sub Regional Transportation 19-20	85,139.61		85,139.61		-
Sub Regional Transportation 20-21		113,600.00	27,092.47		86,507.53
UD HUD - CDBG COVID		704,535.00			704,535.00
US DHHHS - Medicare Advance Payment 2020		1,040,661.15	1,040,661.15		-
US DHHHS - Overdose Treatment Grant	498,536.63	500,000.00	420,127.12		578,409.51
US DOJ - Atlantic County COVID - 19 Emergency Response		58,008.00	58,008.00		-
US DOJ - SCAAP FY19		177,270.00	177,270.00		-
US HUD - Continuum of Care 2020		20,076.00	20,076.00		-
US HUD Community Development Block Grant FY2002	10,025.50				10,025.50
US HUD Community Development Block Grant FY2007	11,777.20				11,777.20
US HUD Community Development Block Grant FY2011	49,723.93				49,723.93
US HUD Community Development Block Grant FY2012	2,810.81				2,810.81
US HUD Community Development Block Grant FY2013	25,294.87				25,294.87
US HUD Community Development Block Grant FY2014	54,401.59				54,401.59
US HUD Community Development Block Grant FY2014	127,099.00				127,099.00
US HUD Community Development Block Grant FY2015	286,621.11		46,834.13		239,786.98
US HUD Community Development Block Grant FY2017	495,485.52		145,366.15		350,119.37
US HUD Community Development Block Grant FY2019	672,861.02		47,131.37		625,729.65
US HUD Community Development Block Grant FY2020	1,217,645.00		290,074.23		927,570.77
US HUD Continuum of Care Program FY2020	19,334.00		19,334.00		-

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

	Balance December 31, 2019	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2020
US HUD HOME Investment Partnership Grant FY2011	\$ 23,611.18	\$	\$		\$ 23,611.18
US HUD HOME Investment Partnership Grant FY2012	64,239.00				64,239.00
US HUD HOME Investment Partnership Grant FY2013	50.35				50.35
US HUD HOME Investment Partnership Grant FY2014	0.20				0.20
US HUD HOME Investment Partnership Grant FY2014	33,396.00				33,396.00
US HUD HOME Investment Partnership Grant FY2015	9,098.05		9,000.00		98.05
US HUD HOME Investment Partnership Grant FY2016	69,187.87		51,744.39		17,443.48
US HUD HOME Investment Partnership Grant FY2019	398,326.89		1,225.00		397,101.89
US HUD HOME Investment Partnership Grant FY2020	670,111.00		39,667.74		630,443.26
USDA-SNAP Process & Technology Improve Grant 2019-20	219,470.49		208,949.74		10,520.75
	<u>\$ 40,719,334.46</u>	<u>\$ 36,645,694.01</u>	<u>\$ 32,539,936.02</u>	<u>\$ 3,048,890.83</u>	<u>\$ 41,776,201.62</u>
	A			A-18	A
Ref.					
Unappropriated		A-17	\$ 14,295.02		
Cash Received		A-4	<u>32,525,641.00</u>		
			<u>\$ 32,539,936.02</u>		

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

<u>Grant</u>	Balance December 31, 2019	Received	Anticipated Revenue	Balance December 31, 2020
NJ DOE - GED Testing Income	\$ 14,295.02 \$	5,952.15 \$	14,295.02 \$	5,952.15
Ref.	\$ 14,295.02 \$	5,952.15 \$	14,295.02 \$	5,952.15
	A	A-4	A-2	A

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

	Balance December 31, 2019	2020 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2020
Area Plan Grant - 2019	\$ 304,793.36	\$	(48,480.78)	\$ 353,274.14	\$ -
Area Plan Grant - 2020		4,443,096.19	3,573,809.97		869,286.22
Atlantic County JIF		1,000.00	797.88		202.12
NJ - DCA - LEAP		50,000.00			50,000.00
CTCL COVID - 19 Response Grant		553,365.00	444,490.47		108,874.53
High Intensity Drug Trafficking Areas (HIDTA) 20		177,000.00	82,125.00		94,875.00
NJ DOC & F - Child Advocacy Center		749,190.44	578,437.29		170,753.15
NJ DOS - General Operating Support 2020		11,569.00	11,569.00		-
NJ DOS - General Election 2020 Grant		724,108.58	697,743.46		26,365.12
NJ DH&SS - ADA Transition Plan		10,000.00	10,000.00		-
NJ DH&SS - COVID - 19 Testing & Reimbursement		3,106,416.75	1,951,384.47		1,155,032.28
Atlantic City Electric Workforce Development Initiative	1,459,910.73		16,570.18		1,443,340.55
Local Bridge Bond FY 2001	8,150.96				8,150.96
NJ Council on the Arts - Local Arts Program	72,511.00	9,400.00	81,911.00		-
NJ Council on the Arts - Local Arts Program - 2020	1,605.66		1,605.66		0.00
NJ DEP - Clean Communities - 19	10,000.00		10,000.00		0.00
NJ DEP - Clean Communities - 20		118,974.14	108,974.00		10,000.14
NJ DEP - Open Space Acquisition Project - 2002	73,470.13			73,470.13	-
NJ DEP - Open Space Acquisition Project - 2003	132,000.00			132,000.00	-
NJ DEP - Open Space Acquisition Project - 2004	57,847.49				57,847.49
NJ DEP - Open Space Acquisition Project - 2009	608,747.91			608,747.91	-
NJ DEP - Open Space Acquisition Project - 2011	1,501,930.77			1,501,930.77	-
NJ DEP - State Aid Mosquito Grant	3,577.38				3,577.38
NJ DH&SS - Respite Care Program - 2019	4,139.05		(22,435.33)	26,574.38	-
NJ DH&SS - Respite Care Program - 2020		176,850.00	174,704.36		2,145.64
NJ DH&SS - State health Insurance Program (SHIP) 18-19	7,150.34	5,500.00	12,640.29		10.05
NJ DH&SS - State health Insurance Program (SHIP) 19-20		35,640.00	24,979.97		10,660.03
NJ DHS - IV-D - Law - 2019	26,939.20		26,939.20		(0.00)
NJ DHS - IV-D - Law - 2020		70,540.24	43,455.98		27,084.26
NJ DHS - PASP - 2019	2,059.95	2,700.00	4,111.90	648.05	(0.00)
NJ DHS - Personal Assistance Service Program		59,652.00	51,468.85		8,183.15
NJ DHS - Medication Assisted Treatment		1,074,752.00	755,454.60		319,297.40
NJ DHS - Mental Health Administrator CY 2020		9,000.00	9,000.00		-
NJ DHS - Youth Service Coordinator - 2019	1,531.74		1,531.74		(0.00)
NJ DHS - Youth Service Coordinator - 2020		39,825.00	39,825.00		-

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

	Balance December 31, 2019	2020 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2020
NJ DHS-Family Success Centers 18-19 (formerly CFI)	\$ 43,235.03	\$ 924,559.00	\$ (33,140.18)	\$ 76,375.21	\$ -
NJ DHS-Family Success Centers 20-21			888,508.15		36,050.85
NJ DL&PS - Cares for Kids Grant 2019	25,450.00		6,160.00	19,290.00	-
NJ DL&PS - Cares for Kids Grant 2020		25,450.00	1,680.00		23,770.00
NJ DL&PS - Community Justice Program - Drug Recognition Expert -19	79,920.00		10,450.00	69,470.00	-
NJ DL&PS - Community Justice Program - Drug Recognition Expert -20		113,000.00	59,280.00		53,720.00
NJ DL&PS - DRE Pilot Program - 2020	19,790.00			19,790.00	-
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2019	44.58		44.58		-
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2019 #2	194.23		194.23		0.00
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2014	1,396.29				1,396.29
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2016	1,610.02				1,610.02
NJ DL&PS - DWI Enforcement - 2019	11,908.86		11,754.19		154.67
NJ DL&PS - DWI Enforcement - 2021		35,000.00			35,000.00
NJ DL&PS - DWI Enforcement - 2020	35,000.00			35,000.00	-
NJ DL&PS - SFEA		90,500.00	40,500.00		50,000.00
NJ DL&PS - Juvenile Justice Commission - Family Court		151,144.00	151,116.77		27.23
NJ DL&PS - SCP Program Services		313,245.00	308,777.24		4,467.76
NJ DL&PS - SCP Program Management		55,550.00	52,741.85		2,808.15
NJ DL&PS - Hazardous Material Emergency - 2015-16	23,023.91		(27,888.71)	50,912.62	-
NJ DL&PS - Highway Traffic Safety - 2019-20	60,795.00		13,959.98	46,835.02	-
NJ DL&PS - Highway Traffic Safety - 2020-21		59,800.00	10,000.00		49,800.00
NJ DL&PS - Insurance Fraud Reimbursement - 19	183,920.42		15,437.12		168,483.30
NJ DL&PS - Insurance Fraud Reimbursement - 20		250,000.00	62,021.70		187,978.30
NJ DL&PS - JDAI Innovations 2019			(56,103.54)	56,334.29	-
NJ DL&PS - JDAI Innovations 2020	230.75	120,000.00	120,000.00		-
NJ DL&PS - JJC - Family Court Services 2019	4,740.21		4,581.54	158.67	(0.00)
NJ DL&PS - JJC - Program Management 2019	6,432.44		1,883.99	4,548.45	-
NJ DL&PS - JJC - Program Services 2019	7,193.89		(22,800.85)	29,994.74	-
NJ DL&PS - Operation Helping Hand 18	11,495.90		11,495.90		0.00
NJ DL&PS - Operation Helping Hand 19	100,000.00		91,580.00		8,420.00
NJ DL&PS - Operation Helping Hand 20		62,500.00	16,191.82		46,308.18
NJ DL&PS - SANE / SART Grant	8,405.92			8,405.92	-
NJ DL&PS - SANE / SART Grant	15,750.00		15,750.00		-
NJ DL&PS - Victims of Crime Act	\$ 11,281.91	\$	\$	\$ 11,281.91	\$ 0.00

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

	Balance December 31, 2019	2020 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2020
NJ DL&PS - Victim Witness Assistance (VOCA) 19-20		653,456.00	635,246.26		18,209.74
NJ DL&PS - Sexual Assault Nurse Examiner FY 2020		86,942.00	84,802.54		2,139.46
NJ DL&PS - Distracted Driving Campaign 2020		40,000.00			40,000.00
NJ DL&PS - Body Armor Replacement Program 19-20		35,241.68	35,241.68		-
NJ DL&PS - Hazard Mitigation Grant		16,496.00	16,496.00		-
NJ DL&PS - Pre-Disaster Mitigation		126,000.00	122,321.96		3,678.04
NJ DL&PS - Drunk Driving Enforcement Fund		900.00	900.00		-
NJ DM&VA - Veterans Transportation - 2019	8,502.00		8,502.00		-
NJ DM&VA - Veterans Transportation - 2020		8,500.00	8,500.00		-
NJ DOE - GED Testing Income	9,899.27				9,899.27
NJ DOE - GED Testing Income	23,025.03		(3,216.80)		26,241.83
NJ DOE - GED Testing Income		14,295.02			14,295.02
NJ DOL - GAINS 19-20	393,029.27		157,820.47		235,208.80
NJ DOL - NJ Youth Corps 18-19	3,161.45		(24,631.55)	27,793.00	-
NJ DOL - NJ Youth Corps 19-19	228,149.10		181,719.10	46,430.00	-
NJ DOL - NJ Youth Corps 20-21		98,684.00	83,617.27		15,066.73
NJ DOL - Summer Youth Employment	134,476.54		(225.06)	134,701.60	-
NJ DOL - WIA Adult FY 17-18	149,371.29		149,371.29		(0.00)
NJ DOL - WIA - Dislocated Worker - 18-19	296,229.74		296,229.74		-
NJ DOL - WIA Youth 17-18	212,120.16		212,120.16		(0.00)
NJ DOL - WIA Youth 18-19	1,591,062.00		1,483,320.52		107,741.48
NJ DOL - WIA Youth 19-20		1,412,840.00			1,412,840.00
NJ DOL - WIOA Adult 19-20	1,470,714.00		619,308.18		851,405.82
NJ DOL - WIOA Adult 20-22		1,320,213.00			1,320,213.00
NJ DOL - WIOA Dislocated Worker 19-20	703,944.00		374,078.30		329,865.70
NJ DOL - WIOA Dislocated Worker 20-22		649,413.00			649,413.00
NJ DOL - Work First NJ 18-19	1,021,020.75		(74,692.25)	1,095,713.00	-
NJ DOL - Work First NJ 19-20	3,491,633.87		2,526,202.05		965,431.82
NJ DOL - Work First NJ 20-21		2,806,140.00	249,035.91		2,557,104.09
NJ DOL - Workforce Learning Link - 2019	34,073.00		34,073.00		-
NJ DOL - Workforce Learning Link - 2020		41,000.00	40,796.20		203.80
NJ DOL - Smart Steps 19-20		1,605.00			1,605.00
NJ DOL - COVID - 19 Relief Fund Workforce & Reskilling		101,216.00	47,707.00		53,509.00
NJ DOL - RISE 19-20	54,000.00		11,200.00	42,800.00	-
NJ DOS - Complete Count County Grant	121,595.00		104,732.33		16,862.67

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

	Balance December 31, 2019	2020 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2020
NJ DOS - HAVA	\$ 10,492.00	\$	10,492.00	\$	-
NJ DOS - HAVA 2019 Cyber Security Remediation	9,268.74		9,268.74		-
NJ DOS - HAVA 2019 Physical Security Remediation	4,599.30		2,603.30		1,996.00
NJ DOS - Historical Commission	1,856.00		(619.00)	2,475.00	-
NJ DOT - County Aid	1,518,212.07		1,469,063.70		49,148.37
NJ DOT - County Aid 2019	16,199.92		16,199.92		(0.00)
NJ DOT - County Aid 2020	4,468,456.00		3,421,657.94		1,046,798.06
NJ DOT - Delilah Road (CR646)	22,420.80		10,777.93		11,642.87
NJ DOT - Lakes Creek Bridge		2,363,468.00			2,363,468.00
NJ DOT - County Aid FY20		7,035,238.00			7,035,238.00
NJ DOT - Congestion Mitigation & Air Quality		219,695.05	217,025.04		2,670.01
NJ OHS - Emergency Protective Measures - COVID - 19		298,271.01	294,656.02		3,614.99
NJ OHS Homeland Security FY 2019		275,381.62	115,053.66		160,327.96
NJ OHS Homeland Security & Preparedness		247,393.83	(0.59)	0.59	247,393.83
NJ EDA - Innovation Challenge 2018		135,000.00	135,000.00		-
CRDA Public Safety Initiative					-
NJ DOT - Local Bridge Future Needs FY16	1,000,000.00				1,000,000.00
NJ DOT - Margate Ventnor Bike Path Design	131.45			131.45	0.00
NJ DOT - Nacot Creek Bridge Replacement	4,955,870.00				4,955,870.00
NJ DOT - Resurfacing Somers Point/ Mays Landing Road	232,928.06			232,928.06	-
NJ DOT - Route 629 Design			(35,599.22)		35,599.22
NJ DOT - Route 73 Blue Anchor Road	58,075.85		(105,445.04)		-
NJ DOT - Washington Avenue (CR608)	76,571.49			163,520.89	-
NJ DOT-Local Bridge Future Needs FY17-Bungalow Park Bridge	1,000,000.00			76,571.49	-
NJ DPM&C - IP Video System Grant 2020	19,995.00				1,000,000.00
State of PA DAG - Drug Trafficking HIDTA) Grant	167,977.49	14,500.00	104,725.07		19,995.00
NJ OHS - Homeland Security Grant - County	44,392.78		43,906.73	56,000.00	21,752.42
NJ Transit - CARTS - 2020 - Match		110,456.00	110,456.00		486.05
NJ Transit - Senior & Disabled Transportation	85,139.61		85,139.61		-
Sub Regional Transportation 20-21		113,600.00	27,092.47		-
State of PA DAG - Drug Trafficking HIDTA) Grant	14,533.39		6,667.04		86,507.53
NJ Transit - Senior & Disabled Transportation		520,799.63	502,577.55	7,866.35	0.00
US DHHS - Overdose Treatment Grant	481,795.27		477,735.66		18,222.08
US DHHS - Overdose Treatment Grant		500,000.00			4,059.61
US DHHS - Medicare Advance Payment 2020		1,040,661.15	1,040,661.15		500,000.00

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

	Balance December 31, 2019	2020 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2020
NJ Transit - FYA Section 5311 Innovations Grant 2020	\$	\$ 300,000.00	\$ 173,395.05	\$	\$ 126,604.95
NJ Transit - CARES Act Funds Section 5311		745,187.00	606,792.95		138,394.05
NJ Transit - FTA Section 5311 CARTS - Match		12,173.00	12,173.00		-
NJ Transit - FTA Section 5311 CARTS Rural Transportation System		367,887.00	367,887.00		-
NJ Transit - FTA Section 5310		100,000.00	100,000.00		-
US DOJ - Atlantic County COVID - 19 Emergency Response		58,008.00	58,008.00		-
US DJ-SCAAP Grant - 2016	21,407.80		20,757.80		650.00
US DOJ SCAAP 17	124,553.00		16,623.96		107,929.04
US DOJ SCAAP 18	141,571.00		2,850.00		138,721.00
US DOJ SCAAP 19		177,270.00			177,270.00
CARES Act HAVA 2020 COVID-19		589,453.68	589,453.68		-
UD HUD - CDBG COVID		704,535.00	704,535.00		-
US HUD - Home Investment Partnership Grant - 2015	0.20				0.20
US HUD - Home Investment Partnership Grant - 2017	0.35				0.35
US HUD Community Development Block Grant - 2013	0.80				0.80
US HUD Community Development Block Grant - 2017	9,168.74		4,796.10		4,372.64
US HUD Continuum of Care Grant Program - 2020		20,076.00	20,076.00		-
US HUD Continuum of Care Grant Program - 2020 Match		5,019.00	5,019.00		-
USDA - SNAP Process & Technology Improvement Grant 2019-2020	141,674.99		131,154.24		10,520.75
	<u>\$ 29,501,483.60</u>	<u>\$ 36,996,342.01</u>	<u>\$ 28,549,983.70</u>	<u>\$ 5,011,973.64</u>	<u>\$ 32,935,868.27</u>
		A-3		A-14	A
Encumbrances Payable			\$ 14,528,269.89		
Cash Disbursed			14,021,713.81		
			<u>\$ 28,549,983.70</u>		

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

	<u>Ref.</u>		
Balance December 31, 2019	A	\$	13,349,284.30
Increased by:			
Charged to Grant Appropriations	A-16		<u>14,528,269.89</u>
			27,877,554.19
Decreased by:			
Cancelled	A-1	\$	1,329,777.41
Cash Disbursed	A-4		<u>12,019,506.89</u>
			<u>13,349,284.30</u>
Balance December 31, 2020	A	\$	<u><u>14,528,269.89</u></u>

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

	<u>Ref.</u>	
Balance December 31, 2019	A	\$ -
Increased by:		
Cash Receipts		<u>10,122,767.41</u>
		10,122,767.41
Decreased by:		
Cash Disbursements	A-4	<u>10,122,767.41</u>
Balance December 31, 2020	A	\$ <u><u>-</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2019	A	\$	298,475.20
Increased by:			
Unexpended Grant Balances	A-14:A-16	<u>620,811.51</u>	<u>620,811.51</u>
			919,286.71
Decreased by:			
Cash Disbursed	A-4	<u>298,475.20</u>	<u>298,475.20</u>
Balance December 31, 2020	A	\$	<u><u>620,811.51</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 21,808,544.48
Increased By Receipts:			
Reserve for:		\$	
Motor Vehicle Fines:			
Road Construction and Repair	B-2	866,045.61	
Reserve for:			
Social Services Program	B-3	3,183,882.00	
Funds Awaiting Court Disposition	B-5	3,174,495.57	
State Unemployment Compensation	B-6	605,936.53	
Self Insurance:			
Other Insurance	B-8a	7,164,954.00	
County Clerk - Recording Fees	B-10	137,146.00	
Board of Taxation - Recording Fees	B-11	78,638.21	
Veterans' Cemetery	B-12	751.92	
Prosecutors Forfeitures	B-13	159,197.99	
Prosecutor DEA Forfeited Funds	B-14	5,510.60	
Surrogate's Office	B-15	22,684.00	
Directional Signals	B-16	2,262.70	
Weights and Measures	B-17	77,098.00	
Audio Visual Aids Commission	B-18	65,472.00	
Prosecutor's Auto Theft Fees	B-19	237.53	
Sheriff's Forfeited Funds	B-20	9,256.90	
Law Enforcement Trust	B-80	11,765.00	
Prosecutor's AMA Interest	B-21	1,924.67	
Parks & Recreation	B-81	693.00	
Gasoline Resale	B-22	322,620.03	
Sheriff's Improvement Fund	B-23	18,156.00	
Accumulated Absences	B-24	100,001.00	
Veterans Meadowview Nursing Home	B	5,236.25	
Veterans Museum Foundation	B	38.00	
Animal Shelter Donations	B-82	51,677.74	
Sheriff Donation	B-85	500.00	
		<hr/>	16,066,181.25
			<hr/> 37,874,725.73

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

	<u>Ref.</u>		
Decreased By Disbursements:			
Reserve for:			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	\$	1,203,145.96
Reserve for:			
Social Services Program	B-3		3,183,882.00
Funds Awaiting Court Disposition	B-5		296,855.17
State Unemployment Compensation	B-6		449,805.00
Self Insurance:			
Other Insurance	B-8a		6,320,389.86
Repairs to County Roads	B-9		2,262.70
County Clerk - Recording Fees	B-10		262,336.68
Board of Taxation - Recording Fees	B-11		164,598.13
Veterans' Cemetery	B-12		751.92
Prosecutors Forfeitures	B-13		224,391.99
Surrogate's Office	B-15		10,204.33
Weights and Measures	B-17		11,537.62
Audio Visual Aids Commission	B-18		25,176.00
Prosecutor's Auto Theft Fees	B-19		960.28
Sheriff's Forfeited Funds	B-20		18,589.00
Parks & Recreation	B-81		907.00
Prosecutor's AMA Interest	B-21		7,500.00
Gasoline Resale	B-22		255,118.13
Accumulated Absences	B-24		112,230.79
Law Enforcement Trust	B		12,210.13
Animal Shelter Donations	B-82		5,865.62
Accounts Payable	B-4		123,868.91
			<hr/>
			12,692,587.22
Balance December 31, 2020	B	\$	<u><u>25,182,138.51</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$ 2,194,111.31
Increased By:		
Receipts	\$ <u>866,045.61</u>	<u>866,045.61</u>
		3,060,156.92
Decreased By:		
Accounts Payable	(41,476.77)	
Expenditures	<u>1,203,145.96</u>	<u>1,161,669.19</u>
Balance December 31, 2020	B	\$ <u><u>1,898,487.73</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	-
Increased By:			
Receipts		\$	<u>3,183,882.00</u>
			<u>3,183,882.00</u>
			3,183,882.00
Decreased By:			
Expenditures			<u>3,183,882.00</u>
			<u>3,183,882.00</u>
Balance December 31, 2020	B	\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 1,172,691.62
Increased By:			
Charges to Reserves	Various	\$ <u>2,031,056.83</u>	
			<u>2,031,056.83</u>
			3,203,748.45
Decreased By:			
Net Disbursements	B-1	123,868.91	
Prior Year's Accounts Payable Cancelled:			
Road Construction and Repair	B-2	41,476.77	
Board of Taxation - Recording Fees	B-11	82,684.19	
Law Enforcement Officers & Equipment Trust	B-80	289.26	
Parks and Recreation	B-81	214.00	
Storm Recovery Trust	B-83	65,796.94	
Mosquito Control	B-84	<u>13,982.65</u>	
			<u>328,312.72</u>
Balance December 31, 2020	B		<u>\$ 2,875,435.73</u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$ 1,146,211.96
Increased By:		
Cash Receipts	\$ <u>3,174,495.57</u>	<u>3,174,495.57</u>
		4,320,707.53
Decreased By:		
Expenditures	<u>296,855.17</u>	<u>296,855.17</u>
Balance December 31, 2020	B	\$ <u><u>4,023,852.36</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	912,548.30
Increased By:			
Cash Receipts		\$	<u>605,936.53</u>
	B-1		<u>605,936.53</u>
			1,518,484.83
Decreased By:			
Cash Disbursements			<u>449,805.00</u>
	B-1		<u>449,805.00</u>
Balance December 31, 2020	B	\$	<u><u>1,068,679.83</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 6,502,633.03
Increased By:			
Cash Receipts		\$ 7,164,954.00	
		<hr/>	
	B-1		<u>7,164,954.00</u>
			13,667,587.03
Decreased By:			
Accounts Payable		2,010,646.12	
Expenditures	B-1	6,320,389.86	
		<hr/>	
			<u>8,331,035.98</u>
Balance December 31, 2020	B		<u><u>\$ 5,336,551.05</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	100,871.76
Increased By:			
None			
			<u>-</u>
			100,871.76
Decreased By:			
Expenditures			
			<u>2,262.70</u>
			<u>2,262.70</u>
Balance December 31, 2020	B	\$	<u><u>98,609.06</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$ 1,265,717.59
Increased By:		
Receipts	\$ 137,146.00	
	<u>137,146.00</u>	<u>1,402,863.59</u>
Decreased By:		
Expenditures	262,336.68	
Accounts Payable	<u>4,273.71</u>	
		<u>266,610.39</u>
Balance December 31, 2020	B	\$ <u><u>1,136,253.20</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 1,985,299.67
Increased By:			
Cash Receipts		\$ 78,638.21	
		<hr/>	<hr/>
			78,638.21
			<hr/>
			2,063,937.88
Decreased By:			
Expenditures	B-1	164,598.13	
Accounts Payable		(82,684.19)	
		<hr/>	<hr/>
			81,913.94
			<hr/>
Balance December 31, 2020	B		\$ <u><u>1,982,023.94</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	105,690.98
Increased By:				
Receipts		\$	751.92	
				<u>751.92</u>
				106,442.90
Decreased By:				
Expenditures	B-1		751.92	
				<u>751.92</u>
Balance December 31, 2020	B		\$	<u><u>105,690.98</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	189,187.41
Increased By:				
Receipts		\$	159,197.99	
				<u>159,197.99</u>
				348,385.40
Decreased By:				
Expenditures	B-1		224,391.99	
				<u>224,391.99</u>
Balance December 31, 2020	B		\$	<u><u>123,993.41</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	52,262.20
Increased By:			
Cash Receipts		\$	5,510.60
			<u>5,510.60</u>
			57,772.80
Decreased By:			
None			
			<u>-</u>
Balance December 31, 2020	B	\$	<u><u>57,772.80</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	32,740.85
Increased By:				
Cash Receipts		\$	22,684.00	
	B-1			<u>22,684.00</u>
				55,424.85
Decreased By:				
Expenditures	B-1	10,204.33		
		<u> </u>		<u>10,204.33</u>
Balance December 31, 2020	B		\$	<u><u>45,220.52</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	387,834.72
Increased By:			
Cash Receipts		\$	<u>2,262.70</u>
			<u>2,262.70</u>
			390,097.42
Decreased By:			
None			
			<u>-</u>
Balance December 31, 2020	B	\$	<u><u>390,097.42</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	784,107.86
Increased By:				
Receipts		\$	<u>77,098.00</u>	
	B-1			<u>77,098.00</u>
				861,205.86
Decreased By:				
Expenditures		<u>11,537.62</u>		
	B-1			<u>11,537.62</u>
Balance December 31, 2020	B		\$	<u><u>849,668.24</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 60,901.66
Increased By:			
Service Fees		\$ 65,472.00	
	B-1		<u>65,472.00</u>
			126,373.66
Decreased By:			
Expenditures	B-1	25,176.00	
			<u>25,176.00</u>
Balance December 31, 2020	B		<u><u>\$ 101,197.66</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	40,003.20
Increased By:				
Cash Receipts		\$	<u>237.53</u>	
	B-1			<u>237.53</u>
				40,240.73
Decreased By:				
Cash Disbursed	B-1	960.28		
Accounts Payable	B-4	<u>-</u>		
				<u>960.28</u>
Balance December 31, 2020	B		\$	<u><u>39,280.45</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	34,162.50
Increased By:				
Cash Receipts	B-1	\$	<u>9,256.90</u>	
				<u>9,256.90</u>
				43,419.40
Decreased By:				
Cash Disbursed	B-1		18,589.00	
Accounts Payable			<u>1,832.00</u>	
				<u>20,421.00</u>
Balance December 31, 2020	B		\$	<u><u>22,998.40</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	14,391.46
Increased By:			
Interest		\$	1,924.67
	B-1		<u>1,924.67</u>
			16,316.13
Decreased By:			
Expenditures			7,500.00
	B-1		<u>7,500.00</u>
Balance December 31, 2020	B	\$	<u><u>8,816.13</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	16,954.64
Increased By:			
Cash Receipts		\$	322,620.03
	B-1		<u>322,620.03</u>
			339,574.67
Decreased By:			
Cash Disbursed			255,118.13
	B-1		<u>255,118.13</u>
Balance December 31, 2020	B	\$	<u><u>84,456.54</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	108,976.30
Increased By:			
Cash Deposits		\$	18,156.00
	B-1		<u>18,156.00</u>
			127,132.30
Decreased By:			
None			
	B-1		<u>-</u>
Balance December 31, 2020	B	\$	<u><u>127,132.30</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 4,125,557.27
Increased By:			
Cash Receipts		\$ 100,001.00	
	B-1	<u> </u>	<u>100,001.00</u>
			4,225,558.27
Decreased By:			
Cash Disbursed		112,230.79	
	B-1	<u> </u>	<u>112,230.79</u>
Balance December 31, 2020	B		\$ <u><u>4,113,327.48</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 2,445,180.81
Increased By:			
Interest Earned	B-25	\$ 15,495.98	
Public Health Service Taxes Receivable	B-27	6,570,165.00	
Grant and Revenue	B-26	1,959,219.94	
Added and Omitted Taxes	B-27	28,781.94	
		<hr/>	<hr/>
			8,573,662.86
			<hr/>
			11,018,843.67
Decreased By:			
Public Health Expenditures	B-29	7,751,278.39	
		<hr/>	<hr/>
			7,751,278.39
			<hr/>
Balance December 31, 2020	B		\$ <u><u>3,267,565.28</u></u>

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

	Balance December 31, 2019	Receivable	Received	Adjustments	Balance December 31, 2020
Right-To-Know	\$ 5,272.00	\$ 10,544.00	\$ 10,438.00	\$	5,378.00
Realty Transfer Fees		109,508.00	109,508.00		-
Municipal Alliance	455,705.92	188,811.00	116,664.69	(83,278.32)	444,573.91
Alcohol Education and Rehabilitation	381,828.00	741,584.00	355,311.00	(103,931.00)	664,170.00
Community Environmental Health Act	165,100.62	231,602.00	215,762.00	(7,000.00)	173,940.62
Local Core Capacity Infrastructure for BT Preparedness	186,703.00	579,610.00	186,703.00		579,610.00
Child Health (Lead)	236,391.00	247,442.00	276,833.00		207,000.00
Opioid Innovation		126,059.00	31,515.00		94,544.00
NJACACCHO Grant		132,849.60	132,849.60		-
CEED Grant		16,410.76	16,410.76		-
Atlantic City Shared Services Agreement		326,180.65	326,180.65		-
Environmental Fees:					
Air Pollution Fees		200.00	200.00		-
Fees		49,365.00	49,365.00		-
Outpatient:					
Flu Shots		2,177.74	2,177.74		-
Intoxicated Driver Program:					
12 Hour		34,064.00	34,064.00		-
48 Hour		13,803.00	13,803.00		-
Animal Shelter Revenue		81,434.50	81,434.50		-
	<u>\$ 1,431,000.54</u>	<u>\$ 2,891,645.25</u>	<u>\$ 1,959,219.94</u>	<u>\$ (194,209.32)</u>	<u>\$ 2,169,216.53</u>

Reference

B

B-26

B-25

B

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 28,781.94
Increased By:			
Taxes Levied	B-27	\$ 6,570,165.00	
Added and Omitted Tax Levy	B-27	37,512.16	
		<u> </u>	<u>6,607,677.16</u>
			6,636,459.10
Decreased By:			
Tax Collections			
County Levy	B-25	6,570,165.00	
County Added and Omitted	B-25	28,781.94	
		<u> </u>	<u>6,598,946.94</u>
Balance December 31, 2020	B		<u>\$ 37,512.16</u>

Analysis of Added and Omitted Taxes Receivable:

City of Absecon	\$ 1,529.34
City of Brigantine	3,039.43
Borough of Buena	166.53
Buena Vista	530.90
City of Corbin City	68.29
City of Egg Harbor	454.67
Township of Egg Harbor	9,462.80
Estelle Manor	207.88
Township of Folsom	107.88
Township of Galloway	1,601.86
Township of Hamilton	2,740.45
Town of Hammonton	2,156.72
City of Linwood	395.87
Borough of Longport	4,184.27
City of Margate	6,124.73
Township of Mullica	479.87
City of Northfield	442.14
City of Pleasantville	421.15
City of Port Republic	144.41
City of Somers Point	236.56
City of Ventnor	2,921.76
Township of Weymouth	94.65
	<u>\$ 37,512.16</u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	710,491.16
Increased By:				
Expenditures	B-29	\$	780,772.98	
				<u>780,772.98</u>
				1,491,264.14
Decreased By:				
Transferred to Reserve for Expenditures	B-29		710,491.16	
				<u>710,491.16</u>
Balance December 31, 2020	B		\$	<u><u>780,772.98</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	1,735,139.65
Increased By:				
Cash Receipts	B-25	\$	8,573,662.86	
Transferred from Encumbrances Payable	B-28		710,491.16	
				<u>9,284,154.02</u>
				11,019,293.67
Decreased By:				
Cash Disbursements	B-25		7,751,278.39	
Transferred to Encumbrances Payable	B-28		780,772.98	
				<u>8,532,051.37</u>
Balance December 31, 2020	B		\$	<u><u>2,487,242.30</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 3,974,311.47
Increased By:			
Interest Income		\$ 25,502.05	
Other Revenue		231.41	
State Aid		88,230.00	
Library Fines and Programs		44,943.93	
Computer Services		36,000.00	
Grant Revenue		41,943.77	
Library Taxes Receivable		7,262,970.00	
Added and Omitted Taxes		28,813.42	
	B-33		<u>7,528,634.58</u>
			11,502,946.05
Decreased By:			
Encumbrances Payable	B-32	337,311.02	
Library Expenditures	B-33	7,487,236.58	
			<u>7,824,547.60</u>
Balance December 31, 2020	B		<u>\$ 3,678,398.45</u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	28,813.42
Increased By:			
Taxes Levied		\$	7,262,970.00
Added and omitted Taxes Levied			39,197.82
			<u>7,302,167.82</u>
			7,330,981.24
Decreased By:			
Tax Collections:			
Tax Levy	B-30	7,262,970.00	
Added and Omitted Tax Levy	B-30	28,813.42	
			<u>7,291,783.42</u>
Balance December 31, 2020	B	\$	<u><u>39,197.82</u></u>
Analysis of Added and Omitted Taxes Receivable:			
City Brigantine		\$	4,887.28
Borough of Buena			263.24
Buena Vista			875.88
City of Corbin City			106.88
City of Egg Harbor			709.47
Township of Egg Harbor			14,981.17
Estell Manor			332.76
Township of Folsom			168.86
Township of Galloway			2,532.57
Township of Hamilton			4,274.96
Town of Hammonton			3,411.88
Township of Mullica			740.39
City of Pleasantville			655.39
City of Port Republic			236.55
Somers Point			368.97
City of Ventnor			4,505.98
Weymouth			145.59
		\$	<u><u>39,197.82</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	337,311.02
Increased By:				
Reserve for Expenditures Charged	B-33	\$	275,601.60	
				<u>275,601.60</u>
				612,912.62
Decreased By:				
Cash Disbursed	B-30		337,311.02	
				<u>337,311.02</u>
Balance December 31, 2020	B		\$	<u><u>275,601.60</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	3,637,565.45
Increased By:				
Cash Receipts	B-30	\$	7,528,634.58	
				<u>7,528,634.58</u>
				11,166,200.03
Decreased By:				
Cash Disbursed	B-30		7,487,236.58	
Encumbered	B-32		275,601.60	
				<u>7,762,838.18</u>
Balance December 31, 2020	B		\$	<u><u>3,403,361.85</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 24,569,402.31
Increased By:			
Open Space Fund Taxes		\$ 495,743.82	
Added and Omitted Taxes		2,437.32	
	B-1	<u> </u>	<u>498,181.14</u>
			25,067,583.45
Decreased By:			
Reserve for Expenditures			
Encumbrances Payable	B-36	-	
Reserve for Expenditures	B-37	2,904,144.46	
	B-1	<u> </u>	<u>2,904,144.46</u>
Balance December 31, 2020	B		\$ <u><u>22,163,438.99</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	2,437.32
Increased By:			
Taxes Levied		\$	403,730.86
Added and Omitted Taxes Levied			2,428.29
	B-1		<u>406,159.15</u>
			408,596.47
Decreased By:			
Tax Collections:			
County Levy			403,730.86
Added and Omitted Tax Levy			2,437.32
	B-1		<u>406,168.18</u>
Balance December 31, 2020	B	\$	<u><u>2,428.29</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$ 4,605,391.82
Increased By:		
Net Charges		<u>(835,588.84)</u>
		<u>3,769,802.98</u>
Balance December 31, 2020	B	\$ <u><u>3,769,802.98</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 19,964,010.49
Increased By:			
Cash Receipts	B-34	\$ 498,181.14	
	B-1		<u>498,181.14</u>
			20,462,191.63
Decreased By:			
Cash Disbursed		2,904,144.46	
Encumbrances Payable		(835,588.84)	
	B-1		<u>2,068,555.62</u>
Balance December 31, 2020	B		<u>\$ 18,393,636.01</u>

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF CASH

Balance December 31, 2019	<u>Ref.</u> B		\$ 1,810,709.10
Increased By:			
County Deposits and Interest Collected	B-39, B-40	\$ 28,861,182.25	
Accounts Receivable	B-41	4,725.00	
Overpayments Received	B-42	198,639.15	
Attorney Deposits	B-43	694,376.55	
		<hr/>	<hr/>
			29,758,922.95
			<hr/>
			31,569,632.05
Decreased By:			
Payments to County Treasurer	B-40	28,966,160.12	
Due to Secretary of State of New Jersey	B-41	4,662.50	
Refund of Overpayments	B-42	206,726.15	
		<hr/>	<hr/>
			29,177,548.77
			<hr/>
Balance December 31, 2020	B		\$ <u><u>2,392,083.28</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ (234.00)
Increased By:			
Charges		\$ 8,920.00	
		<u>8,920.00</u>	<u>8,920.00</u>
			8,686.00
Decreased By:			
Collections	B-42	11,500.00	
		<u>11,500.00</u>	<u>11,500.00</u>
Balance December 31, 2020	B		\$ <u><u>(2,814.00)</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	1,699,576.10
Increased By:				
Accounts Receivable	B-39	\$	8,920.00	
County Deposits and Interest			28,852,262.25	
Charges for Services Attorney Deposits	B-43		672,494.46	
				<u>29,533,676.71</u>
				31,233,252.81
Decreased By:				
Payments to County	B-38		28,966,160.12	
				<u>28,966,160.12</u>
Balance December 31, 2020	B		\$	<u><u>2,267,092.69</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 463.00
Increased By:			
Receipts	B-38	4,725.00	
		<u> </u>	<u>4,725.00</u>
			5,188.00
Decreased By:			
Cash Disbursements	B-38	4,662.50	
		<u> </u>	<u>4,662.50</u>
Balance December 31, 2020	B		<u><u>\$ 525.50</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	8,250.00
Increased By:				
Charges Collected	B-38	\$	198,639.15	
				<u>198,639.15</u>
				206,889.15
Decreased By:				
Cash Disbursements	B-38		206,726.15	
				<u>206,726.15</u>
Balance December 31, 2020	B		\$	<u><u>163.00</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	102,420.00
Increased By:				
Deposits	B-38	\$	694,376.55	
				<u>694,376.55</u>
				796,796.55
Decreased By:				
Charges for Services	B-40		672,494.46	
				<u>672,494.46</u>
Balance December 31, 2020	B		\$	<u><u>124,302.09</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 100,091.35
Increased By:			
Inmate Deposits	B-45	\$ 860,602.42	
Reserve for Inmates	B-48	255,964.52	
Due to Commissary Fund	B-50	49.67	
Other Receivables	B-50A	4,235.89	
		<hr/>	<hr/>
			1,120,852.50
			1,220,943.85
Decreased By:			
Payments to Inmates	B-45	134,432.28	
Payments to State - VCCB	B-47	63,103.40	
Payments to County Treasurer	B-48	246,022.41	
Payments to Keefe for IM Purchases	B-49	591,516.30	
Payments - Due to Commissary	B-50	1,892.58	
Other Receivables	B-50A	20.00	
		<hr/>	<hr/>
			1,036,986.97
Balance December 31, 2020	B		\$ <u><u>183,956.88</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	30,774.87
Increased By:				
Inmate Deposits	B-44	\$	860,602.42	
Reserve for Inmate Funds	B-48		246,563.58	
Inmate Payroll	B-48		8,725.94	
				<u>1,115,891.94</u>
				1,146,666.81
Decreased By:				
Cash Disbursements to Inmates	B-44		134,432.28	
Paid to County for Fees and Recoverables		\$	221,704.54	
Due to County for Fees and Recoverables			<u>24,859.04</u>	
	B-48			<u>246,563.58</u>
Paid to Commissary			1,687.50	
Due to Commissary			<u>121.91</u>	
	B-50			<u>1,809.41</u>
Paid to Inmates' Keefe Purchases			570,964.89	
Due to Inmates' Keefe Purchases			<u>96,571.78</u>	
	B-49			<u>667,536.67</u>
Paid to VCCB Taxes			58,498.75	
Due to VCCB Taxes			<u>8,254.92</u>	
	B-47			<u>66,753.67</u>
				<u>1,117,095.61</u>
Balance December 31, 2020	B		\$	<u><u>29,571.20</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	-
Increased By:			
None	\$	<u> </u>	<u> </u>
			-
Decreased By:			-
None		<u> </u>	<u> </u>
			-
Balance December 31, 2020	B	\$	<u><u> </u></u>
			-

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

Balance December 31, 2019	<u>Ref.</u> B		\$	4,604.65
Increased By:				
VCCB	B-45	\$	66,753.67	
				<u>66,753.67</u>
				71,358.32
Decreased By:				
Payments to VCCB	B-44		63,103.40	
				<u>63,103.40</u>
Balance December 31, 2020	B		\$	<u><u>8,254.92</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	22,725.37
Increased By:				
Cash Receipts	B-45	\$	246,563.58	
Cash Received - Payroll	B-48		9,400.94	
	B-44			<u>255,964.52</u>
				278,689.89
Decreased By:				
Cash Disbursements	B-44		246,022.41	
Inmate - Payroll	B-45		8,725.94	
				<u>254,748.35</u>
Balance December 31, 2020	B		\$	<u><u>23,941.54</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	30,887.80
Increased By:				
Inmate Purchases	B-45	\$	667,536.67	
Due to Commissary	B-50		206,144.18	
	B-1			<u>873,680.85</u>
				904,568.65
Decreased By:				
Cash Disbursements	B-44		591,516.30	
Due to Commissary - Commission	B-50		216,480.57	
				<u>807,996.87</u>
Balance December 31, 2020	B		\$	<u><u>96,571.78</u></u>

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

	Ref.	Commissions	Recoverables	Overage	Totals
Balance December 31, 2019	B	\$ 15,158.74	\$ 155.81	\$	\$ 15,314.55
Increased By:					
Due to Comm - Int/Overage/Short	B-44			49.67	49.67
Due to Comm - Recoverables	B-45		1,809.41		1,809.41
Commission	B-49	216,480.57			216,480.57
		<u>231,639.31</u>	<u>1,965.22</u>	<u>49.67</u>	<u>233,654.20</u>
					233,654.20
Decreased By:					
Cash Disbursements	B-44		1,843.31	49.27	1,892.58
Due to Commissary Vendor	B-49	206,144.18			206,144.18
		<u>206,144.18</u>	<u>1,843.31</u>	<u>49.27</u>	<u>208,036.76</u>
Balance December 31, 2020	B	\$ <u>25,495.13</u>	\$ <u>121.91</u>	<u>0.40</u>	<u>\$ 25,617.44</u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	4,215.89
Increased By:				
Inmate Deposits	B-44	\$	20.00	
	B-1			<u>20.00</u>
				4,235.89
Decreased By:				
Cash Receipts	B-44		4,235.89	
				<u>4,235.89</u>
Balance December 31, 2020	B		\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	770,345.95
Increased By:				
Accounts Receivable	B-54	\$	3,042.62	
Due from Inmate Fund	B-53		208,036.76	
Other	B-54A		6,658.10	
				<u>217,737.48</u>
				988,083.43
Decreased By:				
Due from Inmate Fund	B-53		1,859.08	
Other	B-54A		49,830.50	
Payments to Vendors	B-54		83,151.05	
				<u>134,840.63</u>
Balance December 31, 2020	B		\$	<u><u>853,242.80</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	-
Increased By:			
None		\$	
	B-1	<u> </u>	<u> </u>
			-
			-
Decreased By:			
None			
	B-1	<u> </u>	<u> </u>
			-
Balance December 31, 2020	B	\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	15,314.55
Increased By:				
Cash Disbursements	B-50	\$	1,859.08	
Sales Commission	B-54		216,480.57	
				<u>218,339.65</u>
				233,654.20
Decreased By:				
Cash Receipt - Recoverable	B-51		208,036.76	
				<u>208,036.76</u>
Balance December 31, 2020	B		\$	<u><u>25,617.44</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	785,660.50
Increased By:				
Sales Commission	B-53	\$	216,480.57	
Due from Inmates	B-51		3,042.62	
				<u>219,523.19</u>
				1,005,183.69
Decreased By:				
Purchases	B-51		83,151.05	
				<u>83,151.05</u>
Balance December 31, 2020	B		\$	<u><u>922,032.64</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	
Increased By:				
Cash Disbursements	B-51	\$	49,830.50	
			<u> </u>	<u>49,830.50</u>
				49,830.50
Decreased By:				
Cash Receipts - Recoverables	B-51		6,658.10	
			<u> </u>	<u>6,658.10</u>
Balance December 31, 2020	B		\$	<u><u>43,172.40</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	5,554.00
Increased By:				
Accounts Payable	B-56	\$	214,492.02	
				<u>214,492.02</u>
				220,046.02
Decreased By:				
Payments to Bail and Agencies	B-56		220,046.02	
				<u>220,046.02</u>
Balance December 31, 2020	B		\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	5,554.00
Increased By:				
Cash Receipts	B-55	\$	214,492.02	
				<u>214,492.02</u>
				220,046.02
Decreased By:				
Payments to Bail and Agencies	B-55		220,046.02	
				<u>220,046.02</u>
Balance December 31, 2020	B		\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	-
Increased By:			
None			
	B-55	<u> </u>	<u>-</u>
			-
Decreased By:			
None			
	B-55	<u> </u>	<u>-</u>
Balance December 31, 2020	B	\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	11,323.85
Increased By:			
None		\$	
	B-1	<u> </u>	<u>-</u>
			11,323.85
Decreased By:			
None			
	B-1	<u> </u>	<u>-</u>
Balance December 31, 2020	B	\$	<u><u>11,323.85</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	-
Increased By:			
Maintenance Accounts Receivable		\$	-
	B-1	<u> </u>	<u> </u>
			-
Decreased By:			
Payments to County			-
	B-1	<u> </u>	<u> </u>
			-
Balance December 31, 2020	B	\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	-
Increased By:			
Charges		\$	
	B-1	<u> </u>	<u>-</u>
			-
Decreased By:			
Payments to County			
	B-1	<u> </u>	<u>-</u>
Balance December 31, 2020	B	\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	1,138,778.56
Increased By:				
Foreclosure and Execution Deposits	B-62	\$	8,377,098.02	
Attorney Deposits	B-63		47,951.02	
Bail and Fine Deposits	B-64		18,722.77	
Reserve for Sheriff's Office Fees				
Miscellaneous Fees - Sheriff	B-65		800.01	
				<u>8,444,571.82</u>
				9,583,350.38
Decreased By:				
Foreclosure and Execution Deposits	B-62		7,567,263.58	
Attorney Deposits	B-63		29,130.62	
Bail and Fine Deposits	B-64		19,722.77	
Newspaper Advertisements	B-67		113,147.30	
Reserve for Sheriff's Office Fees	B-65		549,128.58	
				<u>8,278,392.85</u>
Balance December 31, 2020	B		\$	<u><u>1,304,957.53</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	1,129,045.16
Increased By:				
Foreclosure and Execution Deposits	B-61	\$	8,377,098.02	
				<u>8,377,098.02</u>
				9,506,143.18
Decreased By:				
Cash Disbursements	B-61		7,567,263.58	
Sheriff's Fees	B-65		523,948.61	
Newspaper Charges	B-67		113,147.30	
				<u>8,204,359.49</u>
Balance December 31, 2020	B		\$	<u><u>1,301,783.69</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	6,943.32
Increased By:				
Attorney Deposits	B-61	\$	47,951.02	
				<u>47,951.02</u>
				54,894.34
Decreased By:				
Cash Disbursements	B-61		29,130.62	
Charges for Services	B-65		24,379.96	
				<u>53,510.58</u>
Balance December 31, 2020	B		\$	<u><u>1,383.76</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	1,000.00
Increased By:			
Bail and Fine Deposits		\$	18,722.77
			<u>18,722.77</u>
			19,722.77
Decreased By:			
Cash Disbursements			19,722.77
			<u>19,722.77</u>
Balance December 31, 2020	B	\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	31.47
Increased By:				
Sheriff's Fees	B-62	\$	523,948.61	
Attorney Services	B-63		24,379.96	
Miscellaneous Fees	B-61		800.01	
				<u>549,128.58</u>
				549,160.05
Decreased By:				
Cash Disbursements	B-61		549,128.58	
				<u>549,128.58</u>
Balance December 31, 2020	B		\$	<u><u>31.47</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	1,758.61
Increased By:			
Charges	\$	<u> </u>	<u>-</u>
			1,758.61
Decreased By:			
Cash Disbursements		<u> </u>	<u>-</u>
Balance December 31, 2020	B	\$	<u><u>1,758.61</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	-
Increased By:				
Charges	B-62	\$	113,147.30	
				<u>113,147.30</u>
				113,147.30
Decreased By:				
Cash Disbursements	B-61		113,147.30	
				<u>113,147.30</u>
Balance December 31, 2020	B		\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 9,993,604.42
Increased By:			
Reserve for Notice of Motion Fees	B-70	\$ 880.00	
Attorney Deposits	B-72	55,566.00	
County Fees	B-73	278,458.76	
Interest Earned - Probate	B-74	171,579.93	
Probate Deposits	B-74	697,608.40	
Overpayments Received	B	1,002.00	
	B-1		<u>1,205,095.09</u>
			11,198,699.51
Decreased By:			
Reserve for Notice of Motions	B-70	805.00	
Payments to County Treasurer	B-73	300,837.26	
Refund of Overpayments	B	1,002.00	
Trust Fund Withdrawals - Probate Accounts	B-74	1,602,617.01	
			<u>1,905,261.27</u>
Balance December 31, 2020	B		<u><u>\$ 9,293,438.24</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$ 2,348.99
Increased By:		
None	_____	_____
		-
		2,348.99
Decreased By:		
None	_____	_____
		-
Balance December 31, 2020	B	\$ <u><u>2,348.99</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
SURROGATE'S OFFICE
SCHEDULE OF REFUNDS PAYABLE

Balance December 31, 2019	<u>Ref.</u> B		\$	(21.00)
Increased By:				
Cash Receipts	B-68	\$	1,002.00	
				<u>1,002.00</u>
				981.00
Decreased By:				
Cash Disbursements	B-68		1,002.00	
				<u>1,002.00</u>
Balance December 31, 2020	B		\$	<u>(21.00)</u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	135.00
Increased By:				
Cash Receipts	B-68	\$	880.00	
				<u>880.00</u>
				1,015.00
Decreased By:				
Cash Disbursements	B-68		805.00	
				<u>805.00</u>
Balance December 31, 2020	B		\$	<u><u>210.00</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B	\$	39,826.06
Increased By:			
None			
			<u>-</u>
			39,826.06
Decreased By:			
None			
			<u>-</u>
Balance December 31, 2020	B	\$	<u><u>39,826.06</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	12,371.30
Increased By:				
Cash Receipts	B-68	\$	55,566.00	
				<u>55,566.00</u>
				67,937.30
Decreased By:				
Transferred to Surrogate's Fees	B-73		51,168.00	
				<u>51,168.00</u>
Balance December 31, 2020	B		\$	<u><u>16,769.30</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	(150.27)
Increased By:				
Attorney Deposits	B-72	\$	51,168.00	
Miscellaneous Surrogate's Fee	B-68		278,458.76	
			<u> </u>	<u>329,626.76</u>
				329,476.49
Decreased By:				
Payment to County Treasurer	B-68		300,837.26	
			<u> </u>	<u>300,837.26</u>
Balance December 31, 2020	B		\$	<u><u>28,639.23</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 9,939,094.34
Increased By:			
Cash Deposited	B-68	\$ 697,608.40	
Interest Earned	B-68	171,579.93	
		<hr/>	<hr/>
			869,188.33
			<hr/>
			10,808,282.67
Decreased By:			
Withdrawals	B-68	1,602,617.01	
		<hr/>	<hr/>
			1,602,617.01
			<hr/>
Balance December 31, 2020	B		<u><u>\$ 9,205,665.66</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 130,235.94
Increased By:			
Patient Accounts Receivable	B-76	\$ 11,382,671.32	
Patient Trust Account	B-77	718,448.98	
Interest	B-78	862.78	
Due to Patient Trust Accounts	B-79	3,293.98	
Non-Receiveable Collection	B-78	1,046,307.23	
Part A Bad Debt Advance	B-78	64,735.00	
		<hr/>	13,216,319.29
			13,346,555.23
Decreased By:			
Due to Patient Trust Accounts	B-79	3,293.98	
PNA Disbursements	B-77	675,150.74	
Due to Other	B-78	93,976.57	
Payments to Treasurer	B-78	12,377,683.73	
		<hr/>	13,150,105.02
Balance December 31, 2020	B		\$ <u><u>196,450.21</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	5,749,025.16
Increased By:				
2020 Charges	B-76	\$	11,547,257.40	
				<u>11,547,257.40</u>
				17,296,282.56
Decreased By:				
2020 Collections	B-75	11,382,671.32		
Apply Part A Advance	B-75	64,735.00		
				<u>11,447,406.32</u>
Balance December 31, 2020	B		\$	<u><u>5,848,876.24</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	59,499.38
Increased By:				
Deposits From Patients	B-75	\$	718,448.98	
				<u>718,448.98</u>
				777,948.36
Decreased By:				
Cash Disbursements	B-75		675,150.74	
				<u>675,150.74</u>
Balance December 31, 2020	B		\$	<u><u>102,797.62</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	70,736.56
Increased By:				
Patient Account Revenue	B-76	\$	11,382,671.32	
Interest	B-75		862.78	
Non-Receiveable Collection	B-75		1,046,307.23	
Part A Bad Debt Advance	B-75		64,735.00	
				<u>12,494,576.33</u>
				12,565,312.89
Decreased By:				
Payments to County	B-75		12,377,683.73	
Payments to Other	B-75		93,976.57	
				<u>12,471,660.30</u>
Balance December 31, 2020	B		\$	<u><u>93,652.59</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	-
Increased By:				
Deposits from Patients	B-75	\$	3,293.98	
			<u> </u>	<u>3,293.98</u>
				3,293.98
Decreased By:				
Cash Disbursements	B-75		3,293.98	
			<u> </u>	<u>3,293.98</u>
				<u> </u>
Balance December 31, 2020	B		\$	<u><u>-</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	1,322.90
Increased By:				
Cash Receipts	B-1	\$	11,765.00	
Prior Year's Accounts Payable Cancelled	B-4		289.26	
				<u>12,054.26</u>
				13,377.16
Decreased By:				
Cash Disbursements	B-1		12,210.13	
Transfer to Accounts Payable	B-4			
				<u>12,210.13</u>
Balance December 31, 2020	B		\$	<u><u>1,167.03</u></u>

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

Balance December 31, 2019	<u>Ref.</u> B		\$	43.30
Increased By:				
Cash Receipts	B-1	\$	693.00	
Prior Year's Accounts Payable Cancelled	B-4		214.00	
				<u>907.00</u>
				950.30
Decreased By:				
Cash Disbursements	B-1		907.00	
				<u>907.00</u>
Balance December 31, 2020	B		\$	<u><u>43.30</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST OTHER
SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2019	<u>Ref.</u> B		\$	127,040.29
Increased By:				
Cash Receipts	B-1	\$	51,677.74	
				<u>51,677.74</u>
				178,718.03
Decreased By:				
Cash Disbursements	B-1		5,865.62	
Transfer to Accounts Payable	B-4		14,305.00	
				<u>20,170.62</u>
Balance December 31, 2020	B		\$	<u>158,547.41</u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST OTHER
SCHEDULE OF RESERVE FOR STORM RECOVERY TRUST

Balance December 31, 2019	<u>Ref.</u> B		\$	229,651.95
Increased By:				
Prior Year's Accounts Payable Cancelled	B-4	\$	65,796.94	
				<u>65,796.94</u>
				295,448.89
Decreased By:				
None				
				<u>-</u>
Balance December 31, 2020	B		\$	<u><u>295,448.89</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST OTHER
SCHEDULE OF RESERVE FOR MOSQUITO CONTROL

Balance December 31, 2019	<u>Ref.</u> B		\$	214,702.75
Increased By:				
Prior Year's Accounts Payable Cancelled	B-4	\$	13,982.65	
				<u>13,982.65</u>
				228,685.40
Decreased By:				
None				
				<u>-</u>
Balance December 31, 2020	B		\$	<u><u>228,685.40</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST OTHER
SCHEDULE OF RESERVE FOR SHERIFF DONATION

Balance December 31, 2019	<u>Ref.</u> B		\$	25.00
Increased By:				
Cash Receipts	B-1	\$	500.00	
				<u>500.00</u>
				525.00
Decreased By:				
Cash Disbursements	B-1		-	
				<u>-</u>
Balance December 31, 2020	B		\$	<u><u>525.00</u></u>

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

Balance December 31, 2019	<u>Ref.</u> C		\$	11,850,689.12
Increased By Receipts:				
Bonds Issued	C-7	\$	24,291,000.00	
Due to State of New Jersey -				
State of NJ - Chapter 12	C-11		36,363.49	
Capital Improvement Fund	C-4		6,500,000.00	
				<u>30,827,363.49</u>
				42,678,052.61
Decreased By Disbursements:				
State of NJ - Chapter 12	C-11		124,411.25	
Improvement Authorizations	C-3, C-9		25,617,131.74	
				<u>25,741,542.99</u>
Balance December 31, 2020	C		\$	<u><u>16,936,509.62</u></u>

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

	Balance Dec. 31, 2019	Receipts		Disbursements		Transfers		Balance Dec. 31, 2020
		Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To	
Capital Improvement Fund	\$ 3,327,762.75	\$	\$ 6,500,000.00	\$	\$	5,356,596.00	\$	4,471,166.75
Due to State Green Acres Trust Fund	116,923.04		36,363.49		124,411.25			28,875.28
Encumbrances Payable	20,094,512.72				20,094,512.72		11,820,599.79	11,820,599.79
Fund Balance	1,748,961.33							1,748,961.33
<u>Ordinance Number</u>								
90-7	Reconstruction of Lake Lenape Dam	(64,842.85)						(64,842.85)
98-2	Phase II Maine Avenue Park	146,820.61						146,820.61
00-1	Criminal Justice Facility	10,261.28						10,261.28
01-2	Atlantic County Criminal Complex	140,213.89						140,213.89
04-2	Various Capital Improvements	1,305.48		(3,300.00)		3,300.00		1,305.48
05-2	Improvements of County Buildings	(1,997.00)						(1,997.00)
05-5	Road Improvements - 2005	230,133.75		89,450.16		79,345.03		61,338.56
08-2	Atlantic Cape Community College Improvements	634,124.57		195,397.83				438,726.74
08-4	Improvements to Various Roads	16,580.79		13,886.00				2,694.79
08-6	Improvements to Various County Buildings & Facilities	1,959.00						1,959.00
09-2/09-5	Various Capital Improvements	7,898.65						7,898.65
09-3	Road Improvements	585,803.67		493,971.03				91,832.64
09-4	Improvements to Government Complex	94,858.14		(1,508.66)		96,366.80		0.00
10-1	Various Capital Improvements	12,872.53		3,167.74		9,703.79		1.00
10-2	ACCC Improvements - 2010	105,387.33		62,572.00				42,815.33
10-3	Road Improvements - 2010	6,575.46		(113,734.66)		116,740.91		3,569.21
10-6	ACCC Improvements - 2010	457,701.01						457,701.01
11-1	Various County Improvements	1,195.83						1,195.83
C12-1	Improvements to Various Roads, Facilities & Property	500.00		(3,825.00)		3,825.00		500.00
12-1	Various Capital Improvements	91,231.25		18,437.09		72,794.16		0.00

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

		Balance Dec. 31, 2019	Receipts		Disbursements			Transfers		Balance Dec. 31, 2020
			Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To		
12-2	ACCC Capital Improvements	\$ 394,140.08	\$	\$	\$ 113,759.21	\$	\$	\$	280,380.87	
12-3	ACCC - STEM	457,067.93			1,212.70				455,855.23	
13-1	Various Capital Improvements	590,126.87			134,087.32		224,910.27		231,129.28	
C13-1a	Improvements to Various Roads	72,265.13			(42,645.69)		27,000.00		87,910.82	
C13-1b	Improvements to County Owned Buildings	600.57							600.57	
14-2	PH1 Central Dispatch Construction	(1,428,500.00)	1,428,000.00						(500.00)	
14-3	ACCC 2014	1,247.41			1,247.41				(0.00)	
14-4	ACCC Various Capital Improvements 2014	0.10							0.10	
C14-1/2	Various Capital Improvements	118,211.09			21,075.38				97,135.71	
15-1	ACCC 2015	1,563,102.86			196,972.91				1,366,129.95	
15-2-i	Capital Improvements 2015	(3,373,745.39)	4,655,000.00		11,451.00		434,821.38		834,982.23	
15-2-ii	Road Improvements 2015	506,386.93			(209,990.25)		282,885.61		433,491.57	
C-15-1	Various County Improvements 2015	126,934.65			81,589.88		43,900.00		1,444.77	
15-2-iii	Radio Network Improvements 2015	(2,241,000.00)	2,241,000.00						-	
C16-1	Various Improvements	24,168.28			12,725.98		457.06		10,985.24	
16-3	Various Capital Improvements	(1,234,489.52)			491,543.31		851,875.00		(2,577,907.83)	
C-17-1	Self Funding 2017	48,653.33			38,655.29		7,478.63		2,519.41	
17-1	Capital Improvements 2017	(13,375,355.77)	15,967,000.00		(1,058,089.71)		2,330,502.34		1,319,231.60	
17-2	Special Services School District 2019	54,937.72							54,937.72	
17-3	ACCC 2017	2,405,943.34			650,306.85				1,755,636.49	
2018-1	Various 2019 Capital Improvements	(4,576,971.84)			(833,839.40)		833,240.51		(4,576,372.95)	
2018-2	Atlantic Cape Community College	1,247,227.36			369,676.15				877,551.21	
C2018-2	Technology & General Capital Improvements	762,923.29			432,643.53		215,874.08		114,405.68	
C2019-1	Technology & General Improvements	1,879,347.23			322,880.35		307,125.94		1,249,340.94	
2019-2	Various Capital Improvements	(5,991,184.51)			696,661.96		1,094,773.43		(7,782,619.90)	

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

	Balance Dec. 31, 2019	Receipts		Disbursements		Transfers		Balance Dec. 31, 2020
		Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To	
2019-3	ACCC Improvements	\$ 6,051,908.75	\$	\$ 2,288,126.24	\$	\$	\$	\$ 3,763,782.51
C2020-1	Various Capital Improvements			634,890.15		898,383.25	3,605,500.00	2,072,226.60
2020-1	Various Capital Improvements			412,764.92		3,885,296.60	1,198,000.00	(3,100,061.52)
2020-2	ACCC Improvements			400.00				(400.00)
2020-3	Various Pedestrial Traffic Signal Improvements						553,096.00	553,096.00
		\$ 11,850,689.12	\$ 24,291,000.00	\$ 5,522,619.02	\$ 20,218,923.97	\$ 17,177,195.79	\$ 17,177,195.79	\$ 16,936,509.62
		C		C-2, C-9				C
		Ref.						

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

Balance December 31, 2019	<u>Ref.</u> C		\$ 3,327,762.75
Increased By:			
2020 Budget Appropriation	A-3	\$ 6,500,000.00	
			<u>6,500,000.00</u>
			9,827,762.75
Decreased By:			
Appropriation to Finance Improvement Authorizations	C-9	5,356,596.00	
			<u>5,356,596.00</u>
Balance December 31, 2020	C		\$ <u><u>4,471,166.75</u></u>

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

Balance December 31, 2019	<u>Ref.</u> C	\$ 111,758,317.93
Increased By:		
Bonds Issued	C-7	\$ 24,291,000.00
		<hr/>
		24,291,000.00
		<hr/>
		136,049,317.93
Decreased By:		
Bonds Paid	C-7	\$ 17,015,000.00
Green Acres Loan Payments	C-8	111,665.73
		<hr/>
		17,126,665.73
		<hr/>
Balance December 31, 2020	C	\$ <u><u>118,922,652.20</u></u>

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

Ord. Number	Improvement Description	Balance Dec. 31, 2019	2020 Authorizations	Funded by Bonds & Loans Issued	Balance Dec. 31, 2020	Analysis of Balance	
						Expenditures	Unexpended Improvement Authorization
90-7	Reconstruction of Lake Lenape Dam	\$ 64,842.85	\$	\$	64,842.85	\$ 64,842.85	\$
05-2	Improvements of County Buildings	420,000.00			420,000.00	1,997.00	418,003.00
14-2	PH1 Central Dispatch Construction	1,428,500.00		1,428,000.00	500.00	500.00	
15-2-i	Capital Improvements 2015	4,655,000.00		4,655,000.00	-		
15-2-iii	Radio Network Improvements 2015	2,241,000.00		2,241,000.00	-		
16-3	Various Capital Improvements	2,717,000.00			2,717,000.00	2,577,907.83	139,092.17
17-1	Capital Improvements 2019	15,967,125.00		15,967,000.00	125.00	125.00	
17-2	Special Services School District 2019	256,903.00			256,903.00		256,903.00
2018-1	Various 2020 Capital Improvements	6,110,400.00			6,110,400.00	4,576,372.95	1,534,027.05
2019-2	Various Capital Improvements	11,273,000.00			11,273,000.00	7,782,619.90	3,490,380.10
2020-1	Various Capital Improvements		22,749,000.00		22,749,000.00	3,100,061.52	19,648,938.48
2020-2	ACCC Improvements		3,100,000.00		3,100,000.00	400.00	3,099,600.00
2020-3	Various Pedestrial Traffic Signal Improvements		11,061,904.00		11,061,904.00		11,061,904.00
		<u>\$ 45,133,770.85</u>	<u>\$ 36,910,904.00</u>	<u>\$ 24,291,000.00</u>	<u>\$ 57,753,674.85</u>	<u>\$ 18,104,827.05</u>	<u>\$ 39,648,847.80</u>
		C	C-12	C-7	C		C-9

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate	Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020
			Date	December 31, 2020	Amount						
General Refunding Bonds	7/31/2008	\$ 9,655,000		\$			\$	910,000.00		\$	-
General Refunding Bonds	2/4/2009	24,930,000	2/1/2021	2,515,000.00		4.935%		7,540,000.00		2,515,000.00	5,025,000.00
			2/1/2022	2,510,000.00		3.875%					
General Bonds	11/22/2011	7,140,000	11/22/2021	885,000.00		2.125%		1,745,000.00		860,000.00	885,000.00
County College Bonds	10/24/2013	9,505,000	7/15/2021	1,090,000.00		1.500%		3,275,000.00		1,070,000.00	2,205,000.00
			7/15/2022	1,115,000.00		1.500%					
General Obligation Bonds	6/18/2014	8,883,000	4/1/2021	745,000.00		2.000%		5,495,000.00		730,000.00	4,765,000.00
			4/1/2022	760,000.00		2.250%					
			4/1/2023	780,000.00		2.375%					
			4/1/2024	805,000.00		3.000%					
			4/1/2025	825,000.00		3.000%					
			4/1/2026	850,000.00		3.000%					
County College Bonds of 2014	6/18/2014	4,711,000	4/1/2021	325,000.00		2.000%		3,215,000.00		325,000.00	2,890,000.00
			4/1/2022	335,000.00		2.250%					
			4/1/2023	345,000.00		2.375%					
			4/1/2024	355,000.00		3.000%					
			4/1/2025	365,000.00		3.000%					
			4/1/2026	375,000.00		3.000%					
			4/1/2027	385,000.00		3.000%					
			4/1/2028	405,000.00		3.000%					
State Aid County College Bonds of 2014	6/18/2014	2,100,000	4/1/2021	145,000.00		2.000%		1,430,000.00		145,000.00	1,285,000.00
			4/1/2022	150,000.00		2.000%					
			4/1/2023	155,000.00		2.000%					
			4/1/2024	160,000.00		3.000%					
			4/1/2025	160,000.00		3.000%					
			4/1/2026	165,000.00		3.000%					
			4/1/2027	170,000.00		3.000%					
			4/1/2028	180,000.00		3.000%					

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate	Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020
			Date	December 31, 2020	Amount						
General Obligation Bonds	6/30/2015	\$ 14,356,000	4/1/2021	\$	900,000.00		2.000%	\$ 11,110,000.00	\$	\$ 880,000.00	\$ 10,230,000.00
			4/1/2022		920,000.00		2.000%				
			4/1/2023		945,000.00		3.000%				
			4/1/2024		970,000.00		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 College Bonds of 2015	6/30/2015	1,600,000	4/1/2021		180,000.00		2.000%	930,000.00		180,000.00	750,000.00
			4/1/2022		185,000.00		2.000%				
			4/1/2023		190,000.00		2.000%				
			4/1/2024		195,000.00		3.000%				
State Aid County College Bonds of 2015	6/30/2015	1,600,000	4/1/2021		180,000.00		2.000%	930,000.00		180,000.00	750,000.00
			4/1/2022		185,000.00		2.000%				
			4/1/2023		190,000.00		2.000%				
			4/1/2024		195,000.00		3.000%				
County College Bonds of 2016	6/23/2016	1,500,000	10/1/2021		190,000.00		1.500%	965,000.00		185,000.00	780,000.00
			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	10/1/2021		190,000.00		1.500%	965,000.00		185,000.00	780,000.00
			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	1/15/2021		1,415,000.00		3.000%	6,130,000.00		1,380,000.00	4,750,000.00
			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%				

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2020				Increased	Decreased	Balance Dec. 31, 2020
			Date	Amount	Interest Rate	Balance Dec. 31, 2019			
General Refunding Bonds of 2016	6/16/2016	\$ 21,725,000	10/1/2021	\$ 3,085,000.00	3.000%	\$ 15,410,000.00	\$	3,100,000.00	\$ 12,310,000.00
			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%				
General Obligation Bonds of 2017	6/21/2017	729,000	4/1/2021	150,000.00	2.000%	450,000.00		145,000.00	305,000.00
			4/1/2022	155,000.00	2.000%				
County College Bonds of 2017	6/21/2017	1,450,000	4/1/2021	295,000.00	2.000%	890,000.00		290,000.00	600,000.00
			4/1/2022	305,000.00	2.000%				
State Aid County College Bonds of 2017	6/21/2017	1,450,000	4/1/2021	295,000.00	2.000%	890,000.00		290,000.00	600,000.00
			4/1/2022	305,000.00	2.000%				
General Obligation Bonds of 2018	6/19/2018	34,718,000	4/1/2021	1,990,000.00	3.000%	33,115,000.00		1,940,000.00	31,175,000.00
			4/1/2022	2,040,000.00	3.000%				
			4/1/2023	2,100,000.00	3.000%				
			4/1/2024	2,160,000.00	3.000%				
			4/1/2025	2,230,000.00	3.000%				
			4/1/2026	2,300,000.00	3.000%				
			4/1/2027	2,375,000.00	3.000%				
			4/1/2028	2,450,000.00	3.000%				
			4/1/2029	2,525,000.00	3.000%				
			4/1/2030	2,610,000.00	3.125%				
			4/1/2031	2,700,000.00	3.125%				
			4/1/2032	2,795,000.00	3.250%				
			4/1/2033	2,900,000.00	3.500%				
County College Bonds of 2018	6/19/2018	1,550,000	4/1/2021	312,500.00	3.000%	1,265,000.00		302,500.00	962,500.00
			4/1/2022	320,000.00	3.000%				
			4/1/2023	330,000.00	3.000%				
State Aid County College Bonds of 2018	6/19/2018	1,550,000	4/1/2021	312,500.00	3.000%	1,265,000.00		302,500.00	962,500.00
			4/1/2022	320,000.00	3.000%				
			4/1/2023	330,000.00	3.000%				

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds				
			Outstanding		Interest Rate	Balance Dec. 31, 2019	Balance Dec. 31, 2020
			Date	Amount			
County College Bonds of 2019	6/17/2019	\$ 3,050,000	6/1/2021	\$ 422,500.00	1.500%	\$ 3,050,000.00	\$ 2,667,500.00
			6/1/2022	430,000.00	1.500%		
			6/1/2023	440,000.00	2.000%		
			6/1/2024	447,500.00	2.000%		
			6/1/2025	457,500.00	2.000%		
			6/1/2026	470,000.00	2.000%		
State Aid County College Bonds of 2019	6/17/2019	3,050,000	6/1/2021	422,500.00	1.500%	3,050,000.00	2,667,500.00
			6/1/2022	430,000.00	1.500%		
			6/1/2023	440,000.00	2.000%		
			6/1/2024	447,500.00	2.000%		
			6/1/2025	457,500.00	2.000%		
			6/1/2026	470,000.00	2.000%		
Taxable General Obligation Bonds of 2019	6/17/2019	7,500,000	6/1/2020	*	2.250%	7,500,000.00	7,165,000.00
			6/1/2021	*	2.250%		
			6/1/2022	*	2.250%		
			6/1/2023	*	2.250%		
			6/1/2024	*	2.250%		
			6/1/2025	*	2.250%		
			6/1/2026		2.500%		
			6/1/2027		2.500%		
			6/1/2028		2.750%		
			6/1/2029		2.750%		
			6/1/2030		3.000%		
			6/1/2031		3.000%		
			6/1/2032		3.250%		
			6/1/2033		3.250%		

* = Mandatory Sinking Fund Payments for \$2,745,000 Term Bond Due June 1, 2025.

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020
			Date	Amount					
General Obligation Bonds of 2020	6/23/2021	\$ 24,291,000	6/1/2021	\$ 1,476,000.00	0.375%	\$	\$ 24,291,000.00	\$	\$ 24,291,000.00
			6/1/2022	1,695,000.00	0.375%				
			6/1/2023	1,730,000.00	0.375%				
			6/1/2024	1,765,000.00	0.375%				
			6/1/2025	1,800,000.00	0.375%				
			6/1/2026	1,840,000.00	2.000%				
			6/1/2027	1,875,000.00	2.000%				
			6/1/2028	1,910,000.00	2.000%				
			6/1/2029	1,950,000.00	2.000%				
			6/1/2030	1,990,000.00	2.000%				
			6/1/2031	2,035,000.00	2.000%				
			6/1/2032	2,085,000.00	2.000%				
			6/1/2033	2,140,000.00	2.000%				
				Ref.	\$	<u>111,525,000.00</u>	<u>\$ 24,291,000.00</u>	<u>\$ 17,015,000.00</u>	<u>\$ 118,801,000.00</u>
						<u>C</u>	<u>C-2</u>	<u>C-5</u>	<u>C</u>

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2019	Decreased	Balance Dec. 31, 2020
			Date	Outstanding December 31, 2020 Amount				
Lake Lenape Park I	4/10/2001	\$ 500,000			\$	31,291.34	\$ 31,291.34	\$ -
Galloway	9/5/2004	475,876	3/5/2021	16,833.54	2.00%	50,002.20	33,168.66	16,833.54
Lake Lenape Park II	5/28/2005	498,660	4/5/2021	18,601.35	2.00%	55,253.36	36,652.01	18,601.35
Lake Lenape Park II	6/9/2008	200,000	3/6/2021	5,356.15	2.00%	96,771.03	10,553.72	86,217.31
			9/6/2021	5,409.71	2.00%			
			3/6/2022	5,463.80	2.00%			
			9/6/2022	5,518.44	2.00%			
			3/6/2023	5,573.63	2.00%			
			9/6/2023	5,629.36	2.00%			
			3/6/2024	5,685.66	2.00%			
			9/6/2024	5,742.51	2.00%			
			3/6/2025	5,799.94	2.00%			
			9/6/2025	5,857.94	2.00%			
			3/6/2026	5,916.52	2.00%			
			9/6/2026	5,975.68	2.00%			
			3/6/2027	6,035.44	2.00%			
			9/6/2027	6,095.79	2.00%			
			3/6/2028	6,156.74	2.00%			
						\$ 233,317.93	\$ 111,665.73	\$ 121,652.20
					Ref.	C	C-5	C

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

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2019		2020 Authorizations	Paid or Charged	Balance December 31, 2020	
				Funded	Unfunded			Funded	Unfunded
98-2	Phase II Maine Avenue Park	11/10/1998	\$ 3,815,000	\$ 146,820.61	\$	\$		\$ 146,820.61	\$
00-1	Criminal Justice Facility	3/28/2000	1,750,000	10,261.28				10,261.28	
01-2	Atlantic County Criminal Complex	8/14/2001	40,000,000	140,213.89				140,213.89	
04-2	Various Capital Improvements	8/10/2004	2,500,000	1,305.48				1,305.48	
05-2	Improvements of County Buildings	2/22/2005	2,170,000		418,003.00				418,003.00
05-5	Road Improvements - 2005	10/11/2005	15,000,000	230,133.75			168,795.19	61,338.56	
08-2	Atlantic Cape Community College Improvements	5/6/2008	9,009,000	634,124.57			195,397.83	438,726.74	
08-4	Improvements to Various Roads	2008	4,000,000	16,580.79			13,886.00	2,694.79	
08-6	Improvements to Various County Buildings & Facilities	5/6/2008	2,445,000	1,959.00				1,959.00	
09-2/09-5	Various Capital Improvements	2009	4,705,000	7,898.65				7,898.65	
09-3	Road Improvements 2009	5/12/2009	5,000,000	585,803.67			493,971.03	91,832.64	
09-4	Improvements to Government Complex	5/12/2009	7,000,000	94,858.14			94,858.14	-	
10-1	Various Capital Improvements	6/2/2010	5,715,000	12,872.53			12,871.53	1.00	
10-2	ACCC Improvements 2010	6/2/2010	2,353,000	105,387.33			62,572.00	42,815.33	
	2010 Road Improvements	2010	5,000,000	6,575.46			3,006.25	3,569.21	
10-6	ACCC - 2010	12/27/2010	5,000,000	457,701.01				457,701.01	
11-1	Various County Improvements	3/31/2012	2,090,000	1,195.83				1,195.83	

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

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2019		2020 Authorizations	Paid or Charged	Balance December 31, 2020	
				Funded	Unfunded			Funded	Unfunded
C12-1	Improvements to Various Roads, Facilities & Property	5/29/2013	\$ 1,970,000	\$ 500.00	\$	\$		\$ 500.00	\$
12-1	Various Capital Improvements	5/29/2013	8,200,000	91,231.25			91,231.25	-	
12-2	ACCC Capital Improvements 2020	5/29/2013	8,500,000	394,140.08			113,759.21	280,380.87	
12-4	ACCC - 2020	7/3/2013	1,500,000	457,067.93			1,212.70	455,855.23	
13-1	Various Capital Improvements Road Improvements	5/21/2013	12,350,000	590,126.87 72,265.13			358,997.59 (15,645.69)	231,129.28 87,910.82	
C13-1b	Improvements to County Owned facilities	5/21/2013	805,000	600.57				600.57	
C14-1/2	Various County Improvements 2014	5/13/2014	726,196	118,211.09			21,075.38	97,135.71	
14-3	ACCC 2014	5/13/2014	4,200,000	1,247.41			1,247.41	(0.00)	
14-4	ACCC Various Capital Improvements 2014	5/13/2014	2,113,499	0.10				0.10	
15-1	ACCC 2015	6/4/2015	3,200,000	1,563,102.86			196,972.91	1,366,129.95	
15-2-i 15-2-ii	Capital Improvements 2015 Road Improvements 2015	6/4/2015 6/4/2015	4,900,000 15,479,000		1,281,254.61		446,272.38 72,895.36	834,982.23 433,491.57	
C-15-1	Various County Improvements 2015	6/4/2015	2,358,000	126,934.65			125,489.88	1,444.77	
C16-1	Various Improvements	5/10/2016	1,951,000	24,168.28			13,183.04	10,985.24	
16-3	Various Capital Improvements	5/10/2016	2,860,000		1,482,510.48		1,343,418.31		139,092.17
C-17-1	Self Funding 2019	4/25/2017	1,800,000	48,653.33			46,133.92	2,519.41	
17-1	Capital Improvements 2019	4/25/2017	16,807,500		2,591,769.23		1,272,412.63	1,319,356.60	

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

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2019		2020 Authorizations	Paid or Charged	Balance December 31, 2020	
				Funded	Unfunded			Funded	Unfunded
17-2	Special Services School District 2019	2017	\$ 985,903	\$ 54,937.72	\$ 256,903.00	\$	\$	\$ 54,937.72	\$ 256,903.00
17-3	ACCC 2019	2017	2,900,000	2,405,943.34			650,306.85	1,755,636.49	
2018-1	Various 2020 Capital Improvements	4/24/2018	6,432,000		1,533,428.16		(598.89)		1,534,027.05
2018-2	Atlantic Cape Community College	4/24/2018	3,100,000	1,247,227.36			369,676.15	877,551.21	
C2018-2	Technology & General Capital Improvements	4/24/2018	2,134,695	762,923.29			648,517.61	114,405.68	
C2019-1	Technology & General Improvements	3/12/2019	3,323,000	1,879,347.23			630,006.29	1,249,340.94	
2019-2	Various Capital Improvements	4/30/2019	11,867,000		5,281,815.49		1,791,435.39		3,490,380.10
2019-3	ACCC Improvements	4/30/2019	6,100,000	6,051,908.75			2,288,126.24	3,763,782.51	
C2020-1	Various Capital Improvements	4/7/2020	3,605,500			3,605,500.00	1,533,273.40	2,072,226.60	
2020-1	Various Capital Improvements	4/7/2020	23,947,000			23,947,000.00	4,298,061.52		19,648,938.48
2020-2	ACCC Improvements	4/7/220	3,100,000			3,100,000.00	400.00		3,099,600.00
2020-3	Various Pedestrian Traffic Signal Improvements	11/17/2020	11,615,000			11,615,000.00		553,096.00	11,061,904.00
				Ref.	C	\$ 18,850,616.16	\$ 12,845,683.97	\$ 17,343,218.81	\$ 39,648,847.80
								C	C
				Cash Disbursements	Ref.				
				Prior Year Encumbrances	C-2		\$ 25,617,131.74		
				Current Year Encumbrances	C-10		(20,094,512.72)		
					C-10		11,820,599.79		
				Deferred Charges Unfunded	C-12		\$ 17,343,218.81		
				Capital Improvement Fund	C-4	\$ 36,910,904.00			
						5,356,596.00			
						\$ 42,267,500.00			

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

Balance December 31, 2019	<u>Ref.</u> C		\$ 20,094,512.72
Increased By:			
Charges	C-9	\$ 11,820,599.79	
		<u>11,820,599.79</u>	
			<u>11,820,599.79</u>
			31,915,112.51
Decreased By:			
Cash Disbursed	C-2	20,094,512.72	
		<u>20,094,512.72</u>	
			<u>20,094,512.72</u>
Balance December 31, 2020	C		\$ <u><u>11,820,599.79</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DUE TO NEW JERSEY - CHAPTER 12 INTEREST

Balance December 31, 2019	<u>Ref.</u> C		\$	116,923.04
Increased By:				
Cash Receipts	C-2	\$	<u>36,363.49</u>	
				<u>36,363.49</u>
				153,286.53
Decreased By:				
Cash Disbursed	C-2		<u>124,411.25</u>	
				<u>124,411.25</u>
Balance December 31, 2020	C		\$	<u><u>28,875.28</u></u>

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

Ord. Number	Improvement Description	Balance Dec. 31, 2019	2020 Authorizations	Bonds & Loans Issued	Balance Dec. 31, 2020
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
14-2	Construction of Central Dispatch Center	1,428,500.00		1,428,000.00	500.00
15-2-i	Capital Improvements 2015	4,655,000.00		4,655,000.00	-
15-2iii	Radio Network Improvements 2015	2,241,000.00		2,241,000.00	-
16-3	Various Capital Improvements	2,717,000.00			2,717,000.00
17-1	Capital Improvements 2019	15,967,125.00		15,967,000.00	125.00
17-2	Special Services School District 2019	256,903.00			256,903.00
2018-1	Various 2020 Capital Improvements	6,110,400.00			6,110,400.00
2019-2	Various Capital Improvements	11,273,000.00			11,273,000.00
2020-1	Various Capital Improvements		22,749,000.00		22,749,000.00
2020-2	ACCC Improvements		3,100,000.00		3,100,000.00
2020-3	Various Pedestrian Traffic Signal Improvements		11,061,904.00		11,061,904.00
		<u>\$ 45,133,770.85</u>	<u>\$ 36,910,904.00</u>	<u>\$ 24,291,000.00</u>	<u>\$ 57,753,674.85</u>
	Ref.	<u>C</u>	<u>C-6</u>	<u>C-7</u>	<u>C</u>

COUNTY OF ATLANTIC, NEW JERSEY

PART II

GENERAL COMMENTS AND RECOMMENDATIONS

FOR THE YEAR ENDED

DECEMBER 31, 2020



FORD - SCOTT

& ASSOCIATES, L.L.C.

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INDEPENDENT AUDITOR'S REPORT

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements – regulatory basis, as listed in the accompanying table of contents, of the County of Atlantic, State of New Jersey, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 7, 2021, which was adverse due to being presented in accordance with the New Jersey Regulatory Basis of Accounting. Our report disclosed that, as described in Note 1 to the financial statements, the County of Atlantic prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

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

September 7, 2021

COUNTY OF ATLANTIC
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDING DECEMBER 31, 2020

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

1) Material Weakness identified? **NO**

2) Significant Deficiencies identified? **NO**

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

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

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

MANAGEMENT RESPONSES

Not Applicable.

STATUS OF PRIOR YEAR FINDINGS

There were no prior year findings.

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2020

An audit of the financial accounts and transactions of the County of Atlantic for the year ended December 31, 2020, has recently been completed. The results of the audit are herewith set forth.

Scope of Audit

The audit covered the financial transactions of the Treasurer's Office (Financial Department) of Atlantic County, New Jersey as well as the financial records of the Atlantic County Constitutional Offices and Institutions.

Cash on hand was counted and cash balances were reconciled with statements from the depositories.

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

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

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

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

The Local Public Contracts Law gives the County the ability to increase their threshold \$44,000.00 due to the appointment of a Qualified Purchasing Agent.

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

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

Furnish and Deliver Medical Supplies
Furnish and Deliver Janitorial and
Custodial Supplies
Maintenance and Repair of
Vinyl Fencing
Parking Lot Improvements
Roof Removal & Replacement
Furnishing of Non-Perishable Food
Furnish & Deliver Office Supplies

Furnish and Deliver Electrical Supplies
Parking Lot Improvements
Raising Electrical Components on
Dorset Avenue Bridge
Electronic Monitoring System
Helicopter Rental for Mosquito Control
Countywide Electrical Work
HVAC Replacement
Bike Racks

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

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

Mat Rental	Emergency Generator
Portable Sanitation Units	Highway Improvement Program
Supply and Delivery of Fuel	Stillwater Building Renovations
Emergency Traffic Signal Repairs	Overhead Door & Repair and Replacemer
County Vehicle Body Repairs	Chiller Service and Repair
Supply and Delivery of Lumber and Hardware	Supply & Delivery of Rock Salt
Welding Maintenance and Repair	Cleaning Services for Libraries
Mosquito Control Spraying	Thermoplastic Striping Materials
Supply and Delivery of Milk and Dairy Products	Drainage Improvements
Bread & Bakery Products	2020 Highway Improvement Program
Roadway Improvements in Buena Vista	Resurfacing of 3rd Street Hammonton
Kitchen and Catering Supplies	Maintenance of County Vehicles
Elevator Maintenance and Repairs	Supply and Delivery of Uniforms
Roadway Improvements - Various Locations	Drainage Rehabilitation
	Catering Tent at Green Tree Golf Course

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

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

Comments and Recommendations

None

There were no recommendations in the prior year.

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

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

September 7, 2021