

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULES

December 31, 2017

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements-regulatory basis of the County of Atlantic, State of New Jersey (the "County"), as of and for the year ended December 31, 2017, and the related notes to financial statements ("Notes"), which collectively comprise the County's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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

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

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

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, and the results of operations and changes in financial position for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each fund and account group of the County, as of December 31, 2017, and the results of operations and changes in financial position for the year then ended in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in Note A.

Report on Summarized Comparative Information

We have previously audited the County's 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 27, 2017, in accordance with the financial reporting provisions described in Note A. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary and Other Information

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

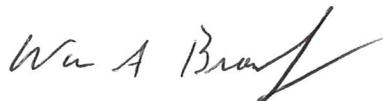
Report on Supplementary and Other Information (Continued)

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

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

Other Reporting by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2018, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 19, 2018

BASIC FINANCIAL STATEMENTS – REGULATORY BASIS

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A

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

December 31, 2017 and 2016

<u>Assets</u>	Ref.	2017	2016
Current Fund:			
Cash and Cash Equivalents	A-4	\$ 34,187,686.59	\$ 38,500,468.13
Change Funds	A-6	1,310.00	1,310.00
		<u>34,188,996.59</u>	<u>38,501,778.13</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	753,938.67	546,857.93
		<u>753,938.67</u>	<u>546,857.93</u>
Total Current Fund		<u>34,942,935.26</u>	<u>39,048,636.06</u>
Federal State Grant Fund:			
Due from Current Fund	A	1,832,400.68	1,532,546.39
Grants Receivable	A-16	35,080,825.00	35,681,026.90
Total Federal and State Grant Fund		<u>36,913,225.68</u>	<u>37,213,573.29</u>
Total Assets		<u>\$ 71,856,160.94</u>	<u>\$ 76,262,209.35</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3, A-10	\$ 3,679,636.26	\$ 4,464,081.39
Encumbrances Payable	A-3, A-10	7,525,046.36	9,427,015.30
Accounts Payable	A-12	1,557,691.55	1,453,684.82
Prepaid Revenue	A-4	66,018.96	69,419.08
Due to State of New Jersey	A-14	-	781,498.45
Due to Federal and State Grant Fund	A	1,832,400.68	1,532,546.39
Due to Welfare Department	A-21	-	5,712.65
Payroll Deductions Payable	A-13	1,695,387.40	2,589,537.45
		<u>16,356,181.21</u>	<u>20,323,495.53</u>
Reserve for Receivables	A	753,938.67	546,857.93
Fund Balance	A-1	17,832,815.38	18,178,282.60
Total Current Fund		<u>34,942,935.26</u>	<u>39,048,636.06</u>
Federal and State Grant Fund:			
Due to State of New Jersey	A-22	117,834.38	209,764.50
Encumbrances Payable	A-20	9,370,502.30	11,538,656.30
Unappropriated Reserves	A-17	8,911.00	8,767.79
Appropriated Reserves	A-18	27,415,978.00	25,456,384.70
Total Federal and State Grant Fund		<u>36,913,225.68</u>	<u>37,213,573.29</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 71,856,160.94</u>	<u>\$ 76,262,209.35</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-1

CURRENT FUND
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Years Ended December 31, 2017 and 2016

	Ref.	2017	2016
Revenues:			
Fund Balance Utilized	A-2	\$ 9,086,657.00	\$ 7,500,000.00
Miscellaneous Revenues Anticipated	A-2	75,586,926.22	59,260,181.40
Receipts from Current Taxes	A-2	148,331,641.74	157,734,280.80
Non-Budget Revenues	A-2	754,029.79	946,003.89
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	3,353,623.11	4,813,083.83
Total Revenues		<u>237,112,877.86</u>	<u>230,253,549.92</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	74,711,454.00	72,922,597.00
Other Expenses	A-3	111,639,483.52	106,793,802.72
Capital Improvements	A-3	3,148,321.00	3,540,000.00
Debt Service	A-3	20,545,272.12	19,800,296.15
Deferred Charges and Statutory Expenditures	A-3	17,957,768.86	16,617,582.09
Cancellation of Grants		369,938.74	(16,815.49)
Refund Prior Year Revenue		8,926.08	15,806.20
Other		(9,476.24)	(5,473.22)
Total Expenditures		<u>228,371,688.08</u>	<u>219,667,795.45</u>
Statutory Excess to Fund Balance		8,741,189.78	10,585,754.47
Fund Balance January 1	A	18,178,282.60	15,092,528.13
Decreased by Amount Utilized as Anticipated Revenue	A-2	<u>9,086,657.00</u>	<u>7,500,000.00</u>
Fund Balance December 31	A	<u>\$ 17,832,815.38</u>	<u>\$ 18,178,282.60</u>

CURRENT FUND
STATEMENT OF REVENUES

Year Ended December 31, 2017

	Anticipated		Realized	Excess (Deficit)
	Budget	Special N.J.S. 40A:4-87		
Surplus Anticipated	\$ 9,086,657.00	\$ -	\$ 9,086,657.00	\$ -
Miscellaneous Revenues:				
County Clerk	3,300,080.00	-	3,556,321.89	256,241.89
Surrogate	202,800.00	-	219,154.15	16,354.15
Sheriff	889,000.00	-	1,586,623.54	697,623.54
Interest on Investments and Deposits	73,230.00	-	199,068.14	125,838.14
Medicaid Reimbursement - Nursing Home & Home Care	12,262,060.00	-	13,125,479.42	863,419.42
Fees and Permits	150,000.00	-	205,635.34	55,635.34
Rental of County Offices	1,601,800.00	-	2,226,019.81	624,219.81
Correction Department - NJ Reimbursement for State Prisoners	521,700.00	-	555,949.94	34,249.94
Sale of Food - Central Supply Items, Nutrition Project	1,101,600.00	-	1,648,470.15	546,870.15
Refunds - Insurance, Telephone, etc.	900,000.00	-	2,148,699.90	1,248,699.90
Bail Bond Forfeitures	95,864.00	-	107,520.00	11,656.00
Public Health - Indirect Cost Reimbursement	1,094,054.00	-	1,091,732.00	(2,322.00)
Detention Housing	2,100,000.00	-	2,359,169.82	259,169.82
Economic Development	800,000.00	-	800,000.00	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	2,252,438.27	-	2,252,438.27	-
State Aid Votech - Revenue	1,275,139.88	-	1,246,236.00	(28,903.88)
Subtotal	28,619,766.15	-	33,328,518.37	4,708,752.22
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990):				
Supplemental Security Income	691,042.00	-	632,846.00	(58,196.00)
Psychiatric Facilities (c.73, P.L. 1990)				
Board of County Patients in State and Other Institutions	30,000.00	-	48,636.71	18,636.71
Subtotal	721,042.00	-	681,482.71	(39,559.29)
Public and Private Revenues Offset with Appropriations:				
NJ DFC Family Success Centers 17-18	-	924,559.00	924,559.00	-
NJ DFC Child Advocacy Improvement Grant	-	126,450.91	126,450.91	-
Area Plan Grant 2017	1,854,535.68	-	1,854,535.68	-
NJ Council on the Arts - Local Arts Program	76,327.00	-	76,327.00	-
NJ DEP - Clean Communities Grant FY 2016-17	-	125,647.25	125,647.25	-
NJ DEP - State Aid Mosquito Grant	-	24,917.73	24,917.73	-
NJ DH&SS - Special Child Health 2016-17	-	1,500.00	1,500.00	-
NJ DH&SS - Respite Care Program FY17	176,850.00	-	176,850.00	-
NJ DH&SS - Early Intervention Program (17-18)	-	208,298.00	208,298.00	-
NJ DHS - Area Plan Grant	-	835,437.00	835,437.00	-
NJ DHS - IV-D- Law 16-17	-	55,543.17	55,543.17	-
NJ DHS - JJC Program Services CY17	313,245.00	-	313,245.00	-
NJ DHS - JJC Program Management CY17	55,500.00	-	55,500.00	-
NJ DHS - JJC Family Court CY17	151,144.00	-	151,144.00	-
NJ DHS - Mental Health Administrator CY17	-	9,000.00	9,000.00	-
NJ DHS - PASP - CY17	-	35,400.00	35,400.00	-
NJ DHS -SHIP 2017-18	-	33,000.00	33,000.00	-
NJ DHS -Try it Program (TSSA) CY17	60,881.00	-	60,881.00	-
NJ DHS - Youth Service Coordinator CY17	39,825.00	-	39,825.00	-
NJ DL&PS - Body Armor FY2017	-	32,191.83	32,191.83	-
NJ DL&PS - DDEF Prosecutor 2016	-	10,000.00	10,000.00	-
NJ DL&PS - DDEF Prosecutor 2017	-	12,200.00	12,200.00	-
NJ DL&PS - Detention Diversion CY17	37,132.00	-	37,132.00	-
NJ DL&PS - EMMA Grant FY 15	-	55,000.00	55,000.00	-
NJ DL&PS - Highway Traffic Safety 16-17	-	750.00	750.00	-
NJ DL&PS - Highway Traffic Safety 17-18	-	60,900.00	60,900.00	-
NJ DL&PS - JJC Innovations Funding CY17	124,000.00	50.00	124,050.00	-
NJ DL&PS - Megan's Law 2017-8	-	14,286.00	14,286.00	-

CURRENT FUND
STATEMENT OF REVENUES (CONTINUED)

Year Ended December 31, 2017

	Anticipated		Realized	Excess (Deficit)
	Budget	Special N.J.S. 40A:4-87		
NJ DL&PS - State Facilities Education Act FY16-17	4,500.00	-	4,500.00	-
NJ DL&PS - State Facilities Education Act FY17-18	-	49,500.00	49,500.00	-
NJ DL&PS - Stop Violence Against Women	-	46,172.00	46,172.00	-
NJ DL&PS - VOCA 2016-18	-	354,571.00	354,571.00	-
NJ DL&PS- Div of Criminal Justice - SANE/SART 16-17	-	93,262.00	93,262.00	-
NJ DL&PS- Multi-Jurisdictional Gang, Gun & Narcotics Task Force	-	154,598.00	154,598.00	-
NJ DOE - GED Testing Income	8,767.79	-	8,767.79	-
NJ DOL - NJ Youth Corps 2017-18	-	425,000.00	425,000.00	-
NJ DOL - Smart Steps 2017-18	-	1,605.00	1,605.00	-
NJ DOL- WIA Adult 2017-19	-	1,055,588.00	1,055,588.00	-
NJ DOL- WIA Youth 2017-19	-	1,259,022.00	1,259,022.00	-
NJ DOL- WIA Dislocated Worker 2017-19	-	859,128.00	859,128.00	-
NJ DOL- Work First New Jersey 2017-18	-	3,793,042.00	3,793,042.00	-
NJ DOL - Workforce Learning Link 2017-18	-	103,000.00	103,000.00	-
NJ DOL - One Stop Satellite Office 17-18	-	150,000.00	150,000.00	-
NJ DOS - General Operating Support 16-17	14,400.00	-	14,400.00	-
NJ DOT - Brigantine Blvd Section 1B Construction	-	919,186.89	919,186.89	-
NJ DOT - County Aid FY17	-	3,433,500.00	3,433,500.00	-
NJ DOT - Local Bridge Future Needs FY16	-	1,000,000.00	1,000,000.00	-
NJ DOT - Local Bridge Future Needs FY17	-	1,500,000.00	1,500,000.00	-
NJ DOT - Route 629 Improvements - Design	-	637,330.00	637,330.00	-
NJ Transit - CARTS	-	292,683.00	292,683.00	-
NJ Transit- FTA Section 5310 Formula Grant FY14	-	72,500.00	72,500.00	-
NJ Transit- FTA Section 5310 Formula Grant FY16	62,500.00	-	62,500.00	-
NJ Transit- FTA Section 5311 Innovations Grant FY17	-	150,000.00	150,000.00	-
NJ Transit-Senior Citizen and Disabled Resident Transportation Assistance	-	493,452.91	493,452.91	-
NJ Transit-CNG Refuse Trucks Grant	-	83,476.00	83,476.00	-
US HUD- Community Development Block Grant FY2017	-	1,207,139.00	1,207,139.00	-
US HUD - Home Investment Partnership Grant FY2017	-	529,127.00	529,127.00	-
US HUD - Continuum of Care Program FY 2015	-	16,174.00	16,174.00	-
US HUD - Continuum of Care Program FY 2016	16,488.00	-	16,488.00	-
NJ DL&PS - Victim Witness Advocacy 2016	368,941.00	-	368,941.00	-
NJ DOT - Internet Protocol Video Systems Grant	-	134,360.00	134,360.00	-
NJ Office of Homeland Security - FY 17	-	279,191.10	279,191.10	-
US DAFNS - SNAP FY 2017-20	-	746,131.00	746,131.00	-
Federal Bureau - Law Enforcement Officers Training & Equipment Fund	-	14,700.00	14,700.00	-
US Marshals - Law Enforcement Officers Training & Equipment Fund	-	4,980.26	4,980.26	-
AC - AC Transportation Services	-	84,451.65	84,451.65	-
AC - AC Public Health Services	-	92,698.83	92,698.83	-
AC - AC Meal Delivery and Outreach Services	-	56,958.24	56,958.24	-
NJ DM & VA - Veterans Transportation FY 18	-	17,000.00	17,000.00	-
South Jersey Sub Regional Transportation	-	113,600.00	113,600.00	-
BRIT Safety Grant 2017	-	7,000.00	7,000.00	-
Narcan Support Grant 2017	-	10,000.00	10,000.00	-
Subtotal Public and Private Revenues Offset with Appropriations	3,365,036.47	22,805,258.77	26,170,295.24	-
Increased Fees Pursuant to C370, PL 2001:				
Reserve for Green Acres Debt Service	197,132.40	-	197,132.40	-
Peer Grouping - Revenue	350,000.00	-	350,000.00	-
Atlantic City Pilot Program	12,480,000.00	-	12,480,000.00	-
County Clerk	1,530,920.00	-	1,424,724.00	(106,196.00)
County Sheriff	381,000.00	-	748,724.51	367,724.51
County Surrogate	135,200.00	-	206,048.99	70,848.99
Subtotal	15,074,252.40	-	15,406,629.90	332,377.50
Total Miscellaneous Revenues Anticipated	47,780,097.02	22,805,258.77	75,586,926.22	5,001,570.43
Subtotal General Revenues	56,866,754.02	22,805,258.77	84,673,583.22	5,001,570.43
Amount to be Raised by Taxation- County Purpose Tax	148,331,641.74	-	148,331,641.74	-
Budget Totals	205,198,395.76	22,805,258.77	233,005,224.96	5,001,570.43
Miscellaneous Revenues Not Anticipated	-	-	207,171.86	207,171.86
Added and Omitted Taxes	-	-	546,857.93	546,857.93
Non-Budget Revenues	-	-	754,029.79	754,029.79
Total Revenue Realized	\$ 205,198,395.76	\$ 22,805,258.77	\$ 233,759,254.75	\$ 5,755,600.22

CURRENT FUND
STATEMENT OF EXPENDITURES

Year Ended December 31, 2017

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL APPROPRIATIONS					
Legislative Branch					
Board of Freeholders					
Salaries and Wages	\$ 418,789.00	\$ 418,789.00	\$ 402,024.39	\$ 16,764.61	\$ -
Other Expenses	48,487.00	48,487.00	33,963.57	14,523.43	-
Department of Administration					
County Executive/Administration					
Salaries and Wages	736,434.00	736,434.00	704,186.11	32,247.89	-
Other Expenses	13,015.00	13,015.00	11,520.99	1,494.01	-
Treasurer's Office					
Salaries and Wages	860,415.00	830,415.00	798,540.80	31,874.20	-
Other Expenses	109,289.00	109,289.00	99,751.84	9,537.16	-
Division of Extension Services					
Salaries and Wages	270,416.00	254,416.00	245,280.12	9,135.88	-
Other Expenses	227,187.00	227,187.00	219,903.43	7,283.57	-
Policy and Planning					
Salaries and Wages	825,918.00	794,918.00	747,989.71	46,928.29	-
Other Expenses	136,219.00	136,219.00	128,470.42	7,748.58	-
Audit	106,040.00	106,040.00	106,040.00	-	-
Matching Funds for Grants	105,000.00	3,395.00	2,040.00	-	1,355.00
Conservation of Soil (NJS 4:24-22)	20,000.00	20,000.00	20,000.00	-	-
Compensated Absences	1.00	1.00	-	1.00	-
Economic Development	800,000.00	800,000.00	800,000.00	-	-
Department of Administrative Services					
Division of Purchasing and Budget					
Salaries and Wages	537,381.00	537,381.00	513,141.35	24,239.65	-
Other Expenses	57,075.00	57,075.00	54,419.39	2,655.61	-
Human Resources					
Salaries and Wages	740,366.00	695,366.00	665,253.83	30,112.17	-
Other Expenses	56,515.00	56,515.00	48,102.96	8,412.04	-
Information Technologies					
Salaries and Wages	1,607,961.00	1,477,961.00	1,417,932.21	60,028.79	-
Other Expenses	1,732,817.00	1,732,817.00	1,571,231.64	161,585.36	-
Department of Law					
Department of Law					
Salaries and Wages	1,496,297.00	1,479,297.00	1,448,921.63	30,375.37	-
Other Expenses	105,680.00	105,680.00	86,467.80	19,212.20	-
Office of Weights & Measures					
Salaries and Wages	34,381.00	34,381.00	27,884.16	6,496.84	-
Constitutional Officers					
County Surrogate					
Salaries and Wages	399,428.00	399,428.00	381,810.39	17,617.61	-
Other Expenses	24,500.00	24,500.00	8,147.21	16,352.79	-
County Clerk					
Salaries and Wages	1,361,124.00	1,361,124.00	1,322,067.88	39,056.12	-
Other Expenses	362,414.00	362,414.00	341,366.07	21,047.93	-
Prosecutor's Office					
Salaries and Wages	13,152,743.00	13,612,743.00	13,569,383.25	43,359.75	-
Other Expenses	765,546.00	765,546.00	732,639.80	32,906.20	-
Sheriff's Office					
Salaries and Wages	8,357,306.00	8,357,306.00	8,259,739.06	97,566.94	-
Other Expenses	162,396.00	162,396.00	161,826.93	569.07	-
Department of Public Safety					
Division of Adult Detention					
Salaries and Wages	18,980,815.00	19,410,815.00	19,349,226.93	61,588.07	-
Other Expenses	7,557,898.00	7,407,898.00	7,306,003.31	101,894.69	-
Division of Youth Services					
Other Expenses	2,797,451.00	2,827,451.00	2,778,233.30	49,217.70	-
Office of Emergency Management					
Salaries and Wages	1,309,445.00	1,251,445.00	1,220,531.95	30,913.05	-
Other Expenses	857,732.00	857,732.00	820,126.70	37,605.30	-
Office of Medical Examiner					
Other Expenses	1,260,256.00	1,260,256.00	1,252,785.70	7,470.30	-
County Boards					
Superintendent of Elections					
Salaries and Wages	804,308.00	804,308.00	766,044.36	38,263.64	-
Other Expenses	225,444.00	225,444.00	185,191.85	40,252.15	-
Board of Taxation					
Salaries and Wages	214,404.00	214,404.00	212,659.49	1,744.51	-
Other Expenses	12,585.00	12,585.00	10,262.75	2,322.25	-
Board of Elections					
Salaries and Wages	257,607.00	257,607.00	224,217.16	33,389.84	-
Other Expenses	404,800.00	404,800.00	371,567.19	33,232.81	-

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2017

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Department of Public Works					
Division of Parks and Recreation					
Salaries and Wages	1,020,471.00	1,020,471.00	1,008,008.31	12,462.69	-
Other Expenses	148,802.00	148,802.00	132,913.00	15,889.00	-
Division of Roads and Bridges					
Salaries and Wages	3,524,338.00	3,524,338.00	3,486,899.82	37,438.18	-
Other Expenses	46,000.00	46,000.00	44,470.78	1,529.22	-
Division of Engineering					
Salaries and Wages	1,537,834.00	1,523,834.00	1,511,185.34	12,648.66	-
Other Expenses	46,905.00	46,905.00	43,518.32	3,386.68	-
Division of Facilities Management					
Salaries and Wages	1,388,459.00	1,388,459.00	1,377,352.80	11,106.20	-
Other Expenses	2,872,890.00	2,872,890.00	2,809,561.20	63,328.80	-
Office of Fleet Management					
Salaries and Wages	799,733.00	799,733.00	770,460.82	29,272.18	-
Other Expenses	610,500.00	610,500.00	588,662.00	21,838.00	-
Supported Work Program					
Salaries and Wages	704,136.00	644,136.00	606,063.68	38,072.32	-
Other Expenses	1,260,691.00	1,260,691.00	1,258,187.54	2,503.46	-
Mosquito Unit					
Salaries and Wages	447,148.00	398,148.00	374,279.75	23,868.25	-
Other Expenses	117,380.00	117,380.00	100,657.83	16,722.17	-
Department of Economic Assistance and Community Development					
Administration	4,825,186.28	4,825,186.28	4,825,186.28	-	-
Assistance for Dependent Children	314,310.00	314,310.00	314,310.00	-	-
SSI Recipients	691,042.00	691,042.00	691,042.00	-	-
Department of Human Services					
Division of Resident Services					
Salaries and Wages	8,698,434.00	8,638,434.00	8,423,096.41	215,337.59	-
Other Expenses	1,183,885.00	1,183,885.00	1,073,567.03	110,317.97	-
DHS- Support Services					
Salaries and Wages	1,837,921.00	1,837,921.00	1,797,117.23	40,803.77	-
Other Expenses	1,715,557.00	1,715,557.00	1,652,957.57	62,599.43	-
Intergenerational Services					
Salaries and Wages	1,672,930.00	1,657,930.00	1,582,199.40	75,730.60	-
Other Expenses	284,803.00	284,803.00	245,897.19	38,905.81	-
Maintenance of County Patients in Private Institutions for Mental Disease	20,000.00	7,535.00	-	7,535.00	-
Maintenance of Patients in State Institutions for Mental Disease	2,082,248.00	2,094,713.00	2,094,713.00	-	-
Environmental Health Act (CH 443, PL 1977) Contractual	150,000.00	150,000.00	150,000.00	-	-
Education					
Office of Superintendent of Schools					
Salaries and Wages	348,512.00	349,512.00	348,034.06	1,477.94	-
Other Expenses	5,940.00	5,940.00	5,320.34	619.66	-
Atlantic County Community College	6,853,866.00	6,853,866.00	6,738,293.00	115,573.00	-
Special Services School District	2,050,096.00	2,050,096.00	2,050,096.00	-	-
Atlantic Community Vocational School	4,019,431.00	4,019,431.00	4,019,431.00	-	-
Reimbursements for Residents Attending Out of County NJ DL&PS - Click It or Ticket Grant 2016	103,000.00	103,000.00	47,536.96	55,463.04	-
Reimbursements for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	15,000.00	15,000.00	2,000.00	13,000.00	-
Insurance					
Other Insurance Plans	1,008,442.08	1,008,442.08	1,008,442.08	-	-
Workers Compensation Insurance	4,594,013.92	4,594,013.92	4,594,013.92	-	-
Group Insurance Plan for Employees	24,997,608.00	24,997,608.00	24,997,608.00	-	-
Health Benefits Waiver	162,400.00	162,400.00	99,475.55	62,924.45	-
Unclassified					
Volunteer Fire Company -Instruction (RS 40:23-8.9)	10,000.00	10,000.00	10,000.00	-	-
County Fire Fighter's Association for Operation of Emergency Operation Control Center (RS 40:23-8.3)	10,000.00	10,000.00	10,000.00	-	-
Aid to Volunteer Rescue and Ambulance County, Inc. (RS 23:40-8.11)	18,000.00	18,000.00	12,000.00	6,000.00	-
Purchase of Vehicles County Wide	400,000.00	400,000.00	63,528.69	336,471.31	-
Utilities:					
Rental of Real Estate	76,900.00	76,900.00	60,000.00	16,900.00	-
Fuel Oil	25,000.00	20,000.00	10,000.00	10,000.00	-
Electricity	3,790,000.00	3,700,000.00	3,590,499.80	109,500.20	-
Telephone	915,800.00	915,800.00	859,582.51	56,217.49	-
Street Lighting	318,000.00	318,000.00	318,000.00	-	-
Water	560,000.00	575,000.00	559,281.08	15,718.92	-
Traffic Lights	118,500.00	118,500.00	110,000.00	8,500.00	-
Gas	640,000.00	588,000.00	547,210.62	40,789.38	-
Trash Disposal	89,000.00	89,000.00	86,990.00	2,010.00	-
Subtotal Operations	159,444,997.28	159,457,392.28	156,536,548.54	2,919,488.74	1,355.00

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2017

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue					
NJ DFC Family Success Centers 17-18	-	924,559.00	924,559.00	-	-
NJ DFC Child Advocacy Improvement Grant	-	126,450.91	126,450.91	-	-
Area Plan Grant 2017	2,077,535.68	2,912,972.68	2,912,972.68	-	-
NJ Council on the Arts - Local Arts Program	76,327.00	76,327.00	76,327.00	-	-
NJ DEP - Clean Communities Grant FY 2016-17	-	125,647.25	125,647.25	-	-
NJ DEP - State Aid Mosquito Grant	-	24,917.73	24,917.73	-	-
NJ DH&SS - Special Child Health 2016-17	-	1,500.00	1,500.00	-	-
NJ DH&SS - Respite Care Program FY17	176,850.00	176,850.00	176,850.00	-	-
NJ DH&SS - Early Intervention Program (17-18)	-	208,298.00	208,298.00	-	-
NJ DHS - N-D- Law 16-17	-	55,543.17	55,543.17	-	-
NJ DHS - JJC Program Services CY17	313,245.00	313,245.00	313,245.00	-	-
NJ DHS - JJC Program Management CY17	-	55,500.00	55,500.00	-	-
NJ DHS - JJC Family Court CY17	151,144.00	151,144.00	151,144.00	-	-
NJ DHS - Mental Health Administrator CY17	-	9,000.00	9,000.00	-	-
NJ DHS - PASP - CY17	-	35,400.00	35,400.00	-	-
NJ DHS - SHIP 2017-18	-	33,000.00	33,000.00	-	-
NJ DHS - Try it Program (TSSA) CY17	60,881.00	60,881.00	60,881.00	-	-
NJ DHS - Youth Service Coordinator CY17	39,825.00	39,825.00	39,825.00	-	-
NJ DL&PS - Body Armor FY2017	-	32,191.83	32,191.83	-	-
NJ DL&PS - DDEF Prosecutor 2016	-	10,000.00	10,000.00	-	-
NJ DL&PS - DDEF Prosecutor 2017	-	12,200.00	12,200.00	-	-
NJ DL&PS - Detention Diversion CY17	37,132.00	37,132.00	37,132.00	-	-
NJ DL&PS - EMMA Grant FY 15	-	55,000.00	55,000.00	-	-
NJ DL&PS - Highway Traffic Safety 16-17	-	750.00	750.00	-	-
NJ DL&PS - Highway Traffic Safety 17-18	-	60,900.00	60,900.00	-	-
NJ DL&PS - JJC Innovations Funding CY17	124,000.00	124,050.00	124,050.00	-	-
NJ DL&PS - Megan's Law 2017-8	-	14,286.00	14,286.00	-	-
NJ DL&PS - State Facilities Education Act FY16-17	4,500.00	4,500.00	4,500.00	-	-
NJ DL&PS - State Facilities Education Act FY17-18	-	49,500.00	49,500.00	-	-
NJ DL&PS - Stop Violence Against Women	-	46,172.00	46,172.00	-	-
NJ DL&PS - VOCA 2016-18	-	354,571.00	354,571.00	-	-
NJ DL&PS - Div of Criminal Justice - SANE/SART 16-17	-	93,262.00	93,262.00	-	-
NJ DL&PS - Multi-Jurisdictional Gang, Gun & Narcotics Task Force	-	154,598.00	154,598.00	-	-
NJ DOE - GED Testing Income	8,767.79	8,767.79	8,767.79	-	-
NJ DOL - NJ Youth Corps 2017-18	-	425,000.00	425,000.00	-	-
NJ DOL - Smart Steps 2017-18	-	1,605.00	1,605.00	-	-
NJ DOL - WIA Adult 2017-19	-	1,055,588.00	1,055,588.00	-	-
NJ DOL - WIA Youth 2017-19	-	1,259,022.00	1,259,022.00	-	-
NJ DOL - WIA Dislocated Worker 2017-19	-	859,128.00	859,128.00	-	-
NJ DOL - Work First New Jersey 2017-18	-	3,793,042.00	3,793,042.00	-	-
NJ DOL - Workforce Learning Link 2017-18	-	103,000.00	103,000.00	-	-
NJ DOL - One Stop Satellite Office 17-18	-	150,000.00	150,000.00	-	-
NJ DOS - General Operating Support 16-17	14,400.00	14,400.00	14,400.00	-	-
NJ DOT - Brigantine Blvd Section 1B Construction	-	919,186.89	919,186.89	-	-
NJ DOT - County Aid FY17	-	3,433,500.00	3,433,500.00	-	-
NJ DOT - Local Bridge Future Needs FY16	-	1,000,000.00	1,000,000.00	-	-
NJ DOT - Local Bridge Future Needs FY17	-	1,500,000.00	1,500,000.00	-	-
NJ DOT - Route 629 Improvements - Design	-	637,330.00	637,330.00	-	-
NJ Transit - CARTS	-	390,244.00	390,244.00	-	-
NJ Transit- FTA Section 5310 Formula Grant FY14	-	72,500.00	72,500.00	-	-
NJ Transit- FTA Section 5310 Formula Grant FY12	62,500.00	62,500.00	62,500.00	-	-
NJ Transit- FTA Section 5311 Innovations Grant FY17	-	150,000.00	150,000.00	-	-
NJ Transit-Senior Citizen and Disabled Resident Transportation Assistance	-	493,452.91	493,452.91	-	-
NJ Transit-CNG Refuse Trucks Grant	-	83,476.00	83,476.00	-	-
US HUD - Community Development Block Grant FY2017	-	1,207,139.00	1,207,139.00	-	-
US HUD - Home Investment Partnership Grant FY2017	-	529,127.00	529,127.00	-	-
US HUD - Continuum of Care Program FY 2015	-	20,218.00	20,218.00	-	-
US HUD - Continuum of Care Program FY 2016	16,488.00	16,488.00	16,488.00	-	-
NJ DL&PS - Victim Witness Assistance Grant VOCA 16-17	368,941.00	368,941.00	368,941.00	-	-
NJ DOT - Internet Protocol Video Systems Grant	-	134,360.00	134,360.00	-	-
NJ Office of Homeland Security - FY 17	-	279,191.10	279,191.10	-	-
US DAFNS - SNAP FY 2017-20	-	746,131.00	746,131.00	-	-
Federal Bureau - Law Enforcement Officers Training & Equipment Fund	-	14,700.00	14,700.00	-	-
US Marshals - Law Enforcement Officers Training & Equipment Fund	-	4,980.26	4,980.26	-	-
AC - AC Transportation Services	-	84,451.65	84,451.65	-	-
AC - AC Public Health Services	-	92,698.83	92,698.83	-	-
AC - AC Meal Delivery and Outreach Services	-	56,958.24	56,958.24	-	-
NJ DM & VA - Veterans Transportation FY 18	-	17,000.00	17,000.00	-	-
South Jersey Sub Regional Transportation	-	113,600.00	113,600.00	-	-
BRIT Safety Grant 2017	-	7,000.00	7,000.00	-	-
Narcan Support Grant 2017	-	10,000.00	10,000.00	-	-
Total Public and Private Programs Offset by Revenue	3,588,036.47	26,494,900.24	26,494,900.24	-	-

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2017

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Total Operations	163,033,033.75	185,952,292.52	183,031,448.78	2,919,488.74	1,355.00
Contingent	400,000.00	400,000.00	98,953.00	301,047.00	-
Total Operations Including Contingent	163,433,033.75	186,352,292.52	183,130,401.78	3,220,535.74	1,355.00
Detail					
Salaries and Wages	74,345,454.00	74,711,454.00	73,561,532.40	1,149,921.60	-
Other Expenses	89,087,579.75	111,640,838.52	109,568,869.38	2,070,614.14	1,355.00
Capital Improvements					
Capital Improvement Fund	2,888,321.00	2,888,321.00	2,888,321.00	-	-
Acquisition of New Equipment	260,000.00	260,000.00	259,961.60	38.40	-
Total Capital Improvements	3,148,321.00	3,148,321.00	3,148,282.60	38.40	-
County Debt Service					
Payment of Bond Principal					
State Aid County College Bonds (NJS 12A:64)	4,365,000.00	4,365,000.00	4,365,000.00	-	-
Vocational School Bonds	3,000,000.00	3,000,000.00	3,000,000.00	-	-
Other Bonds	8,920,000.00	8,920,000.00	8,920,000.00	-	-
Payment of Capital Lease Obligation	551,367.00	551,367.00	551,367.00	-	-
Interest on Bonds					
State Aid County College Bonds (NJS 12A:64)	371,295.29	371,295.29	371,295.29	-	-
Vocational School Bonds	810,950.00	810,950.00	810,950.00	-	-
Other Bonds	1,919,350.02	1,919,350.02	1,919,350.02	-	-
Interest on Bond Anticipation Notes	410,177.44	410,177.44	410,177.43	-	0.01
County Debt Service					
Green Trust Loan Program					
Loan Repayments for Principal and Interest	197,132.40	197,132.40	197,132.38	-	0.02
Total County Debt Service	20,545,272.15	20,545,272.15	20,545,272.12	-	0.03
Deferred Charges and Statutory Expenditures					
Deferred Charges					
Prior year Bills	2,766.36	2,766.36	2,766.36	-	-
Total Deferred Charges	2,766.36	2,766.36	2,766.36	-	-
Statutory Expenditures					
Public Employees' Retirement System	5,442,092.12	5,442,092.12	5,442,092.12	-	-
Public Employees' Retirement System -ERI	139,381.00	139,381.00	139,381.00	-	-
Police & Fireman's Retirement System	6,530,369.90	6,530,369.90	6,530,369.90	-	-
Social Security System (O.A.S.I.)	5,787,159.48	5,667,159.48	5,209,571.11	457,588.37	-
Unemployment Compensation Insurance	150,000.00	150,000.00	150,000.00	-	-
DCRP	20,000.00	26,000.00	24,526.25	1,473.75	-
Total Statutory Expenditures	18,069,002.50	17,955,002.50	17,495,940.38	459,062.12	-
Total Deferred Charges and Statutory Expenditures	18,071,768.86	17,957,768.86	17,498,706.74	459,062.12	-
Total General Appropriations	\$ 205,198,395.76	\$ 228,003,654.53	\$ 224,322,663.24	\$ 3,679,636.26	\$ 1,355.03
Budget - Adopted		\$ 205,198,395.76		A	
Appropriations - N.J.S.A. 40A:4-87		22,805,258.77			
		\$ 228,003,654.53			
Federal and State Grants (Grant Funds)			\$ 26,494,900.24	-	
Payroll Deductions Payable			60,189,649.53		
Encumbered			7,525,046.36		
Disbursements			130,113,067.11		
			\$ 224,322,663.24		

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

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

December 31, 2017 and 2016

<u>Assets</u>	<u>Ref.</u>	<u>2017</u>	<u>2016</u>
Trust - Other			
Cash and Investments	B-1	\$ 25,399,474.26	\$ 26,304,606.22
Total		<u>25,399,474.26</u>	<u>26,304,606.22</u>
Public Health Services Trust Fund			
Cash:			
Change Fund		450.00	450.00
Treasurer	B-25	2,163,080.80	2,823,118.01
Federal and State Grant Receivable	B-26	1,696,699.58	1,279,179.66
Added and Omitted Taxes Receivable	B-27	28,779.89	24,834.11
Total		<u>3,889,010.27</u>	<u>4,127,581.78</u>
Library Fund			
Cash:			
Change Fund		565.00	565.00
Treasurer	B-30	3,879,679.32	3,787,446.64
Added and Omitted Taxes Receivable	B-31	35,488.65	31,489.43
Total		<u>3,915,732.97</u>	<u>3,819,501.07</u>
Open Space Fund			
Cash - Treasurer	B-34	26,672,441.97	28,495,062.40
Receivables with Full Reserves			
Added or Omitted Open Space Taxes Receivable	B-35	1,855.23	2,255.71
Total		<u>26,674,297.20</u>	<u>28,497,318.11</u>
County Clerk			
Cash	B-38	1,288,942.89	1,577,356.34
Accounts Receivable	B-39	7,817.00	8,317.00
Total		<u>1,296,759.89</u>	<u>1,585,673.34</u>
Correction Center			
Inmates' Fund			
Cash	B-44	139,239.51	93,886.53
Other Accounts Receivable	B-50A	0.65	-
		<u>139,240.16</u>	<u>93,886.53</u>
Bail Fund			
Cash	B-55	-	3,369.00
		<u>-</u>	<u>3,369.00</u>
Commissary Fund			
Cash	B-51	618,535.95	506,631.25
Due from Inmates' Fund	B-53	30,502.02	16,838.20
		<u>649,037.97</u>	<u>523,469.45</u>
Total		<u>788,278.13</u>	<u>620,724.98</u>
County Adjuster			
Accounts Receivable	B-58	11,323.85	11,323.85
Total		<u>11,323.85</u>	<u>11,323.85</u>
Sheriff's Office			
Cash	B-61	2,310,025.74	1,314,256.55
Total		<u>2,310,025.74</u>	<u>1,314,256.55</u>
Surrogate's Office			
Cash	B-68	9,846,414.43	9,572,984.43
Total		<u>9,846,414.43</u>	<u>9,572,984.43</u>
Meadowview Nursing Home			
Cash	B-75	149,246.58	361,433.96
Patient's Accounts Receivable	B-76	6,171,147.90	5,506,994.82
Total		<u>6,320,394.48</u>	<u>5,868,428.78</u>
<u>Total Assets</u>		<u>\$ 80,451,711.22</u>	<u>\$ 81,722,399.11</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

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

December 31, 2017 and 2016

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2017</u>	<u>2016</u>
Trust - Other			
Motor Vehicle Fines			
Road Construction and Repair	B-2	\$ 1,494,336.76	\$ 1,201,831.76
Accounts Payable	B-4	2,188,865.21	1,530,066.20
Reserve for:			
Funds Awaiting Court Disposition	B-5	1,139,407.82	741,935.83
State Unemployment Compensation	B-6	800,718.84	780,787.64
Self Insurance:			
Workers Compensation	B-7	7,430,481.06	8,712,038.61
General Liability	B-8	2,343,965.45	3,310,173.13
State Funded Social Services	B-3	-	7,240.00
Repairs to County Roads	B-9	100,871.76	124,466.76
County Clerk - Recording Fees	B-10	1,300,082.96	1,176,671.18
Board of Taxation - Recording Fees	B-11	2,112,004.69	2,169,900.11
Veterans' Cemetery	B-12	110,001.33	4,464.39
Prosecutor's Forfeitures	B-13	165,710.96	328,914.39
Prosecutor DEA Forfeited Funds	B-14	421.55	24,113.55
Surrogate's Office	B-15	71,055.70	123,631.90
Directional Signals	B-16	441,240.98	441,240.98
Weights and Measures	B-17	773,983.60	725,464.10
Audio Visual Aids Commission	B-18	165,024.38	209,067.62
Prosecutor's Auto Theft Fees	B-19	40,958.70	40,941.54
Sheriff's Forfeiture	B-20	23,795.27	14,942.41
Prosecutor's AMA Interest	B-21	667.51	727.50
Gasoline Resale	B-22	7,373.76	28,890.31
Sheriff's Improvement Fund	B-23	109,670.70	77,710.70
Accumulated Absences	B-24	4,105,106.27	4,109,836.16
Law Enforcement Trust	B-80	13,613.47	14,472.68
Parks & Recreation	B-81	43.30	257.30
Animal Shelter Donations	B-82	148,124.31	141,184.54
Snow Removal Trust	B-83	200,000.00	160,591.44
Mosquito Control	B-84	109,809.02	100,856.49
Sheriff Donation Trust	B-85	2,138.90	2,187.00
Total		<u>25,399,474.26</u>	<u>26,304,606.22</u>
Public Health Services Trust Fund			
Encumbrances Payable	B-28	386,727.96	493,733.66
Reserve for:			
Grants Receivable	B-26	1,696,699.58	1,279,179.66
Added and Omitted Taxes Receivable	B-27	28,779.89	24,834.11
Expenditures	B-29	1,776,802.84	2,329,834.35
Total		<u>3,889,010.27</u>	<u>4,127,581.78</u>
Library Fund			
Encumbrances	B-32	304,045.95	407,578.00
Reserve for:			
Receivables	B-31	35,488.65	31,489.43
Expenditures	B-33	3,576,198.37	3,380,433.64
Total		<u>3,915,732.97</u>	<u>3,819,501.07</u>
Open Space Fund			
Encumbrances	B-36	2,092,986.37	2,152,051.61
Reserve for:			
Expenditures	B-37	24,579,455.60	26,343,010.79
Receivables	B-35	1,855.23	2,255.71
Total		<u>26,674,297.20</u>	<u>28,497,318.11</u>
County Clerk			
Due to Secretary of State	B-41	788.00	737.50
Refunds Payable	B-42	446.00	6,105.65
Attorney Deposits	B-43	133,490.19	118,468.89
Reserve for Receivables	B-39	7,817.00	8,317.00
Reserve for County Clerk Fees	B-40	1,154,218.70	1,452,044.30
Total		<u>1,296,759.89</u>	<u>1,585,673.34</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

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

December 31, 2017 and 2016

<u>Liabilities, Reserves and Fund Balance (Continued)</u>	<u>Ref.</u>	<u>2017</u>	<u>2016</u>
Correction Center			
Inmates' Fund			
Due to Inmates	B-45	13,297.00	15,670.03
Due to State	B-47	4,940.57	3,508.79
Due to Commissary Fund	B-50	30,502.02	16,837.20
Reserve for Inmate's Fund	B-48	31,549.25	33,706.86
Accounts Payable	B-49	58,946.98	24,163.65
Other Payables	B-46	4.34	1.00
		<u>139,240.16</u>	<u>93,887.53</u>
Bail Fund			
Accounts Payable	B-56	-	3,369.00
		<u>-</u>	<u>3,369.00</u>
Commissary Fund			
Fund Balance	B-54	649,037.97	523,468.46
		<u>649,037.97</u>	<u>523,468.46</u>
Total		<u>788,278.13</u>	<u>620,724.99</u>
County Adjuster			
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>
Sheriff's Office			
Reserve for:			
Foreclosure and Execution Deposits	B-62	2,299,883.18	1,303,879.40
Attorney Deposits	B-63	7,922.48	7,761.86
Sheriff's Office Fees	B-65	7.01	856.68
Unclaimed Property	B-66	2,213.07	1,758.61
Total		<u>2,310,025.74</u>	<u>1,314,256.55</u>
Surrogate's Office			
Refunds Payable	B-69A	(21.00)	142.00
Due to Clerk of Superior Court	B-69	2,348.99	2,165.91
Notice of Motion Fees	B-70	30.00	120.00
Pending Estates	B-71	39,826.06	39,826.06
Attorney Deposits	B-72	16,303.80	8,152.55
Reserve for Surrogate Fees	B-73	24,452.84	39,711.64
Probate Court Deposits	B-74	9,763,473.74	9,482,866.27
Total		<u>9,846,414.43</u>	<u>9,572,984.43</u>
Meadowview Nursing Home			
Patients' Trust Accounts	B-77	71,136.67	83,379.82
Other Payables	B-78	78,109.91	278,054.14
Reserve for Receivables	B-76	6,171,147.90	5,506,994.82
Total		<u>6,320,394.48</u>	<u>5,868,428.78</u>
<u>Total Liabilities, Reserves and Fund Balances</u>		<u>\$ 80,451,711.22</u>	<u>\$ 81,722,399.11</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C

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

December 31, 2017 and 2016

<u>Assets</u>	December 31,	
	2017	2016
Cash and Investments	\$ 34,941,531.13	\$ 24,389,226.71
DEP Grants Receivable	64,842.85	64,842.85
Deferred Charges to Future Taxation:		
Funded	93,368,617.15	106,209,558.47
Unfunded	69,968,370.85	54,296,342.85
	<u>\$ 198,343,361.98</u>	<u>\$ 184,959,970.88</u>
 <u>Liabilities Reserves and Fund Balance</u>		
General Serial Bonds Payable	\$ 92,898,000.00	\$ 105,554,000.00
Bond Anticipation Notes Payable	42,218,000.00	20,566,000.00
Green Acre Trust Loans Payable	470,617.15	655,558.47
Improvement Authorization		
Funded	16,895,956.59	21,168,429.28
Unfunded	30,121,262.06	23,505,118.55
Encumbrances Payable	10,608,595.13	9,253,097.17
Due to State of New Jersey	46,113.62	21,351.96
Capital Improvement Fund	3,928,138.60	3,680,192.60
Reserve for Grants Receivable	64,842.85	64,842.85
Fund Balance	1,091,835.98	491,380.00
	<u>\$ 198,343,361.98</u>	<u>\$ 184,959,970.88</u>
 Estimated Proceeds from Bonds and Notes Authorized But Not Issued	 <u>\$ 27,750,370.85</u>	 <u>\$ 33,730,342.85</u>
 Bonds and Notes Authorized But Not Issued	 <u>\$ 27,750,370.85</u>	 <u>\$ 33,730,342.85</u>

GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

Year Ended December 31, 2017

Balance - December 31, 2016		\$ 491,380.00
Increased By:		
Premium in Sale of Bonds	<u>\$ 600,455.98</u>	<u>600,455.98</u>
Balance - December 31, 2017		<u><u>\$ 1,091,835.98</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

D

GENERAL FIXED ASSETS ACCOUNT GROUP
STATEMENTS OF INVESTMENTS IN FIXED ASSETS

December 31, 2017 and 2016

	December 31,	
	2017	2016
General Fixed Assets		
Land	\$ 32,283,702.43	\$ 32,283,702.43
Buildings	145,414,722.93	145,414,722.93
Major Movable Equipment	20,790,504.25	20,118,807.65
Vehicles	26,816,732.58	26,307,476.63
Construction in Progress	28,281.29	114,445.76
Total General Fixed Assets	<u>\$ 225,333,943.48</u>	<u>\$ 224,239,155.40</u>
Investment in General Fixed Assets		
Prior to 1986	\$ 73,692,604.00	\$ 73,692,604.00
After 1986	151,641,339.48	150,546,551.40
	<u>\$ 225,333,943.48</u>	<u>\$ 224,239,155.40</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Component units are legally separate organizations 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 organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provided financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes. The County has following component units:

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

These component units are not included in the County financial statements as this is not required by the Requirements of Audits. These component units have independent audits of their respective financial statements.

Basis of Presentation

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current Fund

The current fund accounts for resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

Trust Fund

The various trust funds account for receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created. In addition, the trust funds include the accounts of the constitutional offices and institutions of the County.

General Capital Fund

The general capital fund accounts for receipt and disbursement of funds for the acquisition of general facilities, other than those acquired in the current fund.

General Fixed Assets Account Group

All fixed assets used in governmental fund type operations ("general fixed assets") are accounted for in the general fixed assets account group, rather than in governmental funds.

Basis of Accounting

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

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

Budgets and Budgetary Accounting

The County must adopt an annual budget in accordance with N.J.S.A. 40A:4 et al. State statutes require the governing body to introduce and approve the annual municipal budget no later than January 26 of each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget, and must advertise that time and place at least ten days prior to the hearing in a newspaper published and circulating in the County. The public hearing must not be held less than twenty-eight days after the date the budget was introduced. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A4-9.

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Accounting (Continued)

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

Cash and Investments

New Jersey municipal units are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank approved by the State Department of Banking and Insurance and organized under the laws of the United States or of the State of New Jersey or the New Jersey Cash Management Fund. N.J.S.A. 40A:5-151(a) provides a list of securities which may be purchased by New Jersey municipal units.

The cash management plan adopted by the County requires it to deposit funds in public depositories protected from loss under the provisions of the Governmental 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.

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

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

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

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Investments (Continued)

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

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

Interfunds

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

Inventories of Supplies

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

General Fixed Assets

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

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

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

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

No depreciation on general fixed assets is recorded in the financial statements.

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

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

Deferred Charges

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Charges to Future Taxation Funded and Unfunded

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

Levy of Taxes

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

Capitalization of Interest

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

Use of Estimates

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

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

Appropriation Reserves

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

Fund Balance

Fund balances included in the current fund represent amounts available for anticipation as revenue in future year's budgets, with certain restrictions.

Revenues

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current Fund

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

Trust Fund

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

Capital Fund

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

Expenditures

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

Pension expenses are recorded on a cash basis as billed by the State of New Jersey. Thus, net pension liability and related deferred inflows and outflows are not recorded on the statement of assets, liabilities, reserves and fund balance. The recording of pension transactions is consistent with the basis of accounting followed by the County.

B. LONG-TERM DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	<u>December 31, 2017</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
<u>Issued</u>			
Bonds, Notes and Loans	\$ 135,586,617.15	\$ 126,775,558.47	\$ 135,862,855.69
<u>Authorized but not Issued</u>			
Bonds and Notes	<u>27,750,370.85</u>	<u>33,730,342.85</u>	<u>28,273,342.85</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 163,336,988.00</u>	<u>\$ 160,505,901.32</u>	<u>\$ 164,136,198.54</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .405%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 163,336,988.00</u>	<u>\$ 7,434,000.00</u>	<u>\$ 155,902,988.00</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

Net debt \$155,902,988 divided by average equalized valuation basis per N.J.S.A. 40A:2-2 as amended, \$37,663,998,578 = .405%.

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

2% of Average Equalized Valuation Basis	\$ 700,035,464.63
Net Debt	155,902,988.00
Remaining Borrowing Power	<u>\$ 544,132,476.63</u>

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

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

Calendar Year	General		Total
	Principal	Interest	
2018	\$ 17,625,833.74	\$ 2,641,919.50	\$ 20,267,753.24
2019	13,229,465.48	2,155,279.86	15,384,745.34
2020	13,481,665.73	1,757,860.84	15,239,526.57
2021	12,631,200.75	1,382,537.65	14,013,738.40
2022	11,850,982.24	1,027,385.67	12,878,367.91
2023-2027	20,553,312.47	1,852,364.54	22,405,677.01
2028-2030	3,996,156.74	168,133.48	4,164,290.22
Total	<u>\$ 93,368,617.15</u>	<u>\$ 10,985,481.54</u>	<u>\$ 104,354,098.69</u>

At December 31, 2017, bonds payable in the General Capital Fund consisted of the following individual issues:

\$9,600,000.00 General Improvement Bonds dated July 26, 2006, and due in annual installments through August 1, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$1,050,000.00.

\$2,400,000.00 Vocational School Bonds dated July 26, 2006, and due in annual installments through August 1, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$200,000.00.

\$12,755,000.00 General Improvement Bonds dated June 11, 2008, and due in annual installments through January 15, 2023, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$910,000.00.

\$4,505,000.00 County College Bonds dated June 11, 2008, and due in annual installments through January 15, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$635,000.00.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

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

\$4,504,000.00 State Aid County College Bonds dated June 11, 2008, and due in annual installments through January 15, 2018, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$634,000.00.

\$9,655,000.00 Refunding Bonds dated July 31, 2008, and due in annual installments through October 1, 2020, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$2,735,000.00.

\$24,930,000.00 Refunding Bonds dated February, 4, 2009, and due in annual installments through February 1, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$12,340,000.00.

\$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, 2017, is \$3,460,000.00.

\$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, 2017, is \$5,360,000.00.

\$10,000,000.00 County College Bonds dated April 2, 2013, and due in annual installments through March 1, 2018, bearing interest at varying rates per annum. The balance remaining as of December, 31, 2017, is \$2,070,000.00.

\$15,694,000.00 General Obligation Bonds dated June 18, 2014, and due in annual installments through April 1, 2028, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$12,460,000.00.

\$17,556,000.00 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, 2017, is \$15,365,000.00.

\$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, 2017, is \$1,330,000.00.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

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

\$1,600,000 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, 2017, is \$1,330,000.00.

\$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, 2017, is \$7,825,000.00.

\$21,725,000.00 Vocational School Refunding Bonds dated April 16, 2016, and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2017, is \$21,615,000.00.

\$3,629,000.00 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, 2017, is \$3,629,000.00.

\$500,000.00 Green Trust Loan dated 2001, due in semi-annual installments through 2020, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2017, is \$92,036.50.

\$500,000.00 Green Trust Loan dated 2003, due in semi-annual installments through 2018, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2017, is \$19,182.23.

\$475,876.00 Green Trust Loan dated 2004, due in semi-annual installments through 2021, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2017, is \$114,391.72.

\$30,919.00 Green Trust Loan dated 2004, due in semi-annual installments through 2018, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2017, is \$1,342.94.

\$498,660.00 Green Trust Loan dated 2005, due in semi-annual installments through 2021, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2017, is \$126,405.04.

\$200,000.00 Green Trust Loan dated 2008, due in semi-annual installments through 2028, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2017, is \$117,258.72.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

C. BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily finance various capital projects prior to the issuance of serial bonds. The terms of the notes cannot exceed one year, but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid no later than the tenth anniversary of the original note. The State of New Jersey also prescribes that, on or before the third anniversary of the date of the original note, a payment of at least equal to the first legally payable installment of the bonds, in anticipation of which such notes were issued, be paid or retired. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary of the date of the original issue. At December 31, 2017, the County had bond anticipation notes totaling \$42,218,000.00.

D. CASH AND INVESTMENTS

Operating cash, in the form of various checking and savings accounts, are held in the County's name by commercial banking institutions. At December 31, 2017, the carrying amount of the County's deposits was \$141,266,196.05 and the bank balance was \$144,203,014.14. Of the bank balance, \$750,000.00 was insured with the Federal Deposit Insurance Corporation ("FDIC"). There was also Federal Deposit Insurance for the Minor Trust Accounts held by the County Surrogate in the amount of \$9,171,332.12. The remaining \$135,656,876.58 was insured and collateralized by 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, 2017, all of the County's deposits were collateralized by either FDIC or GUDPA and therefore not exposed to Custodial Credit Risk. The County does not have a policy for Custodial Credit Risk other than only depositing with GUDPA institutions.

Investments

The County held no investments during the year.

E. COUNTY TAXES

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

Upon the filing of certified adopted budgets by the municipalities, the local school districts, special improvement district, and the County, the rate is struck by the County Board of Taxation. The statutory provision for the assessment of property, levying of taxes and the collection thereof are

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

E. COUNTY TAXES (CONTINUED)

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

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

Comparative Schedule of Tax Information

<u>Year</u>	<u>Equalized Assessed Valuation</u>	<u>Combined Tax Levy</u>	<u>Combined Tax Rate</u>	<u>Percentage of Collection</u>
2017	\$ 31,485,541,696	\$ 148,331,641.74	\$ 0.558215730	100.00%
2016	36,656,261,756	168,420,031.82	0.514843293	100.00%
2015	36,670,755,747	167,168,749.26	0.497843810	100.00%
2014	41,381,504,616	166,133,638.71	0.477545900	100.00%
2013	42,498,822,815	171,790,034.12	0.468898350	100.00%
2012	48,698,622,069	169,499,313.77	0.374869470	100.00%

F. RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

Receivables and payables at December 31, 2017, are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Federal and State Grant Current	\$ 1,832,400.68	\$ 1,832,400.68

G. FUND BALANCES APPROPRIATED

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

<u>Year</u>	<u>Balance December 31,</u>	<u>Utilized in Budget of Succeeding Year</u>	<u>Percent Utilized</u>	<u>Remaining Balance Available</u>
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
2015	15,092,528.13	7,500,000.00	49.69%	7,592,528.13
2014	14,948,786.94	7,474,000.00	50.00%	7,474,786.94
2013	13,949,279.28	7,644,000.00	54.80%	6,305,279.28
2012	14,311,310.72	7,155,000.00	50.00%	7,156,310.72

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

H. BUDGETARY DATA

In February, the Board of Chosen Freeholders adopts the annual appropriated budgets for the Current Fund and the Capital Improvement plan. Once approved, the Board of Chosen Freeholders may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

Supplemental appropriations per N.J.S. 40A:4-46, 54, *Emergencies and Special Emergencies*, become charges against the budget of the following year per N.J.S. 40A:4-47 except when financing is provided for by bonding ordinances.

Budget transfers between major appropriation accounts are prohibited until the last two months of the year. Transfers are approved by the Board of Chosen Freeholders by Resolution. Budgetary transfers for the year were not significant.

I. FEDERAL AND STATE GRANTS

In the normal course of operations, the County receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of each granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

J. GENERAL FIXED ASSETS

The following schedule is a summarization of general fixed assets for the year ended December 31, 2017:

	Balance as of December 31, 2016	Additions	Disposals/ Transfers	Balance as of December 31, 2017
Land	\$ 32,283,702.43	\$ -	\$ -	\$ 32,283,702.43
Buildings	145,414,722.93	-	-	145,414,722.93
Major Movable Equipment	20,118,807.65	692,012.22	20,315.62	20,790,504.25
Vehicles	26,307,476.63	603,600.95	94,345.00	26,816,732.58
Construction-in-Process	114,445.76	-	86,164.47	28,281.29
Total	<u>\$ 224,239,155.40</u>	<u>\$ 1,295,613.17</u>	<u>\$ 200,825.09</u>	<u>\$ 225,333,943.48</u>

K. ECONOMIC DEPENDENCY

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

L. ACCRUED SICK AND VACATION BENEFITS

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. The monetary value of these earned and unused employee benefits has not been accrued by either charges to operations or to budgets of prior years, although in some cases they might be material, since the realization of this liability may be affected by conditions which could preclude an employee from receiving full payment of the accrual. The County estimates the current cost of such unpaid compensation to be \$13,630,620.00, as of December 31, 2017. The recording of sick and benefits transactions is consistent with the basis of accounting followed by the County.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

L. ACCRUED SICK AND VACATION BENEFITS (CONTINUED)

A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,105,106.27 and \$4,109,836.16 as of December 31, 2017 and 2016, respectively.

M. DEFERRED COMPENSATION

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all eligible regular employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights have been removed from the books and accounts of the County as they are no longer the property or rights of the County.

N. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees and others; and natural disasters. The County is self-insured for all claims incurred prior to January 1, 2015. Because of the prohibitive cost of commercial insurance, since January 2015, the County has been a member of the Atlantic County Insurance Commission which consists of County government, the Atlantic County Utilities Authority, and the Atlantic County Improvement Authority. The Commission belongs to a joint insurance fund (JIF) known as the New Jersey Counties Excess Liability Joint Insurance Fund (CELJIF.) The Fund provides insurance in various areas of liability, property insurance and workers' compensation insurance. Each participating entity has a designated self-insured retention which varies according to the different lines of coverage.

The County budgets for claims up to their self-insured retention in its budget and transfers those funds to the Trust Funds established by a Dedication by Rider. Once the self-insured retention is reached, the Counties Excess Liability (known as the CEL) provides an additional layer of coverage, in most cases, \$500,000. Any claim which breaches this layer then goes to an excess insurance carrier that would provide large levels of coverage.

Glickman Consulting, LLC was engaged by the County to complete an independent actuarial report of all County claims. Estimated present value of outstanding losses at December 31, 2017, for workers' compensation and general/auto liability totaled \$19,472,877 and \$4,129,970, respectively.

O. COMMITMENTS AND CONTINGENCIES

Contingencies - Atlantic County Human Services Department (Meadowview Nursing Home) – The County Health Department receives funding predominantly from the State of New Jersey and the United States Government in the form of Medicaid and Medicare cost reimbursements.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. COMMITMENTS AND CONTINGENCIES (CONTINUED)

All such reimbursements are subject to financial and compliance audits by the provider agencies. Reimbursement rates are subject to change based on changes in legislation and other factors, and such changes may be significant. As of December 31, 2017, the County indicates that no material liabilities will result from these changes.

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

P. POST-RETIREMENT BENEFITS

The County participates in the New Jersey State Health Benefits Program ("the SHBP"), which qualifies as a cost-sharing, multiple-employer plan in accordance with GASB Statement No. 45 "Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions" ("OPEB"). The SHBP is administered by the State of New Jersey, Department of Treasury, Division of Pension and Benefits.

Under the SHBP, retirees may continue the health benefits programs in which they are enrolled at the time of retirement, provided the retiree pays the costs of the benefits (at group rates) for themselves and their eligible dependents.

A retiree may also receive County-paid health benefits for a period of 3 to 5 years in accordance with labor agreements if they meet any one of the following requirements:

- (1) Twenty-five (25) years or more of full-time service with Atlantic County and twenty-five (25) years or more enrolled in the pension system; or
- (2) Fifteen (15) years of full-time service with Atlantic County and the employee is sixty-two (62) years of age.

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST-RETIREMENT BENEFITS (CONTINUED)

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

2017	\$	3,188,857.61
2016		2,693,681.40
2015		2,601,999.91
2014		2,637,627.84
2013		2,655,475.00

The County also offers Dental and Vision Coverage to eligible retirees and their dependents. This benefit is separate from the SHBP and is administered directly by the County. The actuarial valuation report was based on 1,378 total participants including 150 retirees.

The actuarial determined valuation of these benefits has been reviewed and will be reviewed bi-annually for the purpose of estimating the present value of future benefits for active and retired employees and their dependents as required by GASB Statement No. 45. The County implemented GASB Statement No. 75 which replaced GASB Statement No. 45.

Plan Description

GASB Statement 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for OPEB on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit.

Benefits Provided

The County provides post-employment dental and vision benefits for certain eligible retirees. The benefits are provided through fully insured plans.

Employees Covered by Benefit Terms

As of January 1, 2017, the following employees were covered by the benefit terms:

<i>Inactive employees or beneficiaries currently receiving benefits</i>	150
<i>Inactive employees entitled to but not yet receiving benefits</i>	-
<i>Active Employees</i>	<u>1,378</u>
<i>Total Participants covered by OPEB Plan</i>	<u><u>-</u></u>

Total OPEB Liability

The County's total OPEB liability of \$1,776,814 was measured as of January 1, 2017, and was determined by an actuarial valuation as of that date.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST-RETIREMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the \$1, 776,814 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.78%	3.78%
Healthcare Cost Trend Rates:		
Current Year Trend		0.00%
Second Year Trend		2.00%
Decrement		0.00%
Ultimate Trend		2.00%
Year Ultimate Trend is Reached		2018
Salary Increases		2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of January 1, 2017.

Mortality rates were based on the RP-2000 Combined Healthy Participant Table Projected 10 Years using Projection Scale AA.

Changes in the Total OPEB Liability

	Fiscal Year Ending	
	December 31, 2017	December 31, 2016
OPEB Liability Beginning of Year	\$ 1,776,814	\$ 1,683,558
Changes for the Year:		
Service Cost	78,005	60,976
Interest	62,801	80,716
Changes of benefit terms	-	-
Assumption Changes and Difference Between Actual and Expected Experience	52,198	184,047
Change in Actuarial Cost Method	-	(93,990)
Benefit payments	(230,845)	(138,493)
OPEB Liability End of Year	\$ 1,738,973	\$ 1,776,814

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The January 1, 2017, valuation was prepared using a discount rate of 3.78%. If the discount rate was 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$1,679, 705 or by 5.47%. If the discount rate was 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$1,880,899 or by 5.86%.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST-RETIREMENT BENEFITS (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate (Continued)

	Discount Rate		
	1% Decrease	Baseline 3.78%	1% Increase
Total OPEB Liability	\$ 1,880,899	\$ 1,776,814	\$ 1,679,705

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The January 1, 2017, valuation was prepared using an initial trend rate of 0.00%. If the trend rate was 1% higher than what was used in this valuation, the Total OPEB Liability would increase to \$1,937,528 or by 9.05%. If the trend rate was 1% lower than was used in this valuation, the Total OPEB Liability would decrease to \$1,637,812 or by 7.82%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline	1% Increase
Total OPEB Liability	\$ 1,637,812	\$ 1,776,814	\$ 1,937,528

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

For the year ended December 31, 2017, the County recognized an OPEB expense of 156,617. At December 31, 2017, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Increase in January 1, 2017, OPEB liability due to actuarial experience different from expected and actuarial assumption changes	\$ 184,006	\$ -
Changes in assumptions or other inputs	-	-
Total	\$ 184,006	\$ -

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

<u>For the Year Ending December 31,</u>	
2018	\$ 15,808
2019	15,808
2020	15,808
2021	15,808
2022	15,808
Thereafter	104,966
Total	\$ 184,006

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST-RETIREMENT BENEFITS (CONTINUED)

Schedule of Changes in the County's Total OPEB Liability and Related Ratios
Last 10 Fiscal Years (as applicable)

	Fiscal Year Ending	
	December 31, 2017	December 31, 2016
OPEB Liability Beginning of Year	\$ 1,776,814	\$ 1,683,558
Changes for the Year:		
Service Cost	78,005	60,976
Interest	62,801	80,716
Changes of benefit terms	-	-
Assumption Changes and Difference Between Actual and Expected Experience	52,198	184,047
Change in Actuarial Cost Method	-	(93,990)
Benefit payments	(230,845)	(138,493)
OPEB Liability End of Year	\$ 1,738,973	\$ 1,776,814
Covered payroll (for Covered Participants)	77,000,000	76,000,000
Total OPEB liability as a percentage of covered payroll	2.26%	2.35%

Q. PENSION

PENSION PLANS

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

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

Plan Description

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

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

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

Benefits Provided

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

The following represents the membership tiers for PERS:

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

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

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

Benefits Provided (Continued)

The following represents the membership tiers for PFRS:

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

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation of each year of creditable service, up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 60% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years. Members may elect deferred retirement benefits after achieving 10 years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

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

Contributions

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

A special funding situation exists for the local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a non-employer, is required to pay the additional costs incurred by local employers under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The June 30, 2017, state special funding situation net pension liability amount of \$1,729,193,507, is the accumulated difference between the annual actuarially determined state

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

Contributions (Continued)

obligation under the special funding situation and the actual state contribution through the valuation date. The state special funding situation pension expense of \$211,519,420, for the fiscal year ended June 30, 2017, is the actuarially determined contribution amount that the state owes for the fiscal year ended June 30, 2017. The pension expense is deemed to be a state administrative expense due to the special funding situation.

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

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the state if certain circumstances occurred. The legislation, which legally obligates the state, is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the state is treated as a non-employer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer, specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. The portion of the non-employer contributing entities' total proportionate share of the collective net pension liability that is associated with the County is \$13,048,113.00.

The County is billed annually for its normal contribution plus any accrued liability. Contributions to PERS from the County were \$5,442,092.12 for the year ended December 31, 2017. Contributions to PFRS from the County were \$6,530,369.90 for the year ended December 31, 2017.

The DCRP contribution policy is set by N.J.S.A. 43:15C-3 and requires contributions by active members and contributing employers. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the County contributes 3% of the employees' base salary, for each pay period, to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period. For the year ended December 31, 2017, contributions totaled \$24,526.25. There were no forfeitures during the year.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

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

At June 30, 2017, the County had a liability of \$162,591,531.09 for its proportionate share of the net pension liability in PERS and \$93,842,220.82 and \$35,698,136.59 for its proportionate share of the net pension liability in PFRS Plan 1 and PFRS Plan 2, respectively. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members of the plan, actuarial determined. At June 30, 2017, the County's proportion was .06984651866%, which was a decrease of 0.0001 from its proportion measured as of June 30, 2016, for PERS and 0.5466348138% and 0.2079431207%, which was a decrease of 0.0001 and 0.0001 from its proportion measured as of June 30, 2016, for PFRS Plan 1 and PFRS Plan 2, respectively.

	2017					
	PERS		PFRS-Plan 1		PFRS-Plan 2	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,828,469.00		\$ 547,472.00	\$ 495,298.00	\$ 208,261.00	\$ 188,414.00
Changes in assumptions	32,756,590.00	\$ 32,636,499.00	10,406,208.00	13,820,599.00	3,958,583.00	5,257,434.00
Net difference between projected and actual investment earnings on pension plan investments	1,107,138.00	-	1,610,356.00	-	612,589.00	743,170.00
Changes in proportion	314,972.00	3,242,143.00	4,744,905.00	2,010,436.00	3,046,905.00	-
County contributions subsequent to the measurement date	-	-	-	-	-	-
	<u>\$38,007,169.00</u>	<u>\$35,878,642.00</u>	<u>\$17,308,941.00</u>	<u>\$16,326,333.00</u>	<u>\$ 7,826,338.00</u>	<u>\$ 6,189,018.00</u>

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

December 31,	PERS	PFRS-Plan 1	PFRS-Plan 2
2018	\$ 3,827,562.29	\$ 1,026,876.94	\$ 390,630.07
2019	5,775,884.27	2,781,099.28	1,057,946.64
2020	3,499,890.60	567.00	215.69
2021	(4,654,863.50)	(3,854,264.24)	(1,466,184.94)
2022	(3,392,774.07)	(1,706,130.63)	(649,022.20)
	<u>\$ 5,055,699.59</u>	<u>\$ (1,751,851.64)</u>	<u>\$ (666,414.74)</u>

Actuarial Assumptions

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

	PERS	PFRS
Inflation	2.25%	2.25%
Salary Increases: Through 2026 (based on age)	1.65 - 4.15%	2.10 - 8.98%
Salary Increases: Thereafter (based on age)	2.65 - 5.15%	3.10 - 9.98%
Investment rate of return	7.00%	7.00%

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

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

The actuarial assumptions used in the July 1, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

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

The actuarial assumptions used in the July 1, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

In accordance with state statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pension and Benefits, the board of trustees, and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's and PFRS's target asset allocation as of June 30, 2017, are summarized in the following table:

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

Actuarial Assumptions (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Absolute return/risk mitigation	5.00%	5.51%
Cash	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public high yield	2.50%	6.82%
Global diversified credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private real estate	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. developed markets equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts/venture capital	8.25%	13.08%

PERS

The discount rate used to measure the total pension liability for was 5.00% as of June 30, 2017. The single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, based on the *Bond Buyer Go 20-Bond Municipal Bond Index* which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

PFRS

The discount rate used to measure the total pension liability for was 6.14% as of June 30, 2017. The single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, based on the *Bond Buyer Go 20-Bond Municipal Bond Index* which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the non-employer contributing entity will be made based on the contribution rate in the most recent fiscal year. The local employers contributed 100% of their actuarially determined contributions. Based on those 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 projected benefit payments through 2057, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

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

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

		PERS		
		At 1% decrease (4.00%)	At current discount rate (5.00%)	At 1% increase (6.00%)
Local		\$ 201,705,829.07	\$ 162,591,531.09	\$ 130,004,473.54
		PFRS - Plan 1		
		At 1% decrease (5.14%)	At current discount rate (6.14%)	At 1% increase (7.14%)
Local		\$ 123,644,854.09	\$ 93,842,220.82	\$ 69,355,968.78
		PFRS - Plan 2		
		At 1% decrease (5.14%)	At current discount rate (6.14%)	At 1% increase (7.14%)
Local		\$ 47,035,234.80	\$ 35,698,136.59	\$ 26,383,421.29

PERS - Last 10 Fiscal Years

	2017	2016	2015	2014	2013
County's proportion of the net pension liability	0.6984651866%	0.7039952219%	0.7015210999%	0.7258769642%	0.7262502106%
County's proportionate share of net pension liability	\$ 162,591,531.09	\$ 208,503,192.00	\$ 157,477,429.00	\$ 135,904,020.00	\$ 138,800,845.00
County's covered-employee payroll	32,383,183.00	32,763,871.00	34,763,547.00	34,077,359.00	35,132,218.00
County's proportionate share of net pension liability as a % of payroll	502.09%	636.38%	453.00%	398.81%	395.08%
Total pension liability	313,278,169.22	348,299,511.00	302,422,800.04	283,610,804.56	270,690,122.11
Plan fiduciary net position	150,686,638.13	139,796,318.55	144,945,370.77	147,706,784.10	131,889,276.92
Plan fiduciary net position as a % of total pension liability	48.10%	40.14%	47.93%	52.08%	48.72%

PFRS Plan 1 - Last 10 Fiscal Years

	2017	2016	2015	2014	2013
County's proportion of the net pension liability	0.5466348138%	0.5579714832%	0.5052011732%	0.5078738577%	0.5170223490%
County's proportionate share of net pension liability	\$ 93,842,220.82	\$ 106,586,826.00	\$ 84,148,905.00	\$ 63,885,821.00	\$ 68,733,456.00
County's covered-employee payroll	29,830,608.93	34,924,279.35	29,248,724.95	28,636,638.71	27,155,670.65
County's proportionate share of net pension liability as a % of payroll	314.58%	305.19%	287.70%	223.09%	253.11%
Total pension liability	226,695,964.74	240,745,446.27	209,478,962.87	188,249,496.22	181,916,367.39
Plan fiduciary net position	132,853,743.92	125,207,970.43	117,950,481.03	117,484,246.36	106,776,118.60
Plan fiduciary net position as a % of total pension liability	58.60%	52.01%	56.31%	62.41%	58.70%

PFRS Plan 2 - Last 10 Fiscal Years

	2017	2016	2015	2014	2013
County's proportion of the net pension liability	0.2079431207%	0.1990904186%	0.1804046844%	0.1925356799%	0.1870025515%
County's proportionate share of net pension liability	\$ 35,698,136.59	\$ 38,031,363.00	\$ 30,049,132.00	\$ 24,219,203.00	\$ 24,860,302.00
County's covered-employee payroll	11,347,740.31	12,461,370.65	10,444,566.05	10,856,189.29	9,821,973.35
County's proportionate share of net pension liability as a % of payroll	314.58%	305.19%	287.70%	223.09%	253.11%
Total pension liability	86,236,487.63	85,900,647.47	74,803,836.95	71,365,643.65	65,797,590.62
Plan fiduciary net position	50,538,351.03	44,675,593.64	42,119,497.01	44,538,439.82	38,620,006.77
Plan fiduciary net position as a % of total pension liability	58.60%	52.01%	56.31%	62.41%	58.70%

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. PENSION (CONTINUED)

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

	2017	2016	2015	2014	2013
Contractually required contribution	\$ 6,470,534.00	\$ 6,254,193.00	\$ 6,031,200.00	\$ 5,984,025.00	\$ 5,472,147.00
Contributions in relation to the contractually required contribution	5,581,473.12	5,267,769.52	5,372,686.68	5,600,033.53	5,665,071.62
County's covered employee payroll	32,383,183.00	32,763,871.00	34,763,547.00	34,077,359.00	35,132,218.00
Contributions as a % of covered employee payroll	17.24%	16.08%	15.45%	16.43%	16.13%

PFRS Plan 1- Last 10 Fiscal Years

	2017	2016	2015	2014	2013
Contractually required contribution	\$ 4,837,819.00	\$ 4,549,368.00	\$ 4,106,532.00	\$ 3,900,822.00	\$ 3,772,020.00
Contributions in relation to the contractually required contribution	4,730,760.56	4,111,456.80	4,876,103.92	3,749,929.28	3,780,451.93
County's covered employee payroll	29,830,608.93	34,924,279.35	29,248,724.95	28,636,638.71	27,155,670.65
Contributions as a % of covered employee payroll	15.86%	11.77%	5.33%	5.92%	13.92%

PFRS Plan 2 - Last 10 Fiscal Years

	2017	2016	2015	2014	2013
Contractually required contribution	\$ 1,840,335.00	\$ 1,623,265.00	\$ 1,466,421.00	\$ 1,478,807.00	\$ 1,364,329.00
Contributions in relation to the contractually required contribution	1,799,609.34	1,467,013.44	1,741,231.10	1,421,603.37	1,367,357.07
County's covered employee payroll	11,347,740.31	12,461,370.65	10,444,566.05	10,856,189.29	9,821,973.35
Contributions as a % of covered employee payroll	15.86%	11.77%	16.67%	13.09%	13.92%

R. CAPITAL LEASES

The County has three lease purchase agreements outstanding at December 31, 2017, to finance various equipment. Payments due under each of these agreements are listed below:

	Principal	Interest	Total
2018	\$ 306,241.67	\$ 20,793.51	\$ 327,035.18
2019	244,995.52	11,945.44	256,940.96
2020	249,247.67	7,693.29	256,940.96
2021	140,833.46	4,075.14	144,908.60
2022	143,328.53	1,580.07	144,908.60
	<u>\$ 1,084,646.85</u>	<u>\$ 46,087.45</u>	<u>\$ 1,130,734.30</u>

S. SUBSEQUENT EVENTS

In June 2018, the County issued \$37,818,000 General Obligation Bonds, Series 2018 consisting of:

- \$37,818,000 General Obligation Bonds consisting of:
- \$34,718,000 General Obligation Bonds of 2018;
- \$1,550,000 County College Bonds of 2018 and
- \$1,550,000 State Aid County College Bonds of 2018
- (County College Bond Act, 1971 N.J. Laws c.12, as amended)

As well as:

- \$7,500,000 Taxable Bond Anticipation Notes

SUPPLEMENTAL SCHEDULES

CURRENT FUND

CURRENT FUND
SCHEDULE OF CASH

	Ref.	Current Fund	Federal and State Grant Fund	
Balance December 31, 2016	A	\$ 38,500,468.13	\$	-
Increased by Receipts:				
County Taxes Receivable				
Added and Omitted	A-7, A-9	\$ 546,857.93	\$	-
Current Year	A-8	148,331,641.74		-
Revenue Accounts Receivable	A-9	49,350,612.02		-
Miscellaneous Revenues Not Anticipated	A-15	207,171.86		-
Petty Cash Funds	A-5	5,200.00		-
Due to State of New Jersey - Realty				
Transfer Fees	A-14	15,823,607.97		-
Prepaid Revenue	A	66,018.96		-
Due from Current Fund	A-4	299,854.29		-
Due from Grant Fund	A			-
Due from Welfare Department	A-21	9,167,557.18		-
Federal and State Grants Receivable	A-16	-	22,750,883.85	
Federal and State Grants Unappropriated	A-17	-	8,911.00	
		223,798,521.95		22,759,794.85
Decreased by Disbursements:				
2017 Appropriations	A-3	130,113,067.11		-
2016 Appropriations Reserves	A-10	10,381,515.96		-
Encumbrances		317,218.88	28,136.44	
Grant Encumbrances	A-20	-	11,076,129.72	
Accounts Payable	A-12	51,950.89		-
Petty Cash Funds	A-5	5,200.00		-
Change Funds	A-6	1,310.00		-
Payroll Deductions Payable	A-13	61,083,799.58		-
Due State of New Jersey - Realty				
Transfer Fees	A-14	16,605,106.42		-
Due from Current Fund	A-4		299,854.29	
Due from Grant Fund	A-1	369,938.74		-
Due from Welfare Department	A-21	9,173,269.83		-
Refund of Prior Year Revenue	A-1	8,926.08		-
Federal and State Grants -Appropriated	A-18	-	11,355,674.40	
		228,111,303.49		22,759,794.85
Balance December 31, 2017		\$ 34,187,686.59	\$	-

CURRENT FUND
 SCHEDULE OF PETTY CASH FUNDS

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

CURRENT FUND
SCHEDULE OF CHANGE FUNDS

Office	Balance December 31, 2016	Balance December 31, 2017
County Clerk	\$ 160.00	\$ 160.00
Board of Taxation	500.00	500.00
Director of Parks	250.00	250.00
Office of the Sheriff	100.00	100.00
Division of Parks & Recreation	100.00	100.00
Animal Shelter	200.00	200.00
	<u>\$ 1,310.00</u>	<u>\$ 1,310.00</u>
<u>Ref.</u>	A	A

CURRENT FUND
 SCHEDULE OF ADDED AND OMITTED COUNTY TAXES RECEIVABLE

	Balance	2017		Balance
	December 31, 2016	Levy	Collected	December 31, 2017
City of Absecon	\$ 10,274.10	\$ 16,058.80	\$ 10,274.10	\$ 16,058.80
City of Atlantic City	2,218.27	111,715.64	2,218.27	111,715.64
City of Brigantine	108,610.12	106,527.15	108,610.12	106,527.15
Borough of Buena	3,668.02	849.43	3,668.02	849.43
Township of Buena Vista	17,503.10	4,362.13	17,503.10	4,362.13
City of Corbin City	1,471.10	2,086.31	1,471.10	2,086.31
City of Egg Harbor	3,257.43	1,566.60	3,257.43	1,566.60
Township of Egg Harbor	78,087.32	125,633.49	78,087.32	125,633.49
City of Estell Manor	1,221.42	1,381.24	1,221.42	1,381.24
Borough of Folsom	1,983.91	1,564.34	1,983.91	1,564.34
Township of Galloway	47,842.89	64,279.07	47,842.89	64,279.07
Township of Hamilton	34,147.03	41,248.38	34,147.03	41,248.38
Town of Hammonton	14,106.15	29,318.94	14,106.15	29,318.94
City of Linwood	12,018.93	12,968.67	12,018.93	12,968.67
Borough of Longport	48,536.72	62,274.23	48,536.72	62,274.23
City of Margate	83,683.07	106,036.12	83,683.07	106,036.12
Township of Mullica	5,380.70	9,143.78	5,380.70	9,143.78
City of Northfield	2,828.11	2,527.74	2,828.11	2,527.74
City of Pleasantville	33,903.06	4,178.88	33,903.06	4,178.88
City of Port Republic	1,115.64	5,348.35	1,115.64	5,348.35
City of Somers Point	8,684.95	7,677.44	8,684.95	7,677.44
City of Ventnor	23,264.68	34,219.20	23,264.68	34,219.20
Township of Weymouth	3,051.21	2,972.74	3,051.21	2,972.74
	<u>\$ 546,857.93</u>	<u>\$ 753,938.67</u>	<u>\$ 546,857.93</u>	<u>\$ 753,938.67</u>
Ref.	A		A-2, A-4	A

Analysis of Collections:

Prior	\$ 546,857.93
Current	-
	<u>\$ 546,857.93</u>
	A-2, A-4, A-9

CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED

Amount Required per 2017 County
Adopted Budget and Collected
During 2017

	Ref.	\$ 148,331,641.74
		A-4

Analysis of 2017 County Taxes Levied and Collected

Municipality	Amount	Percent
City of Absecon	\$ 3,714,612.13	2.50%
City of Atlantic City	7,467,486.42	5.03%
City of Brigantine	16,562,046.86	11.17%
Borough of Buena	1,351,706.66	0.91%
Township of Buena Vista	2,865,214.42	1.93%
City of Corbin City	266,390.16	0.18%
City of Egg Harbor	1,174,430.02	0.79%
Township of Egg Harbor	20,377,335.89	13.74%
City of Estell Manor	800,387.16	0.54%
Borough of Folsom	863,113.65	0.58%
Township of Galloway	13,806,507.59	9.31%
Township of Hamilton	10,678,152.08	7.20%
Town of Hammonton	6,802,177.14	4.59%
City of Linwood	4,498,555.77	3.03%
Borough of Longport	9,386,194.64	6.33%
City of Margate	20,012,069.86	13.49%
Township of Mullica	2,408,870.41	1.62%
City of Northfield	4,511,010.70	3.04%
City of Pleasantville	3,436,984.08	2.32%
City of Port Republic	593,595.95	0.40%
City of Somers Point	5,558,401.08	3.75%
City of Ventnor	10,280,701.52	6.93%
Township of Weymouth	915,697.57	0.62%
	\$ 148,331,641.74	100.00%
	Ref.	A-4

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance December 31, 2016	Accrued in 2017	Collected in 2017	Balance December 31, 2017
County Clerk	\$ -	\$ 3,556,321.89	\$ 3,556,321.89	\$ -
Surrogate	-	219,154.15	219,154.15	-
Sheriff	-	1,586,623.54	1,586,623.54	-
Interest on Investments and Deposits	-	199,068.14	199,068.14	-
Medicaid Reimbursement - Nursing Home & Home Care	-	13,125,479.42	13,125,479.42	-
Fees and Permits	-	205,635.34	205,635.34	-
Rental of County Offices	-	2,226,019.81	2,226,019.81	-
Correction Department - NJ Reimbursement for State Prisoners	-	555,949.94	555,949.94	-
Sale of Food - Central Supply Items, Nutrition Project	-	1,648,470.15	1,648,470.15	-
Refunds - Insurance, Telephone, etc.	-	2,148,699.90	2,148,699.90	-
Bail Bond Forfeitures	-	107,520.00	107,520.00	-
Public Health - Indirect Cost Reimbursement	-	1,091,732.00	1,091,732.00	-
Detention Housing	-	2,359,169.82	2,359,169.82	-
Economic Development	-	800,000.00	800,000.00	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	-	2,252,438.27	2,252,438.27	-
State Aid Votech - Revenue	-	1,246,236.00	1,246,236.00	-
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990)				
Supplemental Security Income	-	632,846.00	632,846.00	-
Psychiatric Facilities (c.73, P.L. 1990)				
Board of County Patients in State and Other Institutions	-	48,636.71	48,636.71	-
Increased Fees pursuant to C370, PL, 2001				
Reserve for Green Acres Debt Service	-	197,132.40	197,132.40	-
Peer Grouping - Revenue	-	350,000.00	350,000.00	-
Atlantic City Pilot Program	-	12,480,000.00	12,480,000.00	-
County Clerk	-	1,424,724.00	1,424,724.00	-
County Sheriff	-	748,724.51	748,724.51	-
County Surrogate	-	206,048.99	206,048.99	-
Miscellaneous Revenue Not Anticipated	-	754,029.79	754,029.79	-
	<u>\$ -</u>	<u>\$ 50,170,660.77</u>	<u>\$ 50,170,660.77</u>	<u>\$ -</u>
	Ref.			
Cash Receipts			\$ 50,104,641.81	
Prepaid Revenue	A		66,018.96	
			<u>\$ 50,170,660.77</u>	
	A-4, A-7, A-15		\$ 546,857.93	
	A-4		49,350,612.02	
	A-4, A-15		207,171.86	
			<u>\$ 50,104,641.81</u>	

CURRENT FUND
SCHEDULE OF PRIOR YEAR APPROPRIATION RESERVES

	Balance - December 31, 2016		Transfers	Balance after Transfers	Paid or Charged	Balance Lapsed
	Encumbered	Reserved				
GENERAL APPROPRIATIONS						
Legislative Branch						
Board of Freeholders						
Salaries and Wages	\$ 7,000.00	\$ 5,041.00	\$ -	\$ 12,041.00	\$ 7,204.94	\$ 4,836.06
Other Expenses	4,053.13	18,003.27	-	22,056.40	4,872.80	17,183.60
Department of Administration						
County Executive/Administration						
Salaries and Wages	13,000.00	555.95	-	13,555.95	13,305.35	250.60
Other Expenses	1,033.15	1,738.62	-	2,771.77	1,211.25	1,560.52
Treasurer's Office						
Salaries and Wages	14,500.00	11,395.14	-	25,895.14	15,336.54	10,558.60
Other Expenses	16,468.46	18,374.21	-	34,842.67	18,058.96	16,783.71
Division of Extension Services						
Salaries and Wages	4,700.00	27,912.64	(10,000.00)	22,612.64	4,348.99	18,263.65
Other Expenses	224,369.59	3,647.82	-	228,017.41	178,758.30	49,259.11
Policy and Planning						
Salaries and Wages	15,000.00	39,106.78	(20,000.00)	34,106.78	(4,079.24)	38,186.02
Other Expenses	5,332.32	11,758.08	-	17,090.40	5,750.60	11,339.80
Audit						
Conservation of Soil (NJS 4:24-22)	5,000.00	-	-	5,000.00	5,000.00	-
Compensated Absences	-	1.00	70,000.00	70,001.00	70,001.00	-
Economic Development	300,000.00	-	-	300,000.00	300,000.00	-
Department of Administrative Services						
Division of Purchasing and Budget						
Salaries and Wages	10,000.00	24,242.93	-	34,242.93	7,091.60	27,151.33
Other Expenses	3,863.90	16,269.25	-	20,133.15	2,829.27	17,303.88
Human Resources						
Salaries and Wages	11,800.00	9,077.91	-	20,877.91	11,268.87	9,609.04
Other Expenses	14,722.02	7,529.92	-	22,251.94	12,596.86	9,655.08
Information Technologies						
Salaries and Wages	30,400.00	12,622.96	-	43,022.96	40,004.56	3,018.40
Other Expenses	127,476.15	113,445.95	-	240,922.10	162,010.62	78,911.48
Department of Law						
Department of Law						
Salaries and Wages	26,600.00	19,420.69	-	46,020.69	28,548.30	17,472.39
Other Expenses	33,416.88	47,695.91	-	81,112.79	2,463.50	78,649.29
Office of Weights & Measures						
Salaries and Wages	600.00	493.38	-	1,093.38	637.68	455.70
Constitutional Officers						
County Surrogate						
Salaries and Wages	7,000.00	12,491.61	-	19,491.61	7,075.60	12,416.01
Other Expenses	3,880.43	4,539.46	-	8,419.89	6,588.25	1,831.64
County Clerk						
Salaries and Wages	23,000.00	53,702.90	-	76,702.90	23,454.73	53,248.17
Other Expenses	32,588.70	120,818.32	-	153,407.02	133,816.32	19,590.70
Prosecutor's Office						
Salaries and Wages	237,000.00	138,560.90	-	375,560.90	322,329.79	53,231.11
Other Expenses	72,765.22	39,794.47	-	112,559.69	59,640.78	52,918.91
Sheriff's Office						
Salaries and Wages	153,800.00	140,784.56	-	294,584.56	140,568.99	154,015.57
Other Expenses	31,802.35	3,297.58	-	35,099.93	28,278.72	6,821.21
Department of Public Safety						
Division of Adult Detention						
Salaries and Wages	1,623,279.12	226,008.86	-	1,849,287.98	1,656,629.89	192,658.09
Other Expenses	-	102,349.17	-	102,349.17	(70,928.27)	173,277.44
Division of Youth Services						
Other Expenses	793,511.91	22,598.48	-	816,110.39	793,267.69	22,842.70
Office of Emergency Management						
Salaries and Wages	272,495.10	6,292.38	-	278,787.48	215,411.17	63,376.31
Other Expenses	-	67,415.83	-	67,415.83	56,243.63	11,172.20
Office of Medical Examiner						
Other Expenses	8,770.00	513,206.06	-	521,976.06	464,192.85	57,783.21
County Boards						
Superintendent of Elections						
Salaries and Wages	15,800.00	25,280.72	-	41,080.72	13,018.18	28,062.54
Other Expenses	108,623.77	58,154.86	-	166,778.63	150,309.06	16,469.57
Board of Taxation						
Salaries and Wages	3,700.00	2,246.53	-	5,946.53	3,865.65	2,080.88
Other Expenses	254.78	5,219.38	-	5,474.16	2,993.55	2,480.61
Board of Elections						
Salaries and Wages	4,400.00	12,145.20	-	16,545.20	3,324.66	13,220.54
Other Expenses	37,417.04	17,817.99	-	55,235.03	10,873.67	44,361.36

CURRENT FUND
SCHEDULE OF PRIOR YEAR APPROPRIATION RESERVES (CONTINUED)

	Balance - December 31, 2016		Transfers	Balance after Transfers	Paid or Charged	Balance Lapsed
	Encumbered	Reserved				
Department of Public Works						
Division of Parks and Recreation						
Salaries and Wages	74,432.39	8,422.66	-	82,855.05	74,977.72	7,877.33
Other Expenses	-	22,842.29	-	22,842.29	(3,904.82)	26,747.11
Division of Roads and Bridges						
Salaries and Wages	97,810.04	34,805.30	-	132,615.34	93,459.30	39,156.04
Other Expenses	-	2,793.42	-	2,793.42	(31,485.04)	34,278.46
Division of Engineering						
Salaries and Wages	31,081.20	46,243.92	(20,000.00)	57,325.12	23,902.65	33,422.47
Other Expenses	-	1,629.11	-	1,629.11	(2,181.19)	3,810.30
Division of Facilities Management						
Salaries and Wages	438,838.92	82,753.51	(40,000.00)	481,592.43	439,334.38	42,258.05
Other Expenses	-	93,678.43	-	93,678.43	(28,098.57)	121,777.00
Office of Fleet Management						
Salaries and Wages	83,973.86	35,137.40	-	119,111.26	80,492.82	38,618.44
Other Expenses	-	21,680.52	-	21,680.52	(33,648.85)	55,329.37
Supported Work Program						
Salaries and Wages	334,168.46	31,194.15	-	365,362.61	347,984.13	17,378.48
Other Expenses	-	15,085.57	-	15,085.57	1,305.33	13,780.24
Mosquito Unit						
Salaries and Wages	33,595.96	28,525.22	-	62,121.18	28,337.36	33,783.82
Other Expenses	-	18,771.62	-	18,771.62	(17,071.85)	35,843.47
Department of Economic Assistance and Community Development						
Administration	-	-	-	-	-	-
Assistance for Dependent Children	-	-	-	-	-	-
SSI Recipients	-	-	-	-	-	-
Department of Human Services						
Division of Resident Services						
Salaries and Wages	313,246.75	20,866.69	-	334,113.44	329,372.85	4,740.59
Other Expenses	-	52,930.51	-	52,930.51	(2,874.50)	55,805.01
DHS- Support Services						
Salaries and Wages	267,849.61	55,029.03	-	322,878.64	298,006.16	24,872.48
Other Expenses	-	99,716.41	-	99,716.41	19,332.66	80,383.75
Intergenerational Services						
Salaries and Wages	133,813.52	137,948.50	(9,000.00)	262,762.02	106,446.52	156,315.50
Other Expenses	-	245,076.61	-	245,076.61	(33,359.33)	278,435.94
Maintenance of County Patients in Private Institutions for Mental Disease	-	10,000.00	-	10,000.00	-	10,000.00
Maintenance of Patients in State Institutions for Mental Disease	-	-	-	-	-	-
Environmental Health Act (CH 443, PL 1977) Contractual	-	-	-	-	-	-
Education						
Office of Superintendent of Schools						
Salaries and Wages	5,900.00	13,422.60	-	19,322.60	6,390.96	12,931.64
Other Expenses	3,268.41	944.39	-	4,212.80	1,746.64	2,466.16
Atlantic County Community College	-	177,727.50	-	177,727.50	-	177,727.50
Special Services School District	-	-	-	-	-	-
Atlantic Community Vocational School	-	-	-	-	-	-
Reimbursements for Residents Attending Out of County NJ DL&PS - Click It or Ticket Grant 2016	3,391.56	87,627.63	-	91,019.19	45,113.27	45,905.92
Reimbursements for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	-	5,000.00	-	5,000.00	-	5,000.00
Insurance						
Other Insurance Plans	-	-	-	-	-	-
Workers Compensation Insurance	-	-	-	-	-	-
Group Insurance Plan for Employees	2,471,828.97	-	-	2,471,828.97	2,471,828.97	-
Health Benefits Waiver	-	49,214.16	-	49,214.16	35,163.33	14,050.83
Unclassified						
Volunteer Fire Company -Instruction (RS 40:23-8.9)	5,000.00	-	-	5,000.00	5,000.00	-
County Fire Fighter's Association for Operation of Emergency Operation Control Center (RS 40:23-8.3)	-	-	-	-	-	-
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	250,574.87	847.95	-	251,422.82	245,158.32	6,264.50
Utilities:						
Rental of Real Estate	-	10,050.90	-	10,050.90	-	10,050.90
Fuel Oil	10,000.00	5,991.91	-	15,991.91	3,360.11	12,631.80
Electricity	117,700.00	287,245.79	-	404,945.79	260,216.59	144,729.20
Telephone	195,555.15	15,775.43	-	211,330.58	202,058.81	9,271.77
Street Lighting	-	5,371.39	22,500.00	27,871.39	25,065.13	2,806.26
Water	-	33,195.22	6,500.00	39,695.22	7,342.86	32,352.36
Traffic Lights	16,500.00	1,284.50	-	17,784.50	6,968.93	10,815.57
Gas	246,462.84	9,742.81	-	256,205.65	148,033.00	108,172.65
Trash Disposal	6,552.20	6,200.09	-	12,752.29	4,477.96	8,274.33
Contingent	-	93,685.00	-	93,685.00	50,557.00	43,128.00
Acquisition of New Equipment	(13,953.43)	28,710.35	-	14,756.92	(15,121.97)	29,878.89
Deferred Charges and Statutory Expenditures						
Social Security System (O.A.S.I.)	-	589,055.74	-	589,055.74	274,397.36	314,658.38
DCRP	-	2,098.49	-	2,098.49	-	2,098.49
	<u>\$ 9,427,015.30</u>	<u>\$ 4,464,081.39</u>	<u>\$ (0.00)</u>	<u>\$ 13,891,096.69</u>	<u>\$ 10,381,515.96</u>	<u>\$ 3,509,580.73</u>
				Transferred to Accounts Payable		155,957.62 A-12
				Balance Lapsed to Fund Balance		<u>\$ 3,353,623.11</u>
						A-1

CURRENT FUND
 SCHEDULE OF ACCOUNTS PAYABLE

	<u>Ref.</u>		
Balance December 31, 2016	A		\$ 1,453,684.82
Increased by:			
Transfer from Appropriation Reserves	A-10	<u>\$ 155,957.62</u>	<u>155,957.62</u>
Decreased by:			
Cash Disbursements	A-4	<u>51,950.89</u>	<u>51,950.89</u>
Balance December 31, 2017	A		<u><u>\$ 1,557,691.55</u></u>

CURRENT FUND
SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

	Balance December 31, 2016	2017 Deductions Withheld and County's Share	Disbursed in 2017	Balance December 31, 2017
Public Employees' Retirement System (PERS)	\$ 1,089,062.33	\$ 10,502,168.98	\$ 10,727,957.63	\$ 863,273.68
Contributory Life Insurance	31,557.73	446,971.31	417,354.69	61,174.35
Supplemental Annuity Contributory Trust	539.16	-	-	539.16
Social Security/Medicare System (OASI)	(1,192,467.80)	14,754,290.97	15,517,939.33	(1,956,116.16)
Federal Withholding Tax	179,428.47	11,231,586.63	11,464,031.57	(53,016.47)
Credit Union	52,785.51	1,316,261.81	1,369,047.32	-
Hospitalization	1,192,864.03	6,394,214.60	6,040,532.90	1,546,545.73
Garnished Wages	17,212.61	443,733.34	460,945.95	-
Union Dues	9,016.32	814,182.73	823,199.05	-
United Way	5,776.00	44,725.00	50,501.00	-
State Unemployment	1,078,619.20	327,922.94	183,981.49	1,222,560.65
State Withholding Tax	95,875.43	3,051,117.16	3,147,173.86	(181.27)
Family Leave Insurance	(188.36)	54,320.16	52,959.79	1,172.01
Dependent Care	2,146.64	11,879.10	12,652.26	1,373.48
Unreimbursed Medical Deductions	7,643.42	56,043.92	57,150.80	6,536.54
Life Insurance Withheld	18.30	464.82	483.12	-
AFLAC Disability	17,098.46	640,390.03	657,488.49	-
County Share Medical Difference	-	8,347,875.03	8,347,875.03	-
Bus Pass	2,500.00	23,167.00	23,167.00	2,500.00
529 College Savings	-	16,965.00	16,965.00	-
Accrued Net Payroll	-	-	974.30	(974.30)
Deferred Compensation	50.00	1,711,369.00	1,711,419.00	-
	<u>\$ 2,589,537.45</u>	<u>\$ 60,189,649.53</u>	<u>\$ 61,083,799.58</u>	<u>\$ 1,695,387.40</u>
<u>Ref.</u>	A	A-3	A-4	A

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

	<u>Ref.</u>	
Balance December 31, 2016	A	\$ 781,498.45
Increased by:		
Receipts	A-4	15,823,607.97
Decreased by:		
Disbursements	A-4	<u>16,605,106.42</u>
Balance December 31, 2017	A	<u><u>\$ -</u></u>

CURRENT FUND
 SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

		\$ 546,857.93
Added and Omitted Taxes		458.57
Auction Proceeds		16,425.27
Commissions		550.00
Construction Appeal Fees		1,282.44
Copy Fees		15,593.24
Disability Pool		7,815.18
Discovery		805.00
Election Transportation		3,777.23
Fines / Miscellaneous		80.00
Jury Duty Fees		20.01
Petty Cash		23,638.33
Miscellaneous		1.00
OPRA Fees		3,584.65
Wage Attachments		17,711.03
Parking Fees		9,630.45
Recycling Fees		933.74
Reimburse Sick Pay		46,678.00
Revenue - Parks		11,331.17
Revenue - Planning		46,856.55
Range Revenue		<u>46,856.55</u>
		<u>\$ 754,029.79</u>
	<u>Ref.</u>	
Added and Omitted Taxes	A-2, A-4, A-7	\$ 546,857.93
Cash Receipts	A-2, A-9	<u>207,171.86</u>
	A-1	<u>\$ 754,029.79</u>

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance December 31, 2016	2017 Budget Revenue Realized	Received	Canceled	Balance December 31, 2017
Area Plan Grant CY15	\$ 113,018.00		\$ 112,566.00	\$ 452.00	\$ -
Area Plan Grant CY16	465,108.19		(236,427.00)	701,535.19	-
Area Plan Grant CY17		2,689,972.68	2,651,945.67		38,027.01
AtlantiCare Foundation-Narcan Support Grant 2017		10,000.00	10,000.00		-
City of Atlantic City - Meal Delivery/Outreach Services 10/1-12/31/17		56,958.24			56,958.24
City of Atlantic City - Public Health Services 10/1-12/31/17		92,698.83			92,698.83
City of Atlantic City - Transportation Services 10/1-12/31/17		84,451.65			84,451.65
FBI DOJ-JLEO Equipment Grant FY17		14,700.00	14,700.00		-
JA Montgomery Risk Control-BRIT Safety Grant 2017		7,000.00			7,000.00
NJ Council on the Arts-Local Arts Program FY2016	38,163.00		38,163.00		-
NJ Council on the Arts-Local Arts Program FY2017		76,327.00	68,695.00		7,632.00
NJ DCA-Recreation for Individuals with Disabilities FY14	317.75			317.75	-
NJ DCA - Post Sandy Planning Assistance Grant	219,911.50		219,431.50		480.00
NJ DCF-Child Advocacy Improvement Grant		126,450.91	126,450.91		-
NJ DEP-Clean Communities Grant FY17		125,647.25	125,647.25		-
NJ DEP-Open Space Acq Project FY02					-
NJ DEP-Open Space Acq Project FY02					-
NJ DEP-Open Space Acq Project FY11	601,930.73				601,930.73
NJ DEP-State Aid Mosquito Grant		21,340.35	21,340.35		-
NJ DEP-State Aid Mosquito Grant #2		3,577.38	3,577.38		-
NJ DHS-Family Success Centers 16-17 (formerly CFI)	385,237.00		385,237.00		-
NJ DHS-Family Success Centers 17-18 (formerly CFI)		924,559.00	539,322.00		385,237.00
NJ DHS-IV-D Law FY17		55,543.17	55,543.17		-
NJ DHS-JJC Family Court CY 16	52,640.18		52,139.06	501.12	0.00
NJ DHS-JJC Family Court CY 17		151,144.00	101,930.28		49,213.72
NJ DHS-JJC Program Management CY 16	18,419.15		18,418.28	0.87	0.00
NJ DHS-JJC Program Management CY 17		55,550.00	38,071.72		17,478.28
NJ DHS-JJC Program Services CY 16	225,100.52		174,371.65	50,728.87	-
NJ DHS-JJC Program Services CY 17		313,245.00	13,247.38		299,997.62
NJ DHS-Mental Health Administrator CY17		9,000.00	9,000.00		-
NJ DHS-PASP CY17		35,400.00	35,400.00		-
NJ DHS-Try It Program (TSSA) CY 17		60,881.00	60,881.00		-
NJ DHS-Youth Service Coordinator CY17		39,825.00	39,825.00		-
NJ DH&SS-Respite Care Program FY16	13,908.62		3,703.62	10,205.00	-
NJ DH&SS-Respite Care Program FY17		176,850.00	120,572.63		56,277.37
NJ DH&SS-Special Child Health FY16-17	100,666.00	1,500.00	100,550.00		1,616.00
NJ DH&SS-Special Child Health FY17-18		208,298.00	26,876.00		181,422.00
NJ DH&SS-State Health Insurance Program (SHIP) 16-17	10,043.00		10,043.00		-
NJ DH&SS-State Health Insurance Program (SHIP) 17-18		33,000.00	18,692.00		14,308.00
NJ DL&PS-Body Armor Replacement Program 17-18		32,191.83	32,191.83		-
NJ DL&PS-Cares For Kids Grant FY2017	15,900.00		13,857.69	2,042.31	-
NJ DL&PS-DDEF Prosecutor 2016	5,876.40	10,000.00	10,000.00		5,876.40
NJ DL&PS-DDEF Prosecutor 2017		4,500.00	4,500.00		-
NJ DL&PS-DDEF Prosecutor 2017 #2		7,700.00	7,700.00		-
NJ DL&PS-Detention Diversion CY16	12,092.81		12,092.81		-
NJ DL&PS-Detention Diversion CY17		37,132.00	25,706.77		11,425.23
NJ DL&PS-DRE Pilot Program 16-17	28,500.00		25,531.44		2,968.56
NJ DL&PS-DWI Enforcement 16-17	52,000.00		42,934.74		9,065.26
NJ DL&PS-Emergency Management Assistance FY15		55,000.00	55,000.00		-
NJ DL&PS-Hazard Mitigation Plan Grant 2015-16	226,589.10				226,589.10
NJ DL&PS-Highway Traffic Safety 15-16	51.52			51.52	-
NJ DL&PS-Highway Traffic Safety 16-17	27,900.00	750.00	28,424.51		225.49
NJ DL&PS-Highway Traffic Safety 17-18		60,900.00			60,900.00
NJ DL&PS-Megan's Law 16-17	13,854.00		13,854.00		-
NJ DL&PS-Megan's Law 17-18		14,286.00	6,842.00		7,444.00
NJ DL&PS-Narcotics Task Force FY15-16	40,192.13		40,192.13		-
NJ DL&PS-Narcotics Task Force FY16-17		154,598.00	103,418.46		51,179.54
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2016	90,242.00		77,741.94	12,500.06	-
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2017		93,262.00			93,262.00
NJ DL&PS-State Facilities Education Act FY16-17		4,500.00	4,500.00		-
NJ DL&PS-State Facilities Education Act FY17-18		49,500.00			49,500.00
NJ DL&PS-Victim Witness Advocacy Supplemental 2015	8,964.06		8,964.06		-
NJ DL&PS-Victim Witness Advocacy Supplemental (VAWA) 2017		46,172.00	29,654.77		16,517.23
NJ DL&PS-Victim Witness Advocacy Supplemental (VOCA) 16-18		354,571.00			354,571.00

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

Grant	Balance December 31, 2016	2017 Budget Revenue Realized	Received	Canceled	Balance December 31, 2017
NJ DL&PS-Victim Witness Assistance Grant VOCA 16-17		368,941.00	283,936.07		85,004.93
NJ DL&PS - Coverdell Forensic Impr Prg 12	30,688.88			30,688.88	-
NJ DL&PS - JDAI Innovations 2016	97,052.61		70,892.81	26,159.80	-
NJ DL&PS -JJC Innovations Funding CY17		124,000.00	53,365.24		70,634.76
NJ DM&VA-Veterans Trans FY2015-16	9,921.00		9,921.00		-
NJ DM&VA-Veterans Trans FY2017-18		17,000.00	1,416.00		15,584.00
NJ DOE - GED Testing Income		8,767.79	8,767.79		-
NJ DOL-Atlantic City Re-Employment National Emergency Grant 14-16	2,993,822.00		309,779.00		2,684,043.00
NJ DOL-NJ Youth Corps 15-16	7,088.00				7,088.00
NJ DOL-NJ Youth Corps 16-17	366,810.00		252,327.00		114,483.00
NJ DOL-NJ Youth Corps 17-18		425,000.00	56,386.00		368,614.00
NJ DOL-WIA Adult FY15-16	42,029.11		41,044.00		985.11
NJ DOL-WIA Adult FY16-17	1,043,456.00		1,025,259.59		18,196.41
NJ DOL-WIA Dislocated Worker - Employer Focus 15-16	2,837,597.00			2,837,597.00	-
NJ DOL-WIA Dislocated Worker FY15-16	399,718.00		399,493.00		225.00
NJ DOL-WIA Dislocated Worker FY14-15	1,000.00			1,000.00	-
NJ DOL-WIA Dislocated Worker FY16-17	1,227,388.00		1,125,574.00		101,814.00
NJ DOL-WIA Youth FY14-15	120,410.38			120,410.38	-
NJ DOL-WIA Youth FY15-16	515,879.00		515,879.00		-
NJ DOL-WIA Youth FY16-17	1,212,245.00		421,047.00		791,198.00
NJ DOL-WIOA-Adult SFY18		1,055,588.00	130,069.00		925,519.00
NJ DOL-WIOA-Dislocated Worker SFY18		859,128.00			859,128.00
NJ DOL-WIOA-Youth SFY18		1,259,022.00			1,259,022.00
NJ DOL-Work First New Jersey SFY15	134,699.00			134,699.00	-
NJ DOL-Work First New Jersey SFY16	983,054.00				983,054.00
NJ DOL-Work First New Jersey SFY17	3,771,710.00		2,387,403.00		1,384,307.00
NJ DOL-Work First New Jersey SFY18		3,793,042.00	1,456,723.00		2,336,319.00
NJ DOL - One Stop Atlantic City Satellite Office 17-18		150,000.00			150,000.00
NJ DOL - Smart Steps 15-16	6,420.00			6,420.00	-
NJ DOL - Smart Steps 16-17	1,605.00				1,605.00
NJ DOL - Smart Steps 17-18		1,605.00			1,605.00
NJ DOL - Workforce Learning Link SFY16-17	59,791.00		59,789.00		2.00
NJ DOL - Workforce Learning Link SFY17-18		103,000.00	23,991.00		79,009.00
NJ DOL - Workforce Learning Link SFY2015-16	8,123.00			8,123.00	-
NJ DOL - Youth Symposium Career Exploration 14-15	8,087.00			8,087.00	-
NJ DOS-General Operating Support 16-17		14,400.00	10,800.00		3,600.00
NJ DOT-Atsion Road Bridge Replacement	277,191.20		132,821.65		144,369.55
NJ DOT-Brigantine Blvd Sec 1B Resurfacing		919,186.89	136,012.16		783,174.73
NJ DOT-Brigantine Blvd. Section 1A Repaving	519,527.74		321,011.82		198,515.92
NJ DOT-Brigantine Blvd. Section 1B Design	13,886.70		13,886.70		-
NJ DOT-Capital Trans FY 08	1,320.00				1,320.00
NJ DOT-CNG Refuse Trucks Grant		83,476.00	78,092.00		5,384.00
NJ DOT-County Aid - FY09	773,950.30				773,950.30
NJ DOT-County Aid - FY10	10,261.49				10,261.49
NJ DOT-County Aid - FY11	54,208.64		31,866.07		22,342.57
NJ DOT-County Aid - FY12	726,578.62		708,907.38		17,671.24
NJ DOT-County Aid - FY13	1,143,053.85		1,142,503.85		550.00
NJ DOT-County Aid - FY14	1,390,282.96		822,331.24		567,951.72
NJ DOT-County Aid - FY15	149,883.02		58,675.60		91,207.42
NJ DOT-County Aid - FY16	2,580,400.00		1,597,599.24		982,800.76
NJ DOT-Local Bridge Future Needs FY13	100,000.00				100,000.00
NJ DOT-Local Bridge Future Needs FY15	1,000,000.00				1,000,000.00
NJ DOT-Local Bridge Future Needs FY16		1,000,000.00			1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-Bungalow Park Br		1,000,000.00			1,000,000.00

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

Grant	Balance December 31, 2016	2017 Budget Revenue Realized	Received	Canceled	Balance December 31, 2017
NJ DOT-Local Bridge Future Needs FY17-CottonMill Bridge		500,000.00			500,000.00
NJ DOT-Mays Landing Road Sec 2 Resurfacing In House Design	4,502.95		4,502.95		-
NJ DOT-Mays Landing Road Sec 2 Resurfacing	1,320,000.00				1,320,000.00
NJ DOT-Wellington / West End Avenue Resurfacing	2,015,000.00		281,576.85		1,733,423.15
NJ DOT - County Aid FY17		3,433,500.00			3,433,500.00
NJ DOT - Route 629 Improvements Design		637,330.00			637,330.00
NJ DOT Weymouth Furnace Bridge Construction	202,259.00		136,707.88		65,551.12
NJ DOT Weymouth Furnace Bridge Design	36,138.31		20,187.60	15,950.71	-
NJ DPM&C-IP Video System Grant 2017		134,360.00			134,360.00
NJ OHS-Homeland Security Grant - County FY15	74,197.20		47,193.88		27,003.32
NJ OHS-Homeland Security Grant - Regional FY15	139,224.76		80,704.75		58,520.01
NJ OHS-Homeland Security Grant FY16	276,297.02		117,344.65		158,952.37
NJ OHS-Homeland Security Grant FY17		279,191.10			279,191.10
NJ Transit-CARTS FY16	114,220.29		114,220.29		-
NJ Transit-CARTS FY17		292,683.00	212,124.73		80,558.27
NJ Transit-Casino Revenue Trans Grant CY2016	175,138.11		166,712.32	8,425.79	(0.00)
NJ Transit-Casino Revenue Trans Grant CY2017		493,452.91	326,063.52		167,389.39
NJ Transit-CMAQ - Equipment 10-11	82,594.27		40,655.40	41,938.87	-
NJ Transit - FTA Sec. 5310 Formula Grant FY12		62,500.00			62,500.00
NJ Transit - FTA Sec. 5310 Formula Grant FY13	75,000.00		75,000.00		-
NJ Transit - FTA Sec. 5310 Formula Grant FY14		72,500.00			72,500.00
NJ Transit - FTA Sec. 5311 Innovation Grant	150,000.00		148,221.83	1,778.17	0.00
NJ Transit - FTA Sec. 5311 Innovation Grant		150,000.00			150,000.00
NJ Transit - New Freedom FY12	49,538.55		33,336.98		16,201.57
SJTA-Subregional Transportation FY2017	85,123.50		85,123.50		-
SJTA-Subregional Transportation FY2018		113,600.00	28,410.90		85,189.10
US DJ-Bulletproof Vest Partnership Grant FY2016	106.65				106.65
US HUD Community Development Block Grant FY2002	10,025.50				10,025.50
US HUD Community Development Block Grant FY2003	101.00				101.00
US HUD Community Development Block Grant FY2004	610.00				610.00
US HUD Community Development Block Grant FY2007	15,394.19				15,394.19
US HUD Community Development Block Grant FY2009	4,031.48		4,031.48		-
US HUD Community Development Block Grant FY2010	6,318.00				6,318.00
US HUD Community Development Block Grant FY2011	65,163.76		7,067.77		58,095.99
US HUD Community Development Block Grant FY2012	60,929.16		33,911.35		27,017.81
US HUD Community Development Block Grant FY2013	240,644.05		135,514.06		105,129.99
US HUD Community Development Block Grant FY2014	469,294.82		315,509.23		153,785.59
US HUD Community Development Block Grant FY2015	777,650.62		603,918.18		173,732.44
US HUD Community Development Block Grant FY2016	1,102,215.00		188,033.71		914,181.29
US HUD Community Development Block Grant FY2017		1,207,139.00			1,207,139.00
US HUD Continuum of Care Program FY2015		16,174.00			16,174.00
US HUD Continuum of Care Program FY2016		16,488.00			16,488.00
US HUD HOME Investment Partnership Grant FY2011	38,266.07				38,266.07
US HUD HOME Investment Partnership Grant FY2012	64,239.00				64,239.00
US HUD HOME Investment Partnership Grant FY2013	1,069.02				1,069.02
US HUD HOME Investment Partnership Grant FY2014	67,677.00				67,677.00
US HUD HOME Investment Partnership Grant FY2015	86,007.46		4,198.50		81,808.96
US HUD HOME Investment Partnership Grant FY2016	486,286.00		345,040.07		141,245.93
US HUD HOME Investment Partnership Grant FY2017		529,127.00			529,127.00
US Marshalls-JLEO Equipment Grant FY16		4,980.26	4,980.26		-
USDA-SNAP Process & Technology Improve Grant 2017-20		746,131.00			746,131.00
	<u>\$ 35,681,026.90</u>	<u>\$ 26,170,295.24</u>	<u>\$ 22,750,883.85</u>	<u>\$ 4,019,613.29</u>	<u>\$ 35,080,825.00</u>
Ref.	A		A-4		A

CURRENT FUND
 SCHEDULE OF FEDERAL AND STATE GRANTS – UNAPPROPRIATED RESERVES

Grant	Balance December 31, 2016	Transferred from 2015 Budget Appropriations		Received	Balance December 31, 2017
		Budget	Appropriation By 40A:4 -87		
Education Program & Student Services- GED Testing	\$ 8,767.79	\$ 8,767.79	\$ -	\$ 8,911.00	\$ 8,911.00
	<u>\$ 8,767.79</u>	<u>\$ 8,767.79</u>	<u>\$ -</u>	<u>\$ 8,911.00</u>	<u>\$ 8,911.00</u>
	A			A-4	A

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS – APPROPRIATED RESERVES

Grant	Balance December 31, 2016	Transferred from 2016 Budget Appropriations			Transfers/ Cancelled	Balance December 31, 2017
		Budget	Appropriation By 40A:4 -87	Paid or Charged		
ACUA, 2014 Economic Development Initiative	\$ 377,775.00	\$ -	\$ -	\$ -	\$ -	\$ 377,775.00
Alzheimer's Foundation of America - Project Lifesaver	0.31	-	-	-	0.31	-
Area Plan Grant CY16	199,689.22	-	-	(103,997.97)	303,687.19	-
Area Plan Grant CY17	-	2,077,535.68	835,437.00	2,771,571.50	-	141,401.18
AtlantiCare Foundation-Narcan Support Grant 2017	-	-	10,000.00	-	-	10,000.00
City of Atlantic City - Meal Delivery/Outreach Services 10/1-12/31/17	-	-	56,958.24	208.67	-	56,749.57
City of Atlantic City - Public Health Services 10/1-12/31/17	-	-	92,698.83	-	-	92,698.83
City of Atlantic City - Transportation Services 10/1-12/31/17	-	-	84,451.65	-	-	84,451.65
FBI DOJ-JLEO Equipment Grant FY17	-	-	14,700.00	14,618.94	-	81.06
JA Montgomery Risk Control-BRIT Safety Grant 2017	-	-	7,000.00	7,000.00	-	-
Kessler Foundation Community Employment Program 14-15	37,610.83	-	-	-	37,610.83	-
Local Bridge Bond FY 2001	8,150.96	-	-	-	-	8,150.96
NJ DCA-Recreation for Individuals with Disabilities FY16	380.54	-	-	-	380.54	-
NJ DEP-Clean Communities Grant FY15	48.41	-	-	48.41	-	-
NJ DEP-Clean Communities Grant FY16	20,000.00	-	-	20,000.00	-	-
NJ DHS-Family Success Centers 16-17 (formrly CFI)	37,776.73	-	-	(2,648.46)	-	40,425.19
NJ DHS-Youth Service Coordinator CY16	762.96	-	-	762.96	-	-
NJ DH&SS-Respite Care Program FY16	4,700.49	-	-	(5,504.03)	10,204.52	-
NJ DH&SS-Special Child Health FY16-17	-	-	1,500.00	(115.64)	-	1,615.64
NJ DH&SS-State Health Insurance Program (SHIP) 16-17	227.94	-	-	227.94	-	-
NJ DL&PS-2012 Paul Coverdale Forensic Science Improvement	30,688.88	-	-	-	30,688.88	-
NJ DL&PS-Body Armor Replacement Program 14-15	0.04	-	-	0.04	-	-
NJ DL&PS-Body Armor Replacement Program 15-16	331.01	-	-	(645.52)	-	976.53
NJ DL&PS-Body Armor Replacement Program 16-17	24,097.20	-	-	24,097.20	-	-
NJ DL&PS-Cares For Kids Grant FY2017	15,900.00	-	-	13,857.69	2,042.31	-
NJ DL&PS- Detention Diversion CY15	711.37	-	-	711.37	-	-
NJ DL&PS-DRE Pilot Program 16-17	28,500.00	-	-	25,531.44	-	2,968.56
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 16-17	56,500.00	-	-	47,434.74	-	9,065.26
NJ DL&PS-Hazard Mitigation Plan Grant 2015-16	190,239.00	-	-	22,705.09	-	167,533.91
NJ DL&PS-Highway Traffic Safety 15-16	51.52	-	-	-	51.52	-
NJ DL&PS-Highway Traffic Safety 16-17	21,660.02	-	750.00	22,184.53	-	225.49
NJ DL&PS-Megan's Law 16-17	4,246.34	-	-	4,246.34	-	-
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2016	6,823.67	-	-	(5,676.39)	12,500.06	-
NJ DL&PS-State Facilities Education Act FY16-17	40,500.00	4,500.00	-	40,500.00	-	4,500.00
NJ DL&PS - JDAI Innovations 2016	13,766.91	-	-	(12,392.89)	26,159.80	-
NJ DM&VA-Veterans Trans FY2015-16	8,500.00	-	-	8,500.00	-	-
NJ DOL-Atlantic City Re-Employment National Emergency Grant 14-16	2,993,823.06	-	-	309,778.70	-	2,684,044.36
NJ DOT-Atsion Road Bridge Replacement	-	-	-	(25,637.76)	-	25,637.76
NJ DOT-Brigantine Blvd. Section 1A Repaving	111,380.45	-	-	(87,135.47)	-	198,515.92
NJ DOT-County Aid - FY09	85,902.25	-	-	9,809.07	-	76,093.18
NJ DOT-County Aid - FY10	10,261.49	-	-	-	-	10,261.49
NJ DOT-County Aid - FY11	16,090.86	-	-	-	-	16,090.86
NJ DOT-County Aid - FY12	1,950.79	-	-	-	-	1,950.79
NJ DOT-County Aid - FY14	28,416.30	-	-	(19,417.62)	-	47,833.92
NJ DOT-County Aid - FY15	280.00	-	-	(210.90)	-	490.90
NJ DOT-County Aid - FY16	1,922,391.90	-	-	1,485,604.89	-	436,787.01
NJ DOT-Local Bridge Future Needs FY15	1,000,000.00	-	-	-	-	1,000,000.00
NJ DOT Capital Trans FY 08	1,320.00	-	-	-	-	1,320.00
NJ OHS-Homeland Security Grant - County FY15	33,226.01	-	-	33,161.13	-	64.88
NJ OHS-Homeland Security Grant - Regional FY15	71,041.39	-	-	70,971.39	-	70.00
NJ OHS-Homeland Security Grant FY16	179,045.36	-	-	155,645.35	-	23,400.01
NJ Transit-CMAQ - Equipment 10-11	41,938.87	-	-	-	41,938.87	-
NJ Council on the Arts-Local Arts Program FY2016	9,527.00	-	-	6,723.59	2,803.41	-
NJ Council on the Arts-Local Arts Program FY2017	-	76,327.00	-	75,400.00	-	927.00
NJ DCA - Post Sandy Planning Assistance Grant	130.00	-	-	(350.00)	-	480.00
NJ DCF-Child Advocacy Improvement Grant	-	-	126,450.91	68,303.38	-	58,147.53
NJ DEP-Clean Communities Grant FY17	-	-	125,647.25	115,647.25	-	10,000.00
NJ DEP-Open Space Acq Project FY02	73,470.13	-	-	-	-	73,470.13
NJ DEP-Open Space Acq Project FY02	132,000.00	-	-	-	-	132,000.00
NJ DEP-Open Space Acq Project FY04	57,847.49	-	-	-	-	57,847.49
NJ DEP-Open Space Acq Project FY09	608,747.91	-	-	-	-	608,747.91
NJ DEP-Open Space Acq Project FY11	1,501,930.77	-	-	-	-	1,501,930.77
NJ DEP-State Aid Mosquito Grant	-	-	21,340.35	21,340.35	-	-
NJ DEP-State Aid Mosquito Grant #2	-	-	3,577.38	-	-	3,577.38
NJ DHS-CFI & APPI FY15-16	45,385.03	-	-	-	45,385.03	-
NJ DHS-Family Success Centers 17-18 (formrly CFI)	-	-	924,559.00	887,998.78	-	36,560.22
NJ DHS-IV-D Law FY17	-	-	55,543.17	-	-	-
NJ DHS-JC Family Court CY 16	4,049.22	-	-	3,548.10	501.12	-

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

Grant	Balance December 31, 2016	Transferred from 2016 Budget Appropriations			Transfers/ Cancelled	Balance December 31, 2017
		Budget	Appropriation By 40A:4 -87	Paid or Charged		
NJ DHS-JJC Program Management CY 16	1,714.18	-	-	1,713.31	0.87	0.00
NJ DHS-JJC Program Services CY 16	25,201.81	-	-	(25,527.06)	50,728.87	-
NJ DHS-JJC Family Court CY 17	-	151,144.00	-	148,342.87	-	2,801.13
NJ DHS-JJC Program Management CY 17	-	55,500.00	50.00	55,052.47	-	497.53
NJ DHS-JJC Program Services CY 17	-	313,245.00	-	290,465.08	-	22,779.92
NJ DHS-Mental Health Administrator CY17	-	-	9,000.00	9,000.00	-	-
NJ DHS-PASP CY16	678.19	-	-	678.19	-	-
NJ DHS-PASP CY17	-	-	35,400.00	35,224.99	-	175.01
NJ DHS-Try It Program (TSSA) CY 16	1,543.40	-	-	1,543.40	-	-
NJ DHS-Try It Program (TSSA) CY 17	-	60,881.00	-	59,610.13	-	1,270.87
NJ DHS-Youth Service Coordinator CY17	-	39,825.00	-	39,825.00	-	-
NJ DH&SS-Respite Care Program FY17	-	176,850.00	-	167,712.62	-	9,137.38
NJ DH&SS-Special Child Health FY17-18	-	-	208,298.00	208,298.00	-	-
NJ DH&SS-State Health Insurance Program (SHIP) 17-18	-	-	33,000.00	19,664.58	-	13,335.42
NJ DL&PS-Body Armor Replacement Program 17-18	-	-	32,191.83	-	-	32,191.83
NJ DL&PS-DDEF Prosecutor 2016	-	-	10,000.00	10,000.00	-	-
NJ DL&PS-DDEF Prosecutor 2017	-	-	4,500.00	4,455.42	-	44.58
NJ DL&PS-DDEF Prosecutor 2017 #2	-	-	7,700.00	-	-	7,700.00
NJ DL&PS-Detention Diversion CY17	-	37,132.00	-	37,132.00	-	-
NJ DL&PS-DWI Enforcement 15-16	-	-	-	(330.00)	330.00	-
NJ DL&PS-Emergency Management Assistance FY15	-	-	55,000.00	55,000.00	-	-
NJ DL&PS-Highway Traffic Safety 17-18	-	-	60,900.00	5,831.50	-	55,068.50
NJ DL&PS-Megan's Law 17-18	-	-	14,286.00	10,126.16	-	4,159.84
NJ DL&PS-Narcotics Task Force FY16-17	-	-	154,598.00	153,650.25	-	947.75
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2017	-	-	93,262.00	84,515.11	-	8,746.89
NJ DL&PS-State Facilities Education Act FY17-18	-	-	49,500.00	24,750.00	-	24,750.00
NJ DL&PS-Victim Witness Advocacy Supplemental (VAWA) 2017	-	-	46,172.00	46,172.00	-	-
NJ DL&PS-Victim Witness Advocacy Supplemental (VOCA) 16-18	-	-	354,571.00	68,423.36	-	286,147.64
NJ DL&PS-Victim Witness Assistance Grant VOCA 16-17	-	368,941.00	-	368,595.70	-	345.30
NJ DL&PS -JJC Innovations Funding CY17	-	124,000.00	-	124,000.00	-	-
NJ DM&VA-Veterans Trans FY2017-18	-	-	17,000.00	8,500.00	-	8,500.00
NJ DOE - GED Testing Income	54,889.29	8,767.79	-	9,143.75	-	54,513.33
NJ DOL-NJ Youth Corps 15-16	4,498.00	-	-	-	-	4,498.00
NJ DOL-NJ Youth Corps 16-17	307,729.07	-	-	170,487.65	-	137,241.42
NJ DOL-NJ Youth Corps 17-18	-	-	425,000.00	122,350.51	-	302,649.49
NJ DOL-Smart Steps 15-16	6,420.00	-	-	-	6,420.00	-
NJ DOL-Smart Steps 16-17	1,605.00	-	-	-	-	1,605.00
NJ DOL-WIA Adult FY14-15	2.95	-	-	-	2.95	-
NJ DOL-WIA Adult FY15-16	90.93	-	-	-	-	90.93
NJ DOL-WIA Dislocated Worker - Employer Focus 15-16	2,837,598.21	-	-	-	2,837,598.21	-
NJ DOL-WIA Dislocated Worker FY14-15	997.93	-	-	-	997.93	-
NJ DOL-WIA Dislocated Worker FY15-16	335,316.77	-	-	335,316.77	-	-
NJ DOL-WIA Youth FY14-15	120,426.96	-	-	-	120,426.96	-
NJ DOL-WIA Youth FY15-16	458,299.73	-	-	458,294.68	-	5.05
NJ DOL-WIA Adult FY16-17	964,511.87	-	-	958,870.57	-	5,641.30
NJ DOL-WIA Dislocated Worker FY16-17	1,227,388.00	-	-	1,137,730.97	-	89,657.03
NJ DOL-WIA Youth FY16-17	1,205,259.00	-	-	444,562.20	-	760,696.80
NJ DOL-WIOA-Adult SFY18	-	-	1,055,588.00	139,768.02	-	915,819.98
NJ DOL-WIOA-Dislocated Worker SFY18	-	-	859,128.00	11,845.93	-	847,282.07
NJ DOL-WIOA-Youth SFY18	-	-	1,259,022.00	-	-	1,259,022.00
NJ DOL-Work First New Jersey SFY15	-	-	-	(134,701.00)	134,701.00	-
NJ DOL-Work First New Jersey SFY17	3,197,104.12	-	-	1,806,280.52	-	1,390,823.60
NJ DOL-Work First New Jersey SFY18	-	-	3,793,042.00	1,569,721.84	-	2,223,320.16
NJ DOL-Workfirst New Jersey FY 15-16	1,068,467.51	-	-	75,308.99	-	993,158.52
NJ DOL-Workforce Learning Link SFY16-17	54,195.22	-	-	54,195.03	-	0.19
NJ DOL-Workforce Learning Link SFY2015-16	8,122.38	-	-	-	8,122.38	-
NJ DOL - One Stop Atlantic City Satellite Office 17-18	-	-	150,000.00	16,070.78	-	133,929.22
NJ DOL - Smart Steps 17-18	-	-	1,605.00	-	-	1,605.00
NJ DOL - Workforce Learning Link SFY17-18	-	-	103,000.00	28,569.90	-	74,430.10
NJ DOL -Youth Symposium Career Exploration 14-15	8,087.00	-	-	-	8,087.00	-
NJ DOS-General Operating Support 16-17	-	14,400.00	-	10,600.00	-	3,800.00
NJ DOT-Brigantine Blvd Sec 1B Resurfacing	-	-	919,186.89	843,958.68	-	75,228.21
NJ DOT-CNG Refuse Trucks Grant	-	-	83,476.00	78,092.00	-	5,384.00
NJ DOT-Local Bridge Future Needs FY16	-	-	1,000,000.00	-	-	1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-Bungalow Park Br	-	-	1,000,000.00	-	-	1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-CottonMill Bridge	-	-	500,000.00	-	-	500,000.00
NJ DOT - County Aid FY17	-	-	3,433,500.00	-	-	3,433,500.00
NJ DOT - Route 629 Improvements Design	-	-	637,330.00	-	-	637,330.00

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

Grant	Balance December 31, 2016	Transferred from 2016 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2017
		Budget	Appropriation By 40A:4 -87			
NJ DOT Mays Landing Road Sec 2 Resurfacing	1,320,000.00	-	-	1,026,200.00	-	293,800.00
NJ DOT Weymouth Furnace Bridge Construction	202,259.00	-	-	202,259.00	-	-
NJ DOT Weymouth Furnace Bridge Design	-	-	-	(15,950.71)	15,950.71	-
NJ DPM&C-IP Video System Grant 2017	-	-	134,360.00	-	-	134,360.00
NJ OHS-Homeland Security Grant FY17	-	-	279,191.10	-	-	279,191.10
NJ Transit-CARTS FY17	-	-	292,683.00	284,684.80	-	7,998.20
NJ Transit-Casino Revenue Trans Grant CY2016	14,205.13	-	-	5,779.34	8,425.79	-
NJ Transit-Casino Revenue Trans Grant CY2017	-	-	493,452.91	488,263.15	-	5,189.76
NJ Transit - FTA Sec. 5310 Formula Grant FY12	-	62,500.00	-	62,500.00	-	-
NJ Transit - FTA Sec. 5310 Formula Grant FY14	-	-	72,500.00	18,123.02	-	54,376.98
NJ Transit - FTA Sec. 5311 Innovation Grant	-	-	150,000.00	150,000.00	-	-
NJ Transit CARTS FY16	7,095.31	-	-	7,095.31	-	-
NJ Transit FTA Sec. 5311 Innovation Grant	-	-	-	(1,778.17)	1,778.17	-
NJ Transit New Freedom FY12	45,064.93	-	-	41,144.86	-	3,920.07
Peer Grouping	-	-	-	-	-	-
SJTA-Subregional Transportation FY2017	85,123.50	-	-	85,123.50	-	-
SJTA-Subregional Transportation FY2018	-	-	113,600.00	28,410.90	-	85,189.10
US DJ-SCAAP Grant FY15	83,544.00	-	-	53,325.49	-	30,218.51
US DJ-SCAAP Grant FY16	87,864.00	-	-	-	-	87,864.00
US DJ-SCAAP Grant FY14	36,214.65	-	-	36,214.65	-	-
US HUD Community Development Block Grant FY2006	1,183.47	-	-	-	-	1,183.47
US HUD Community Development Block Grant FY2013	25,865.48	-	-	25,865.48	-	-
US HUD Community Development Block Grant FY2016	1,102,215.00	-	-	1,081,425.49	-	20,789.51
US HUD Community Development Block Grant FY2015 CDBG	6,514.76	-	-	1,742.62	-	4,772.14
US HUD Community Development Block Grant FY2017	-	-	1,207,139.00	-	-	1,207,139.00
US HUD Continuum of Care Program FY2015	-	-	16,174.00	(4,044.00)	-	20,218.00
US HUD Continuum of Care Program FY2016	-	16,488.00	-	-	-	16,488.00
US HUD HOME Investment Partnership Grant FY2016	486,286.00	-	-	486,286.00	-	-
US HUD HOME Investment Partnership Grant FY2017	-	-	529,127.00	-	-	529,127.00
US Marshalls-JLEO Equipment Grant FY16	-	-	4,980.26	-	-	4,980.26
USDA-SNAP Process & Technology Improve Grant 2017-20	-	-	746,131.00	454,663.74	-	291,467.26
	<u>\$ 25,456,384.69</u>	<u>\$ 3,588,036.47</u>	<u>\$ 22,805,258.77</u>	<u>\$ 20,726,176.70</u>	<u>\$ 3,707,525.23</u>	<u>\$ 27,415,978.00</u>
Ref. A						A
Encumbrances Payable			Ref.	\$ 9,370,502.30		
Cash Disbursed			A-20			
			A-4	<u>11,355,674.40</u>		
				<u>\$ 20,726,176.70</u>		

CURRENT FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE – GRANT FUND

Balance December 31, 2016	<u>Ref.</u> A	\$ 11,538,656.30
Increased by:		
Charged to Grant Applications	A-18	8,907,975.72
Decreased by:		
Cash Disbursed	A-4	<u>11,076,129.72</u>
Balance December 31, 2017	A	<u>\$ 9,370,502.30</u>

CURRENT FUND
 SCHEDULE OF DUE TO WELFARE DEPARTMENT

	<u>Ref.</u>	
Balance December 31, 2016	A	\$ 5,712.65
Increased by:		
Cash Receipts	A-4	9,167,557.18
Decreased by:		
Cash Disbursements	A-4	<u>9,173,269.83</u>
Balance December 31, 2017	A	<u><u>\$ -</u></u>

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

Balance December 31, 2016	<u>Ref.</u> A	\$ 209,764.50
Increased by:		
Unexpended Grant Balances		85,799.27
Decreased by:		
Disbursements		<u>177,729.39</u>
Balance December 31, 2017	A	<u>\$ 117,834.38</u>

TRUST FUND

TRUST FUND
SCHEDULE OF TRUST – OTHER – CASH – TREASURER

Balance December 31, 2016		\$ 26,304,606.22
Increased By Receipts:		
Reserve for:		
Motor Vehicle Fines:		
Road Construction and Repair	\$ 1,497,996.82	
Reserve for:		
Funds Awaiting Court Disposition	685,991.52	
State Unemployment Compensation	289,950.44	
Self Insurance:		
Workers' Compensation	4,613,536.00	
General Liability	1,027,052.16	
Repair to County Roads	-	
County Clerk - Recording Fees	148,530.00	
Board of Taxation	193,734.10	
Veterans' Cemetery	105,536.94	
Prosecutor's Forfeitures	148,105.68	
Surrogate's Office	22,174.00	
Directional Signals	-	
Weights and Measures	49,339.50	
Audio Visual Aids Commission	71,071.55	
Prosecutor's Auto Theft Fees	1,062.40	
Sheriff's Forfeited Funds	17,469.58	
Gasoline Resale	524,692.58	
Sheriff's Improvement Fund	35,710.00	
Accumulated Absences	70,001.00	
Law Enforcement Trust	10,038.00	
Parks & Recreation	-	
Animal Shelter Donations	12,340.49	
Snow Removal Trust	112,808.56	
Mosquito Control	12,329.03	
Sheriff Donation Trust	26.90	
	<u>11,744,210.25</u>	
Decreased By Disbursements		
Reserve for:		
Motor Vehicle Fines:		
Road Construction and Repair	198,650.03	
Reserve for:		
Social Services Program	2,101,953.00	
Funds Awaiting Court Disposition	288,519.53	
State Unemployment Compensation	270,019.24	
Self Insurance:		
Workers' Compensation	5,295,694.81	
General Liability	1,842,445.51	
Repair to County Roads	23,295.00	
County Clerk - Recording Fees	16,221.87	
Board of Taxation - Recording Fees	155,261.71	
Veterans' Cemetery	-	
Prosecutor's Forfeitures	209,993.80	
Prosecutor DEA Forfeited Funds	23,692.00	
Surrogate's Office	34,241.28	
Weights and Measures	820.00	
Audio Visual Aids Commission	115,114.79	
Prosecutor's Auto Theft Fees	960.28	
Sheriff's Forfeited Funds	6,116.72	
Prosecutors AMA Interest	59.99	
Gasoline Resale	445,480.07	
Sheriff's Improvement Fund	-	
Accumulated Absences	74,730.89	
Law Enforcement Trust	10,315.77	
Parks & Recreation	214.00	
Animal Shelter Donations	5,400.72	
Snow Removal Trust	-	
Mosquito Control	-	
Sheriff Donation Trust	75.00	
Accounts Payable	1,530,066.20	
	<u>12,649,342.21</u>	
Balance December 31, 2017		<u>\$ 25,399,474.26</u>

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

Balance December 31, 2016	<u>Ref.</u> B		\$ 1,201,831.76
Increased by:			
Receipts	B-1	<u>\$ 1,497,996.82</u>	<u>1,497,996.82</u>
Decreased by:			
Expenditures	B-1	198,650.03	
Accounts Payable		<u>1,006,841.79</u>	<u>1,205,491.82</u>
Balance December 31, 2017	B		<u><u>\$ 1,494,336.76</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SOCIAL SERVICES PROGRAM

Balance December 31, 2016	<u>Ref.</u> B		\$ 7,240.00
Increased by:			
Receipts		<u>\$ 2,094,713.00</u>	<u>2,094,713.00</u>
Decreased by:			
Expenditures	B-1	<u>\$ 2,101,953.00</u>	<u>2,101,953.00</u>
Balance December 31, 2017	B		<u><u>\$ -</u></u>

TRUST FUND
 SCHEDULE OF ACCOUNTS PAYABLE

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 1,530,066.20
Increased by:			
Changes To Reserves	B	<u>\$ 2,188,865.21</u>	<u>2,188,865.21</u>
Decreased by:			
Net Disbursements	B-1	<u>1,530,066.20</u>	<u>1,530,066.20</u>
Balance December 31, 2017	B		<u><u>\$ 2,188,865.21</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR FUNDS AWAITING COURT DISPOSITION

Balance December 31, 2016	<u>Ref.</u> B		\$ 741,935.83
Increased by:			
Cash Receipts	B-1	<u>\$ 685,991.52</u>	<u>685,991.52</u>
Decreased by:			
Expenditures	B-1	<u>288,519.53</u>	<u>288,519.53</u>
Balance December 31, 2017	B		<u>\$ 1,139,407.82</u>

TRUST FUND
 SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 780,787.64
Increased by:			
Cash Receipts	B-1	<u>\$ 289,950.44</u>	<u>289,950.44</u>
Decreased by:			
Payments to the State of New Jersey	B-1	<u>270,019.24</u>	<u>270,019.24</u>
Balance December 31, 2017	B		<u><u>\$ 800,718.84</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	<u>B</u>		\$ 8,712,038.61
Increased by:			
Cash Receipts	B-1	<u>\$ 4,613,536.00</u>	<u>4,613,536.00</u>
Decreased by:			
Expenditures	B-1	5,295,694.81	
Accounts Payable		<u>599,398.74</u>	<u>5,895,093.55</u>
Balance December 31, 2017	B		<u><u>\$ 7,430,481.06</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SELF INSURANCE – GENERAL LIABILITY

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 3,310,173.13
Increased by:			
Cash Receipts	B-1	<u>\$ 1,027,052.16</u>	<u>1,027,052.16</u>
Decreased by:			
Expenditures	B-1	1,842,445.51	
Accounts Payable		<u>150,814.33</u>	<u>1,993,259.84</u>
Balance December 31, 2017	B		<u><u>\$ 2,343,965.45</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

Balance December 31, 2016	<u>Ref.</u> B		\$ 124,466.76
Decreased by:			
Expenditures	B-1	23,295.00	
Accounts Payable		<u>300.00</u>	
			<u>23,595.00</u>
Balance December 31, 2017	B		<u>\$ 100,871.76</u>

TRUST FUND
 SCHEDULE OF RESERVE FOR COUNTY CLERK – RECORDING FEES

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 1,176,671.18
Increased by:			
Cash Receipts		\$ 148,530.00	
	B-1		<u>148,530.00</u>
Decreased by:			
Expenditures	B-1	16,221.87	
Accounts Payable		<u>8,896.35</u>	
			<u>25,118.22</u>
Balance December 31, 2017	B		<u><u>\$ 1,300,082.96</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 2,169,900.11
Increased by:			
Cash Receipts	B-1	<u>\$ 193,734.10</u>	<u>193,734.10</u>
Decreased by:			
Expenditures	B-1	155,261.71	
Accounts Payable		<u>96,367.81</u>	<u>251,629.52</u>
Balance December 31, 2017	B		<u><u>\$ 2,112,004.69</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR VETERAN'S CEMETERY

Balance December 31, 2016	<u>Ref.</u> B		\$ 4,464.39
Increased by:			
Receipts	B-1	<u>\$ 105,536.94</u>	<u>105,536.94</u>
Balance December 31, 2017	B		<u><u>\$ 110,001.33</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 328,914.39
Increased by:			
Receipts	B-1	<u>\$ 148,105.68</u>	<u>148,105.68</u>
Decreased by:			
Expenditures	B-1	209,993.80	
Accounts Payable		<u>101,315.31</u>	<u>311,309.11</u>
Balance December 31, 2017	B		<u><u>\$ 165,710.96</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		<u>\$ 24,113.55</u>
Decreased by:			
Expenditures	B-1	<u>\$ 23,692.00</u>	<u>23,692.00</u>
Balance December 31, 2017	B		<u><u>\$ 421.55</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 123,631.90
Increased by:			
Cash Receipts	B-1	<u>\$ 22,174.00</u>	<u>22,174.00</u>
Decreased by:			
Expenditures	B-1	34,241.28	
Accounts Payable		<u>40,508.92</u>	<u>74,750.20</u>
Balance December 31, 2017	B		<u><u>\$ 71,055.70</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

	<u>Ref.</u>	
Balance December 31, 2016	B	<u>\$ 441,240.98</u>
Balance December 31, 2017	B	<u><u>\$ 441,240.98</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2016	<u>Ref.</u> B		\$ 725,464.10
Increased by:			
Receipts	B-1	<u>\$ 49,339.50</u>	<u>49,339.50</u>
Decreased by:			
Expenditures	B-1	<u>820.00</u>	<u>820.00</u>
Balance December 31, 2017	B		<u><u>\$ 773,983.60</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 209,067.62
Increased by:			
Service Fees	B-1	<u>\$ 71,071.55</u>	<u>71,071.55</u>
Decreased by:			
Expenditures	B-1	<u>115,114.79</u>	<u>115,114.79</u>
Balance December 31, 2017	B		<u><u>\$ 165,024.38</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 40,941.54
Increased by:			
Cash Receipts	B-1	<u>\$ 1,062.40</u>	<u>1,062.40</u>
Decreased by:			
Expenditures	B-1	960.28	
Accounts Payable		<u>84.96</u>	
			<u>1,045.24</u>
Balance December 31, 2017	B		<u><u>\$ 40,958.70</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 14,942.41
Increased by:			
Cash Receipts	B-1	<u>\$ 17,469.58</u>	<u>17,469.58</u>
Decreased by:			
Expenditures	B-1	6,116.72	
Accounts Payable		<u>2,500.00</u>	<u>8,616.72</u>
Balance December 31, 2017	B		<u><u>\$ 23,795.27</u></u>

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

Balance December 31, 2016	<u>Ref.</u> B		<u>\$ 727.50</u>
Decreased by:			
Expenditures	B-1	<u>\$ 59.99</u>	<u>59.99</u>
Balance December 31, 2017	B		<u><u>\$ 667.51</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR GASOLINE RESALE

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 28,890.31
Increased by:			
Cash Receipts	B-1	<u>\$ 524,692.58</u>	<u>524,692.58</u>
Decreased by:			
Expenditures	B-1	445,480.07	
Accounts Payable		<u>100,729.06</u>	<u>546,209.13</u>
Balance December 31, 2017	B		<u><u>\$ 7,373.76</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2016	<u>Ref.</u> B		\$ 77,710.70
Increased by:			
Cash Receipts	B-1	<u>\$ 35,710.00</u>	<u>35,710.00</u>
Decreased by:			
Accounts Payable		<u>3,750.00</u>	<u>3,750.00</u>
Balance December 31, 2017	B		<u>\$ 109,670.70</u>

TRUST FUND
 SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 4,109,836.16
Increased by:			
Cash Receipts	B-1	<u>\$ 70,001.00</u>	<u>70,001.00</u>
Decreased by:			
Expenditures	B-1	<u>74,730.89</u>	<u>74,730.89</u>
Balance December 31, 2017	B		<u>\$ 4,105,106.27</u>

TRUST FUND
 PUBLIC HEALTH SERVICE
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance December 31, 2016	<u>Ref.</u> B		\$ 2,823,118.01
Increased by:			
Interest Earned		\$ 29,884.45	
Public Health Services Tax Receivable	B-27	6,145,200.60	
Grant and Revenue	B-26	1,674,888.79	
Added and Omitted Taxes	B-27	<u>24,834.11</u>	
	B-29		<u>7,874,807.95</u>
Decreased by:			
Public Health Expenditures	B-29	<u>8,534,845.16</u>	
			<u>8,534,845.16</u>
Balance December 31, 2017	B		<u><u>\$ 2,163,080.80</u></u>

TRUST FUND
PUBLIC HEALTH SERVICE
SCHEDULE OF GRANTS RECEIVABLE AND REVENUE

	Balance December 31, 2016	Receivable	Received	Adjustments	Balance December 31, 2017
Right-To-Know	\$ 5,272.00	\$ 10,544.00	\$ 10,544.00	\$ -	\$ 5,272.00
Realty Transfer Fees	-	109,508.00	109,508.00	-	-
Municipal Alliance	764,064.04	388,541.00	574,879.08	-	577,725.96
Alcohol Education and Rehabilitation	209,493.00	687,195.00	257,575.00	-	639,113.00
County Environmental Health Act	117,859.62	218,450.00	162,859.00	-	173,450.62
Local Core Capacity Infrastructure for BT F	182,471.00	301,151.00	182,464.00	20.00	301,138.00
CEED Grant	-	38,076.35	38,076.35	-	-
Environmental Fees:					
Air Pollution Fines	-	2,500.00	2,500.00	-	-
Fees	-	49,507.75	49,507.75	-	-
Miscellaneous	-	2,600.00	2,600.00	-	-
Outpatient:					
Child Health Clinic	-	1,390.00	1,390.00	-	-
Hepatitis B	-	1,050.00	1,050.00	-	-
Flu Shots	-	26,026.46	26,026.46	-	-
Fine	-	1,600.00	1,600.00	-	-
Intoxicated Driver Program:					
12 Hour	-	134,489.00	134,489.00	-	-
48 Hour	-	36,593.00	36,593.00	-	-
Animal Shelter Revenue	-	83,227.15	83,227.15	-	-
	<u>\$ 1,279,159.66</u>	<u>\$ 2,092,448.71</u>	<u>\$ 1,674,888.79</u>	<u>\$ 20.00</u>	<u>\$ 1,696,699.58</u>
Ref.	B		B-25		B

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 24,834.11
Increased By:			
Tax Levied	B-25	\$ 6,145,200.60	
Added and Omitted Tax levy	B	<u>28,779.89</u>	
			<u>6,173,980.49</u>
Decreased By:			
Tax Collections:			
County Levy		6,145,200.60	
County Added and Omitted		<u>24,834.11</u>	
			<u>6,170,034.71</u>
Balance December 31, 2017	B		<u><u>\$ 28,779.89</u></u>
Analysis of Added and Omitted Taxes Receivable:			
City of Absecon			\$ 702.91
City of Brigantine			4,828.84
Borough of Buena			38.59
Buena Vista			195.56
City of Corbin City			91.58
City of Egg Harbor			71.08
Township of Egg Harbor			5,540.84
Estelle Manor			61.38
Township of Folsom			68.45
Township of Galloway			2,890.98
Township of Hamilton			1,858.51
Town of Hammonton			1,298.75
City of Linwood			590.19
Borough of Longport			2,779.08
City of Margate			4,811.18
Township of Mullica			401.23
City of Northfield			111.89
City of Pleasantville			186.63
City of Port Republic			235.66
City of Somers Point			341.25
City of Ventnor			1,544.23
Township of Weymouth			131.08
			<u><u>\$ 28,779.89</u></u>

TRUST FUND
 PUBLIC HEALTH SERVICE
 SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2016	<u>Ref.</u> B		\$ 493,733.66
Increased by:			
Expenditures	B-29	<u>\$ 386,727.96</u>	<u>386,727.96</u>
Decreased by:			
Transferred to Reserve for Expenditures	B-29	<u>493,733.66</u>	<u>493,733.66</u>
Balance December 31, 2017	B		<u>\$ 386,727.96</u>

TRUST FUND
 PUBLIC HEALTH SERVICE
 SCHEDULE OF RESERVE FOR EXPENDITURES

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 2,329,834.35
Increased by:			
Cash Receipts	B-25	\$ 7,875,257.95	
Transferred from Encumbrances Payable	B-28	493,733.66	
Cancelled Expenditures	B-28	<u>(450.00)</u>	
			<u>8,368,541.61</u>
Decreased by:			
Cash Disbursements	B-25	8,534,845.16	
Transferred to Encumbrances Payable	B-28	<u>386,727.96</u>	
			<u>8,921,573.12</u>
Balance December 31, 2017	B		<u><u>\$ 1,776,802.84</u></u>

TRUST FUND
 LIBRARY
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 3,787,446.64
Increased by:			
Interest Income		\$ 32,626.02	
State Aid		76,369.00	
Library Fines and Programs		111,131.98	
Computer Services		87,000.00	
Grant Revenue		126,678.97	
Other Revenue		695.86	
Library Taxes Receivable	B-31	7,476,825.00	
Added and Omitted Taxes	B-31	<u>31,489.43</u>	
	B-33		<u>7,942,816.26</u>
Decreased by:			
Encumbrances Payable	B-32	407,578.00	
Library Expenditures	B-33	<u>7,443,005.58</u>	
			<u>7,850,583.58</u>
Balance December 31, 2017	B		<u>\$ 3,879,679.32</u>

TRUST FUND

LIBRARY

SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 31,489.43
Increased By:			
Tax Levied	B-30	\$ 7,476,825.00	
Added and Omitted Tax levy	B	<u>35,488.65</u>	
			<u>7,512,313.65</u>
Decreased By:			
Tax Collections:			
County Levy	B-30	7,476,825.00	
County Added and Omitted	B-30	<u>31,489.43</u>	
			<u>7,508,314.43</u>
Balance December 31, 2017	B		<u>\$ 35,488.65</u>
<u>Analysis of Added and Omitted Taxes Receivable:</u>			
City of Brigantine			\$ 7,786.76
Borough of Buena			270.37
Buena Vista			1,279.21
City of Corbin City			105.28
City of Egg Harbor			234.64
Township of Egg Harbor			5,669.56
Estelle Manor			82.56
Township of Folsom			144.08
Township of Galloway			3,443.16
Township of Hamilton			2,471.91
Town of Hammonton			1,036.31
Borough of Longport			3,516.13
Township of Mullica			389.83
City of Pleasantville			2,464.42
City of Port Republic			81.03
Somers Point			623.63
City of Ventnor			1,667.00
Weymouth			<u>223.55</u>
			<u>\$ 31,489.43</u>

TRUST FUND
 LIBRARY
 SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>		
Balance December 31, 2016	<u>B</u>		\$ 407,578.00
Increased by:			
Reserve for Expenditures Charged	B-33	<u>\$ 304,045.95</u>	<u>304,045.95</u>
Decreased by:			
Cash Disbursed	B-30	<u>407,578.00</u>	<u>407,578.00</u>
Balance December 31, 2017	B		<u><u>\$ 304,045.95</u></u>

TRUST FUND
 LIBRARY
 SCHEDULE OF RESERVE FOR EXPENDITURES

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 3,380,433.64
Increased by:			
Cash Receipts	B-30	<u>\$ 7,942,816.26</u>	<u>7,942,816.26</u>
Decreased by:			
Cash Disbursements	B-30	7,443,005.58	
Encumbered	B-32	<u>304,045.95</u>	<u>7,747,051.53</u>
Balance December 31, 2017	B		<u><u>\$ 3,576,198.37</u></u>

TRUST FUND
 OPEN SPACE
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 28,495,062.40
Increased by:			
Open Space Fund Taxes	B-35	\$ 393,569.27	
Added and Omitted Taxes	B-35	<u>2,255.71</u>	
	B-37		<u>395,824.98</u>
Decreased by:			
Current Year Cash Disbursements	B-37	66,393.80	
Prior Year Cash Disbursements	B-36	<u>2,152,051.61</u>	
			<u>2,218,445.41</u>
Balance December 31, 2017	B		<u>\$ 26,672,441.97</u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 2,255.71
Increased by:			
Taxes Levied		\$ 393,569.27	
Added and Omitted Taxes Levied		<u>1,855.23</u>	
			<u>395,424.50</u>
Decreased By:			
Tax Collections:			
County Levy	B-34	393,569.27	
County Added and Omitted	B-34	<u>2,255.71</u>	
	B-37		<u>395,824.98</u>
Balance December 31, 2017	B		<u>\$ 1,855.23</u>

TRUST FUND
 OPEN SPACE
 SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>		
Balance December 31, 2016	<u>B</u>		\$ 2,152,051.61
Increased by:			
Charges	B-37	<u>\$ 2,092,986.37</u>	<u>2,092,986.37</u>
Decreased by:			
Expenditures		2,152,051.61	<u>2,152,051.61</u>
Balance December 31, 2017	B		<u><u>\$ 2,092,986.37</u></u>

TRUST FUND
 OPEN SPACE
 SCHEDULE OF RESERVE FOR EXPENDITURES

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 26,343,010.79
Increased by:			
Cash Receipts	B-34, B-35	<u>\$ 395,824.98</u>	<u>395,824.98</u>
Decreased by:			
Cash Disbursements	B-34	66,393.80	
Encumbered	B-36	<u>2,092,986.37</u>	<u>2,159,380.17</u>
Balance December 31, 2017	B		<u><u>\$ 24,579,455.60</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 1,577,356.34
Increased by:			
Accounts Receivable	B-39, B-40	\$ 20,135.00	
County Deposits and Interest Collected	B-40	16,027,607.17	
Due to Secretary of State of New Jersey	B-41	9,462.50	
Overpayments Received	B-42	124,895.45	
Attorney Deposits	B-43	<u>1,095,642.95</u>	
			<u>17,277,743.07</u>
Decreased by:			
Payments to County Treasurer	B-40	17,426,189.42	
Due to Secretary of State of New Jersey	B-41	9,412.00	
Refund of Overpayments	B-42	<u>130,555.10</u>	
			<u>17,566,156.52</u>
Balance December 31, 2017	B		<u>\$ 1,288,942.89</u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF ACCOUNTS RECEIVABLE

Balance December 31, 2016	<u>Ref.</u> B		\$ 8,317.00
Increased by:			
Charges	B-38, B-40	<u>\$ 20,135.00</u>	<u>20,135.00</u>
Decreased by:			
Collections		<u>20,635.00</u>	<u>20,635.00</u>
Balance December 31, 2017	B		<u><u>\$ 7,817.00</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 1,452,044.30
Increased by:			
Accounts Receivable	B-38, B-39	\$ 20,135.00	
County Deposits and Interest	B-38	16,027,607.17	
Charges for Services Attorney Deposits	B-43	<u>1,080,621.65</u>	
			<u>17,128,363.82</u>
Decreased by:			
Payments to County	B-38	<u>17,426,189.42</u>	
			<u>17,426,189.42</u>
Balance December 31, 2017	B		<u><u>\$ 1,154,218.70</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF DUE TO SECRETARY OF STATE

Balance December 31, 2016	<u>Ref.</u> B		\$ 737.50
Increased by:			
Receipts	B-38	<u>\$ 9,462.50</u>	<u>9,462.50</u>
Decreased by:			
Cash Disbursements	B-38	<u>9,412.00</u>	<u>9,412.00</u>
Balance December 31, 2017	B		<u><u>\$ 788.00</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF REFUNDS PAYABLE

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 6,105.65
Increased by:			
Charges Collected	B-38	<u>\$ 124,895.45</u>	<u>124,895.45</u>
Decreased by:			
Cash Disbursements	B-38	<u>130,555.10</u>	<u>130,555.10</u>
Balance December 31, 2017	B		<u><u>\$ 446.00</u></u>

TRUST FUND
 COUNTY CLERK
 SCHEDULE OF ATTORNEY DEPOSITS

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 118,468.89
Increased by:			
Deposits	B-38	<u>\$ 1,095,642.95</u>	<u>1,095,642.95</u>
Decreased by:			
Charges for Services	B-40	<u>1,080,621.65</u>	<u>1,080,621.65</u>
Balance December 31, 2017	B		<u><u>\$ 133,490.19</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF CASH – INMATES’ FUND

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 93,886.53
Increased by:			
Inmate Deposits	B-45	\$ 702,554.07	
Reserve for Inmates	B-48	443,093.11	
Due from bank	B-50A	805.55	
Due to Commissary - Interest, Overage	B-50	<u>139.58</u>	
			<u>1,146,592.31</u>
Decreased by:			
Payments to Inmates	B-45	179,927.99	
Payments to State - VCCB	B-47	48,028.03	
Payments to County Treasurer	B-48	421,980.72	
Payments to Keefe for IM Purchases	B-49	446,354.34	
Payments - Due to Commissary	B-50	4,142.05	
	B-50A	<u>806.20</u>	
			<u>1,101,239.33</u>
Balance December 31, 2017	B		<u>\$ 139,239.51</u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 15,670.03
Increased by:			
Inmate Deposits	B-44	\$ 702,554.07	
Reserve for Inmates' Funds	B-48	419,823.11	
Inmate Payroll	B-48	<u>23,270.00</u>	
			<u>1,145,647.18</u>
Decreased by:			
Cash Disbursements to Inmates	B-44	<u>179,927.99</u>	
Paid to County for Fees and Recoverables		\$ 386,458.86	
Due to County for Fees and Recoverables		<u>33,364.25</u>	
	B-48	<u>419,823.11</u>	
Paid to Commissary		3,848.06	
Due to Commissary		<u>358.72</u>	
	B-50	<u>4,206.78</u>	
Paid to Inmates' Keefe Purchases		445,192.44	
Due to Inmates' Keefe Purchases		<u>49,405.74</u>	
	B-49	<u>494,598.18</u>	
Paid to VCCB Taxes		44,519.24	
Due to VCCB Taxes		<u>4,940.57</u>	
	B-47	<u>49,459.81</u>	
Due to Other		<u>4.34</u>	
	B-46	<u>4.34</u>	
			<u>1,148,020.21</u>
Balance December 31, 2017	B		<u>\$ 13,297.00</u>

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

Balance December 31, 2016	<u>Ref.</u> B		\$	1.00
Increased by:				
Inmate Deposits		\$ 14.60		<u>14.60</u>
Decreased by:				
None		<u>11.26</u>		<u>11.26</u>
Balance December 31, 2017	B, B-45		\$	<u><u>4.34</u></u>

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

Balance December 31, 2016	<u>Ref.</u> B		\$ 3,508.79
Increased by:			
VCCB	B-45	<u>\$ 49,459.81</u>	<u>49,459.81</u>
Decreased by:			
Payments to VCCB	B-44	<u>48,028.03</u>	<u>48,028.03</u>
Balance December 31, 2017	B		<u><u>\$ 4,940.57</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	<u>B</u>		\$ 33,706.86
Increased by:			
Cash Receipts	B-45	\$ 419,823.11	
Cash Received - Payroll		<u>23,270.00</u>	
	B-44		<u>443,093.11</u>
Decreased by:			
Cash Disbursements	B-44	421,980.72	
Inmate - Payroll	B-45	<u>23,270.00</u>	
			<u>445,250.72</u>
Balance December 31, 2017	B		<u><u>\$ 31,549.25</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 24,163.65
Increased by:			
Inmate Purchases	B-45	\$ 494,598.18	
Due to Commissary	B-50	<u>218,490.31</u>	
	B-1		<u>713,088.49</u>
Decreased by:			
Cash Disbursements	B-44	446,354.34	
Due to Commissary - Commission	B-50	<u>231,950.82</u>	
			<u>678,305.16</u>
Balance December 31, 2017	B		<u>\$ 58,946.98</u>

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

	Ref.	Commissions	Recoverables	Shortage	Totals
Balance December 31, 2016	B	\$ 16,543.21	\$ 303.07	\$ (9.08)	\$ 16,837.20
Increased By :					
Due to Comm. - Int/Overage/Short	B-44	-	-	139.58	139.58
Due to Comm. - Recoverables	B-45	-	4,206.78	-	4,206.78
Due to Comm. - Commission	B-49	231,950.82	-	-	231,950.82
		<u>248,494.03</u>	<u>4,509.85</u>	<u>130.50</u>	<u>253,134.38</u>
Decreased By :					
Cash Disbursements	B-44	-	4,151.13	(9.08)	4,142.05
Due to Commissary Vendor	B-49	218,490.31	-	-	218,490.31
		<u>218,490.31</u>	<u>4,151.13</u>	<u>(9.08)</u>	<u>222,632.36</u>
Balance December 31, 2017		<u>\$ 30,003.72</u>	<u>\$ 358.72</u>	<u>\$ 139.58</u>	<u>\$ 30,502.02</u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ -
Increased by:			
Inmate Deposits	B-44	<u>806.20</u>	<u>806.20</u>
Decreased by:			
Cash Disbursements	B-44	<u>805.55</u>	<u>805.55</u>
Balance December 31, 2017	B		<u><u>\$ 0.65</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF CASH – COMMISSARY FUND

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 506,631.25
Increased by:			
Accounts Receivable	B-54	\$ 4,346.36	
Due from Inmate Fund	B-53	<u>222,632.36</u>	
			<u>226,978.72</u>
Decreased by:			
Due from Inmate Fund	B-53	4,346.36	
Payments to Vendors	B-54	<u>110,727.66</u>	
			<u>115,074.02</u>
Balance December 31, 2017	B		<u><u>\$ 618,535.95</u></u>

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

Balance December 31, 2016	<u>Ref.</u> B		\$ 16,837.20
Increased by:			
Cash Disbursements	B-51	\$ 4,346.36	
Sales Commission	B-54	<u>231,950.82</u>	
			<u>236,297.18</u>
Decreased by:			
Cash Receipts - Recoverable	B-51	<u>222,632.36</u>	
			<u>222,632.36</u>
Balance December 31, 2017	B		<u>\$ 30,502.02</u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF FUND BALANCE – COMMISSARY FUND

	<u>Ref.</u>		
Balance December 31, 2016	<u>B</u>		\$ 523,468.45
Increased by:			
Sales Commission	B-53	\$ 231,950.82	
Due from Inmates	B-51	<u>4,346.36</u>	
			<u>236,297.18</u>
Decreased by:			
Purchases	B-51	<u>110,727.66</u>	
			<u>110,727.66</u>
Balance December 31, 2017	B		<u><u>\$ 649,037.97</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF CASH – BAIL FUND

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 3,369.00
Increased by:			
Accounts Payable	B-56	<u>\$ 848,727.57</u>	<u>848,727.57</u>
Decreased by:			
Payments to Bail and Agencies	B-56	<u>852,096.57</u>	<u>852,096.57</u>
Balance December 31, 2017	B		<u><u>\$ -</u></u>

TRUST FUND
 CORRECTION CENTER
 SCHEDULE OF ACCOUNTS PAYABLE – BAIL FUND

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 3,369.00
Increased by:			
Cash Receipts	B-55	<u>\$ 848,727.57</u>	<u>848,727.57</u>
Decreased by:			
Payments to Bail and Agencies	B-55	<u>852,096.57</u>	<u>852,096.57</u>
Balance December 31, 2017	B		<u><u>\$ -</u></u>

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

Balance December 31, 2016	<u>Ref.</u> B		\$ 11,848.85
Decreased by:			
Cash Receipts	B-59	<u>\$ 525.00</u>	<u>525.00</u>
Balance December 31, 2017	B		<u>\$ 11,323.85</u>

TRUST FUND
 COUNTY ADJUSTER
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance December 31, 2016	<u>Ref.</u> B		\$ -
Increased by:			
Charges	B-60	<u>\$ 525.00</u>	<u>525.00</u>
Decreased by:			
Payments to County		<u>525.00</u>	<u>525.00</u>
Balance December 31, 2017	B		<u><u>\$ -</u></u>

TRUST FUND
 COUNTY ADJUSTER
 SCHEDULE OF DUE TO COUNTY

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ -
Increased by:			
State Reimbursements		\$ 6,147.06	
Charges	B-59	<u>400.00</u>	
			<u>6,547.06</u>
Decreased by:			
Payments to County		<u>6,547.06</u>	
			<u>6,547.06</u>
Balance December 31, 2017	B		<u><u>\$ -</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 1,314,256.55
Increased by:			
Foreclosure and Execution Deposits	B-62	\$ 35,817,128.88	
Attorney Deposits	B-63	85,309.55	
Bail and Fine Deposits	B-64	41,288.66	
Reserve for Sheriff's Office Fees			
Miscellaneous Fees Sheriff	B-65	386.29	
Interest Earned		-	
Unclaimed Property	B-66	<u>454.46</u>	
			<u>35,944,567.84</u>
Decreased by:			
Foreclosure and Execution Deposits	B-62	32,164,214.65	
Attorney Deposits	B-63	35,400.99	
Bail and Fine Deposits	B-64	41,288.66	
Newspaper Advertisements	B-62, B-67	620,245.87	
Reserve for Sheriff's Office Fees	B-65	<u>2,087,648.48</u>	
			<u>34,948,798.65</u>
Balance December 31, 2017	B		<u><u>\$ 2,310,025.74</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 1,303,879.40
Increased by:			
Foreclosure and Execution Deposits	B-61	<u>\$ 35,817,128.88</u>	<u>35,817,128.88</u>
Decreased by:			
Cash Disbursements	B-61	32,164,214.65	
Sheriff's Fees	B-65	2,036,664.58	
Newspaper Charges	B-61, B-67	<u>620,245.87</u>	
			<u>34,821,125.10</u>
Balance December 31, 2017	B		<u>\$ 2,299,883.18</u>

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

	<u>Ref.</u>		
Balance December 31, 2016	<u>B</u>		\$ 7,761.86
Increased by:			
Attorney Deposits	B-61	<u>\$ 85,309.55</u>	<u>85,309.55</u>
Decreased by:			
Cash Disbursements	B-61	35,400.99	
Charges for Services	B-65	<u>49,747.94</u>	<u>85,148.93</u>
Balance December 31, 2017	B		<u><u>\$ 7,922.48</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ -
Increased by:			
Bail and Fine Deposits	B-61	<u>\$ 41,288.66</u>	<u>41,288.66</u>
Decreased by:			
Cash Disbursements	B-61	<u>41,288.66</u>	<u>41,288.66</u>
Balance December 31, 2017	B		<u><u>\$ -</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 856.68
Increased by:			
Sheriff's Fees	B-62	\$ 2,036,664.58	
Attorney Services	B-63	49,747.94	
Miscellaneous Fees	B-61	<u>386.29</u>	
			<u>2,086,798.81</u>
Decreased by:			
Cash Disbursements	B-61	<u>2,087,648.48</u>	
			<u>2,087,648.48</u>
Balance December 31, 2017	B		<u><u>\$ 7.01</u></u>

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

Balance December 31, 2016	<u>Ref.</u> B	\$ 1,758.61
Increased by:		
Charges	<u>\$ 454.46</u>	<u>454.46</u>
Balance December 31, 2017	B	<u><u>\$ 2,213.07</u></u>

TRUST FUND
 SHERIFF'S OFFICE
 SCHEDULE OF DUE TO NEWSPAPERS

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ -
Increased by:			
Charges	B-61, B-62	<u>\$ 620,245.87</u>	
			<u>620,245.87</u>
Decreased by:			
Cash Disbursements	B-61, B-62	<u>620,245.87</u>	
			<u>620,245.87</u>
Balance December 31, 2017	B		<u><u>\$ -</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 9,572,984.43
Increased by:			
Clerk of Superior Court	B-69	\$ 183.08	
Reserve for Notice of Motion Fees	B-70	980.00	
Pending Estates	B-71	5,476,280.33	
Attorney Deposits	B-72	65,625.00	
County Fees	B-73	388,828.91	
Interest Earned - Probate	B-74	144,115.28	
Probate Deposits	B-74	3,860,091.97	
Overpayments Received	B-69A	<u>1,856.75</u>	
			<u>9,937,961.32</u>
Decreased by:			
Pending Estates	B-71	5,476,280.33	
Reserve for Notice of Motions	B-70	1,070.00	
Payments to County Treasurer	B-73	461,561.46	
Refund of Overpayments	B-69A	2,019.75	
Trust Fund Withdrawals - Probate Accounts	B-74	<u>3,723,599.78</u>	
			<u>9,664,531.32</u>
Balance December 31, 2017	B		<u><u>\$ 9,846,414.43</u></u>

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

Balance December 31, 2016	<u>Ref.</u> B		\$ 2,165.91
Increased by:			
Cash Receipts	B-68	<u>\$ 183.08</u>	<u>183.08</u>
Balance December 31, 2017	B		<u><u>\$ 2,348.99</u></u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF REFUNDS PAYABLE

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 142.00
Increased by:			
Cash Receipts	B-68	<u>\$ 1,856.75</u>	<u>1,856.75</u>
Decreased by:			
Cash Disbursements	B-68	<u>2,019.75</u>	<u>2,019.75</u>
Balance December 31, 2017	B		<u><u>\$ (21.00)</u></u>

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

Balance December 31, 2016	<u>Ref.</u> B		\$ 120.00
Increased by:			
Cash Receipts	B-68	<u>\$ 980.00</u>	<u>980.00</u>
Decreased by:			
Cash Disbursements	B-68	<u>1,070.00</u>	<u>1,070.00</u>
Balance December 31, 2017	B		<u><u>\$ 30.00</u></u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF PENDING ESTATES

Balance December 31, 2016	<u>Ref.</u> B		\$ 39,826.06
Increased by:			
Cash Receipts	B-68, B-73	<u>\$ 5,476,280.33</u>	<u>5,476,280.33</u>
Decreased by:			
Cash Disbursements	B-73	<u>5,476,280.33</u>	<u>5,476,280.33</u>
Balance December 31, 2017	B		<u><u>\$ 39,826.06</u></u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF ATTORNEY DEPOSITS

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 8,152.55
Increased by:			
Cash Receipts	B-68	<u>\$ 65,625.00</u>	
			<u>65,625.00</u>
Decreased by:			
Cash Disbursements	B-73	57,473.75	
Refunds	B-68	<u>-</u>	
			<u>57,473.75</u>
Balance December 31, 2017	B		<u><u>\$ 16,303.80</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 39,711.64
Increased by:			
Pending Estates	B-71	\$ 5,476,280.33	
Attorney Deposits	B-72	57,473.75	
Miscellaneous Surrogate's Fee	B-68	<u>388,828.91</u>	
			<u>5,922,582.99</u>
Decreased by:			
Payment to County Treasurer	B-68	461,561.46	
Pending Estates	B-71	<u>5,476,280.33</u>	
			<u>5,937,841.79</u>
Balance December 31, 2017	B		<u>\$ 24,452.84</u>

TRUST FUND
 SURROGATE'S OFFICE
 SCHEDULE OF PROBATE COURT DEPOSITS

	<u>Ref.</u>		
Balance December 31, 2016	<u>B</u>		\$ 9,482,866.27
Increased by:			
Cash Deposits	B-68	\$ 3,860,091.97	
Interest Earned	B-68	<u>144,115.28</u>	
			<u>4,004,207.25</u>
Decreased by:			
Withdrawals		3,720,754.86	
Adjustment		<u>2,844.92</u>	
	B-68		<u>3,723,599.78</u>
Balance December 31, 2017	B		<u><u>\$ 9,763,473.74</u></u>

TRUST FUND
HOME – MEADOWVIEW
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 361,433.96
Increased by:			
Patient Accounts Receivable	B-76, B-78	\$ 13,172,536.49	
Patient Trust Account	B-77	1,089,133.42	
Interest	B-78	16,106.85	
Due to Patient Trust Accounts	B-79	12,171.94	
Non-Receiveable Collection	B-78	188.25	
Part A Bad Debt Advance	B-76, B-78	<u>103,877.00</u>	
			<u>14,394,013.95</u>
Decreased by:			
Due to Patient Trust Accounts	B-79	12,171.94	
PNA Disbursements	B-77	1,101,376.57	
Due to Other	B-78	150,153.40	
Payments to Treasurer	B-78	<u>13,342,499.42</u>	
			<u>14,606,201.33</u>
Balance December 31, 2017	B		<u><u>\$ 149,246.58</u></u>

TRUST FUND
 HOME – MEADOWVIEW
 SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Balance December 31, 2016	<u>Ref.</u> B		\$ 5,506,994.82
Increased by:			
2017 Charges		<u>\$ 13,940,566.57</u>	<u>13,940,566.57</u>
Decreased by:			
Collections	B-75, B-78	13,172,536.49	
Apply Part A Advance	B-75, B-78	<u>103,877.00</u>	<u>13,276,413.49</u>
Balance December 31, 2017	B		<u><u>\$ 6,171,147.90</u></u>

TRUST FUND
 HOME – MEADOWVIEW
 SCHEDULE OF PATIENTS' TRUST ACCOUNTS

Balance December 31, 2016	<u>Ref.</u> B		\$ 83,379.82
Increased by:			
Deposits from Patients	B-75	<u>\$ 1,089,133.42</u>	<u>1,089,133.42</u>
Decreased by:			
Cash Disbursements	B-75	<u>1,101,376.57</u>	<u>1,101,376.57</u>
Balance December 31, 2017	B		<u><u>\$ 71,136.67</u></u>

TRUST FUND
 HOME – MEADOWVIEW
 SCHEDULE OF OTHER PAYABLES

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 278,054.14
Increased by:			
Patient Account Revenue	B-75, B-76	\$ 13,172,536.49	
Interest	B-75	16,106.85	
Non-Receivable Collection	B-75	188.25	
Part A Bad Debt Advance	B-75, B-76	<u>103,877.00</u>	
			<u>13,292,708.59</u>
Decreased by:			
Payments to County	B-75	13,342,499.42	
Payments to Other	B-75	<u>150,153.40</u>	
			<u>13,492,652.82</u>
Balance December 31, 2017	B		<u><u>\$ 78,109.91</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ -
Increased by:			
Deposits from Patients	B-75	<u>\$ 12,171.94</u>	<u>12,171.94</u>
Decreased by:			
Cash Disbursements	B-75	<u>12,171.94</u>	<u>12,171.94</u>
Balance December 31, 2017	B		<u><u>\$ -</u></u>

TRUST OTHER
LAW ENFORCEMENT OFFICERS AND EQUIPMENT TRUST FUND

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 14,472.68
Increased by:			
Cash Receipts	B-1	<u>\$ 10,038.00</u>	<u>10,038.00</u>
Decreased by:			
Expenditures	B-1	10,315.77	
Accounts Payable		<u>581.44</u>	
			<u>10,897.21</u>
Balance December 31, 2017	B		<u>\$ 13,613.47</u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR PARKS AND RECREATION

	Ref.		
Balance December 31, 2016	B		\$ 257.30
Decreased by:			
Expenditures	B-1	214.00	214.00
Balance December 31, 2017	B		\$ 43.30

TRUST OTHER
 SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 141,184.54
Increased by:			
Cash Receipts	B-1	<u>\$ 12,340.49</u>	<u>12,340.49</u>
Decreased by:			
Cash Disbursements	B-1	<u>5,400.72</u>	<u>5,400.72</u>
Balance December 31, 2017	B		<u><u>\$ 148,124.31</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR SNOW REMOVAL TRUST

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 160,591.44
Increased by:			
Cash Receipts	B-1	<u>\$ 112,808.56</u>	<u>112,808.56</u>
Decreased by:			
Accounts Payable		<u>73,400.00</u>	<u>73,400.00</u>
Balance December 31, 2017	B		<u><u>\$ 200,000.00</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR MOSQUITO CONTROL

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 100,856.49
Increased by:			
Cash Receipts	B-1	<u>\$ 12,329.03</u>	<u>12,329.03</u>
Decreased by:			
Accounts Payable		<u>3,376.50</u>	<u>3,376.50</u>
Balance December 31, 2017	B		<u><u>\$ 109,809.02</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR SHERIFF DONATION

	<u>Ref.</u>		
Balance December 31, 2016	B		\$ 2,187.00
Increased by:			
Cash Receipts	B-1	<u>\$ 26.90</u>	<u>26.90</u>
Decreased by:			
Cash Disbursements	B-1	<u>75.00</u>	<u>75.00</u>
Balance December 31, 2017	B		<u><u>\$ 2,138.90</u></u>

GENERAL CAPITAL FUND

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-2

GENERAL CAPITAL FUND
STATEMENT OF CASH - TREASURER

Balance - December 31, 2016	<u>Ref.</u> C		\$ 24,389,226.71
Increased by:			
Bonds Issued	C-8	\$ 3,629,000.00	
Bond Anticipation Notes	C-14	42,218,000.00	
Premiums Received on Sale of Bonds	C-1	600,455.98	
Due to State of New Jersey	C-12	24,761.66	
Current Fund Budget Appropriation		552,000.00	
Capital Improvement Fund	C-4	<u>2,888,321.00</u>	
			49,912,538.64
Decreased by:			
Bond Anticipation Notes	C-14	20,566,000.00	
Improvement Authorizations	C-3, C-10	<u>18,794,234.22</u>	
			<u>39,360,234.22</u>
Balance - December 31, 2017	C		<u>\$ 34,941,531.13</u>

GENERAL CAPITAL FUND
STATEMENT OF ANALYSIS OF CASH

	Balance - December 31, 2016	Receipts		Disbursements	Transfers		Balance - December 31, 2017
		Bonds, BANs & Loans Issued	Misc.	Improvement Authorizations	From	To	
Capital Improvement Fund	\$ 3,680,192.60	\$ -	\$ 2,888,321.00	\$ -	\$ 2,640,375.00	\$ -	\$ 3,928,138.60
Due to State of New Jersey	21,351.96	-	24,761.66	-	-	-	46,113.62
Encumbrances Payable	9,253,097.17	-	-	-	9,253,097.17	10,608,595.13	10,608,595.13
Fund Balance	491,360.00	-	600,455.98	-	-	-	1,091,835.98
Improvement Authorization							
88-5 Improvements to County Parks	6,920.75	-	-	-	-	-	6,920.75
3359 General Improvements	10,350.00	-	-	-	-	-	10,350.00
87-2 Various Improvements	23,589.75	-	-	-	-	-	23,589.75
90-8 Reconstruction of Lenape Dam	7,872.50	-	-	-	-	-	7,872.50
90-7 Reconstruction of Lake Lenape Dam	(64,842.85)	-	-	-	-	-	(64,842.85)
91-4 Environmental Remediation	3,848.36	-	-	-	-	-	3,848.36
92 Fire Training Center	25,524.14	-	-	-	-	-	25,524.14
92-5 Construction of Library Facilities	10,815.90	-	-	-	-	-	10,815.90
92-7 Various Improvements	1,186.51	-	-	-	-	-	1,186.51
93-3 Construction of Pistol Range	987.74	-	-	-	-	-	987.74
93-6 Infrastructure Improvements	35,626.26	-	-	-	-	-	35,626.26
94-1 Environmental Remediation	2,534.50	-	-	-	-	-	2,534.50
95-1 Purchase Communication Equipment	14,578.56	-	-	-	12,600.00	12,600.00	14,578.56
95 Energy Retrofit	13,239.00	-	-	-	-	-	13,239.00
97-4 Acquisition of Property	2,275.00	-	-	-	-	-	2,275.00
97-6 Acquisition of Land	12,943.00	-	-	-	-	-	12,943.00
97-7 Improvement to County Parks	42,333.72	-	-	-	317.95	317.95	42,333.72
Repairs and Improvements to County Buildings and							
98-1 Acquisition of Technology Equipment	22,342.15	-	-	-	-	-	22,342.15
98-2 Phase II Main Avenue Park	342,036.69	-	-	159,248.64	37,667.44	-	145,120.61
99-1 Improvements to County Properties	1,232.00	-	-	-	-	-	1,232.00
99-3 Improvements County Properties	1,083.91	-	-	-	-	-	1,083.91
00-1 Criminal Justice Facility	8,100.97	-	-	-	2,160.31	2,160.31	8,100.97
00-2 Improvements to County Properties	770.84	-	-	-	-	-	770.84
01-1 Information Technology	2,967.51	-	-	-	-	6.25	2,967.51
01-2 Atlantic County Criminal Complex	179,044.99	-	-	-	44,463.36	5,944.40	140,525.13
02-2 Acquisition of Computer Equipment	5,756.15	-	-	-	-	-	5,756.15
02-3 Road Improvements -2002	460.50	-	-	-	94.51	1,074.51	1,440.50
03-2 Computer Equipment	14,979.41	-	-	-	-	-	14,979.41
04-2 Various Capital Improvements	6,055.48	-	-	8,285.59	-	5,135.59	2,905.48
05-2 Improvements of County Buildings	(1,997.00)	-	-	(5,000.00)	5,000.00	-	(1,997.00)
05-5 Road Improvements - 2005	188,527.19	-	-	267,958.81	167,453.46	437,695.60	190,810.52
06-1 Various Capital Improvements - 2006	23,444.10	-	-	-	-	-	23,444.10
06-3 ACCC Improvements - 2006	463,983.23	-	-	(9,505.99)	371,282.44	-	102,206.78
06-4 Improvements to County Buildings - 2006	5,357.70	-	-	4,505.00	-	4,505.00	5,357.70
07-1 Information Technology Equipment	301.03	-	-	-	-	-	301.03
08-2 Atlantic Cape Community College Improvements	988,115.76	-	-	75,002.21	16,580.79	-	896,532.76
08-3 Information & Technology Acquisitions	165.15	-	-	-	-	-	165.15
08-4 Improvements to Various Roads	-	-	-	16,580.79	-	16,580.79	-
08-6 Improvements to Various County Buildings & Facilities	(0.00)	-	-	36,095.00	4,505.00	40,600.00	(0.00)
08-7 Atlantic County Institute of Technology Improvements	0.00	-	-	-	-	-	0.00
09-2/09-5 Various Capital Improvements	14,958.65	-	-	1,355.00	1,960.00	-	12,998.65
09-3 Road Improvements	1,030,848.26	-	-	24,043.39	452,054.88	44,838.05	599,588.04
09-4 Improvements to Government Complex	1,014.81	-	-	83,454.97	23,437.66	241,890.96	136,013.14
10-1 Various Capital Improvements	12,871.53	-	-	318,239.57	7,959.00	326,199.57	12,872.53
10-2 ACCC Improvements -2010	285,557.67	-	-	100.00	-	-	285,457.67
10-3 Road Improvements -2010	28,179.52	-	-	1,485.45	254,353.34	250,752.69	23,093.42
10-6 ACCC Improve - 2010	584,604.98	-	-	100.00	-	-	584,504.98
11-1 Various County Improvements	5,712.94	-	-	18,876.50	27,103.55	41,659.05	1,391.94
11-1 Improvements to County Facilities	262,844.49	-	-	207,972.23	24,238.88	212,073.48	262,706.86
C12-1 Improvements to Various Roads, Facilities & Property	158,364.98	-	-	67,884.15	7,771.40	77,014.55	159,713.98
12-1 Various Capital Improvements	2,924.52	-	-	23,800.00	198,301.25	222,101.25	2,924.52
12-2 ACCC Capital Improvements - 2013	2,977,495.91	-	-	647,621.46	399.03	-	2,329,475.42
12-4 ACCC - 2013	673,084.81	-	-	33,873.88	-	-	639,210.93
13-1 Various Capital Improvements	2,891,208.07	-	-	827,651.80	1,058,420.06	181,498.92	1,186,635.13
C13-1 Improvements to Various Roads	10,940.65	-	-	39,152.16	239,528.67	267,941.82	201.64
14-2 Construction of Central Dispatch Center	(302,118.86)	-	-	-	-	-	(302,118.86)
14-3 Construction of New Student Center	3,415,542.82	-	-	3,358,970.63	-	-	56,572.19
14-4 Various Capital Improvements ACCC	632,795.32	-	-	471,535.01	-	-	161,260.31
14-6 Acquisition of Real Property-2 South Main Street	(0.00)	-	-	-	-	-	(0.00)
C14-1/2 Various County Improvements 2014	186,500.58	-	-	21,079.67	-	-	165,420.91
15-1 ACCC 2015	3,111,402.41	-	-	263,609.24	-	-	2,847,793.17
15-2-i Capital Improvements 2015	(97,737.27)	-	-	772,111.31	1,453,306.84	48,113.75	(2,275,041.67)
15-2-ii Road Improvements 2015	(10,349,571.85)	14,704,000.00	-	6,550,812.39	2,611,721.61	6,276,825.93	1,468,720.28
C15-1 Various County Improvements 2015	927,356.31	-	-	428,862.93	107,591.79	50,027.63	440,929.22
15-2-iii Radio Network Improvements 2015	(2,227,372.83)	-	-	159,388.16	-	153,439.16	(2,233,321.83)
C16-1 Various Improvements	1,400,919.19	-	-	478,474.07	-	99,868.53	1,022,313.65
C16-2 New Stockton Aviation Research and Technology Park	-	7,500,000.00	-	5,573.32	-	-	7,494,426.68
16-3 Various Capital Improvements	(100,971.43)	-	-	501,975.84	253,576.10	230,876.43	(625,646.94)
16-4 Various Capital Improvements for ACCC	2,983,339.10	-	-	1,579,734.10	-	-	1,403,605.00
C 17-1 Self Funding 2017	-	-	-	433,910.50	457,513.61	1,800,000.00	908,575.89
17-1 Capital Improvements 2017	-	-	-	372,164.20	2,767,225.95	840,375.00	(2,299,015.15)
17-2 Special Services School District 2017	-	729,000.00	-	523,312.63	-	-	205,687.37
17-3 ACCC 2017	-	2,900,000.00	-	23,929.61	-	-	2,876,070.39
	\$ 24,389,226.71	\$ 25,833,000.00	\$ 3,513,538.64	\$ 18,794,234.22	\$ 22,502,067.30	\$ 22,502,067.30	\$ 34,941,531.13
Ref.	C			C-2, C-10			C

GENERAL CAPITAL FUND
CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>		
Balance - December 31, 2016	C		\$ 3,680,192.60
Increased By:			
Current Year Budget Appropriation	A-3	<u>\$ 2,888,321.00</u>	<u>2,888,321.00</u>
Decreased By:			
Appropriation to Finance Improvement Authorizations	C-7, C-13	<u>2,640,375.00</u>	<u>2,640,375.00</u>
Balance - December 31, 2017	C		<u><u>\$ 3,928,138.60</u></u>

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

	<u>Ref.</u>	
Balance - December 31, 2016	C	<u>\$ 64,842.85</u>
Balance - December 31, 2017	C	<u><u>\$ 64,842.85</u></u>

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

	<u>Ref.</u>		
Balance - December 31, 2016	C		\$ 106,209,558.47
Increased By:			
Bonds Issued	C-8	<u>\$ 3,629,000.00</u>	<u>3,629,000.00</u>
Decreased By:			
Bonds Paid	C-8	16,285,000.00	
Green Acres Loan Payments	C-9	<u>184,941.32</u>	
			<u>16,469,941.32</u>
Balance - December 31, 2017	C		<u>\$ 93,368,617.15</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-7

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

Ord. Number	Improvement Description	Balance - December 31, 2016	Current Year Authorizations	Funded by			Balance - December 31, 2017	Analysis of Balance	
				Bonds & Loans	BANS Paid	Capital Improvement Fund		Expenditures	Unexpended Improvement Authorization
90-7	Improvements to County Parks	\$ 64,842.85	\$ -	\$ -	\$ -	\$ -	\$ 64,842.85	\$ 64,842.85	\$ -
05-2	General Improvements	420,000.00	-	-	-	-	420,000.00	1,997.00	418,003.00
09-4	Reconstruction of Lenape Dam	-	-	-	-	-	-	(136,013.14)	136,013.14
10-3	Reconstruction of Lake Lenape Dam	4,760,000.00	-	-	-	-	4,760,000.00	(23,093.42)	4,783,093.42
12-1	Fire Training Center	-	-	-	-	-	-	(2,924.52)	2,924.52
13-1	Construction of Pistol Range	11,482,200.00	-	-	497,200.00	-	10,985,000.00	(1,186,635.13)	12,171,635.13
14-2	Construction of Central Dispatch Center	1,428,500.00	-	-	-	-	1,428,500.00	302,118.86	1,126,381.14
14-6	Acquisition of Real Property-2 South Main Street	4,323,800.00	-	-	54,800.00	-	4,269,000.00	-	4,269,000.00
15-1	ACCC 2015	-	-	-	-	-	-	2,847,793.17	(2,847,793.17)
15-2-i	Capital Improvements 2015	4,655,000.00	-	-	-	-	4,655,000.00	(2,275,041.67)	6,930,041.67
15-2-ii	Road Improvements 2015	14,704,000.00	-	-	-	-	14,704,000.00	1,468,720.28	13,235,279.72
C15-1	Various County Improvements 2015	-	-	-	-	-	-	440,929.22	(440,929.22)
15-2-iii	Radio Network Improvements 2015	2,241,000.00	-	-	-	-	2,241,000.00	(2,233,321.83)	4,474,321.83
C16-1	Various Improvements	-	-	-	-	-	-	1,022,313.65	(1,022,313.65)
C16-2	New Stockton Aviation Research and Technology Park	7,500,000.00	-	-	-	-	7,500,000.00	7,494,426.68	5,573.32
16-3	Various Capital Improvements	2,717,000.00	-	-	-	-	2,717,000.00	(625,646.94)	3,342,646.94
16-4	Various Capital Improvements for ACCC	-	-	-	-	-	-	1,403,605.00	(1,403,605.00)
C 17-1	Self Funding 2017	-	1,800,000.00	-	-	1,800,000.00	-	34,941,531.13	(34,941,531.13)
17-1	Capital Improvements 2017	-	16,807,500.00	-	-	840,375.00	15,967,125.00	-	15,967,125.00
17-2	Special Services School District 2017	-	985,903.00	729,000.00	-	-	256,903.00	34,941,531.13	(34,684,628.13)
17-3	ACCC 2017	-	2,900,000.00	2,900,000.00	-	-	-	-	-
		<u>\$ 54,296,342.85</u>	<u>\$ 22,493,403.00</u>	<u>\$ 3,629,000.00</u>	<u>\$ 552,000.00</u>	<u>\$ 2,640,375.00</u>	<u>\$ 69,968,370.85</u>	<u>\$ 78,447,132.32</u>	<u>\$ (8,478,761.47)</u>
Ref.		C	C-10, C-13	C-3, C-6, C-8, C-13		C-4, C-13	C		

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance - December 31, 2016	Increased	Decreased	Balance - December 31, 2017
			Date	Amount					
General Improvement Bonds	7/26/2006	\$ 9,600,000.00	8/1/2018	\$ 1,050,000.00	4.250%	\$ 2,100,000.00	\$ -	\$ 1,050,000.00	\$ 1,050,000.00
County Vocational Bonds	7/26/2006	2,400,000.00	8/1/2018	200,000.00	4.250%	400,000.00	-	200,000.00	200,000.00
General Bonds of 2008	6/11/2008	12,775,000.00	1/15/2018	910,000.00	3.750%	1,780,000.00	-	870,000.00	910,000.00
County College Bonds of 2008	6/11/2008	4,505,000.00	1/15/2018	635,000.00	3.750%	1,245,000.00	-	610,000.00	635,000.00
State Aid County College Bonds of 2008	6/11/2008	4,504,000.00	1/15/2018	634,000.00	3.750%	1,244,000.00	-	610,000.00	634,000.00
General Refunding Bonds of 2008	7/31/2008	9,655,000.00	10/1/2018 10/1/2019 10/1/2020	915,000.00 910,000.00 910,000.00	5.000% 5.000% 4.000%	3,660,000.00	-	925,000.00	2,735,000.00
General Refunding Bonds of 2009	2/4/2009	24,930,000.00	2/1/2018 2/1/2019 2/1/2020 2/1/2020 2/1/2021 2/1/2021 2/1/2022	2,395,000.00 2,405,000.00 650,000.00 1,865,000.00 125,000.00 2,390,000.00 2,510,000.00	5.000% 5.250% 4.000% 5.000% 3.700% 5.000% 3.875%	14,725,000.00	-	2,385,000.00	12,340,000.00
General Bonds of 2009	9/17/2009	5,000,000.00	N/A	N/A	N/A	350,000.00	-	350,000.00	-
County Vocational School Bonds of 2009	9/17/2009	40,000,000.00	N/A	N/A	N/A	2,800,000.00	-	2,800,000.00	-
General Bonds of 2011	11/22/2011	7,140,000.00	11/22/2018 11/22/2019 11/22/2020 11/22/2021	820,000.00 845,000.00 860,000.00 885,000.00	2.000% 2.000% 2.000% 2.125%	4,215,000.00	-	805,000.00	3,410,000.00

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS (CONTINUED)

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds			Balance December 31, 2016	Increased	Decreased	Balance December 31, 2017
			Date	Amount	Interest Rate				
General Obligation Bonds of 2012	10/24/2013	9,505,000.00	7/15/2018	1,035,000.00	1.500%	6,380,000.00	-	1,020,000.00	5,360,000.00
			7/15/2019	1,050,000.00	1.500%				
			7/15/2020	1,070,000.00	1.500%				
			7/15/2021	1,090,000.00	1.500%				
			7/15/2022	1,115,000.00	1.500%				
County College Bonds of 2013	4/2/2013	10,000,000.00	3/1/2018	2,070,000.00	1.250%	4,095,000.00	-	2,025,000.00	2,070,000.00
General Obligation Bonds	6/18/2014	15,694,000.00	4/1/2018	1,150,000.00	2.000%	13,585,000.00	-	1,125,000.00	12,460,000.00
			4/1/2019	1,170,000.00	2.000%				
			4/1/2020	1,200,000.00	2.000%				
			4/1/2021	1,215,000.00	2.000%				
			4/1/2022	1,245,000.00	2.250%				
			4/1/2023	1,280,000.00	2.375%				
			4/1/2024	1,320,000.00	3.000%				
			4/1/2025	1,350,000.00	3.000%				
			4/1/2026	1,390,000.00	3.000%				
			4/1/2027	555,000.00	3.000%				
4/1/2028	585,000.00	3.000%							
General Obligation Bonds	6/30/2015	17,556,000.00	4/1/2018	1,185,000.00	2.000%	16,535,000.00	-	1,170,000.00	15,365,000.00
			4/1/2019	1,210,000.00	2.000%				
			4/1/2020	1,240,000.00	2.000%				
			4/1/2021	1,260,000.00	2.000%				
			4/1/2022	1,290,000.00	2.000%				
			4/1/2023	1,325,000.00	3.000%				
			4/1/2024	1,360,000.00	3.000%				
			4/1/2025	1,000,000.00	3.000%				
			4/1/2026	1,030,000.00	3.000%				
			4/1/2027	1,060,000.00	3.000%				
			4/1/2028	1,095,000.00	3.000%				
			4/1/2029	1,135,000.00	3.000%				
			4/1/2030	1,175,000.00	3.125%				

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS (CONTINUED)

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds			Balance December 31, 2016	Increased	Decreased	Balance December 31, 2017
			Date	Amount	Interest Rate				
County College Bonds of 2016	6/23/2016	1,500,000.00	10/1/2018	180,000.00	1.000%	1,500,000.00	-	170,000.00	1,330,000.00
			10/1/2019	185,000.00	1.250%				
			10/1/2020	185,000.00	1.500%				
			10/1/2021	190,000.00	1.500%				
			10/1/2022	195,000.00	2.000%				
			10/1/2023	195,000.00	2.000%				
			10/1/2024	200,000.00	2.000%				
State Aid County College Bonds of 2016	6/23/2016	1,500,000.00	10/1/2018	180,000.00	1.000%	1,500,000.00	-	170,000.00	1,330,000.00
			10/1/2019	185,000.00	1.250%				
			10/1/2020	185,000.00	1.500%				
			10/1/2021	190,000.00	1.500%				
			10/1/2022	195,000.00	2.000%				
			10/1/2023	195,000.00	2.000%				
			10/1/2024	200,000.00	2.000%				
General Refunding Bonds of 2016	6/16/2016	7,825,000.00	1/15/2018	350,000.00	3.000%	7,825,000.00	-	-	7,825,000.00
			1/15/2019	1,345,000.00	3.000%				
			1/15/2020	1,380,000.00	3.000%				
			1/15/2021	1,415,000.00	3.000%				
			1/15/2022	1,450,000.00	3.000%				
			1/15/2023	1,495,000.00	4.000%				
			1/15/2024	390,000.00	4.000%				
General Refunding Bonds of 2016	6/16/2016	21,725,000.00	10/1/2018	3,105,000.00	3.000%	21,615,000.00	-	-	21,615,000.00
			10/1/2019	3,100,000.00	3.000%				
			10/1/2020	3,100,000.00	3.000%				
			10/1/2021	3,085,000.00	3.000%				
			10/1/2022	3,075,000.00	3.000%				
			10/1/2023	3,065,000.00	4.000%				
			10/1/2024	3,085,000.00	4.000%				
General Obligation Bonds 2017	6/21/2017	3,629,000.00	4/1/2018	684,000.00	1.000%	-	3,629,000.00	-	3,629,000.00
			4/1/2019	715,000.00	1.000%				
			4/1/2020	725,000.00	1.000%				
			4/1/2021	740,000.00	2.000%				
			4/1/2022	765,000.00	2.000%				
						<u>\$ 105,554,000.00</u>	<u>\$ 3,629,000.00</u>	<u>\$ 16,285,000.00</u>	<u>\$ 92,898,000.00</u>
Ref.						C	C-6	C-6	C

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-9

GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	December 31, 2016	Decreased	December 31, 2017
			Date	Amount				
Lake Lenape Park I	4/10/2001	\$ 500,000.00	1/20/2018	14,960.38	2.000%	\$ 121,514.36	\$ 29,477.86	\$ 92,036.50
			7/20/2018	15,109.99	2.000%			
			1/20/2019	15,261.09	2.000%			
			7/20/2019	15,413.70	2.000%			
			1/20/2020	15,567.83	2.000%			
			7/20/2020	15,723.51	2.000%			
Absecon Inlet	11/25/2003	500,000.00	5/25/2018	19,182.23	2.000%	56,978.81	37,796.58	19,182.23
Maine Avenue Waterfront Park	11/25/2003	499,999.00	N/A	N/A	N/A	39,304.45	39,304.45	-
Galloway	9/5/2004	475,876.00	3/5/2018	15,857.92	2.000%	145,638.09	31,246.37	114,391.72
			9/5/2018	16,016.50	2.000%			
			3/5/2019	16,176.67	2.000%			
			9/5/2019	16,338.43	2.000%			
			3/5/2020	16,501.81	2.000%			
			9/5/2020	16,666.84	2.000%			
			3/5/2021	16,833.54	2.000%			
			4/4/2017	1,316.48	2.000%			
10/4/2017	1,329.64	2.000%						
Estell Manor ADA	11/4/2004	30,919.00	4/4/2018	1,342.94	2.000%	3,989.06	2,646.12	1,342.94
Lake Lenape Park II	5/28/2005	498,660.00	4/5/2018	17,523.31	2.000%	160,932.90	34,527.86	126,405.04
			10/5/2018	17,698.55	2.000%			
			4/5/2019	17,875.53	2.000%			
			10/5/2019	18,054.29	2.000%			
			4/5/2020	18,234.83	2.000%			
			10/5/2020	18,417.18	2.000%			
			4/5/2021	18,601.35	2.000%			

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	December 31, 2016	Decreased	December 31, 2017
			Date	Amount				
Lake Lenape Park II	6/9/2008	200,000.00	3/6/2018	5,045.73	2.000%	127,200.80	9,942.08	117,258.72
			9/6/2018	5,096.19	2.000%			
			3/6/2019	5,147.15	2.000%			
			9/6/2019	5,198.62	2.000%			
			3/6/2020	5,250.61	2.000%			
			9/6/2020	5,303.11	2.000%			
			3/6/2021	5,356.15	2.000%			
			9/6/2021	5,409.71	2.000%			
			3/6/2022	5,463.80	2.000%			
		6768.28	9/6/2022	5,518.44	2.000%			
		6369.66	3/6/2023	5,573.63	2.000%			
		7060.05	9/6/2023	5,629.36	2.000%			
			3/6/2024	5,685.66	2.000%			
			9/6/2024	5,742.51	2.000%			
			3/6/2025	5,799.94	2.000%			
		20458.02	9/6/2025	5,857.94	2.000%			
		260.03	3/6/2026	5,916.52	2.000%			
			9/6/2026	5,975.68	2.000%			
			3/6/2027	6,035.44	2.000%			
			9/6/2027	6,095.79	2.000%			
			3/6/2028	6,156.74	2.000%			
						\$ 655,558.47	\$ 184,941.32	\$ 470,617.15
					<u>Ref.</u>	C	C-6	C

GENERAL CAPITAL FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>		
Balance - December 31, 2016	C		\$ 9,253,097.17
Increased By:			
Charges	C, C-10	<u>\$ 10,608,595.13</u>	<u>10,608,595.13</u>
Decreased By:			
Cancelled	C, C-10	<u>9,253,097.17</u>	<u>9,253,097.17</u>
Balance - December 31, 2017	C		<u><u>\$ 10,608,595.13</u></u>

GENERAL CAPITAL FUND
SCHEDULE OF DUE TO STATE OF NEW JERSEY

Balance - December 31, 2016	<u>Ref.</u> C		\$ 21,351.96
Increased By:			
Cash Receipts	C-2	<u>\$ 24,761.66</u>	<u>24,761.66</u>
Balance - December 31, 2017	C		<u>\$ 46,113.62</u>

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

Ord. Number	Improvement Description	Balance - December 31, 2016	Current Year Authorizations	Funded By:			Balance - December 31, 2017
				Bonds & Loans Issued	Bond Anticipation Notes	Capital Improvement Fund	
90-7	Reconstruction of Lake Lenape Dam	\$ 64,842.85	\$ -	\$ -	\$ -	\$ -	\$ 64,842.85
05-2	Improvements of County Buildings	420,000.00	-	-	-	-	420,000.00
10-3	Road Improvements 2010	-	-	-	-	-	-
14-2	Construction of Central Dispatch Center	1,428,500.00	-	-	-	-	1,428,500.00
15-2-i	Capital Improvements 2015	4,655,000.00	-	-	-	-	4,655,000.00
15-2-ii	Road Improvements 2015	14,704,000.00	-	-	14,704,000.00	-	-
C15-1	Various County Improvements 2015	-	-	-	-	-	-
15-2-iii	Radio Network Improvements 2015	2,241,000.00	-	-	-	-	2,241,000.00
C16-1	Various Improvements	-	-	-	-	-	-
C16-2	New Stockton Aviation Research and Technology Park	7,500,000.00	-	-	7,500,000.00	-	-
16-3	Various Capital Improvements	2,717,000.00	-	-	-	-	2,717,000.00
16-4	Various Capital Improvements for ACCC	-	-	-	-	-	-
C 17-1	Self Funding 2017	-	1,800,000.00	-	-	1,800,000.00	-
17-1	Capital Improvements 2017	-	16,807,500.00	-	-	840,375.00	15,967,125.00
17-2	Special Services School District 2017	-	985,903.00	729,000.00	-	-	256,903.00
17-3	ACCC 2017	-	2,900,000.00	2,900,000.00	-	-	-
		<u>\$ 33,730,342.85</u>	<u>\$ 22,493,403.00</u>	<u>\$ 3,629,000.00</u>	<u>\$ 22,204,000.00</u>	<u>\$ 2,640,375.00</u>	<u>\$ 27,750,370.85</u>
	<u>Ref.</u>	C	C-7, C-10			C-4, C-7	C

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-14

GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

Purpose	Original Issue Date	Original Issue Amount	Date of Maturity	Interest	Balance - December 31, 2016	Increase	Decrease	Balance - December 31, 2017
Various Improvements (Ord. 13-1, 14-6, 10-3)	12/22/2014	\$ 15,806,000.00	6/20/2018	3.000%	\$ 20,566,000.00	\$ 20,014,000.00	\$ 20,566,000.00	\$ 20,014,000.00
SARTP	6/21/2017	7,500,000.00	6/20/2018	2.000%	-	7,500,000.00	-	7,500,000.00
2015 Various Road Improvements	6/21/2017	14,704,000.00	6/20/2018	3.000%	-	14,704,000.00	-	14,704,000.00
					<u>\$ 20,566,000.00</u>	<u>\$ 42,218,000.00</u>	<u>\$ 20,566,000.00</u>	<u>\$ 42,218,000.00</u>
				Ref.	C	C-2	C-2	C, C-2

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements of the County of Atlantic, State of New Jersey (the "County"), as of and for the year ended December 31, 2017, and the related notes to financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 19, 2018, in which we expressed an adverse opinion on the conformity of the financial statements with accounting principles generally accepted in the United States of America due to differences between those principles and accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

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

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

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

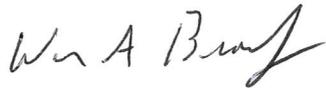
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONTINUED)

Compliance and Other Matters

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

Purpose of this Report

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



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

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 19, 2018

**GENERAL COMMENTS
AND
RECOMMENDATIONS**

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

None reported.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

None reported.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL COMMENTS
DECEMBER 31, 2016

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

Local units and the board of education that have appointed a Qualified Purchasing Agent pursuant to N.J.S.A. 40A:11-9(b) and take advantage of a higher bid threshold pursuant to N.J.S.A. 40A:11-3(a) and 18A:18A-3(a), have their maximum bid threshold increased from \$26,000 to \$40,000. Where the higher bid threshold is authorized, appropriate action should be taken to adjust the locally set amount.

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

	<u>Bid Threshold</u>	<u>Quotation Threshold</u>
Base amount	\$17,500	\$2,625
With qualified purchasing agent	\$40,000	\$6,000

The County has appointed a Qualified Purchasing Agent.

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

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

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

Collection of Interest on Delinquent Taxes

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

Investment of Available Funds

The County had most of its available funds invested in interest-bearing accounts during 2017. Earnings from interest on deposits are shown as revenue in the various accounts and funds of the County for 2017.

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