

COUNTY OF ATLANTIC, NEW JERSEY

REPORT OF AUDIT

FOR THE YEAR ENDED

DECEMBER 31, 2018

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COUNTY OF ATLANTIC, NEW JERSEY

PART I

**REPORT ON EXAMINATION OF
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

DECEMBER 31, 2018



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the County of Atlantic, as of December 31, 2018, the related statement of operations and changes in fund balance - regulatory basis for the year then ended, the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. The financial statements of the County as of and for the year ended December 31, 2017, were audited by other auditors whose report dated June 19, 2018, expressed an adverse opinion on those statements in accordance with Generally Accepted Accounting Principles and an unmodified opinion on those statements in conformity with the Regulatory Basis of Accounting described in Note 1.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County of Atlantic as of December 31, 2018, or 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 regulatory basis balances sheets and account group as of December 31, 2018, the regulatory basis statement of operations for the year then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2018 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 16, 2019 on our consideration of the County of Atlantic's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Atlantic's internal control over financial reporting and compliance.

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

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

August 16, 2019

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EXHIBIT - A
CURRENT FUND

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2018 AND 2017

<u>Assets</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
Regular Fund:			
Cash and Cash Equivalents	A-4	\$ 38,214,848.52	\$ 34,187,686.59
Change Funds	A-6	<u>1,310.00</u>	<u>1,310.00</u>
		<u>38,216,158.52</u>	<u>34,188,996.59</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	680,471.28	753,938.67
		<u>680,471.28</u>	<u>753,938.67</u>
		<u>38,896,629.80</u>	<u>34,942,935.26</u>
Federal and State Grant Fund:			
Due from Current Fund	A	751,716.68	1,832,400.68
Grants Receivable	A-16	<u>41,536,983.86</u>	<u>35,080,825.00</u>
		<u>42,288,700.54</u>	<u>36,913,225.68</u>
TOTAL ASSETS		<u>\$ 81,185,330.34</u>	<u>\$ 71,856,160.94</u>

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2018 AND 2017

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-10	\$ 5,308,778.83	\$ 3,679,636.26
Encumbrances Payable	A-3:A-10	9,095,637.57	7,525,046.36
Accounts Payable	A-12	2,063,927.45	1,557,691.55
Prepaid Revenue	A-4	72,268.62	66,018.96
Due to Federal and State Grant Fund	A	751,716.68	1,832,400.68
Payroll Deductions Payable	A-13	2,576,408.89	1,695,387.40
		<u>19,868,738.04</u>	<u>16,356,181.21</u>
Reserve for Receivables	A	680,471.28	753,938.67
Fund Balance	A-1	<u>18,347,420.48</u>	<u>17,832,815.38</u>
		<u>38,896,629.80</u>	<u>34,942,935.26</u>
Federal and State Grant Fund:			
Due to State of New Jersey	A-22	161,281.30	117,834.38
Encumbrances Payable	A-20	8,317,125.74	9,370,502.30
Unappropriated Reserves	A-17	9,899.27	8,911.00
Appropriated Reserves	A-18	<u>33,800,394.23</u>	<u>27,415,978.00</u>
		<u>42,288,700.54</u>	<u>36,913,225.68</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 81,185,330.34</u></u>	<u><u>\$ 71,856,160.94</u></u>

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>Ref.</u>	<u>Year 2018</u>	<u>Year 2017</u>
Revenues:			
Fund Balance Utilized	A-2	\$ 8,911,669.00	\$ 9,086,657.00
Miscellaneous Revenues Anticipated	A-2	89,602,676.15	75,586,926.22
Receipts from Current Taxes	A-2	146,581,560.65	148,331,641.74
Non-Budget Revenues	A-2	1,043,433.47	754,029.79
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	3,357,878.67	3,353,623.11
Grant Balance Cancelled	A-4	4,166.01	-
Prior Year Accounts Payable Cancelled	A-12	9,476.24	-
Total Revenues		<u>249,510,860.19</u>	<u>237,112,877.86</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	75,270,119.00	74,711,454.00
Other Expenses	A-3	122,546,778.35	111,639,483.52
Capital Improvements	A-3	1,861,500.00	3,148,321.00
Debt Service	A-3	21,268,414.47	20,545,272.12
Deferred Charges and			
Statutory Expenditures	A-3	19,060,803.76	17,957,768.86
Grant Balance Cancelled		-	369,938.74
Other		1,649.46	(9,476.24)
Refund Prior Year Revenue	A-4	<u>75,321.05</u>	<u>8,926.08</u>
Total Expenditures		<u>240,084,586.09</u>	<u>228,371,688.08</u>
Excess of Revenues over Expenditures and			
Statutory Excess to Fund Balance		9,426,274.10	8,741,189.78
Fund Balance January 1	A	<u>17,832,815.38</u>	<u>18,178,282.60</u>
		27,259,089.48	26,919,472.38
Decreased by Amount Utilized as			
Anticipated Revenue	A-2	<u>8,911,669.00</u>	<u>9,086,657.00</u>
Fund Balance December 31	A	<u>\$ 18,347,420.48</u>	<u>\$ 17,832,815.38</u>

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Ref.	Anticipated		Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	
SURPLUS ANTICIPATED	A-1	\$ 8,911,669.00	\$ -	\$ -
MISCELLANEOUS REVENUES				
County Clerk	A-9	3,406,300.00	4,228,402.01	822,102.01
Surrogate	A-9	206,026.00	217,607.20	11,581.20
Sheriff	A-9	889,000.00	1,911,208.75	1,022,208.75
Interest on Investments and Deposits	A-9	126,000.00	700,009.01	574,009.01
Medicaid Reimbursement - Nursing Home & Home Care	A-9	12,942,060.00	13,088,710.70	146,650.70
Fees and Permits	A-9	150,000.00	98,633.72	(51,366.28)
Rental of County Offices	A-9	1,601,800.00	2,005,878.68	404,078.68
Correction Department - NJ Reimbursement for State Prisoners	A-9	521,700.00	519,550.35	(2,149.65)
Sale of Food - Central Supply Items, Nutrition Project	A-9	1,420,230.00	1,578,601.37	158,371.37
City of Atlantic City Contracts	A-9	569,765.00	517,364.22	(52,400.78)
Refunds - Insurance, Telephone, etc.	A-9	1,800,000.00	2,562,256.18	762,256.18
Bail Bond Forfeitures	A-9	95,864.00	77,206.79	(18,657.21)
Public Health - Indirect Cost Reimbursement	A-9	1,141,741.00	1,141,741.00	-
Detention Housing	A-9	2,100,000.00	1,940,690.64	(159,309.36)
Economic Development	A-9	800,000.00	800,000.00	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	A-9	3,913,746.54	3,994,983.45	81,236.91
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990):				
Supplemental Security Income	A-9	941,274.00	1,171,779.00	230,505.00
Psychiatric Facilities (c.73, P.L. 1990)				
Board of County Patients in State and Other Institutions	A-9	28,000.00	33,563.56	5,563.56

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Ref.	Budget	Anticipated		Excess (Deficit)
			N.J.S. 40A:4-87	Special	
Public and Private Revenues Offset with Appropriations:					
Area Plan Grant - 2018	\$	2,036,131.67	\$	1,014,996.00	\$ 3,051,127.67
NJ Council on the Arts - Local Arts Program		76,327.00			76,327.00
Atlantic City Electric Workforce Development Initiative				1,470,000.00	1,470,000.00
AtlanticCare Foundation Narcan Support Grant				10,000.00	10,000.00
JA Montgomery BRIT Safety Grant				182.00	182.00
NJ DCA - Recreation for Individuals with Disabilities - 17-18				10,000.00	10,000.00
NJ DEP - Clean Communities				120,356.98	120,356.98
NJ DH&SS - State Health Insurance Program (SHIP) 2018-2019				33,000.00	33,000.00
NJ DHS - Family Success Centers 2018-2019				924,559.00	924,559.00
NJ DH&SS - Respite Care Program - 2018		176,850.00			176,850.00
NJ DHS - JJC Family Court - 18		151,144.00			151,144.00
NJ DHS - JJC Family Court - 19				151,144.00	151,144.00
NJ DHS - IV-D - Law - 2018				52,441.54	52,441.54
NJ DHS - JJC Program Management - CY2018		55,550.00			55,550.00
NJ DHS - JJC Program Management - CY2019				55,550.00	55,550.00
NJ DL&PS - JJC Program Services - CY2018		313,245.00			313,245.00
NJ DL&PS - JJC Program Services - CY2019				313,245.00	313,245.00
NJ DHS - Mental Health Administrator CY 2018				9,000.00	9,000.00
NJ DHS - PASP - 2018		35,400.00			35,400.00
NJ DHS - Try it Program (TSSA) - 2018				60,881.00	60,881.00
NJ DHS - Youth Service Coordinator - 2018		39,825.00			39,825.00
NJ DL&PS - Cares for Kids Grant 17-18		18,100.00			18,100.00
NJ DL&PS - Cares for Kids Grant 18-19				12,600.00	12,600.00
NJ DL&PS - Detention Diversion		37,132.00			37,132.00

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
Public and Private Revenues Offset with Appropriations:					
NJ DL&PS - DRE Pilot Program - 2019	\$	43,000.00	\$	43,000.00	\$ -
NJ DL&PS - DRE Pilot Program - 2018			43,000.00	43,000.00	-
NJ DL&PS - DWI Enforcement - 2018		51,500.00		51,500.00	-
NJ DL&PS - DWI Enforcement - 2019			51,500.00	51,500.00	-
NJ DL&PS - Emergency Management Assistance - 2019			55,000.00	55,000.00	-
NJ DL&PS - Highway Traffic Safety - 2019			60,900.00	60,900.00	-
NJ DL&PS - JJC Innovations Funding - 2018		124,000.00		124,000.00	-
NJ DL&PS - Narcotics Task Force			156,943.00	156,943.00	-
NJ DL&PS - SANE / SART Grant			113,870.00	113,870.00	-
NJ OHS - Homeland Security Grant - County			269,846.40	269,846.40	-
NJ DL&PS - Victim - Witness Assistance Grant - 16/17		17,184.00		17,184.00	-
NJ DL&PS - Victim - Witness Assistance Grant - 17/18			420,794.00	420,794.00	-
NJ DM & VA - Veterans Transportation 2019			17,000.00	17,000.00	-
NJ DOE - GED Testing Income		8,911.00		8,911.00	-
NJ DOL - NJ Youth Corps 18-19			425,000.00	425,000.00	-
NJ DOL - WIA Adult 18			1,117,118.00	1,117,118.00	-
NJ DOL - WIA Youth			1,303,500.00	1,303,500.00	-
NJ DOL - WIA Dislocated Worker - 17-18			200,000.00	200,000.00	-
NJ DOL - WIA Dislocated Worker - 18-19			817,653.00	817,653.00	-
NJ DOL - Work First New Jersey SFY 18-19			4,355,298.00	4,355,298.00	-
NJ DOL - Workforce Learning Link - 2018			78,000.00	78,000.00	-
NJ DOS - General Operating Support 17-18		14,400.00		14,400.00	-
NJ DOT - County Aid		6,968,456.00		6,968,456.00	-
NJ DOT - Wellington / West End Avenue Resurfacing		400,984.67		400,984.67	-

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Ref.	Budget	Anticipated		Excess (Deficit)
			N.J.S. 40A:4-87	Special	
				Realized	
Public and Private Revenues Offset with Appropriations:					
NJ DOT - Brigantine Boulevard Section 1B Design		\$	\$ 15,553.89	\$ 15,553.89	\$ -
NJ DOT - Dellilah Road (CR646)			1,184,419.00	1,184,419.00	-
NJ DOT - Margate Ventnor Bike Path Design			34,927.00	34,927.00	-
NJ DOT - Nacot Creek Bridge Replacement			2,611,242.00	2,611,242.00	-
NJ DOT - Route 73 Blue Anchor Road			1,345,978.00	1,345,978.00	-
NJ DOT - Urban Gateway Enhancement Program			32,000.00	32,000.00	-
NJ DOT - Washington Avenue (CR608)			1,646,477.54	1,646,477.54	-
NJ DPM&C-P Video System Grant - 2017		153,415.00		153,415.00	-
NJ Transit - CARTS - 2018			308,264.00	308,264.00	-
NJ Transit - Casino Revenue Transportation Grant - 2018		496,381.79		496,381.79	-
NJ Transit - FTA Section 5310 Formula Grant			75,000.00	75,000.00	-
NJ Transit - FTA Section 5311 Innovation Grant		150,000.00		150,000.00	-
US HUD - Community Development Block Grant - 2018			1,300,087.00	1,300,087.00	-
US HUD - Continuum of Care 2019			18,070.00	18,070.00	-
US HUD - Home Investment Partnership Grant - 2018			717,003.00	717,003.00	-
Subtotal Public and Private Revenues Offset with Appropriations		11,367,937.13	23,012,399.35	34,380,336.48	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Ref.	Budget	Anticipated		Excess (Deficit)
			Budget	Special N.J.S. 40A:4-87	
Increased Fees pursuant to C370, PL 2001					
County Clerk	A-9	\$ 1,424,700.00	\$	1,437,744.80	\$ 13,044.80
County Sheriff	A-9	382,604.00		960,898.22	578,294.22
County Surrogate	A-9	144,870.00		153,499.07	8,629.07
Peer Grouping	A-9	345,504.00		345,504.00	-
Atlantic City PILOT Program	A-9	15,600,000.00		15,600,000.00	-
Open Space Trust	A-9	136,506.95		136,506.95	-
Total Miscellaneous Revenues Anticipated	A-1	62,055,628.62	23,012,399.35	89,602,676.15	4,534,648.18
Subtotal General Revenues		62,055,628.62	23,012,399.35	89,602,676.15	4,534,648.18
Amount to be Raised by Taxation - County Purpose Tax	A-1:A-8	146,581,560.65		146,581,560.65	-
Budget Totals	Ref.	\$ 217,548,858.27	\$ 23,012,399.35	\$ 245,095,905.80	\$ 4,534,648.18
		A-3	A-3		
Miscellaneous Revenues Not Anticipated	A-15			\$ 289,494.80	
Added and Omitted Taxes	A-7			753,938.67	
Non-Budget Revenues	A-1			1,043,433.47	
Total Revenue Realized			\$	246,139,339.27	

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Appropriations		Budget After Modification	Expenditures		Unexpended Balance Canceled
	Adopted Budget			Paid or Charged	Reserved	
GENERAL APPROPRIATIONS						
Legislative Branch						
Board of Freeholders						
Salaries and Wages	\$ 423,443.00	\$	423,443.00	\$ 420,194.26	\$ 3,248.74	
Other Expenses	39,935.00		39,935.00	33,562.63	6,372.37	
Department of Administration						
County Executive / Administration						
Salaries and Wages	746,518.00		746,518.00	725,731.36	20,786.64	
Other Expenses	14,435.00		14,435.00	12,396.53	2,038.47	
Treasurer's Office						
Salaries and Wages	835,291.00		815,291.00	752,266.36	63,024.64	
Other Expenses	114,914.00		114,914.00	104,375.68	10,538.32	
Division of Extension Services						
Salaries and Wages	253,729.00		253,729.00	252,530.11	1,198.89	
Other Expenses	252,756.00		252,756.00	237,557.14	15,198.86	
Policy and Planning						
Salaries and Wages	844,480.00		844,480.00	788,968.73	55,511.27	
Other Expenses	143,624.00		143,624.00	132,756.78	10,867.22	
Audit						
Matching Funds for Grants	106,040.00		106,040.00	100,362.00	5,678.00	
Conservation of Soil (NJS 4:24-22)	105,000.00		106,831.00	106,831.00	-	
Economic Development	20,000.00		20,000.00	20,000.00	-	
Compensated Absences	800,000.00		800,000.00	800,000.00	-	
	1.00		1.00		1.00	
Department of Administrative Services						
Division of Purchasing and Budget						
Salaries and Wages	543,301.00		543,301.00	527,517.29	15,783.71	
Other Expenses	57,635.00		57,635.00	49,333.83	8,301.17	
Human Resources						
Salaries and Wages	730,784.00		684,784.00	640,932.77	43,851.23	
Other Expenses	63,978.00		63,978.00	56,710.27	7,267.73	
Information Technologies						
Salaries and Wages	1,581,755.00		1,506,755.00	1,492,582.27	14,172.73	
Other Expenses	1,734,965.00		1,734,965.00	1,711,739.16	23,225.84	
Department of Law						
Department of Law						
Salaries and Wages	1,523,390.00		1,505,390.00	1,498,246.85	7,143.15	
Other Expenses	105,520.00		105,520.00	37,530.33	67,989.67	

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Appropriations		Budget After Modification	Expenditures		Unexpended Balance Canceled
	Adopted Budget			Paid or Charged	Reserved	
Constitutional Officers						
County Surrogate						
Salaries and Wages	\$ 408,647.00	\$	408,647.00	\$ 361,800.54	\$ 46,846.46	\$
Other Expenses	29,896.00		29,896.00	7,141.59	22,754.41	
County Clerk						
Salaries and Wages	1,304,722.00		1,304,722.00	1,263,856.65	40,865.35	
Other Expenses	356,760.00		402,611.00	356,494.09	46,116.91	
Prosecutor's Office						
Salaries and Wages	13,457,020.00		13,602,020.00	13,541,387.98	60,632.02	
Other Expenses	764,035.00		764,035.00	727,365.03	36,669.97	
Sheriff's Office						
Salaries and Wages	8,500,452.00		8,455,452.00	8,041,291.48	414,160.52	
Other Expenses	165,640.00		210,640.00	158,048.12	52,591.88	
Department of Public Safety						
Division of Adult Detention						
Salaries and Wages	19,552,814.00		19,712,814.00	19,432,270.05	280,543.95	
Other Expenses	7,760,789.00		7,600,789.00	7,496,650.43	104,138.57	
Division of Youth Services						
Other Expenses	3,381,281.00		3,381,281.00	3,035,768.28	345,512.72	
Office of Emergency Management						
Salaries and Wages	1,326,195.00		1,282,195.00	1,254,404.03	27,790.97	
Other Expenses	829,823.00		837,823.00	753,150.80	84,672.20	
Office of Medical Examiner						
Other Expenses	1,303,000.00		1,303,000.00	1,284,840.00	18,160.00	
County Boards						
Superintendent of Elections						
Salaries and Wages	821,982.00		821,982.00	723,737.85	98,244.15	
Other Expenses	221,827.00		221,827.00	187,836.47	33,990.53	
Board of Taxation						
Salaries and Wages	224,437.00		224,437.00	224,419.06	17.94	
Other Expenses	7,092.00		7,092.00	7,047.02	44.98	
Board of Elections						
Salaries and Wages	269,761.00		269,761.00	235,111.07	34,649.93	
Other Expenses	402,350.00		402,350.00	378,984.48	23,365.52	

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Department of Public Works					
Division of Parks and Recreation					
Salaries and Wages	\$ 1,075,202.00	\$ 1,075,202.00	\$ 1,052,399.64	\$ 22,802.36	\$
Other Expenses	151,566.00	151,566.00	131,439.37	20,126.63	
Division of Roads and Bridges					
Salaries and Wages	3,580,858.00	3,580,858.00	3,303,251.50	277,606.50	
Division of Engineering	46,000.00	46,000.00	26,107.55	19,892.45	
Salaries and Wages	1,452,223.00	1,432,223.00	1,374,910.80	57,312.20	
Other Expenses	47,055.00	47,055.00	39,666.74	7,388.26	
Division of Facilities Management					
Salaries and Wages	1,454,249.00	1,419,249.00	1,368,916.71	50,332.29	
Other Expenses	2,942,144.00	3,125,644.00	3,116,914.75	8,729.25	
Office of Fleet Management					
Salaries and Wages	786,874.00	786,874.00	692,019.57	94,854.43	
Other Expenses	601,400.00	601,400.00	593,720.42	7,679.58	
Supported Work Program					
Salaries and Wages	578,641.00	531,641.00	480,061.13	51,579.87	
Other Expenses	1,284,689.00	1,284,689.00	1,263,954.19	20,734.81	
Mosquito Unit					
Salaries and Wages	438,327.00	438,327.00	397,221.15	41,105.85	
Other Expenses	110,760.00	110,760.00	99,249.61	11,510.39	
Department of Economic Assistance and Community Development					
Administration	4,894,451.87	4,894,451.87	4,894,451.87	-	
Assistance for Dependent Children	297,341.00	297,341.00	297,341.00	-	
SSI Recipients	941,274.00	941,274.00	941,274.00	-	
Department of Human Services					
Division of Resident Services					
Salaries and Wages	8,646,311.00	8,646,311.00	8,283,158.62	363,152.38	
Other Expenses	1,186,409.00	1,271,409.00	1,244,192.37	27,216.63	
DHS - Support Services					
Salaries and Wages	1,918,653.00	1,868,653.00	1,761,653.24	106,999.76	
Other Expenses	1,756,905.00	1,756,905.00	1,618,709.51	138,195.49	
Intergenerational Services					
Salaries and Wages	1,806,057.00	1,756,057.00	1,571,365.77	184,691.23	
Other Expenses	278,203.00	278,203.00	249,036.55	29,166.45	
Maintenance of County Patients in Private Institutions for Mental Disease	20,000.00	5,000.00		5,000.00	
Maintenance of Patients in State Institutions for Mental Disease	2,681,778.00	2,681,778.00	2,681,778.00	-	
Environmental Health Act (CH 443,PL 1977) Contractual	150,000.00	150,000.00	150,000.00	-	

See accompanying Notes to Financial Statements - Regulatory Basis

**COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Education					
Office of Superintendent of Schools	\$ 329,003.00	\$ 329,003.00	\$ 320,278.07	\$ 8,724.93	\$
Salaries and Wages	5,940.00	5,940.00	5,512.75	427.25	
Other Expenses	6,853,866.00	6,853,866.00	6,853,836.00	30.00	
Atlantic County Community College	2,050,096.00	2,050,096.00	2,050,096.00	-	
Special Services School District	4,019,431.00	4,019,431.00	4,019,431.00	-	
Atlantic Community Vocational School					
Reimbursements for Residents Attending Out of County					
Two Year Colleges (NJS 18A:64A-23)	100,000.00	100,000.00	38,178.80	61,821.20	
Reimbursements for Residents Attending Out of County					
Vocational Schools (NJS 18A:34-23)	10,000.00	10,000.00		10,000.00	
Insurance					
Other Insurance Plans	1,294,693.40	1,294,693.40	1,294,693.40	-	
Workers Compensation Insurance	4,590,276.60	4,590,276.60	4,590,276.60	-	
Group Insurance Plan for Employees	25,040,008.00	25,040,008.00	25,040,008.00	-	
Health Benefits Waiver	170,000.00	171,200.00	138,345.51	32,854.49	
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	319,011.74	80,988.26	
Utilities:					
Rental of Real Estate	60,000.00	60,000.00	60,000.00	-	
Fuel Oil	25,000.00	25,000.00	14,703.64	10,296.36	
Electricity	3,712,694.00	3,712,694.00	3,284,921.89	427,772.11	
Telephone	915,040.00	915,040.00	890,748.93	24,291.07	
Street Lighting	373,000.00	373,000.00	372,495.86	504.14	
Water	608,125.00	608,125.00	608,125.00	-	
Traffic Lights	118,500.00	118,500.00	115,225.49	3,274.51	
Gas	640,000.00	700,000.00	694,845.34	5,154.66	
Trash Disposal	136,000.00	136,000.00	85,859.75	50,140.25	
Subtotal Operations	162,757,060.87	162,857,442.87	158,435,118.20	4,422,324.67	-

See accompanying Notes to Financial Statements - Regulatory Basis

**COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue					
Area Plan Grant - 2018	\$ 2,036,131.67	\$ 3,051,127.67	\$ 3,051,127.67	\$ -	\$ -
Area Plan Grant Match - 2018	223,000.00	223,000.00	223,000.00	-	-
NJ Council on the Arts - Local Arts Program	76,327.00	76,327.00	76,327.00	-	-
Atlantic City Electric Workforce Development Initiative		1,470,000.00	1,470,000.00	-	-
AtlanticCare Foundation Narcan Support Grant		10,000.00	10,000.00	-	-
JA Montgomery BRIT Safety Grant		182.00	182.00	-	-
NJ DCA - Recreation for Individuals with Disabilities - 17-18		10,000.00	10,000.00	-	-
NJ DEP - Clean Communities		120,356.98	120,356.98	-	-
NJ DH&SS - State Health Insurance Program (SHIP) 2018-2019		33,000.00	33,000.00	-	-
NJ DHS - Family Success Centers 2018-2019		924,559.00	924,559.00	-	-
NJ DH&SS - Respite Care Program - 2018	176,850.00	176,850.00	176,850.00	-	-
NJ DHS - JJC Family Court - 18	151,144.00	151,144.00	151,144.00	-	-
NJ DHS - JJC Family Court - 19		151,144.00	151,144.00	-	-
NJ DHS - IV-D - Law - 2018		52,441.54	52,441.54	-	-
NJ DHS - JJC Program Management - CY2018	55,550.00	55,550.00	55,550.00	-	-

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Appropriations		Budget After Modification	Expenditures		Unexpended Balance Canceled
	Adopted Budget			Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue						
NJ DHS - JJC Program Management - CY2019	\$	\$	55,550.00	\$	-	\$
NJ DHS - JJC Program Services - CY2018	313,245.00		313,245.00	313,245.00	-	
NJ DHS - JJC Program Services - CY2019			313,245.00	313,245.00	-	
NJ DHS - Mental Health Administrator CY 2018			9,000.00	9,000.00	-	
NJ DHS - PASP - 2018	35,400.00		35,400.00	35,400.00	-	
NJ DHS - Try it Program (TSSA) - 2018			60,881.00	60,881.00	-	
NJ DHS - Youth Service Coordinator - 2018	39,825.00		39,825.00	39,825.00	-	
NJ DL&PS - Cares for Kids Grant 17-18	18,100.00		18,100.00	18,100.00	-	
NJ DL&PS - Cares for Kids Grant 18-19			12,600.00	12,600.00	-	
NJ DL&PS - Detention Diversion	37,132.00		37,132.00	37,132.00	-	
NJ DL&PS - DRE Pilot Program - 2019	43,000.00		43,000.00	43,000.00	-	
NJ DL&PS - DRE Pilot Program - 2018			43,000.00	43,000.00	-	
NJ DL&PS - DWI Enforcement - 2018	51,500.00		51,500.00	51,500.00	-	
NJ DL&PS - DWI Enforcement - 2019			51,500.00	51,500.00	-	
NJ DL&PS - Emergency Management Assistance - 2019			55,000.00	55,000.00	-	
NJ DL&PS - Highway Traffic Safety - 2019			60,900.00	60,900.00	-	
NJ DL&PS - JJC Innovations Funding - 2018	124,000.00		124,000.00	124,000.00	-	
NJ DL&PS - Narcotics Task Force			156,943.00	156,943.00	-	
NJ DL&PS - SANE / SART Grant			113,870.00	113,870.00	-	
NJ OHS - Homeland Security Grant - County			269,846.40	269,846.40	-	
NJ DL&PS - Victim - Witness Assistance Grant - 16/17	17,184.00		17,184.00	17,184.00	-	
NJ DL&PS - Victim - Witness Assistance Grant - 17/18			420,794.00	420,794.00	-	
NJ DM & VA - Veterans Transportation 2019			17,000.00	17,000.00	-	
NJ DOE - GED Testing Income	8,911.00		8,911.00	8,911.00	-	
NJ DOL - NJ Youth Corps 18-19			425,000.00	425,000.00	-	
NJ DOL - WIA Adult 18			1,117,118.00	1,117,118.00	-	
NJ DOL - WIA Youth			1,303,500.00	1,303,500.00	-	
NJ DOL - WIA Dislocated Worker - 17-18			200,000.00	200,000.00	-	
NJ DOL - WIA Dislocated Worker - 18-19			817,653.00	817,653.00	-	
NJ DOL - Work First New Jersey SFY 18-19			4,355,298.00	4,355,298.00	-	
NJ DOL - Workforce Learning Link - 2018			78,000.00	78,000.00	-	

See accompanying Notes to Financial Statements - Regulatory Basis

**COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue					
NJ DOS - General Operating Support 17-18	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ -	\$ -
NJ DOT - County Aid	6,968,456.00	6,968,456.00	6,968,456.00	-	-
NJ DOT - Wellington / West End Avenue Resurfacing	400,984.67	400,984.67	400,984.67	-	-
NJ DOT - Brigantine Boulevard Section 1B Design		15,553.89	15,553.89	-	-
NJ DOT - Delilah Road (CR646)		1,184,419.00	1,184,419.00	-	-
NJ DOT - Margate Ventnor Bike Path Design		34,927.00	34,927.00	-	-
NJ DOT - Nacot Creek Bridge Replacement		2,611,242.00	2,611,242.00	-	-
NJ DOT - Route 73 Blue Anchor Road		1,345,978.00	1,345,978.00	-	-
NJ DOT - Urban Gateway Enhancement Program		32,000.00	32,000.00	-	-
NJ DOT - Washington Avenue (CR608)		1,646,477.54	1,646,477.54	-	-
NJ DPM&C-P Video System Grant - 2017	153,415.00	153,415.00	153,415.00	-	-
NJ Transit - CARTS - 2018		308,264.00	308,264.00	-	-
NJ Transit - Casino Revenue Transportation Grant - 2018	496,381.79	496,381.79	496,381.79	-	-
NJ Transit - FTA Section 5310 Formula Grant		75,000.00	75,000.00	-	-
NJ Transit - FTA Section 5311 Innovation Grant	150,000.00	150,000.00	150,000.00	-	-
US HUD - Community Development Block Grant - 2018		1,300,087.00	1,300,087.00	-	-
US HUD - Continuum of Care 2019		18,070.00	18,070.00	-	-
US HUD - Home Investment Partnership Grant - 2018		717,003.00	717,003.00	-	-
Total Public and Private Programs Offset by Revenue	11,590,937.13	34,603,336.48	34,603,336.48	-	-
Total Operations	174,347,998.00	197,460,779.35	193,038,454.68	4,422,324.67	-
Contingent	400,000.00	356,118.00	127,796.83	228,321.17	-
Total Operations Including Contingent	174,747,998.00	197,816,897.35	193,166,251.51	4,650,645.84	-
Detail:					
Salaries and Wages	75,425,119.00	75,270,119.00	72,782,484.91	2,487,634.09	-
Other Expenses	99,322,879.00	122,546,778.35	120,383,766.60	2,163,011.75	-
Capital Improvements	1,611,500.00	1,611,500.00	1,611,500.00	-	-
Capital Improvement Fund	250,000.00	250,000.00	249,898.02	101.98	-
Acquisition of New Equipment					
Total Capital Improvements	1,861,500.00	1,861,500.00	1,861,398.02	101.98	-

See accompanying Notes to Financial Statements - Regulatory Basis

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
County Debt Service					
Payment of Bond Principal					
State Aid County College Bonds (NJS 18A:64)	\$ 5,039,000.00	\$ 5,039,000.00	\$ 5,039,000.00	\$ -	-
Vocational School Bonds	3,305,000.00	3,305,000.00	3,305,000.00	-	-
Other Bonds	9,154,000.00	9,154,000.00	9,154,000.00	-	-
Payment of Bond Anticipation Notes	552,000.00	552,000.00	-	-	552,000.00
Interest on Bonds					
State Aid County College Bonds (NJS 18A:64)	319,732.65	319,732.65	319,732.65	-	-
Vocational School Bonds	718,450.00	718,450.00	718,450.00	-	-
Other Bonds	1,620,954.74	1,620,954.74	1,620,954.74	-	-
Interest Bond Anticipation Notes	976,412.17	976,412.17	974,770.13	-	1,642.04
County Debt Service					
Green Trust Loan Program	136,506.95	136,506.95	136,506.95	-	-
Loan Repayments for Principal and Interest					
Total County Debt Service	<u>21,822,056.51</u>	<u>21,822,056.51</u>	<u>21,268,414.47</u>	<u>-</u>	<u>553,642.04</u>
Deferred Charges and Statutory Expenditures					
Deferred Charges					
Prior Year Bills:					
ARMC Faculty Practice - 2016	79.01	79.01	79.01	-	-
Rothman Institute of NJ - 2016	100.00	100.00	100.00	-	-
AIMS Diagnostic Imaging LLF - 2015	233.48	233.48	233.48	-	-
Bergen Regional Medical Center - 2011	256.23	256.23	256.23	-	-
Capital Health Systems - 2016	12,733.85	12,733.85	12,733.85	-	-
T Mobile - 2015	4,200.00	4,200.00	4,200.00	-	-
AtlanticCare Physicians Group - 2016	303.88	303.88	303.88	-	-
Aramark - 2016	664.04	664.04	664.04	-	-
Total Deferred Charges	<u>18,570.49</u>	<u>18,570.49</u>	<u>18,570.49</u>	<u>-</u>	<u>-</u>

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Appropriations		Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Statutory Expenditures					
Public Employees' Retirement System	\$ 5,667,395.00	\$ 5,667,395.00	\$ 5,667,395.00	\$ -	\$ -
Public Employees' Retirement System - ERI	142,834.00	142,834.00	142,834.00	-	-
Police & Fireman's Retirement System	7,242,481.99	7,242,481.99	7,242,481.99	-	-
Social Security System (O.A.S.I.)	5,870,022.28	5,805,022.28	5,148,659.53	656,362.75	
Unemployment Compensation Insurance	150,000.00	150,000.00	150,000.00	-	
DCRP	26,000.00	34,500.00	32,831.74	1,668.26	
Total Statutory Expenditures	19,098,733.27	19,042,233.27	18,384,202.26	658,031.01	-
Total Deferred Charges and Statutory Expenditures	19,117,303.76	19,060,803.76	18,402,772.75	658,031.01	-
Total General Appropriations	<u>\$ 217,548,858.27</u>	<u>\$ 240,561,257.62</u>	<u>\$ 234,698,836.75</u>	<u>\$ 5,308,778.83</u>	<u>\$ 553,642.04</u>
	Ref. A-2			A	
Budget - Adopted	A-3	\$ 217,548,858.27			
Appropriations - N.J.S.A. 40A:4-87	A-2	23,012,399.35			
		<u>\$ 240,561,257.62</u>			
Federal and State Grants (Grant Funds)	A-18		\$ 34,603,336.48		
Payroll Deductions Payable	A-13		113,313,599.11		
Encumbered	A		9,095,637.57		
Disbursements	A-4		<u>77,686,263.59</u>		
			<u>\$ 234,698,836.75</u>		

See accompanying Notes to Financial Statements - Regulatory Basis

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EXHIBIT - B
TRUST FUND

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

<u>Assets</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2018</u>	<u>Balance Dec. 31, 2017</u>
<u>Trust - Other</u>			
Cash and Investments	B-1	\$ 24,549,475.07	\$ 25,399,474.26
Total Trust - Other		<u>24,549,475.07</u>	<u>25,399,474.26</u>
<u>Public Health Services Trust Fund</u>			
Cash:			
Change Fund	B	450.00	450.00
Treasurer	B-25	1,894,436.89	2,163,080.80
Federal and State Grants Receivable	B-26	2,350,837.53	1,696,699.58
Added and Omitted Taxes Receivable	B-27	28,927.38	28,779.89
Total Public Health Services Trust Fund		<u>4,274,651.80</u>	<u>3,889,010.27</u>
<u>Library Fund</u>			
Cash:			
Change Fund	B	565.00	565.00
Treasurer	B-30	4,183,678.91	3,879,679.32
Added and Omitted Taxes Receivable	B-31	35,633.97	35,488.65
Total Library Fund		<u>4,219,877.88</u>	<u>3,915,732.97</u>
<u>Open Space Fund</u>			
Cash - Treasurer	B-34	26,466,049.55	26,672,441.97
Receivables with Full Reserves:			
Added or Omitted Open			
Space Taxes Receivable	B-35	1,355.74	1,855.23
Total Open Space Fund		<u>26,467,405.29</u>	<u>26,674,297.20</u>
<u>County Clerk</u>			
Cash	B-38	1,965,736.56	1,288,942.89
Accounts Receivable	B-39	7,412.00	7,817.00
Total County Clerk		<u>1,973,148.56</u>	<u>1,296,759.89</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

<u>Assets</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2018</u>	<u>Balance Dec. 31, 2017</u>
<u>Correction Center</u>			
Inmates' Fund			
Cash	B-44	\$ 84,699.41	\$ 139,239.51
Other Receivables- Inmate Fund		-	0.65
		<u>84,699.41</u>	<u>139,240.16</u>
Bail Fund			
Cash	B-55	3,654.00	-
		<u>3,654.00</u>	<u>-</u>
Commissary Fund			
Cash	B-51	742,000.86	618,535.95
Due from Inmates' Fund	B-53	13,520.31	30,502.02
		<u>755,521.17</u>	<u>649,037.97</u>
Total Correction Center		<u>843,874.58</u>	<u>788,278.13</u>
<u>County Adjuster</u>			
Accounts Receivable	B-58	11,298.85	11,323.85
Total County Adjuster		<u>11,298.85</u>	<u>11,323.85</u>
<u>Sheriff's Office</u>			
Cash	B-61	2,122,749.90	2,310,025.74
Total Sheriff's Office		<u>2,122,749.90</u>	<u>2,310,025.74</u>
<u>Surrogate's Office</u>			
Cash	B-68	10,269,754.47	9,846,414.43
Total Surrogate's Office		<u>10,269,754.47</u>	<u>9,846,414.43</u>
<u>Meadowview Nursing Home</u>			
Cash	B-75	337,664.75	149,246.58
Patient's Accounts Receivable	B-76	6,350,966.35	6,171,147.90
Total Meadowview Nursing Home		<u>6,688,631.10</u>	<u>6,320,394.48</u>
Total Assets		<u>\$ 81,420,867.50</u>	<u>\$ 80,451,711.22</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2018</u>	<u>Balance Dec. 31, 2017</u>
<u>Trust - Other</u>			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	\$ 2,000,822.08	\$ 1,494,336.76
Accounts Payable	B-4	1,274,536.26	2,188,865.21
Reserve for:			
Funds Awaiting Court Disposition	B-5	1,216,564.36	1,139,407.82
State Unemployment Compensation	B-6	830,693.54	800,718.84
Self Insurance:			
Workers Compensation	B-7	6,915,848.59	7,430,481.06
General Liability	B-8	2,274,893.35	2,343,965.45
Repairs to County Roads	B-9	100,871.76	100,871.76
County Clerk - Recording Fees	B-10	1,411,404.07	1,300,082.96
Board of Taxation - Recording Fees	B-11	2,142,363.09	2,112,004.69
Veterans' Cemetery	B-12	110,571.33	110,001.33
Prosecutors Forfeitures	B-13	201,769.53	165,710.96
Prosecutor DEA Forfeited Funds	B-14	11,617.39	421.55
Surrogate's Office	B-15	50,827.77	71,055.70
Directional Signals	B-16	387,834.72	441,240.98
Weights and Measures	B-17	788,480.51	773,983.60
Audio Visual Aids Commission	B-18	77,273.26	165,024.38
Prosecutor's Auto Theft Fees	B-19	40,048.88	40,958.70
Prosecutor's AMA Interest	B-21	4,754.98	667.51
Law Enforcement Trust	B-80	6,677.65	13,613.47
Parks & Recreation	B-81	43.30	43.30
Animal Shelter Donations	B-82	137,783.46	148,124.31
Snow Removal Trust	B-83	238,500.00	200,000.00
Mosquito Control	B-84	137,809.02	109,809.02
Sheriff Donation Trust	B-85	-	2,138.90
Gasoline Resale	B-22	4,596.59	7,373.76
Sheriff's Improvement Fund	B-23	114,670.30	109,670.70
Veterans Meadowview Nursing Home	B-1	1,400.00	-
Veterans Museum Foundation	B-1	52.00	-
Accumulated Absences	B-24	4,047,924.34	4,105,106.27
Sheriff's Forfeiture	B-20	18,842.94	23,795.27
Total Trust - Other		<u>24,549,475.07</u>	<u>25,399,474.26</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

	<u>Ref.</u>	<u>Balance Dec. 31, 2018</u>	<u>Balance Dec. 31, 2017</u>
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Public Health Services Trust Fund</u>			
Encumbrance Payable	B-28	\$ 862,194.99	\$ 386,727.96
Reserve for:			
Grants Receivable	B-26	2,350,837.53	1,696,699.58
Added and Omitted Taxes Receivable	B-27	28,927.38	28,779.89
Expenditures	B-29	<u>1,032,691.90</u>	<u>1,776,802.84</u>
Total Public Health Services Trust Fund		<u>4,274,651.80</u>	<u>3,889,010.27</u>
<u>Library Fund</u>			
Encumbrances	B-32	452,146.69	304,045.95
Reserve for:			
Receivables	B-31	35,633.97	35,488.65
Expenditures	B-33	<u>3,732,097.22</u>	<u>3,576,198.37</u>
Total Library Fund		<u>4,219,877.88</u>	<u>3,915,732.97</u>
<u>Open Space Fund</u>			
Encumbrances	B-36	1,544,632.56	2,092,986.37
Reserve for:			
Expenditures	B-37	24,921,416.99	24,579,455.60
Receivables	B-35	<u>1,355.74</u>	<u>1,855.23</u>
Total Open Space Fund		<u>26,467,405.29</u>	<u>26,674,297.20</u>
<u>County Clerk</u>			
Due to Secretary of State	B-41	525.50	788.00
Refunds Payable	B-42	14,542.00	446.00
Attorney Deposits	B-43	94,716.92	133,490.19
Reserve for Receivables	B-39	7,412.00	7,817.00
Reserve for County Clerk Fees	B-40	<u>1,855,952.14</u>	<u>1,154,218.70</u>
		<u>1,973,148.56</u>	<u>1,296,759.89</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2018</u>	<u>Balance Dec. 31, 2017</u>
<u>Correction Center</u>			
Inmates' Fund			
Due to Inmates	B-45	\$ 14,869.87	\$ 13,297.00
Due to State	B-47	4,019.51	4,940.57
Due to Commissary Fund	B-50	13,520.31	30,502.02
Other Payables	B-46	1.00	4.34
Reserve for Inmate's Fund	B-48	25,309.15	31,549.25
Accounts Payable	B-49	26,979.57	58,946.98
		<u>84,699.41</u>	<u>139,240.16</u>
Bail Fund			
Accounts Payable	B-56	3,653.00	-
Other Payables	B-57	1.00	-
		<u>3,654.00</u>	<u>-</u>
Commissary Fund			
Accounts Payable	B-52	-	-
Fund Balance	B-54	755,521.17	649,037.97
		<u>755,521.17</u>	<u>649,037.97</u>
Total Correction Center		<u>843,874.58</u>	<u>788,278.13</u>
<u>County Adjuster</u>			
Reserve for Accounts Receivable	B-58	11,298.85	11,323.85
Total County Adjuster		<u>11,298.85</u>	<u>11,323.85</u>
<u>Sheriff's Office</u>			
Reserve for:			
Foreclosure and Execution Deposits	B-62	2,111,978.51	2,299,883.18
Attorney Deposits	B-63	6,731.31	7,922.48
Bail and Fine Deposits	B-64	2,250.00	-
Sheriff's Office Fees	B-65	31.47	7.01
Unclaimed Property	B-66	1,758.61	2,213.07
Total Sheriff's Office		<u>2,122,749.90</u>	<u>2,310,025.74</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2018</u>	<u>Balance Dec. 31, 2017</u>
<u>Surrogate's Office</u>			
Due to Clerk of Superior Court	B-69	\$ 2,348.99	\$ 2,348.99
Refunds Payable	B-69A	(21.00)	(21.00)
Notice of Motion Fees	B-70	245.00	30.00
Pending Estates	B-71	39,826.06	39,826.06
Attorney Deposits	B-72	13,165.30	16,303.80
Reserve for Surrogate Fees	B-73	24,282.73	24,452.84
Probate Court Deposits	B-74	10,189,907.39	9,763,473.74
Total Surrogate's Office		<u>10,269,754.47</u>	<u>9,846,414.43</u>
<u>Meadowview Nursing Home</u>			
Patients' Trust Accounts	B-77	84,046.29	71,136.67
Other Payables	B-78	253,618.46	78,109.91
Reserve for Receivables	B-76	6,350,966.35	6,171,147.90
Total Meadowview Nursing Home		<u>6,688,631.10</u>	<u>6,320,394.48</u>
<u>Total Liabilities, Reserves and Fund Balance</u>		<u>\$ 81,420,867.50</u>	<u>\$ 80,451,711.22</u>

See accompanying Notes to Financial Statements - Regulatory Basis

EXHIBIT - C
GENERAL CAPITAL FUND

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

<u>Assets</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2018</u>	<u>Balance</u> <u>Dec. 31, 2017</u>
Cash and Investments	C-2,C-3	\$ 19,588,556.46	\$ 34,941,531.13
DEP Grants Receivable	C-5	-	64,842.85
Deferred Charges to Future Taxation:			
Funded	C-6	113,560,783.41	93,368,617.15
Unfunded	C-7	41,360,770.85	69,968,370.85
		<u>\$ 174,510,110.72</u>	<u>\$ 198,343,361.98</u>
 <u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds Payable	C-8	\$ 113,218,000.00	\$ 92,898,000.00
Green Acre Trust Loans Payable	C-9	342,783.41	470,617.15
Bond Anticipation Notes Payable	C-9a	7,500,000.00	42,218,000.00
Improvement Authorizations:			
Funded	C-10	16,940,329.94	16,895,956.59
Unfunded	C-10	23,526,134.31	30,121,262.06
Encumbrances Payable	C-11	8,362,670.69	10,608,595.13
Due to Green Acres Trust Fund	C-12	70,098.14	46,113.62
Capital Improvement Fund	C-4	3,101,762.75	3,928,138.60
Reserve for Grants Receivable	C	-	64,842.85
Fund Balance	C-1	1,448,331.48	1,091,835.98
		<u>\$ 174,510,110.72</u>	<u>\$ 198,343,361.98</u>

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

2017	27,750,370.85
2018	33,860,770.85

See accompanying Notes to Financial Statements - Regulatory Basis

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

Balance December 31, 2017	<u>Ref.</u> C		\$ 1,091,835.98
Increased By:			
Cancellation of Funded Improvement Authorizations		\$ 293,570.50	
Premium in Sale of Notes		62,925.00	
		<u>356,495.50</u>	<u>1,448,331.48</u>
Decreased By:			
None	C-2	<u>-</u>	<u>-</u>
Balance December 31, 2018	C		<u><u>\$ 1,448,331.48</u></u>

See accompanying Notes to Financial Statements - Regulatory Basis

EXHIBIT - D
GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance Dec. 31, 2018	Balance Dec. 31, 2017
<u>General Fixed Assets</u>		
Land	\$ 32,283,702.43	\$ 32,283,702.43
Buildings	145,414,722.93	145,414,722.93
Major Movable Equipment	12,590,032.87	20,790,504.25
Vehicles	26,576,968.92	26,816,732.58
Construction in Progress	-	28,281.29
	<u>\$ 216,865,427.15</u>	<u>\$ 225,333,943.48</u>
 <u>Investment in General Fixed Assets</u>		
Prior to 1986	\$ 73,692,604.00	\$ 73,692,604.00
After 1986	143,172,823.15	151,641,339.48
	<u>\$ 216,865,427.15</u>	<u>\$ 225,333,943.48</u>

See accompanying Notes to Financial Statements - Regulatory Basis

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NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Recent Accounting Pronouncements Not Yet Effective

In November 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 83, "Certain Asset Retirement Obligations". This statement is effective for fiscal periods beginning after June 15, 2018, will not have any effect on the County's financial reporting.

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, "Fiduciary Activities". This statement is effective for fiscal periods beginning after December 15, 2018, will not have any effect on the County's financial reporting.

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, "Leases". This statement is effective for fiscal periods beginning after December 15, 2019, will not have any effect on the County's financial reporting.

In April 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 88 "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements". This statement, which is effective for fiscal periods beginning after June 15, 2019, will not have any effect on the County's financial reporting.

In June 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". This statement, which is effective for fiscal periods beginning after December 15, 2019, will not have any effect on the County's financial reporting.

In August 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 90 "Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61". This statement, which is effective for fiscal periods beginning after December 15, 2018, will not have any effect on the County's financial reporting.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 2: LONG-TERM DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	<u>Year 2018</u>	<u>Year 2017</u>	<u>Year 2016</u>
<u>Issued</u>			
Bonds and Notes and Loans	\$ 121,060,783.41	\$ 135,586,617.15	\$ 126,775,558.47
Net Debt Issued	<u>121,060,783.41</u>	<u>135,586,617.15</u>	<u>126,775,558.47</u>
<u>Authorized but not Issued</u>			
Bonds and Notes:	<u>33,860,770.85</u>	<u>27,750,370.85</u>	<u>33,730,342.85</u>
Net Debt Authorized but not Issued	<u>33,860,770.85</u>	<u>27,750,370.85</u>	<u>33,730,342.85</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 154,921,554.26</u>	<u>\$ 163,336,988.00</u>	<u>\$ 160,505,901.32</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 .457%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ <u>154,921,554.26</u>	\$ <u>6,550,000.00</u>	\$ <u>148,371,554.26</u>

Net Debt \$148,371,554.26 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$32,482,408,202.33 = .457%.

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

2% of Equalized Valuation Basis	\$ 649,648,164.05
Net Debt	<u>148,371,554.26</u>
Remaining Borrowing Power	<u>\$ 501,276,609.79</u>

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

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

Calendar Year	General		Total
	Principal	Interest	
2019	\$ 15,402,465.58	\$ 3,626,246.61	\$ 19,028,712.19
2020	16,026,665.63	2,828,585.84	18,855,251.47
2021	15,246,200.75	2,357,037.65	17,603,238.40
2022	14,530,982.24	1,922,210.67	16,453,192.91
2023	10,326,202.99	1,553,702.42	11,879,905.41
2024-2028	26,188,266.22	4,271,067.45	30,459,333.67
2029-2033	15,840,000.00	1,217,940.64	17,057,940.64
Total	\$ <u>113,560,783.41</u>	\$ <u>17,776,791.28</u>	\$ <u>131,337,574.69</u>

At December 31, 2018, bonds payable in the General Capital Fund consisted of the following individual issues:

\$9,655,000 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, 2018 is \$1,820,000.00.

\$24,930,000 Refunding Bonds dated February, 4, 2009 and due in annual installments through February 1, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2018 is \$9,945,000.00.

\$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, 2018, is \$4,325,000.00.

\$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, 2018, is \$2,590,000.00.

\$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, 2018, is \$11,310,000.00.

\$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, 2018, is \$14,180,000.00.

\$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, 2018, is \$1,150,000.00.

\$1,500,000 State Aid County College Bonds dated June 23, 2016, and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2018, is \$1,150,000.00.

\$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, 2018, is \$7,475,000.00.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 2: LONG-TERM DEBT (CONTINUED)

\$21,725,000.00 Vocational School Refunding Bonds dated April 16, 2016, and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2018, is \$18,510,000.00.

\$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, 2018, is \$2,945,000.00.

\$34,718,000 General Improvement Bonds dated June 19, 2018 and due in annual installments through April 11, 2033, bearing interest at varying rates per annum. The balance remaining as of December 31, 2018 is \$34,718,000.00.

\$1,550,000 County College Bonds dated June 19, 2018 and due in annual installments through April 1, 2023 bearing interest at 3.00% per annum. The balance remaining as of December 31, 2018 is \$1,550,000.00.

\$1,550,000 State Aid County College Bonds dated June 19, 2018 and due in annual installments through April 1, 2023, bearing interest at 3.00% per annum. The balance remaining as of December 31, 2018 is \$1,550,000.00.

\$500,000 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, 2018 is \$61,966.13.

\$475,876 Green Trust Loan dated 2004, due in semi-annual installments through 2021, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2018 is \$82,517.30.

\$498,660 Green Trust Loan dated 2005, due in semi-annual installments through 2021, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2018 is \$91,183.18.

\$200,000 Green Trust Loan dated 2018, due in semi-annual installments through 2028, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2018 is \$107,116.80.

Note 3: BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily finance various capital projects prior to the issuance of serial bonds. The terms of the notes cannot exceed one year, but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid no later than the tenth anniversary of the original note. The State of New Jersey also prescribes that, on or before the third anniversary of the date of the original note, a payment of at least equal to the first legally payable installment of the bonds, in anticipation of which such notes were issued, be paid or retired. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary of the date of the original issue. At December 31, 2018, the County had bond anticipation notes totaling \$7,500,000.00 at 3.50% due on June 18, 2019.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 4: PENSION PLANS

Plan Descriptions

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

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

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

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

Significant Legislation

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 4: PENSION PLANS (CONTINUED)

Funding Policy

The Contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. PERS provides for employee contributions of 7.50% of employees' annual compensation, and PFRS provides for employee contributions of 10.00% of base compensation, as defined. DCRP provides for employee contributions of 5.5% of employees' annual compensation and employers are required to contribute 3.0% of employees' annual compensation. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

For the Public Employees' Retirement System, the County's contribution was \$5,667,395.00 and \$5,442,092.12 for 2018 and 2017 respectively.

For the Police and Firemen Retirement System, the County's contribution was \$7,242,481.99 and \$6,530,369.90 for 2018 and 2017 respectively.

For the Defined Contribution Retirement Program, the County's contribution was \$32,831.74 and \$24,526.25 for 2018 and 2017 respectively.

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

Note 5: CASH AND INVESTMENTS

Operating cash, in the form various checking and savings accounts, are held in the County's name by commercial banking institutions. At December 31, 2018, the carrying amount of the County's deposits was \$130,424,614.95 and the bank balance was \$132,824,123.35. Of the bank balance, \$1,000,000.00 was insured with Federal Deposit Insurance. There was also Federal Deposit Insurance for the Minor Trust Accounts held by the County Surrogate in the amount of \$10,206,731.37. The remaining \$121,617,391.98 was insured by the Governmental Unit Deposit Protection Act (GUDPA).

Pursuant to GASB Statement No. 40, "Deposit and Investment Risk Disclosures" ("GASB 40"), the County's bank accounts are profiled in order to determine exposure, if any to Custodial Credit Risk (risk that in the event of failure of the counterparty the County would not be able to recover the value of its deposits or investment). Deposits are considered to be exposed to Custodial Credit Risk if they are uncollateralized (securities not pledged by the depositor), collateralized with securities held by the pledging institution or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. At December 31, 2018, all of the County's deposits were covered by either FDIC or GUDPA and therefore not exposed to custodial credit risk. The County does not have a policy for custodial credit risk other than only depositing with GUDPA Institutions.

Investments

The County held no investment during the year.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 6: COUNTY TAXES

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

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

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>
2018	\$ 30,994,917,728	\$ 146,581,560.65	\$ 0.49962558000	100.00%
2017	31,485,541,696	148,331,641.74	0.50046826000	100.00%
2016	36,656,261,756	168,420,031.82	0.45945774300	100.00%
2015	36,670,755,747	167,168,749.26	0.45586399000	100.00%
2014	41,381,504,616	166,133,638.71	0.40146834000	100.00%

Note 7: RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

Receivables and payables at December 31, 2018 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Federal and State Grant Current	\$751,716.68	\$751,716.68

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 8: FUND BALANCES APPROPRIATED

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

Year	Balance Dec. 31,	Utilized in Budget of Succeeding Year	Percent Utilized	Remaining Balance Available
Current Fund				
2018	\$ 18,347,420.48	\$ 9,165,000.00	49.95%	\$ 9,182,420.48
2017	17,832,815.38	8,911,689.00	49.97%	8,921,126.38
2016	18,178,282.60	9,086,657.00	49.99%	9,091,625.60
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

Note 9: 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.

Note 10: FEDERAL AND STATE GRANTS

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 11: GENERAL FIXED ASSETS

The following schedule is a summarization of general fixed assets for the year ended December 31, 2018:

	Balance as of December 31, 2017	Additions	Disposals/ Transfers	Balance as of December 31, 2018
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	247,706.76	8,448,178.14	12,590,032.87
Vehicles	26,816,732.58	1,024,501.25	1,264,264.91	26,576,968.92
Construction-In-Process	28,281.29		28,281.29	-
Total	\$ 225,333,943.48	\$ 1,272,208.01	\$ 9,740,724.34	\$ 216,865,427.15

Note 12: ECONOMIC DEPENDENCY

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

Note 13: ACCRUED SICK AND VACATION BENEFITS

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed upon rate. The monetary value of these earned and unused employee benefits has not been accrued by either charges to operations or to budgets of prior years, although in some cases they might be material, since the realization of this liability may be affected by conditions which could preclude an employee from receiving full payment of the accrual. The County estimates the current cost of such unpaid compensation to be \$12,583,668.00. A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,047,924.00 and \$4,105,106.00 as of December 31, 2018 and 2017, respectively.

Note 14: DEFERRED COMPENSATION

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

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 15: RISK MANAGEMENT

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

At December 31, 2018, the amount of these unreported liabilities was \$23,953,427.00.

Balance December 31, 2017	Current Year Claims	Payments	Balance December 31, 2018
\$ 23,602,847.00	\$ 4,653,243.00	\$ (4,302,663.00)	\$ 23,953,427.00

Note 16: COMMITMENTS AND CONTINGENCIES

Contingencies – Atlantic County Human Services Department (Meadowview Nursing Home) - The County Health Department receives funding predominantly from the State of New Jersey and the United States Government in the form of Medicaid and Medicare cost reimbursements. All such reimbursements are subject to financial and compliance audits by the provider agencies. Reimbursement rates are subject to change based on changes in legislation and other factors, and such changes may be significant. As of December 31, 2018, the County indicates that no material liabilities will result from these changes.

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

Note 17: POST- RETIREMENT BENEFITS

The County participates New Jersey State Health Benefits Program (“the SHBP”), which qualifies as a cost-sharing, multiple –employer plan in accordance with GASB Statement 75 “Accounting and Financial Reporting For Post-employment Benefits Other Than Pensions” (“OPEB”). The SHBP is administered by the State of New Jersey, Department of Treasury, Division of Pension and Benefits.

Under the SHBP, retirees may continue the health benefits programs in which they are enrolled at the time of retirement, provided the retiree pays the costs of the benefits (at group rates) for themselves and their eligible dependents. The OPEB Liability associated with the SHBP is further discussed in Note 19.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 17: POST- RETIREMENT BENEFITS (CONTINUED)

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

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

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

The Regulatory Basis of Accounting does not permit the accrual of Actuarially determined OPEB Expenses or Liabilities. The County reports all OPEB related costs on the “pay as you go” basis. The following information is for disclosure purposes only and has not been accrued in the Financial Statements of the County.

The actuarial determined valuation of these benefits has been reviewed and will be reviewed bi-annually for the purpose of estimating the present value of future benefits for active and retired employees and their dependents as required by GASB 75.

The actuarial valuation report was based on 1,528 total participants including 150 retirees.

Annual OPEB Cost and Net OPEB Liability

The County’s annual OPEB cost represents the accrued cost for post-employment benefits under GASB 75. The cumulative difference between the annual OPEB cost and the benefits paid during a year will result in a net OPEB obligation. The annual OPEB cost is equal to the annual required contribution (ARC) less adjustment if a net OPEB obligation exists. The ARC is equal to the normal cost and amortization of the Unfunded Actuarial Accrued Liability (UAAL) plus interest.

Actuarial Methods and Assumptions

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

In the January 1, 2017 actuarial valuation, the “Entry-Age-Normal as a Percentage of Salary” method was used for all participants. The actuarial assumptions used to project future costs included a discount rate of 3.78% and annual dental and vision cost trend rate of 2.0%. In addition, the unfunded actuarial accrued liability is being amortized over the maximum acceptable period of 30 years.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
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Note 17: POST- RETIREMENT BENEFITS (CONTINUED)

Other Post-employment Benefit Costs and Obligations

In the January 1, 2017 actuarial valuation, the Actuarially Determined Contribution for the year's ending December 31, 2018 and 2017 were projected as follows:

	<u>12/31/2017</u>	<u>12/31/2018</u>
Service Cost	\$ 78,005.00	\$ 78,759.00
30 Year Amortization of NOL at 3.78	100,026.00	97,896.00
Actuarially Determined Contribution	<u>178,031.00</u>	<u>176,655.00</u>
Actual Contribution	230,845.00	190,876.00
Excess Contribution	<u>\$ 52,814.00</u>	<u>\$ 14,221.00</u>
Covered Payroll	\$ 76,000,000.00	\$ 77,000,000.00
Actuarially Determined Contribution as a % of Covered Payroll	0.23%	0.23%

The following reflects the change in the Total OPEB Liability as of the January 1, 2017 valuation date for the Years ended December 31, 2016 and 2017.

	<u>12/31/2016</u>	<u>12/31/2017</u>
OPEB Liability, Beginning of Year	\$ 1,683,558.00	1,776,814.00
Changes for the Year:		
Service Cost	60,976.00	78,005.00
Interest	80,716.00	62,801.00
Assumption Changes & Difference Between Actual & Expected Experience	184,047.00	52,198.00
Change in Actuarial Cost Method	(93,990.00)	-
Benefit Payments	(138,493.00)	(230,845.00)
OPEB Liability, End of Year	<u>\$ 1,776,814.00</u>	<u>1,738,973.00</u>
Covered payroll (for Covered Participants)	\$ 76,000,000.00	\$ 77,000,000.00
Total OPEB liability as a percentage of covered payroll	2.35%	2.26%

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 17: POST- RETIREMENT BENEFITS (CONTINUED)

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 were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$1,679,705.00 or by 5.47%. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$1,880,899.00 or by 5.86%.

	Discount Rate		
	1% Decrease	Baseline 3.78%	1% Increase
Total OPEB Liability	\$ <u>1,880,899.00</u>	\$ <u>1,776,814.00</u>	\$ <u>1,679,705.00</u>

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 were 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 were 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 0.00%	1% Increase
Total OPEB Liability	\$ <u>1,880,899.00</u>	\$ <u>1,776,814.00</u>	\$ <u>1,679,705.00</u>

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

For the year ended December 31, 2017, the County's Actuarially determined OPEB expense was 156,617.00. 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	\$ 184,006.00	\$ -
Total	\$ <u>184,006.00</u>	\$ <u>-</u>

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 17: POST- RETIREMENT BENEFITS (CONTINUED)

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

For the Year Ending December 31,

2018	\$	15,808.00
2019		15,808.00
2020		15,808.00
2021		15,808.00
2022		15,808.00
Thereafter		104,966.00
	\$	184,006.00

Note 18: PENSION LIABILITIES

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

The following represents the County's pension liabilities as June 30, 2018:

Public Employees' Retirement System

The County has a liability of \$131,902,333.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017 that was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the County's proportion would be 0.66991199580%, which would be a decrease of 4.09% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the County would have recognized pension expense of \$5,205,508.00. At December 31, 2018, the County would report deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 2,515,397	\$ (680,131)
Changes of assumptions	21,735,320	(42,175,352)
Changes in proportion		(7,487,567)
Net difference between projected and actual earnings on pension plan investments	226,745	(1,237,249)
Total	\$ 24,477,462	\$ (51,580,299)

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 18: PENSION LIABILITIES (CONTINUED)

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

<u>Year ended</u> <u>June 30,</u>		
2019	\$	1,093,582
2020		(1,874,235)
2021		(12,021,249)
2022		(10,770,223)
2023		(3,530,712)
Total	<u>\$</u>	<u>(27,102,837)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases:	
Through 2026	1.65% - 4.15% (based on age)
Thereafter	2.65% - 5.15% (based on age)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 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 Conduent modified 2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 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 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent 2014 projection scale thereafter. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

The actuarial assumptions used in the July 1, 2017 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 experience deviates, the larger the impact on future financial statements.

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

Note 18: PENSION LIABILITIES (CONTINUED)

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk mitigation strategies	5.00%	5.51%
Cash equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
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%

Discount Rate

The discount rate used to measure the total pension liability was 5.66% as of June 30, 2018. This 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 3.87% as of June 30, 2018, 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 State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of the 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 June 30, 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2043 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 18: PENSION LIABILITIES (CONTINUED)

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 5.66%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.66%) or 1-percentage point higher (6.66%) than the current rate:

	1% Decrease (4.66%)	Current Discount Rate (5.66%)	1% Increase (6.66%)
County's proportionate share of the net pension liability	\$ 158,579,969	\$ 131,902,333	\$ 109,534,953

Pension plan fiduciary net position.

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

Police and Firemen's Retirement System

The County has a liability of \$100,624,846.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as July 1, 2017 that was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the County's proportion would be 0.74362592260%, which would be a decrease of 1.45% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the County would have recognized pension expense of \$8,807,871.00. At December 31, 2018, the County would have reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 1,023,727	\$ (416,409)
Changes of assumptions	8,637,290	(25,788,411)
Changes in proportion		(3,313,566)
Net difference between projected and actual earnings on pension plan investments	5,636,477	(550,509)
Total	\$ 15,297,494	\$ (30,068,895)

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 18: PENSION LIABILITIES (CONTINUED)

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

Year ended June 30,		
2018	\$	651,137
2019		(2,562,547)
2020		(6,929,304)
2021		(4,493,180)
2022		(1,437,507)
Total	<u>\$</u>	<u>(14,771,401)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases:	
Through 2026	2.10% - 8.98% (based on age)
Thereafter	3.10% - 9.98% (based on age)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the RP-2000 Combined Healthy Mortality tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. For preretirement accidental mortality, a custom table with representative rates was used and there is no mortality improvement assumed. Post-retirement mortality rates for male service retirements are based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis using Projection Scale AA from the base year 2012 to 2013 and the Conduent modified 2014 projection scale thereafter. Postretirement mortality rates for female service retirements and beneficiaries were based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scales thereafter. Disability mortality rates were based on a custom table with representative rates and no mortality improvement assumed.

The actuarial assumptions used in the July 1, 2017 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, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
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Note 18: PENSION LIABILITIES (CONTINUED)

percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk mitigation strategies	5.00%	5.51%
Cash equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
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%

Discount Rate

The discount rate used to measure the total pension liability was 6.51% as of June 30, 2018. This 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 3.87% as of June 30, 2018, 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 State employer contributed 50% of the actuarially determined contributions and 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 June 30, 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2062, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the collective net pension liability of the participating employers as of June 30, 2018, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

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NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
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Note 18: PENSION LIABILITIES (CONTINUED)

	1% Decrease (5.51%)	Current Discount Rate (6.51%)	1% Increase (7.51%)
County's proportionate share of the net pension liability	131,078,092	100,624,846	75,511,505

In addition to the PFRS liabilities listed above, a special funding situation exists for the Local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a non-employer, is required to pay the additional costs incurred by Local employers under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The June 30, 2017 State special funding situation net pension liability amount of \$1,838,050,687.00 is the accumulated differences between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The fiscal year ending June 30, 2018 State special funding situation pension expense of \$217,714,180.00 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2018. The pension expense is deemed to be a State administrative expense due to the special funding situation.

The contribution policy for PFRS is set by N.J.S.A. 43:16A and required contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. For fiscal year 2017, the State contributed an amount less than the actuarially determined amount.

Although the liabilities related to the special funding situation are the liabilities of the State of New Jersey, the proportionate share of the statewide liability allocated to the County was 0.74362592260% for 2018. The net pension liability amount allocated to the County was \$13,668,222.00. For the fiscal year ending June 30, 2018 State special funding situation pension expense of \$1,618,979.00 is allocated to the County.

Pension plan fiduciary net position.

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

Note 19 – OTHER POST-RETIREMENT BENEFITS

General Information about the Plan:

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

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

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 19 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

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

1) retired on a disability pension;

or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer;

or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer;

or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

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

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

Allocation Methodology:

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense, however under the Regulatory Basis of Accounting followed by the County these amounts are not accrued or recorded in the financial statements and the information listed in this note is for disclosure purposes only. Statewide across all member employers, the special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. For the special funding situation and the nonspecial funding situation, the Collective Total OPEB liabilities for the year ended June 30, 2018 were \$6,338,578,586 and \$9,642,524,641, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's non special funding

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 19 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

situation during the measurement period July 1, 2017 through June 30, 2018. Employer and non-employer allocation percentages have been rounded for presentation purposes.

Special Funding Situation:

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

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a non-employer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the non-employer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

Net OPEB Liability:

Components of Net OPEB Liability

The components of the collective net OPEB liability of the participating employers in the Plan as of June 30, 2018 is as follows:

	June 30, 2018	
	Collective Total	Proportionate Share
Total OPEB Liability	\$ 15,981,103,227	\$ 171,286,903
Plan Fiduciary Net Position	314,485,086	3,370,679
Net OPEB Liability	\$ 15,666,618,141	\$ 167,916,224
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	1.97%	1.97%

At June 30, 2018 the County's proportionate share of the Collective Net OPEB Liability was \$167,916,224.00. The State's proportionate share for the Special Funding Situation that is associated with the County is \$100,590,150.00. The County's proportion of the Collective Net OPEB Liability was 1.071809% which was an increase from the prior year of 1.49%. The State's proportionate share attributable to the County of the Collective Net OPEB Liability for the Special Funding Situation was 1.618807% which was an increase from the prior year of 5.28%.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 19 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

County's Proportionate Share of Collective Net OPEB Liability	\$ 167,916,224
State's proportionate share that is associated with the County	100,590,150
Total	<u>\$ 268,506,374</u>

For the Year ended June 30, 2018 the County's Total OPEB Expense was \$3,463,482.00 and the State of New Jersey realized Total OPEB Expense in the amount of \$3,044,981.00 for its proportionate share of Total OPEB Expense that is associated with the County.

The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases*:	
Through 2026	1.65% to 8.98%
Thereafter	2.65% to 9.98%

* Salary increases are based on the defined benefit plan that the member is enrolled in and his or her age.

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

Certain actuarial assumptions used in the June 30, 2017 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 to June 30, 2014, respectively.

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

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 19 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

Discount Rate

The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB liability as of June 30, 2018, calculated using the discount rate as disclosed above as well as what the Net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	1% Decrease (2.87%)	Discount Rate (3.87%)	1% Increase (4.87%)
Collective			
Net OPEB Liability	\$ 18,381,085,096	\$ 15,666,618,141	\$ 13,498,373,388
Proportionate Share			
Net OPEB Liability	\$ 197,010,125	\$ 167,916,224	\$ 144,676,781

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

The following presents the net OPEB liability as of June 30, 2018, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Collective			
Net OPEB Liability	\$ 13,068,471,450	\$ 15,666,618,141	\$ 19,029,006,023
Proportionate Share			
Net OPEB Liability	\$ 140,069,054	\$ 167,916,224	\$ 203,954,600

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 19 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

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

At June 30, 2018, the State reported deferred outflows of resources and deferred inflows of resources related to retired employees' OPEB from the following sources:

	Collective Totals		Proportionate Share	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	(3,180,882,321)	\$	(34,092,983)
Changes of assumptions		(3,974,042,874)		(42,594,149)
Net difference between projected and actual earnings on OPEB plan investments	8,279,239		88,737	
Changes in proportion and differences between contributions and proportionate share of contributions	2,106,728,269	(2,106,728,269)	3,129,646	(21,200,833)
Total	\$ 2,115,007,508	\$ (9,261,653,464)	\$ 3,218,383	\$ (97,887,965)

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

Year ended June 30,	Collective Totals	Proportionate Share
2019	\$ (1,049,390,011)	\$ (13,900,970)
2020	(1,049,390,011)	(13,900,970)
2021	(1,049,390,011)	(13,900,970)
2022	(1,050,264,681)	(13,912,557)
2023	(1,051,678,489)	(13,931,285)
Thereafter	(1,896,532,753)	(25,122,829)
Total	\$ (7,146,645,956)	\$ (94,669,582)

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

Collective OPEB Expenses reported by the State of New Jersey

The components of allocable OPEB Expense related to specific liabilities of individual employers for the year ending June 30, 2018 are as follows:

Service cost	\$ 896,235,148
Interest on Total OPEB Liability	764,082,232
Expected Investment Return	(9,389,460)
Administrative Expenses	8,200,113
Current Period Recognition (Amortization) of Deferred Inflow s/ Outflow s of Resources:	
Differences between Expected and Actual Experience	(445,501,726)
Changes in Assumptions	(606,176,763)
Differences between Projected and Actual Investment Earnings on OPEB Plan Investments	2,288,478
Total Collective OPEB Expense	\$ 609,738,022

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017
(CONTINUED)

Note 19 – OTHER POST-RETIREMENT BENEFITS (CONTINUED)

Schedule of County's Share of Net OPEB Liability

	2018
County's Proportionate Share of Net OPEB Liability	1.071809%
County's Share of Net OPEB Liability	\$ 167,916,224
County's Covered Payroll	53,936,840
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	311.32%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	1.97%

Note 20: CAPITAL LEASES

The County has three lease purchase agreements outstanding at December 31, 2018, to finance various equipment. Payments due under each of these agreements are listed below:

Year	Principal	Interest	Total
2019	\$ 423,624.99	\$ 42,693.89	\$ 466,318.88
2020	436,573.13	29,745.77	466,318.90
2021	334,001.28	20,285.26	354,286.54
2022	342,520.92	11,765.62	354,286.54
2023	205,404.87	3,973.11	209,377.98
	\$ 1,742,125.19	\$ 108,463.65	\$ 1,850,588.84

Note 21: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2018 and August 16, 2019 the date the financial statements were available for issuance for possible disclosure and recognition in the financial statement and no items have come to the attention of the County that would require disclosure.

SUPPLEMENTARY INFORMATION

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

	<u>Ref.</u>	<u>Regular Fund</u>	<u>Federal and State Grant Fund</u>
Balance December 31, 2017	A	\$ 34,187,686.59	\$ -
Increased by Receipts:			
County Taxes Receivable:			
Added and Omitted	A-7	\$ 753,938.67	\$
Current Year	A-8	146,581,560.65	
Revenue Accounts Receivable	A-9	55,156,320.71	
Miscellaneous Revenues Not Anticipated	A-15	289,494.80	
Petty Cash Funds	A-5	5,450.00	
Due to State of New Jersey - Realty			
Transfer Fees	A-14	23,049,746.10	
Prepaid Revenue	A	72,268.62	
Cancelled Grants - Due to Current Fund	A-1	4,166.01	
Due from Current Fund	A-4		1,080,684.00
Due from Current Fund - Matching Funds	A-3:A-4		223,000.00
Due from Welfare Department	A-21	9,765,271.72	
Federal and State Grants Receivable	A-16		23,298,414.79
Federal and State Grants Unappropriated	A-17	<u>235,678,217.28</u>	<u>9,899.27</u>
		269,865,903.87	24,611,998.06

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

	Ref.	Regular Fund	Federal and State Grant Fund
Decreased by Disbursements:			
2018 Appropriations	A-3	\$ 77,686,263.59	\$
2017 Appropriations Reserves & Encumbrances	A-10	7,305,131.48	
Grant Encumbrances	A-20		9,370,502.30
Accounts Payable	A-12	25,960.33	
Reserve for Grants - Matching Funds	A-3:A-4	223,000.00	
Due from Grant Fund	A-4	1,080,684.00	
Petty Cash Funds	A-5	5,450.00	
Payroll Deductions Payable	A-13	112,432,577.62	
Due State of New Jersey - Grants	A-22		85,810.19
Due State of New Jersey - Realty Transfer Fees	A-14	23,049,746.10	
Due from Welfare Department	A-21	9,765,271.72	
Refund of Prior Year Revenue	A-1	75,321.05	
Other	A-1	1,649.46	
Cancelled Grants - Due to Current Fund	A-1		4,166.01
Federal and State Grants - Appropriated	A-18		15,151,519.56
		<u>231,651,055.35</u>	<u>24,611,998.06</u>
Balance December 31, 2018	A	\$ <u>38,214,848.52</u>	\$ <u>-</u>

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

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

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

<u>Office</u>	<u>Balance December 31, 2017</u>	<u>Received from Treasurer</u>	<u>Balance December 31, 2018</u>
County Clerk	\$ 160.00	\$	\$ 160.00
Board of Taxation	500.00		500.00
Director of Parks	250.00		250.00
Office of the Sheriff	100.00		100.00
Division of Parks & Recreation	100.00		100.00
Animal Shelter	200.00		200.00
	<u>\$ 1,310.00</u>	<u>\$ -</u>	<u>\$ 1,310.00</u>
Ref.	A	A-4	A

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

	Balance	2018		Balance
	December 31, 2017	Levy	Collected	December 31, 2018
City of Absecon	\$ 16,058.80	\$ 25,434.40	\$ 16,058.80	\$ 25,434.40
City of Atlantic City	111,715.64	13,255.79	111,715.64	13,255.79
City of Brigantine	106,527.15	105,928.58	106,527.15	105,928.58
Borough of Buena	849.43	8,566.06	849.43	8,566.06
Township of Buena Vista	4,362.13	17,699.92	4,362.13	17,699.92
City of Corbin City	2,086.31	218.88	2,086.31	218.88
City of Egg Harbor	1,566.60	2,104.38	1,566.60	2,104.38
Township of Egg Harbor	125,633.49	92,129.39	125,633.49	92,129.39
City of Estell Manor	1,381.24	3,412.45	1,381.24	3,412.45
Borough of Folsom	1,564.34	2,190.40	1,564.34	2,190.40
Township of Galloway	64,279.07	94,120.73	64,279.07	94,120.73
Township of Hamilton	41,248.38	42,305.95	41,248.38	42,305.95
Town of Hammonton	29,318.94	25,300.79	29,318.94	25,300.79
City of Linwood	12,968.67	9,392.21	12,968.67	9,392.21
Borough of Longport	62,274.23	68,413.22	62,274.23	68,413.22
City of Margate	106,036.12	93,076.86	106,036.12	93,076.86
Township of Mullica	9,143.78	6,129.57	9,143.78	6,129.57
City of Northfield	2,527.74	3,676.60	2,527.74	3,676.60
City of Pleasantville	4,178.88	-	4,178.88	-
City of Port Republic	5,348.35	1,864.31	5,348.35	1,864.31
City of Somers Point	7,677.44	16,603.65	7,677.44	16,603.65
City of Ventnor	34,219.20	47,421.92	34,219.20	47,421.92
Township of Weymouth	2,972.74	1,225.22	2,972.74	1,225.22
	<u>\$ 753,938.67</u>	<u>\$ 680,471.28</u>	<u>\$ 753,938.67</u>	<u>\$ 680,471.28</u>
Ref.	A		A-2:A-4	A

Analysis of Collections:

Prior	\$ 753,938.67
Current	
	<u>\$ 753,938.67</u>

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

	Balance December 31, 2017	Accrued in 2018	Collected in 2018	Balance December 31, 2018
County Clerk	\$	\$ 4,228,402.01	\$ 4,228,402.01	\$
Surrogate		217,607.20	217,607.20	
Sheriff		1,911,208.75	1,911,208.75	
Interest on Investments and Deposits		700,009.01	700,009.01	
Medicaid Reimbursement - Nursing Home & Home Care		13,088,710.70	13,088,710.70	
Fees and Permits		98,633.72	98,633.72	
Rental of County Offices		2,005,878.68	2,005,878.68	
Correction Department - NJ Reimbursement for State Prisoners		519,550.35	519,550.35	
Sale of Food - Central Supply Items, Nutrition Project		1,578,601.37	1,578,601.37	
City of Atlantic City Contracts		517,364.22	517,364.22	
Refunds - Insurance, Telephone, etc.		2,562,256.18	2,562,256.18	
Bail Bond Forfeitures		77,206.79	77,206.79	
Public Health - Indirect Cost Reimbursement		1,141,741.00	1,141,741.00	
Detention Housing		1,940,690.64	1,940,690.64	
Economic Development		800,000.00	800,000.00	
State Aid - County College Bonds (N.J.S.A. 18A:64A:22.6)		3,994,983.45	3,994,983.45	
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66, P.L. 1990):				
Supplemental Security Income		1,171,779.00	1,171,779.00	
Psychiatric Facilities (c.73, P.L. 1990)				
Board of County Patients in State and Other Institutions		33,563.56	33,563.56	
Peer Grouping		345,504.00	345,504.00	
Atlantic City PILOT Program		15,600,000.00	15,600,000.00	
Open Space Trust		136,506.95	136,506.95	
Increased Fees pursuant to C370, PL 2001				
County Clerk		1,437,744.80	1,437,744.80	
County Sheriff		960,898.22	960,898.22	
County Surrogate		153,499.07	153,499.07	
Miscellaneous Revenue Not Anticipated		1,043,433.47	1,043,433.47	
	\$	\$ 56,265,773.14	\$ 56,265,773.14	\$
				A
Cash Receipts		A-4	\$ 56,199,754.18	
Prepaid Revenue Applied		A	66,018.96	
			\$ 56,265,773.14	

Ref.

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

	Balance	Transfers		Balance	Paid or Charged	Balance
	Dec. 31, 2017			After Transfers		
Salaries and Wages:						
Board of Chosen Freeholders	\$ 16,764.61	\$		\$ 16,764.61	\$	\$ 16,764.61
County Executive/Administrator	32,247.89			32,247.89	2,158.13	30,089.76
Treasurer's Office	31,874.20			31,874.20		31,874.20
Division of Extension Services	9,135.88			9,135.88		9,135.88
Policy and Planning	46,928.29	(20,000.00)		26,928.29	(14,864.86)	41,793.15
Compensated Absences	1.00	70,000.00		70,001.00	70,001.00	-
Division of Purchasing and Budget	24,239.65			24,239.65		24,239.65
Human Resources	30,112.17			30,112.17	(0.02)	30,112.19
Information Technologies	60,028.79	(25,000.00)		35,028.79	729.63	34,299.16
Department of Law	30,375.37	(10,000.00)		20,375.37	2,207.88	18,167.49
Office of Weights and Measures	6,496.84			6,496.84		6,496.84
County Surrogate	17,617.61			17,617.61	183.72	17,433.89
County Clerk	39,056.12			39,056.12	2,362.84	36,693.28
County Prosecutor	43,359.75			43,359.75	(132,876.14)	176,235.89
Sheriff's Office	97,566.94			97,566.94	(3,410.00)	100,976.94
Division of Adult Detention	61,588.07			61,588.07	43,189.96	18,398.11
Office of Emergency Management	30,913.05	(15,500.00)		15,413.05	(32,167.65)	47,580.70
Superintendent of Elections	38,263.64			38,263.64	385.55	37,878.09
Board of Taxation	1,744.51			1,744.51	786.71	957.80
Board of Elections	33,389.84			33,389.84		33,389.84
Division of Parks and Recreation	12,462.69			12,462.69	(352.41)	12,815.10
Division of Roads and Bridges	37,438.18			37,438.18	31,244.19	6,193.99
Division of Engineering	12,648.66	(15,000.00)		(2,351.34)	(46,219.99)	43,868.65
Division of Facilities Management	11,106.20			11,106.20	30.75	11,075.45
Office of Fleet Management	29,272.18			29,272.18	25,000.00	4,272.18
Supported Work Program	38,072.32	(40,000.00)		(1,927.68)	(35,424.19)	33,496.51
Mosquito Unit	23,868.25			23,868.25	20,000.00	3,868.25
Division of Resident Services	215,337.59			215,337.59	(9,463.05)	224,800.64
DHS - Supported Services	40,803.77			40,803.77	(11,809.21)	52,612.98
Intergenerational Services	75,730.60	(70,000.00)		5,730.60	(118,814.27)	124,544.87
Office of Superintendent of Schools	1,477.94			1,477.94	15.85	1,462.09

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

	Balance		Balance		Paid or Charged	Balance
	Dec. 31, 2017	Transfers	After Transfers	Charged		
Other Expenses:						
Board of Chosen Freeholders	\$ 14,523.43	\$	\$ 14,523.43	\$ 1,363.74	\$	13,159.69
County Executive/Administrator	1,494.01		1,494.01	(180.73)		1,674.74
Treasurer's Office	9,537.16		9,537.16	2,151.44		7,385.72
Audit Fees			-	(9,000.00)		9,000.00
Division of Extension Services	7,283.57		7,283.57	(20,373.86)		27,657.43
Policy and Planning	7,748.58		7,748.58	(294.89)		8,043.47
Division of Purchasing and Budget	2,655.61		2,655.61	(5,352.32)		8,007.93
Human Resources	8,412.04		8,412.04	1,806.27		6,605.77
Information Technologies	161,585.36	(55,000.00)	106,585.36	58,311.51		48,273.85
Department of Law	19,212.20		19,212.20	(24,301.50)		43,513.70
County Surrogate	16,352.79		16,352.79	1,080.50		15,272.29
County Clerk	21,047.93		21,047.93	15,406.96		5,640.97
County Prosecutor	32,906.20		32,906.20	(13,171.37)		46,077.57
Sheriff's Office	569.07		569.07	(4,924.68)		5,493.75
Division of Adult Detention	101,894.69		101,894.69	(43,332.72)		145,227.41
Division of Youth Services	49,217.70		49,217.70	13,403.86		35,813.84
Office of Emergency Management	37,605.30	15,500.00	53,105.30	32,592.05		20,513.25
Office of the Medical Examiner	7,470.30	135,000.00	142,470.30	100,646.73		41,823.57
Superintendent of Elections	40,252.15		40,252.15	39,767.05		485.10
Board of Taxation	2,322.25		2,322.25	65.30		2,256.95
Board of Elections	33,232.81		33,232.81	(2,238.38)		35,471.19
Division of Parks and Recreation	15,889.00		15,889.00	(5,698.66)		21,587.66
Division of Roads and Bridges	1,529.22		1,529.22	(2,070.00)		3,599.22

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

	Balance Dec. 31, 2017	Transfers	Balance After Transfers	Paid or Charged	Balance
Other Expenses: - (Continued)					
Division of Engineering	\$ 3,386.68	\$	3,386.68	\$ (1,428.98)	\$ 4,815.66
Division of Facilities Management	63,328.80		63,328.80	(341,570.29)	404,899.09
Office of Fleet Management	21,838.00		21,838.00	7,054.20	14,783.80
Supported Work Program	2,503.46		2,503.46	(8,346.13)	10,849.59
Mosquito Unit	16,722.17		16,722.17	(7,495.48)	24,217.65
Division of Resident Services	110,317.97		110,317.97	(48,485.23)	158,803.20
DHS - Supported Services	62,599.43		62,599.43	26,765.50	35,833.93
Intergenerational Services	38,905.81		38,905.81	(25,262.78)	64,168.59
Maintenance of Patients in Private Institutions for Mental Disease	7,535.00		7,535.00		7,535.00
Matching Funds for Grants			-	(2,040.00)	2,040.00
Office of Superintendent of Schools	619.66		619.66	(345.04)	964.70
Atlantic Cape Community College	115,573.00		115,573.00		115,573.00
Reimbursement for Residents Attending: Out of County Two Year Colleges	55,463.04		55,463.04		55,463.04
Out of County Vocational Schools	13,000.00		13,000.00		13,000.00
Health Benefit Waivers	62,924.45		62,924.45		62,924.45
Aid to Volunteer Rescue and Ambulance	6,000.00		6,000.00		6,000.00
Purchase of Vehicles County Wide	336,471.31		336,471.31	258,024.80	78,446.51
Atlantic County Board of Ethics					

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

	Balance Dec. 31, 2017	Transfers	Balance After Transfers	Paid or Charged	Balance
Other Expenses: - (Continued)					
Utilities:					
Rental of Real Estate	\$ 16,900.00	\$	\$ 16,900.00	\$	\$ 16,900.00
Fuel Oil	10,000.00		10,000.00	(1,744.88)	11,744.88
Electricity	109,500.20		109,500.20	(229,694.93)	339,195.13
Telephone	56,217.49		56,217.49	6,219.21	49,998.28
Street Lighting			-	(25,042.36)	25,042.36
Water	15,718.92	30,000.00	45,718.92	29,150.35	16,568.57
Traffic Lights	8,500.00		8,500.00	(653.06)	9,153.06
Gas	40,789.38		40,789.38	7,125.08	33,664.30
Trash Disposal	2,010.00		2,010.00	(7,854.01)	9,864.01
Contingent	301,047.00		301,047.00	41,483.08	259,563.92
Statutory Expenditures:					
Social Security System (O.A.S.I.)	457,588.37		457,588.37	183,317.36	274,271.01
DCRP	1,473.75		1,473.75		1,473.75
Acquisition of New Equipment	38.40		38.40	(7,642.01)	7,680.41
	<u>\$ 3,679,636.26</u>	<u>\$ -</u>	<u>\$ 3,679,636.26</u>	<u>\$(219,914.88)</u>	<u>\$ 3,899,551.14</u>
	A			A-4	
			Balance Lapsed to Fund Balance	A-1	\$ 3,357,878.67
			Transferred to Accounts Payable	A-12	541,672.47
					<u>\$ 3,899,551.14</u>

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

	<u>Ref.</u>		
Balance December 31, 2017	A		\$ 1,557,691.55
Increased by:			
Refund of Prior Year Revenue	A-1	\$	
Transfer from Appropriation Reserves	A-10	<u>541,672.47</u>	
			<u>541,672.47</u>
			<u>2,099,364.02</u>
Decreased by:			
Cash Disbursements	A-4	25,960.33	
Cancellation of Accounts Payable	A-1	<u>9,476.24</u>	
			<u>35,436.57</u>
Balance December 31, 2018	A		\$ <u><u>2,063,927.45</u></u>

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

	Balance December 31, 2017	2018 Deductions Withheld and County's Share	Disbursed in 2018	Balance December 31, 2018
Public Employees' Retirement System (PERS)	\$ 863,273.68	\$ 9,520,456.47	9,556,648.79	827,081.36
Contributory Life Insurance	61,174.35	312,254.94	288,378.18	85,051.11
Supplemental Annuity Contributory Trust	539.16	2,171.88	1,333.00	1,378.04
Social Security/Medicare System (OASI)	(1,956,116.16)	16,127,046.38	16,251,393.34	(2,080,463.12)
Federal Withholding Tax	(53,016.47)	8,751,721.77	8,721,526.37	(22,821.07)
Credit Union		1,238,444.00	1,238,444.00	-
Hospitalization	1,546,545.73	5,383,794.81	4,614,339.07	2,316,001.47
Garnished Wages		429,187.88	429,187.88	-
Union Dues		800,002.66	800,002.66	-
United Way		35,696.00	35,696.00	-
State Unemployment	1,222,560.65	250,857.59	108,367.02	1,365,051.22
State Withholding Tax	(181.27)	2,960,220.27	2,960,039.00	-
Family Leave Insurance	1,172.01	49,012.82	49,399.15	785.68
Dependent Care	1,373.48	12,500.00	12,798.99	1,074.49
Unreimbursed Medical Deductions	6,536.54	54,694.28	53,940.95	7,289.87
Life Insurance Withheld		285.48	285.48	-
AFLAC Disability		465,106.55	465,106.55	-
County Share Medical Difference		8,774,642.63	8,774,642.63	-
Bus Pass	2,500.00	19,292.00	19,292.00	2,500.00
529 College Savings		12,865.00	12,865.00	-
Deferred Compensation		1,566,128.64	1,491,475.92	74,652.72
Accrued Net Payroll	(974.30)	56,547,217.06	56,547,415.64	(1,172.88)
	\$ 1,695,387.40	\$ 113,313,599.11	\$ 112,432,577.62	\$ 2,576,408.89
Ref.	A	A-3	A-4	A

COUNTY OF ATLANTIC, NEW JERSEY
CURRENT FUND
SCHEDULE OF DUE STATE OF NEW JERSEY
STATE SHARE OF REALTY TRANSFER FEES

	<u>Ref.</u>		
Balance December 31, 2017	A	\$	0.00
Increased by:			
Receipts	A-4		<u>23,049,746.10</u>
			23,049,746.10
Decreased by:			
Paid to State of New Jersey	A-4		<u>23,049,746.10</u>
Balance December 31, 2018	A	\$	<u><u>0.00</u></u>

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

Added and Omitted Taxes	\$	753,938.67
Auction Proceeds		43,634.29
Commissions		13,088.65
Construction Appeal Fees		600.00
Copy Fees		448.34
Disability Pool		8,202.85
Discovery		4,234.96
Election Transportation		120.00
Fines / Miscellaneous		6,755.37
Jury Duty Fees		75.00
Miscellaneous		48,442.65
Parking Fees		28,495.00
Recycling Fees		14,937.10
Reimburse Sick Pay		428.70
Parks		51,315.22
Planning Revenue		11,629.74
Range Revenue		54,148.71
Wage Attachments		2,938.22
		<hr/>
Total	\$	1,043,433.47
		<hr/> <hr/>
	<u>Ref.</u>	
Added and Omitted Taxes	A-2,4-A \$	753,938.67
Cash Receipts	A-2,1-A,7-A	289,494.80
		<hr/>
	A-1 \$	1,043,433.47
		<hr/> <hr/>

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

	Balance December 31, 2017	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2018
Area Plan Grant - 2017	\$ 38,027.01	\$	(1,131.00)	\$ (39,158.01)	-
Area Plan Grant - 2018		3,051,127.67	3,033,906.41		17,221.26
Atlantic City Electric Workforce Development Initiative		1,470,000.00	245,000.00		1,225,000.00
AtlanticCare Foundation Narcan Support Grant		10,000.00	10,000.00		-
JA Montgomery BRIT Safety Grant	7,000.00	182.00	7,182.00		-
City of Atlantic City - Meal Delivery/Outreach Services 10/1-12/31/17	56,958.24		54,497.55	(2,460.69)	(0.00)
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		-
NJ Council on the Arts Local Arts Program - 2017	7,632.00		7,632.00		-
NJ Council on the Arts Local Arts Program - 2018		76,327.00	68,695.00	(480.00)	7,632.00
NJ DCA - Post Sandy Planning Assistance Grant	480.00				-
NJ DCA - Recreation for Individuals with Disabilities - 2018		10,000.00			10,000.00
NJ DEP - Clean Communities Grant FY 18		120,356.98	120,356.98		-
NJ DEP - Open Space Acquisition Project - 2011	601,930.73				601,930.73
NJ DH&SS - Respite Care Program - 2018		176,850.00	134,618.44	(43,656.00)	42,231.56
NJ DH&SS - Respite Care Program - 2017	56,277.37		12,621.37		-
NJ DH&SS - Special Child Health FY 2016-2017	1,616.00			(1,616.00)	-
NJ DH&SS - Special Child Health FY 2017-2018	181,422.00		176,810.00	(4,612.00)	-
NJ DH&SS - State Health Insurance Program (SHIP) 17-18	14,308.00		14,308.00		-
NJ DH&SS - State Health Insurance Program (SHIP) 18-19		33,000.00	15,927.00		17,073.00
NJ DHS-Family Success Centers 17-18 (formerly CFI)	385,237.00		385,237.00		-
NJ DHS-Family Success Centers 18-19 (formerly CFI)		924,559.00	539,322.00		385,237.00
NJ DHS - IV-D - Law - 2018		52,441.54	52,441.54		-
NJ DHS - JJC Family Court - 2018		151,144.00	76,159.55		74,984.45
NJ DHS - JJC Family Court - 2019		151,144.00			151,144.00
NJ DHS - JJC Family Court - 2017			49,140.09	(73.63)	0.00
NJ DHS - JJC Program Management - 2017	49,213.72		16,965.75	(512.53)	(0.00)
NJ DHS - JJC Program Management - 2018	17,478.28		32,028.50		23,521.50
NJ DHS - JJC Program Management - 2019		55,550.00	55,550.00		55,550.00

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

	Balance December 31, 2017	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2018
NJ DHS - JJC Program Services - 2017	\$ 299,997.62	\$	261,369.59	\$ (38,628.03)	-
NJ DHS - JJC Program Services - 2018		313,245.00	133,376.90		179,868.10
NJ DHS - JJC Program Services - 2019		313,245.00			313,245.00
NJ DHS - Mental Health Administrator - 2018		9,000.00	9,000.00		-
NJ DHS - PASP - 2018		35,400.00	35,400.00		-
NJ DHS - Try it Program (TSSA) - 2018		60,881.00	60,881.00		-
NJ DHS - Youth Service Coordinator - 2018		39,825.00	39,825.00		-
NJ DL&PS - Cares for Kids Grant - 18		18,100.00	15,950.00		2,150.00
NJ DL&PS - Cares for Kids Grant - 19		12,600.00			12,600.00
NJ DL&PS - Detention Diversion - 2017	11,425.23		11,425.23		-
NJ DL&PS - Detention Diversion - 2018		37,132.00	24,278.57		12,853.43
NJ DL&PS - DRE Pilot Program - 2018		43,000.00	26,864.31		16,135.69
NJ DL&PS - DRE Pilot Program - 2019		43,000.00			43,000.00
NJ DL&PS - DRE Pilot Program - 2016-17	2,968.56			(2,968.56)	-
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2016	5,876.40				5,876.40
NJ DL&PS - DWI Enforcement - 2018		51,500.00	50,100.11		1,399.89
NJ DL&PS - DWI Enforcement - 2019		51,500.00			51,500.00
NJ DL&PS - DWI Enforcement - 2016-17	9,065.26			(9,065.26)	-
NJ DL&PS - Emergency Management Assistance - 2018		55,000.00	55,000.00		-
NJ DL&PS - Hazardous Mitigation Plan 2015-16	226,589.10				226,589.10
NJ DL&PS - Highway Traffic Safety - 2018-19		60,900.00			60,900.00
NJ DL&PS - Highway Traffic Safety - 2017-18			29,761.64	(31,138.36)	-
NJ DL&PS - Highway Traffic Safety - 2016-17	225.49			(225.49)	-
NJ DL&PS - Megan's Law 17-18	7,444.00		7,444.00		-
NJ DL&PS - Narcotics Task Force - FY 16-17	51,179.54		51,179.54		-
NJ DL&PS - Narcotics Task Force - FY 17-18		156,943.00			156,943.00
NJ DL&PS - SANE / SART Grant		113,870.00	89,600.70		24,269.30

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

	Balance December 31, 2017	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2018
NJ DL&PS - Sexual Assault Nurse Examiner Grant - 2017	\$ 93,262.00	\$	83,700.09	\$ (9,561.91)	-
NJ DL&PS - State Facilities Education Act FY17-18	49,500.00		49,500.00		-
NJ DL&PS - Victim - Witness Assistance Grant - 16/17	85,004.93	17,184.00	102,188.93		-
NJ DL&PS - Victim - Witness Assistance Grant - 17/18		420,794.00	384,161.74		36,632.26
NJ DL&PS - Victim- Witness Advocacy Supplemental (VAWA)	16,517.23		16,517.23		-
NJ DL&PS-Victim Witness Advocacy Supplemental (VOCA) 16-18	354,571.00		270,203.51		84,367.49
NJ DL&PS -JJC Innovations Funding CY17	70,634.76		40,829.47	(29,805.29)	-
NJ DL&PS -JJC Innovations Funding CY18		124,000.00	50,929.33	(2,684,043.00)	73,070.67
NJ DOL-Atlantic City Re-Employment National Emergency Grant 14-16	2,684,043.00		7,080.00		-
NJ DM&VA - Veterans Transportation - 2019	15,584.00	17,000.00	15,584.00		9,920.00
NJ DM&VA - Veterans Transportation - 2017-18			8,911.00		-
NJ DOE - GED Testing Income - 2018	7,088.00	8,911.00	8,911.00	(7,088.00)	-
NJ DOL - NJ Youth Corps 55-16	114,483.00			(114,483.00)	-
NJ DOL - NJ Youth Corps 16-17	368,614.00		271,975.00	(96,639.00)	-
NJ DOL - NJ Youth Corps 17-18			33,969.00		391,031.00
NJ DOL - NJ Youth Corps 18-19	1,605.00	425,000.00		(1,605.00)	-
NJ DOL - Smart Steps - 2018	1,605.00			(1,605.00)	-
NJ DOL - Smart Steps - 2017	985.11			(985.11)	-
NJ DOL - WIA Adult 15-16	18,196.41		15,921.41	(2,275.00)	-
NJ DOL - WIA Adult FY 16-17	925,519.00		916,704.00		8,815.00
NJ DOL - WIA Adult FY 18			59,514.00		1,057,604.00
NJ DOL - WIA Adult FY 19	225.00	1,117,118.00		(225.00)	-
NJ DOL - WIA Dislocated Worker 15-16	101,814.00		101,814.00		-
NJ DOL - WIA Dislocated Worker FY 16-17	859,128.00	200,000.00	757,002.00		302,126.00
NJ DOL - WIA Dislocated Worker FY 17-18		817,653.00			817,653.00
NJ DOL - WIA Dislocated Worker FY 18-19			772,849.00	(18,349.00)	-
NJ DOL - WIA Youth 16-17	791,198.00				-
NJ DOL - WIA Youth		1,303,500.00			1,303,500.00
NJ DOL - WIAO Youth 18	1,259,022.00		539,944.00		719,078.00

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

	Balance December 31, 2017	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2018
NJ DOL - Work First New Jersey SFY 16	\$ 983,054.00	\$	\$	\$ (983,054.00)	-
NJ DOL - Work First New Jersey SFY 17	1,384,307.00				1,384,307.00
NJ DOL - Work First New Jersey SFY 18	2,336,319.00		1,989,680.00		346,639.00
NJ DOL - Work First New Jersey SFY 19		4,355,298.00	1,131,202.00		3,224,096.00
NJ DOL - One Stop Atlantic City Satellite Office 17-18	150,000.00		87,841.96		62,158.04
NJ DOL - Workforce Learning Link -FY017	2.00			(2.00)	-
NJ DOL - Workforce Learning Link -FY018	79,009.00		63,349.00		15,660.00
NJ DOL - Workforce Learning Link -FY019		78,000.00	28,061.00		49,939.00
NJ DOS - General Operating Support 17-18		14,400.00	12,240.00		2,160.00
NJ DOS - HAVA 261 FY09	3,600.00		3,600.00		-
NJ DOT - County Aid - 2018		6,968,456.00			6,968,456.00
NJ DOT - Delilah Road (CR646)		1,184,419.00			1,184,419.00
NJ DOT - Margate Ventnor Bike Path Design		34,927.00	13,596.69		21,330.31
NJ DOT - Nacot Creek Bridge Replacement		2,611,242.00			2,611,242.00
NJ DOT - Route 73 Blue Anchor Road		1,345,978.00			1,345,978.00
NJ DOT - Urban Gateway Enhancement Program		32,000.00			32,000.00
NJ DOT - Washington Avenue (CR608)		1,646,477.54	137,463.81		1,509,013.73
NJ DOT-Alston Road Bridge Replacement	144,369.55		144,369.55		-
NJ DOT-Brigantine Blvd Sec 1B Resurfacing	783,174.73	15,553.89	571,936.39		226,792.23
NJ DOT-Brigantine Blvd. Section 1A Repaving	198,515.92			(198,515.92)	-
NJ DOT-Capital Trans FY 08	1,320.00			(1,320.00)	-
NJ DOT-CNG Refuse Trucks Grant	5,384.00			(5,384.00)	-

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

	Balance December 31, 2017	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2018
NJ DOT-County Aid - FY09	\$ 773,950.30	\$	\$ 697,857.12	\$ (76,093.18)	-
NJ DOT-County Aid - FY10	10,261.49			(10,261.49)	-
NJ DOT-County Aid - FY11	22,342.57			(22,342.57)	-
NJ DOT-County Aid - FY12	17,671.24		15,705.45	(1,965.79)	-
NJ DOT-County Aid - FY13	550.00			(550.00)	-
NJ DOT-County Aid - FY14	567,951.72		487,148.01	(80,803.71)	-
NJ DOT-County Aid - FY15	91,207.42		90,995.91	(211.51)	(0.00)
NJ DOT-County Aid - FY16	982,800.76		638,537.24		344,263.52
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 Bridge	1,000,000.00				1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-Cotton Mill Bridge	500,000.00				500,000.00
NJ DOT-Mays Landing Road Sec 2 Resurfacing	1,320,000.00		857,769.79		462,230.21
NJ DOT-Wellington / West End Avenue Resurfacing	1,733,423.15	400,984.67	1,429,577.29		704,830.53
NJ DOT - County Aid FY17	3,433,500.00		408,381.47		3,025,118.53
NJ DOT - Route 629 Improvements Design	637,330.00		333,801.54		303,528.46
NJ DOT Weymouth Furnace Bridge Construction	65,551.12		65,551.12		-
NJ DPM&C-IP Video System Grant 2017	134,360.00	153,415.00	267,780.00		19,995.00
NJ OHS-Homeland Security Grant - County FY18		269,846.40			269,846.40
NJ OHS-Homeland Security Grant - County FY15	27,003.32		27,003.31	(0.01)	(0.00)
NJ OHS-Homeland Security Grant - Regional FY15	58,520.01		58,515.88	(4.13)	0.00
NJ OHS-Homeland Security Grant FY16	158,952.37		143,426.59		15,525.78
NJ OHS-Homeland Security Grant FY17	279,191.10		249,102.38		30,088.72

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

	Balance December 31, 2017	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2018
NJ Transit-CARTS FY18	\$ 80,558.27	\$ 308,264.00	\$ 270,808.52	\$ -	\$ 37,455.48
NJ Transit-CARTS FY17			80,558.27		-
NJ Transit-Casino Revenue Trans Grant CY2018	167,389.39	496,381.79	373,179.37		123,202.42
NJ Transit-Casino Revenue Trans Grant CY2017			165,003.57	(2,385.82)	0.00
NJ Transit - FTA Sec. 5310 Formula Grant FY12	62,500.00		62,500.00		-
NJ Transit - FTA Sec. 5310 Formula Grant FY17		75,000.00	58,284.85		16,715.15
NJ Transit - FTA Sec. 5310 Formula Grant FY14	72,500.00		72,500.00		-
NJ Transit - FTA Sec. 5311 Innovation Grant		150,000.00			150,000.00
NJ Transit - FTA Sec. 5311 Innovation Grant	150,000.00		150,000.00		-
NJ Transit - New Freedom FY12	16,201.57		16,201.57		-
SJTA-Subregional Transportation FY2018	85,189.10		56,798.37		28,390.73
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 FY2010	6,318.00				6,318.00
US HUD Community Development Block Grant FY2011	58,095.99				58,095.99
US HUD Community Development Block Grant FY2012	27,017.81		9,207.00		17,810.81
US HUD Community Development Block Grant FY2013	105,129.99		27,737.12		77,392.87
US HUD Community Development Block Grant FY2014	153,785.59		49,107.00		104,678.59
US HUD Community Development Block Grant FY2015	173,732.44		132,169.90		41,562.54
US HUD Community Development Block Grant FY2016	914,181.29		165,765.65		748,415.64
US HUD Community Development Block Grant FY2017	1,207,139.00		283,511.02		923,627.98
US HUD Community Development Block Grant FY2018		1,300,087.00			1,300,087.00
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 Continuum of Care Program FY2019		18,070.00			18,070.00

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

	Balance December 31, 2017	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2018
US HUD HOME Investment Partnership Grant FY2011	\$ 38,266.07	\$	\$ 14,654.89	\$	23,611.18
US HUD HOME Investment Partnership Grant FY2012	64,239.00				64,239.00
US HUD HOME Investment Partnership Grant FY2013	1,069.02		1,018.67		50.35
US HUD HOME Investment Partnership Grant FY2014	67,677.00		24,545.23		43,131.77
US HUD HOME Investment Partnership Grant FY2015	81,808.96		53,512.55		28,296.41
US HUD HOME Investment Partnership Grant FY2016	141,245.93		126,032.17		15,213.76
US HUD HOME Investment Partnership Grant FY2017	529,127.00		300,378.44		228,748.56
US HUD HOME Investment Partnership Grant FY2018	746,131.00	717,003.00	189,772.00		717,003.00
USDA-SNAP Process & Technology Improve Grant 2017-20					556,359.00
	<u>\$ 35,080,825.00</u>	<u>\$ 34,380,336.48</u>	<u>\$ 23,307,325.79</u>	<u>\$ (4,616,851.83)</u>	<u>\$ 41,536,983.86</u>
	A			A-18	A
<u>Ref.</u>					
Unappropriated		A-17	8,911.00		
Cash Received		A-4	<u>23,298,414.79</u>		
			<u>\$ 23,307,325.79</u>		

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

<u>Grant</u>	Balance December 31, 2017	Received	Anticipated Revenue	Balance December 31, 2018
NJ DOE - GED Testing Income	\$ 8,911.00	\$ 9,899.27	\$ 8,911.00	\$ 9,899.27
Ref.	\$ 8,911.00	\$ 9,899.27	\$ 8,911.00	\$ 9,899.27
	A	A-4	A-16	A

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

	Balance December 31, 2017	2018 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2018
ACUA 2014 Economic Development Initiative	\$ 377,775.00	\$	\$ 377,775.00	\$	\$ -
Area Plan Grant - 2017	141,401.18		141,401.18		-
Area Plan Grant - 2018		3,051,127.67	2,800,075.25	(59,859.67)	191,192.75
Area Plan Match - 2018		223,000.00	223,000.00		-
AtlanticCare Foundation Narcan Support Grant	10,000.00	10,000.00	7,350.00		12,650.00
City of Atlantic City - Meal Delivery/Outreach Services 10/1-12/31/17	56,749.57		54,288.88	(2,460.69)	-
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 2017	81.06			(81.06)	-
Atlantic City Electric Workforce Development Initiative		1,470,000.00			1,470,000.00
JA Montgomery BRIT Safety Grant		182.00	182.00		-
Local Bridge Bond FY 2001	8,150.96				8,150.96
NJ Council on the Arts - Local Arts Program - 2017	927.00				927.00
NJ Council on the Arts - Local Arts Program - 2018		76,327.00	76,305.44		21.56
NJ DCA - Recreation for Individuals with Disabilities - 2018		10,000.00	6,982.83		3,017.17
NJ DCA - Post Sanding Planning Assistance Grant	480.00			(480.00)	-
NJ DCF - Child Advocacy Improvement Grant	58,147.53		58,147.53		-
NJ DEP - Clean Communities - 17	10,000.00		7,725.67		-
NJ DEP - Clean Communities - 18		120,356.98	110,356.98	(2,274.33)	-
NJ DEP - Open Space Acquisition Project - 2002	73,470.13				10,000.00
NJ DEP - Open Space Acquisition Project - 2003	132,000.00				73,470.13
NJ DEP - Open Space Acquisition Project - 2004	57,847.49				132,000.00
NJ DEP - Open Space Acquisition Project - 2009	608,747.91				57,847.49
NJ DEP - Open Space Acquisition Project - 2011	1,501,930.77				608,747.91
NJ DEP - State Aid Mosquito Grant	3,577.38				1,501,930.77
NJ DH&SS - Respite Care Program - 2017	9,137.38		(34,518.40)	(43,655.78)	3,577.38
NJ DH&SS - Special Child Health 2016-2017	1,615.64			(1,615.64)	-
NJ DH&SS - Special Child Health 2017-2018		176,850.00	155,076.72		21,773.28
NJ DH&SS - Special Child Health 2017-2018			(4,612.37)	(4,612.37)	-
NJ DH&SS - Special Child Health 2017-2018			13,335.42		-
NJ DH&SS - State health Insurance Program (SHIP) 17-18	13,335.42		25,179.61		7,820.39
NJ DH&SS - State health Insurance Program (SHIP) 18-19	40,425.19			(40,425.19)	-
NJ DHS-Family Success Centers 16-17 (formerly CFI)	36,560.22		(16,497.13)	(53,057.35)	-
NJ DHS-Family Success Centers 17-18 (formerly CFI)		924,559.00	881,780.06		42,778.94
NJ DHS-Family Success Centers 18-19 (formerly CFI)	2,801.13		2,727.50	(73.63)	0.00

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

	Balance December 31, 2017	2018 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2018
NJ DHS - PASP - 2017	\$ 175.01		\$ 175.01		\$ -
NJ DHS - PASP - 2018		35,400.00	32,797.53		2,602.47
NJ DHS - Try it Program (TSSA) - 2017	1,270.87		1,270.87		-
NJ DHS - Try it Program (TSSA) - 2018		60,881.00	57,244.55		3,636.45
NJ DHS - Youth Service Coordinator - 2018		39,825.00	38,293.25		1,531.75
NJ DL&PS - Body Armor Replacement Program - 2015-16	976.53				976.53
NJ DL&PS - Body Armor Replacement Program - 2017-18	32,191.83		31,641.22		550.61
NJ DL&PS - Cares for Kids Grant 2018		18,100.00	15,950.00		2,150.00
NJ DL&PS - Cares for Kids Grant 2019		12,600.00			12,600.00
NJ DL&PS - Detention Diversion - 2018		37,132.00	35,703.77		1,428.23
NJ DL&PS - DRE Pilot Program - 2017	2,968.56			(2,968.56)	-
NJ DL&PS - DRE Pilot Program - 2018		43,000.00	26,864.31		16,135.69
NJ DL&PS - DRE Pilot Program - 2019		43,000.00	2,860.00		40,140.00
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2017	44.58				44.58
NJ DL&PS - Drunk Driving Enforcement - Prosecutor - 2017 #2	7,700.00				1,636.39
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2014	1,396.29		6,063.61		1,396.29
NJ DL&PS - Drunk Driving Enforcement - Sheriff 2016	1,610.02				1,610.02
NJ DL&PS - DWI Enforcement - 16-17	9,065.26			(9,065.26)	-
NJ DL&PS - DWI Enforcement - 2018		51,500.00	50,100.11		1,399.89
NJ DL&PS - DWI Enforcement - 2019		51,500.00	640.00		50,860.00
NJ DL&PS - Emergency Management Assistance		55,000.00	55,000.00		-
NJ DL&PS - Hazardous Material Emergency - 2015-16	167,533.91		141,782.00		25,751.91
NJ DL&PS - Highway Safety Traffic Program - 16-17	225.49			(225.49)	-
NJ DL&PS - Highway Safety Traffic Program - 2017-18	55,068.50		23,930.14	(31,138.36)	-
NJ DL&PS - Highway Traffic Safety - 2018-19		60,900.00	19,511.98		41,388.02
NJ DL&PS - JJC - Family Court Services 2018		151,144.00	143,928.27		7,215.73
NJ DL&PS - JJC - Family Court Services 2019		151,144.00			151,144.00
NJ DHS - IV-D - Law - 2018		52,441.54	52,441.54		-
NJ DL&PS - JJC - Program Management 2017	497.53		(15.00)	(512.53)	-
NJ DL&PS - JJC - Program Management 2018		55,550.00	52,319.43		3,230.57
NJ DL&PS - JJC - Program Management 2019		55,550.00			55,550.00
NJ DL&PS - JJC - Program Services 2017	22,779.92		(15,848.11)	(38,628.03)	-
NJ DL&PS - JJC - Program Services 2018		313,245.00	295,216.62		18,028.38
NJ DL&PS - JJC - Program Services 2019		313,245.00			313,245.00
NJ DHS - Mental Health Administrator CY 2018		9,000.00	9,000.00		-

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

	Balance December 31, 2017	2018 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2018
NJ DL&PS - JJC - State Facilities Education Act 16-17	\$ 4,500.00	\$	4,500.00	\$	-
NJ DL&PS - JJC - State Facilities Education Act 17-18	24,750.00		24,750.00		-
NJ DL&PS - JJC Innovations Funding - 2018		124,000.00	123,769.25		230.75
NJ DL&PS - Megan's Law 17-18	4,159.84		4,159.84		-
NJ DL&PS - Narcotics Task Force - 2016-17	947.75		947.75		-
NJ DL&PS - Narcotics Task Force - 2018		156,943.00	137,357.33		19,585.67
NJ DL&PS - SANE / SART Grant		113,870.00	89,600.70		24,269.30
NJ DL&PS - Sexual Assault Nurse Examiner Grant - 2017	8,746.89		(815.02)	(9,561.91)	-
NJ DL&PS-Victim Witness Advocacy Supplemental (VOCA) 16-18	286,147.64		201,780.16		84,367.48
NJ DL&PS-Victim Witness Advocacy Supplemental (VOCA) 16-17	345.30		345.30		-
NJ DL&PS - Victim - Witness Assistance Grant - 16/17		17,184.00	17,183.69	(0.31)	(0.00)
NJ DL&PS - Victim - Witness Assistance Grant - 17/18		420,794.00	384,161.74		36,632.26
NJ DL&PS - JJC - Innovations Funding - 2017			(29,805.29)	(29,805.29)	-
NJ DM&VA - Veterans Transportation - 2018	8,500.00		8,500.00		-
NJ DM&VA - Veterans Transportation - 2019		17,000.00	8,500.00		8,500.00
NJ DOE - GED Testing Income	54,513.33		23,899.90		30,613.43
NJ DOE - GED Testing Income		8,911.00	8,911.00		-
NJ DOL - Atlantic City Re-Employment National Emergency Grant 2015-16	2,684,044.36			(2,684,044.36)	-
NJ DOL - NJ Youth Corps 15-16	4,498.00			(4,498.00)	-
NJ DOL - NJ Youth Corps 16-17	137,241.42		12,995.88	(124,245.54)	-
NJ DOL - NJ Youth Corps 17-18	302,649.49		205,721.34	(96,928.15)	-
NJ DOL - NJ Youth Corps 18-19		425,000.00	180,982.25		244,017.75
NJ DOL - Smart Steps - 2016-17	1,605.00			(1,605.00)	-
NJ DOL - Smart Steps - 2017-18	1,605.00			(1,605.00)	-
NJ DOL - WIA Adult FY 15-16	90.93		(892.00)	(982.93)	-
NJ DOL - WIA Adult FY 16-17	5,641.30		3,944.59	(1,696.71)	-
NJ DOL - WIA Adult FY 17-18		1,117,118.00	93,385.91		1,023,732.09
NJ DOL - WIA Dislocated worker FY 16-17	89,657.03		89,657.03		-
NJ DOL - WIA Youth 15-16	5.05			(5.05)	-
NJ DOL - WIA Youth 16-17	760,696.80		742,182.84	(18,513.96)	0.00
NJ DOL - WIA Youth 17-18		1,303,500.00			1,303,500.00
NJ DOL - WIOA - Adult - 2018	915,819.98		911,141.14		4,678.84

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

	Balance December 31, 2017	2018 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2018
NJ DOL - WIA - Dislocated Worker - 17-18	\$	\$ 200,000.00	200,000.00		-
NJ DOL - WIA - Dislocated Worker - 18-19		817,653.00			817,653.00
NJ DOL - WIOA - Dislocated Worker	847,282.07		574,157.06		273,125.01
NJ DOL - Youth - 2018	1,259,022.00		577,808.92		681,213.08
NJ DOL - Work First NJ 17	1,390,823.60		22,304.06		1,368,519.54
NJ DOL - Work First NJ 18	2,223,320.16		1,890,865.67		332,454.49
NJ DOL - Work First NJ 15-16	993,158.52			(993,158.52)	-
NJ DOL - Work First NJ 18-19		4,355,298.00	1,262,907.56		3,092,390.44
NJ DOL - Workforce Learning Link - 16-17	0.19			(0.19)	-
NJ DOL - Workforce Learning Link - 17-18	74,430.10		58,768.79		15,661.31
NJ DOL - Workforce Learning Link - 2018		78,000.00	33,132.50		44,867.50
NJ DOL - One Stop Atlantic City Satellite Office 17-17	133,929.22		71,771.14		62,158.08
NJ DOS - General Operating Support 15-16			(957.00)	(957.00)	-
NJ DOS - General Operating Support 16-17	3,800.00			(3,800.00)	-
NJ DOS - General Operating Support 17-18		14,400.00	14,390.70		9.30
NJ DOT-Alston Road Bridge Replacement	25,637.76		25,637.76		-
NJ DOT-Brigantine Blvd Sec 1B Resurfacing	75,228.21		90,582.10		200.00
NJ DOT-Brigantine Blvd. Section 1A Repaving	198,515.92	15,553.89		(198,515.92)	-
NJ DOT - Capital Transportation - 2008	1,320.00			(1,320.00)	-
NJ DOT - County Aid 2009	76,093.18			(76,093.18)	-
NJ DOT - County Aid 2010	10,261.49			(10,261.49)	-
NJ DOT - County Aid 2011	16,090.86			(16,090.86)	-
NJ DOT - County Aid 2012	1,950.79			(1,950.79)	-
NJ DOT - County Aid 2013			(550.00)	(550.00)	-
NJ DOT - County Aid 2014	47,833.92		(32,969.79)	(80,803.71)	-
NJ DOT - County Aid 2015	490.90			(490.90)	-
NJ DOT - County Aid 2016	436,787.01		390,780.60		46,006.41
NJ DOT - County Aid 2018		6,968,456.00			6,968,456.00
NJ DOT - County Aid 2017	3,433,500.00		2,972,134.87		461,365.13
NJ DOT - Route 629 Improvements Design	637,330.00		637,330.00		-
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 Bridge	1,000,000.00				1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-Cotton Mill Bridge	500,000.00				500,000.00

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

	Balance December 31, 2017	2018 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2018
NJ DOT - Resurfacing Somers Point/ Mays Landing Road	\$ 293,800.00		\$ 54,201.98		\$ 239,598.02
NJ DOT - Wellington / West End Avenue Resurfacing		400,984.67	306,780.21		94,204.46
NJ DOT - Dellilah Road (CR646)		1,184,419.00			1,184,419.00
NJ DOT - Margate Ventnor Bike Path Design		34,927.00	34,926.85		0.15
NJ DOT - Nacot Creek Bridge Replacement		2,611,242.00			2,611,242.00
NJ DOT - Route 73 Blue Anchor Road		1,345,978.00			1,345,978.00
NJ DOT - Urban Gateway Enhancement Program		32,000.00	20,153.59		11,846.41
NJ DOT - Washington Avenue (CR608)		1,646,477.54	1,399,238.66		247,238.88
NJ DOT-CNG Refuse Trucks Grant	5,384.00			(5,384.00)	-
NJ DPM&C - IP Video System Grant 2017	134,360.00		134,360.00		-
NJ DPM&C - IP Video System Grant 2018		153,415.00	133,420.00		19,995.00
NJ OHS - Homeland Security County Grant - 2015	64.88		64.88		-
NJ OHS - Homeland Security Regional Grant - 2016	70.00		65.88	(4.12)	-
NJ OHS - Homeland Security Grant - 2016	23,400.01		23,382.06		17.95
NJ OHS - Homeland Security Grant - 2017	279,191.10		257,320.38		21,870.72
NJ OHS - Homeland Security Grant - County		269,846.40	21,843.99		248,002.41
NJ Transit - CARTS - 2017	7,998.20		7,998.20		-
NJ Transit - CARTS - 2018		308,264.00	304,999.78		3,264.22
NJ Transit - Casino Revenue Transportation Grant - 2017	5,189.76		2,803.94	(2,385.82)	-
NJ Transit - Casino Revenue Transportation Grant - 2018		496,381.79	442,298.87		54,082.92
NJ Transit - FTA Sec. 5310 Formula Grant FY14	54,376.98		54,376.98		-
NJ Transit - FTA Sec. 5310 Formula Grant FY18		75,000.00	72,351.03		2,648.97
NJ Transit - FTA Sec. 5311 Innovation Grant		150,000.00	150,000.00		-
NJ Transit - New Freedom 12	3,920.07		3,920.07		-
SJTA - Subregional Transportation - 2018	85,189.10		85,189.10		-

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

	Balance December 31, 2017	2018 Budget Appropriation	Paid or Charged	Transfers/ Canceled	Balance December 31, 2018
US DJ-SCAAP Grant - 2015	\$ 30,218.51	\$	\$ 30,218.26		\$ 0.25
US DJ-SCAAP Grant - 2016	87,864.00		21,258.44		66,605.56
US HUD Community Development Block Grant - 2006	1,183.47			(1,183.47)	-
US HUD Community Development Block Grant - 2015	4,772.14		12,525.63		4,772.14
US HUD Community Development Block Grant - 2016	20,789.51		1,207,139.00		8,263.88
US HUD Community Development Block Grant - 2017	1,207,139.00				-
US HUD Community Development Block Grant - 2018		1,300,087.00			1,300,087.00
US HUD Continuum of Care Grant Program - 2015	20,218.00		20,218.00		-
US HUD Continuum of Care Grant Program - 2016	16,488.00		16,488.00		-
US HUD Continuum of Care Grant Program - 2017	529,127.00		529,127.00		-
US HUD Continuum of Care Grant Program - 2018		18,070.00	6,815.00		11,255.00
US Marshalls - JLEO Equipment Grant 16	4,980.26		4,980.26		-
US HUD - Home Investment Partnership Grant - 2017		717,003.00	(0.35)		0.35
US HUD - Home Investment Partnership Grant - 2018	291,467.26				717,003.00
USDA - SNAP Process & Technology Improvement Grant 2017-2020	\$ 27,415,978.00	\$ 34,603,336.48	\$ 23,468,645.30	\$ (4,750,274.95)	\$ 33,800,394.23
		A-3		A-16	A
Encumbrances Payable			\$ 8,317,125.74		
Cash Disbursed			15,151,519.56		
			\$ 23,468,645.30		

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

	<u>Ref.</u>	
Balance December 31, 2017	A	\$ 9,370,502.30
Increased by:		
Charged to Grant Appropriations	A-18	<u>8,317,125.74</u>
		17,687,628.04
Decreased by:		
Cash Disbursed	A-4	<u>9,370,502.30</u>
Balance December 31, 2018	A	<u><u>\$ 8,317,125.74</u></u>

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

	<u>Ref.</u>	
Balance December 31, 2017	A	\$ -
Increased by:		
Cash Receipts		<u>9,765,271.72</u>
		9,765,271.72
Decreased by:		
Cash Disbursements	A-4	<u>9,765,271.72</u>
Balance December 31, 2018	A	<u><u>\$ -</u></u>

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

	<u>Ref.</u>	
Balance December 31, 2017	A	\$ 117,834.38
Increased by:		
Unexpended Grant Balances	A-16:A-18	<u>129,257.11</u>
		247,091.49
Decreased by:		
None		
Cash Disbursed	A-4	<u>85,810.19</u>
		<u>85,810.19</u>
Balance December 31, 2018	A	<u><u>\$ 161,281.30</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2017	B		\$ 25,399,474.26
Increased By Receipts:			
Reserve for:			\$
Motor Vehicle Fines:			
Road Construction and Repair	B-2	1,515,858.21	
Reserve for:			
Social Services Program	B-3	2,681,778.00	
Funds Awaiting Court Disposition	B-5	458,543.01	
State Unemployment Compensation	B-6	229,379.14	
Self Insurance:			
Workers Compensation	B-7	4,590,276.60	
General Liability	B-8	1,294,693.40	
County Clerk - Recording Fees	B-10	137,330.00	
Board of Taxation - Recording Fees	B-11	143,705.02	
Veterans' Cemetery	B-12	570.00	
Prosecutors Forfeitures	B-13	204,486.12	
Prosecutor DEA Forfeited Funds	B-14	11,195.84	
Surrogate's Office	B-15	24,210.00	
Weights and Measures	B-17	45,874.50	
Audio Visual Aids Commission	B-18	68,142.00	
Prosecutor's Auto Theft Fees	B-19	110.24	
Sheriff's Forfeited Funds	B-20	8,137.26	
Law Enforcement Trust	B-80	10,500.00	
Prosecutor's AMA Interest	B-21	4,087.47	
Gasoline Resale	B-22	587,800.77	
Sheriff's Improvement Fund	B-23	44,599.60	
Accumulated Absences	B-24	70,001.00	
Veterans Meadowview Nursing Home	B	1,400.00	
Veterans Museum Foundation	B	52.00	
Animal Shelter Donations	B-82	19,722.69	
Snow Removal	B-83	85,000.00	
Mosquito Control	B-84	40,000.00	
		<hr/>	
			<u>12,277,452.87</u>
			37,676,927.13

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

	<u>Ref.</u>	
Decreased By Disbursements:		
Reserve for:		\$
Motor Vehicle Fines:		
Road Construction and Repair	B-2	1,009,372.89
Reserve for:		
Social Services Program	B-3	2,681,778.00
Funds Awaiting Court Disposition	B-5	381,386.47
State Unemployment Compensation	B-6	199,404.44
Self Insurance:		
Workers Compensation	B-7	5,233,967.54
General Liability	B-8	1,363,765.50
County Clerk - Recording Fees	B-10	1,472.90
Board of Taxation - Recording Fees	B-11	113,346.62
Prosecutors Forfeitures	B-13	137,238.45
Surrogate's Office	B-15	44,437.93
Directional Signals	B-16	53,406.26
Weights and Measures	B-17	31,377.59
Audio Visual Aids Commission	B-18	155,893.12
Prosecutor's Auto Theft Fees	B-19	960.26
Sheriff's Forfeited Funds	B-20	6,853.99
Gasoline Resale	B-22	590,577.94
Sheriff's Improvement Fund	B-23	39,600.00
Accumulated Absences	B-24	127,182.93
Law Enforcement Trust	B	11,508.66
Animal Shelter Donations	B-82	17,757.90
Sherriff Donation Trust	B-85	2,138.90
Accounts Payable	B-4	924,023.77
		<hr/>
Balance December 31, 2018	B	\$ <u>13,127,452.06</u> <u>24,549,475.07</u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 1,494,336.76
Increased By:		
Receipts	\$ <u>1,515,858.21</u>	<u>1,515,858.21</u>
		3,010,194.97
Decreased By:		
Expenditures	<u>1,009,372.89</u>	<u>1,009,372.89</u>
Balance December 31, 2018	B	\$ <u><u>2,000,822.08</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ -
Increased By:			
Receipts		\$ <u>2,681,778.00</u>	<u>2,681,778.00</u>
			2,681,778.00
Decreased By:			
Expenditures		<u>2,681,778.00</u>	<u>2,681,778.00</u>
Balance December 31, 2018	B		\$ <u><u>-</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 2,188,865.21
Increased By:		
Charges to Reserves	Various	\$ <u>9,694.82</u>
		<u>9,694.82</u>
		2,198,560.03
Decreased By:		
Net Disbursements	B-1	<u>924,326.65</u>
		<u>924,326.65</u>
Balance December 31, 2018	B	\$ <u><u>1,274,233.38</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 1,139,407.82
Increased By:		
Cash Receipts	\$ <u>458,543.01</u>	<u>458,543.01</u>
		1,597,950.83
Decreased By:		
Expenditures	<u>381,386.47</u>	<u>381,386.47</u>
Balance December 31, 2018	B	\$ <u><u>1,216,564.36</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 800,718.84
Increased By:		
Cash Receipts	\$ <u>229,379.14</u>	
	B-1	<u>229,379.14</u>
		1,030,097.98
Decreased By:		
Cash Disbursements	<u>199,404.44</u>	
	B-1	<u>199,404.44</u>
Balance December 31, 2018	B	<u><u>\$ 830,693.54</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR SELF INSURANCE - WORKERS' COMPENSATION

Balance December 31, 2017	<u>Ref.</u> B		\$ 7,430,481.06
Increased By:			
Cash Receipts		\$ 4,590,276.60	
		<u>4,590,276.60</u>	
			<u>4,590,276.60</u>
			12,020,757.66
Decreased By:			
Expenditures		5,233,967.54	
Accounts Payable		<u>(129,058.47)</u>	
			<u>5,104,909.07</u>
Balance December 31, 2018	B		\$ <u><u>6,915,848.59</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 2,343,965.45
Increased By:		
Cash Receipts	\$ 1,294,693.40	
		<u>1,294,693.40</u>
	B-1	3,638,658.85
Decreased By:		
Accounts Payable	-	
Expenditures	B-1 1,363,765.50	
		<u>1,363,765.50</u>
Balance December 31, 2018	B	<u>\$ 2,274,893.35</u>

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

	<u>Ref.</u>	
Balance December 31, 2017	B	\$ <u>100,871.76</u>
Balance December 31, 2018	B	\$ <u><u>100,871.76</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 1,300,082.96
Increased By:			
Receipts		\$ 137,330.00	
			137,330.00
			1,437,412.96
Decreased By:			
Expenditures		1,472.90	
Accounts Payable		24,535.99	
			26,008.89
Balance December 31, 2018	B		\$ <u><u>1,411,404.07</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 2,112,004.69
Increased By:			
Cash Receipts		\$ 143,705.02	
		<hr/>	<hr/>
			143,705.02
			<hr/>
			2,255,709.71
Decreased By:			
Expenditures	B-1	113,346.62	
Accounts Payable		-	
		<hr/>	<hr/>
			113,346.62
			<hr/>
Balance December 31, 2018	B		\$ <u><u>2,142,363.09</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 110,001.33
Increased By:		
Receipts	\$ 570.00	
		<u>570.00</u>
Balance December 31, 2018	B	<u>\$ 110,571.33</u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 165,710.96
Increased By:			
Receipts		\$ 204,486.12	
		<u> </u>	<u>204,486.12</u>
			370,197.08
Decreased By:			
Expenditures	B-1	137,238.45	
Accounts Payable		<u>31,189.10</u>	
			<u>168,427.55</u>
Balance December 31, 2018	B		<u>\$ 201,769.53</u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	421.55
Increased By:			
Cash Receipts		\$	11,195.84
			<hr/>
			11,195.84
			<hr/>
			11,617.39
Decreased By:			
Expenditures	B-1		0.00
			<hr/>
			0.00
			<hr/>
Balance December 31, 2018	B	\$	<u><u>11,617.39</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 71,055.70
Increased By:			
Cash Receipts		\$ 24,210.00	
	B-1		<u>24,210.00</u>
			95,265.70
Decreased By:			
Transfer to Accounts Payable		-	
Expenditures	B-1	44,437.93	
			<u>44,437.93</u>
Balance December 31, 2018	B		<u><u>\$ 50,827.77</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	441,240.98
Increased By:				
None		\$		-
				441,240.98
Decreased By:				
Cash Disbursed	B-1	53,406.26		
				53,406.26
Balance December 31, 2018	B		\$	387,834.72

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

Balance December 31, 2017	<u>Ref.</u> B	\$	773,983.60
Increased By:			
Receipts		\$	45,874.50
	B-1		<u>45,874.50</u>
			819,858.10
Decreased By:			
Expenditures			31,377.59
	B-1		<u>31,377.59</u>
Balance December 31, 2018	B	\$	<u><u>788,480.51</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	165,024.38
Increased By:			
Service Fees		\$	<u>68,142.00</u>
	B-1		<u>68,142.00</u>
			233,166.38
Decreased By:			
Expenditures	B-1	155,893.12	
Transfer to Accounts Payable	B-4		<u>155,893.12</u>
Balance December 31, 2018	B	\$	<u><u>77,273.26</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 40,958.70
Increased By:			
Cash Receipts		\$ 110.24	
	B-1	<u>110.24</u>	<u>110.24</u>
			41,068.94
Decreased By:			
Cash Disbursed	B-1	960.26	
Accounts Payable	B-4	59.80	
		<u>1,020.06</u>	<u>1,020.06</u>
Balance December 31, 2018	B		<u>\$ 40,048.88</u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 23,795.27
Increased By:			
Cash Receipts	B-1	\$ <u>8,137.26</u>	<u>8,137.26</u>
			31,932.53
Decreased By:			
Cash Disbursed	B-1	6,853.99	
Accounts Payable		<u>6,235.60</u>	
			<u>13,089.59</u>
Balance December 31, 2018	B		<u><u>\$ 18,842.94</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	667.51
Increased By:			
Interest		\$	4,087.47
	B-1		<u>4,087.47</u>
			4,754.98
Decreased By:			
Expenditures		0.00	
Accounts Payable			
	B-1		<u>0.00</u>
Balance December 31, 2018	B	\$	<u><u>4,754.98</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	7,373.76
Increased By:				
Cash Receipts		\$ 587,800.77		
	B-1	587,800.77		587,800.77
				595,174.53
Decreased By:				
Cash Disbursed		590,577.94		
	B-1	590,577.94		590,577.94
Balance December 31, 2018	B		\$	4,596.59

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

Balance December 31, 2017	<u>Ref.</u> B		\$	109,670.70
Increased By:				
Cash Deposits		\$ 44,599.60		
	B-1			44,599.60
				154,270.30
Decreased By:				
Cash Disbursed		39,600.00		
	B-1			39,600.00
Balance December 31, 2018	B		\$	114,670.30

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 4,105,106.27
Increased By:			
Cash Receipts		\$ 70,001.00	
	B-1	<u>70,001.00</u>	<u>70,001.00</u>
			4,175,107.27
Decreased By:			
Cash Disbursed		127,182.93	
	B-1	<u>127,182.93</u>	<u>127,182.93</u>
Balance December 31, 2018	B		\$ <u><u>4,047,924.34</u></u>

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

	Balance December 31, 2017	Receivable	Received	Adjustments	Balance December 31, 2018
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	577,725.96	388,541.00	89,612.34	(107,425.71)	769,228.91
Alcohol Education and Rehabilitation	639,113.00	700,513.00	449,590.00	(20,660.00)	869,376.00
Community Environmental Health Act	173,450.62	226,850.00	217,950.00	(7,000.00)	175,350.62
Local Core Capacity Infrastructure for BT Preparedness	301,138.00	248,610.00	301,151.00	13.00	248,610.00
Child Health (Lead)		497,489.00	214,489.00		283,000.00
CEED Grant		32,024.44	32,024.44		-
Atlantic City Shared Services Agreement		428,832.52	428,832.52		-
Air Pollution Fees		2,500.00	2,500.00		-
Fees		48,862.00	48,862.00		-
Miscellaneous		3,000.00	3,000.00		-
Outpatient:					-
Child Health Clinic		225.00	225.00		-
Hepatitis B		1,750.00	1,750.00		-
Flu Shots		19,170.83	19,170.83		-
Intoxicated Driver Program:					-
12 Hour		135,435.00	135,435.00		-
48 Hour		34,050.21	34,050.21		-
Animal Shelter Revenue		79,454.32	79,454.32		-
	<u>\$ 1,696,699.58</u>	<u>\$ 2,967,359.32</u>	<u>\$ 2,178,148.66</u>	<u>\$ (135,072.71)</u>	<u>\$ 2,350,837.53</u>

Reference

B

B-26

B-25

B

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

	<u>Ref.</u>		
Balance December 31, 2017	B		\$ 28,779.89
Increased By:			
Taxes Levied	B-27	\$ 6,132,701.00	
Added and Omitted Tax Levy	B-27	28,927.38	
		<u> </u>	<u>6,161,628.38</u>
			6,190,408.27
Decreased By:			
Tax Collections			
County Levy	B-25	6,132,701.00	
County Added and Omitted	B-25	28,779.89	
		<u> </u>	<u>6,161,480.89</u>
Balance December 31, 2018	B		<u>\$ 28,927.38</u>

Analysis of Added and Omitted Taxes Receivable:

City of Absecon	\$ 1,092.90
City of Brigantine	4,670.18
Borough of Buena	377.33
Buena Vista	748.23
City of Corbin City	9.55
City of Egg Harbor	93.10
Township of Egg Harbor	3,977.60
Estelle Manor	143.57
Township of Folsom	94.65
Township of Galloway	4,074.52
Township of Hamilton	1,820.98
Town of Hammonton	1,114.75
City of Linwood	407.36
Borough of Longport	2,982.62
City of Margate	4,032.17
Township of Mullica	266.58
City of Northfield	159.19
City of Pleasantville	-
City of Port Republic	80.47
City of Somers Point	699.23
City of Ventnor	2,028.42
Township of Weymouth	53.98
	<u>\$ 28,927.38</u>

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

Balance December 31, 2017	<u>Ref.</u>			\$ 386,727.96
	B			
Increased By:				
Expenditures	B-29	\$ 862,194.99		862,194.99
				1,248,922.95
Decreased By:				
Transferred to Reserve for Expenditures	B-29	386,727.96		386,727.96
Balance December 31, 2018	B			\$ 862,194.99

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 3,879,679.32
Increased By:			
Interest Income		\$ 65,235.13	
Other Revenue		106,615.93	
State Aid		87,737.00	
Library Fines and Programs		110,406.56	
Computer Services		50,000.00	
Grant Revenue		71,045.01	
Library Taxes Receivable		7,217,893.00	
Added and Omitted Taxes		35,488.65	
	B-33	<hr/>	<hr/> 7,744,421.28
			11,624,100.60
Decreased By:			
Encumbrances Payable	B-32	304,045.95	
Library Expenditures	B-33	7,136,375.74	
		<hr/>	<hr/> 7,440,421.69
Balance December 31, 2018	B		\$ <u><u>4,183,678.91</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	35,488.65
Increased By:				
Taxes Levied		\$ 7,217,893.00		
Added and omitted Taxes Levied		35,633.97		
				7,253,526.97
				7,289,015.62
Decreased By:				
Tax Collections:				
Tax Levy	B-30	7,217,893.00		
Added and Omitted Tax Levy	B-30	35,488.65		
				7,253,381.65
Balance December 31, 2018	B		\$	35,633.97

Analysis of Added and Omitted Taxes Receivable:

City Brigantine		\$	7,051.36
Borough of Buena			571.20
Buena Vista			1,180.97
City of Corbin City			14.54
City of Egg Harbor			140.31
Township of Egg Harbor			6,079.33
Estell Manor			228.41
Township of Folsom			144.23
Township of Galloway			6,300.49
Township of Hamilton			2,815.59
Town of Hammonton			1,679.29
Borough of Longport			4,553.21
Township of Mullica			408.74
City of Pleasantville			-
City of Port Republic			122.59
Somers Point			1,085.71
City of Ventnor			3,174.84
Weymouth			83.16
		\$	35,633.97

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 304,045.95
Increased By:			
Reserve for Expenditures Charged	B-33	\$ 454,694.11	
		<u>454,694.11</u>	<u>758,740.06</u>
Decreased By:			
Cash Disbursed	B-30	304,045.95	
Cancelled Expenditures	B-33	2,547.42	
		<u>306,593.37</u>	<u>452,146.69</u>
Balance December 31, 2018	B		\$ <u><u>452,146.69</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 26,672,441.97
Increased By:			
Open Space Fund Taxes		\$ 380,491.24	
Added and Omitted Taxes		1,855.23	
	B-1	<u> </u>	<u>382,346.47</u>
			27,054,788.44
Decreased By:			
Encumbrances Payable	B-36	588,738.89	
	B-1	<u> </u>	<u>588,738.89</u>
Balance December 31, 2018	B		\$ <u><u>26,466,049.55</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	1,855.23
Increased By:			
Taxes Levied		\$	380,491.24
Added and Omitted Taxes Levied			1,355.74
	B-1		<u>381,846.98</u>
			383,702.21
Decreased By:			
Tax Collections:			
County Levy			380,491.24
Added and Omitted Tax Levy			1,855.23
	B-1		<u>382,346.47</u>
Balance December 31, 2018	B	\$	<u><u>1,355.74</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 2,092,986.37
Increased By:		
Charges		<u>40,385.08</u>
		2,133,371.45
Decreased By:		
Cash Disbursed		<u>588,738.89</u>
Balance December 31, 2018	B	<u>\$ 1,544,632.56</u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 24,579,455.60
Increased By:			
Cash Receipts	B-34	\$ 382,346.47	
	B-1		<u>382,346.47</u>
			24,961,802.07
Decreased By:			
Net Encumbrances Payable		40,385.08	
	B-1		<u>40,385.08</u>
Balance December 31, 2018	B		<u>\$ 24,921,416.99</u>

COUNTY OF ATLANTIC, NEW JERSEY
COUNTY CLERK
SCHEDULE OF CASH

Balance December 31, 2017	<u>Ref.</u> B		\$ 1,288,942.89
Increased By:			
County Deposits and Interest Collected	B-39, B-40	\$ 28,175,529.29	
Accounts Receivable	B-41	7,850.00	
Overpayments Received	B-42	180,550.00	
Attorney Deposits	B-43	789,360.45	
		<hr/>	<u>29,153,289.74</u>
			30,442,232.63
Decreased By:			
Payments to County Treasurer	B-40	28,299,711.07	
Due to Secretary of State of New Jersey	B-41	8,112.50	
Refund of Overpayments	B-42	166,454.00	
Refund of Attorney Deposits	B-43	2,218.50	
		<hr/>	<u>28,476,496.07</u>
Balance December 31, 2018	B		\$ <u><u>1,965,736.56</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	7,817.00
Increased By:				
Charges		\$	15,710.00	
				<u>15,710.00</u>
				23,527.00
Decreased By:				
Collections	B-42		16,115.00	
				<u>16,115.00</u>
Balance December 31, 2018	B		\$	<u><u>7,412.00</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 788.00
Increased By:			
Receipts	B-38	7,850.00	
		<u>7,850.00</u>	<u>7,850.00</u>
			8,638.00
Decreased By:			
Cash Disbursements	B-38	8,112.50	
		<u>8,112.50</u>	<u>8,112.50</u>
Balance December 31, 2018	B		<u>\$ 525.50</u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	446.00
Increased By:				
Charges Collected	B-38	\$	<u>180,550.00</u>	<u>180,550.00</u>
				180,996.00
Decreased By:				
Cash Disbursements	B-38		<u>166,454.00</u>	<u>166,454.00</u>
Balance December 31, 2018	B		\$	<u><u>14,542.00</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 133,490.19
Increased By:			
Deposits	B-38	\$ 789,360.45	
		<u>789,360.45</u>	<u>922,850.64</u>
Decreased By:			
Refunds	B-38	2,218.50	
Charges for Services	B-40	825,915.22	
		<u>828,133.72</u>	<u>828,133.72</u>
Balance December 31, 2018	B		\$ <u><u>94,716.92</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 139,239.51
Increased By:			
Inmate Deposits	B-45	\$ 785,808.38	
Other Receivables	B-50A	1,130.14	
Reserve for Inmates	B-48	390,305.96	
Due to Commissary - Interest, overage	B-50	(52.47)	
		<hr/>	<hr/> 1,177,192.01
			1,316,431.52
Decreased By:			
Payments to Inmates	B-45	133,642.11	
Payments to Other	B-46		
Payments to State - VCCB	B-47	61,959.18	
Payments to County Treasurer	B-48	372,149.33	
Payments to Keefe for IM Purchases	B-49	659,136.87	
Other Receivables	B-50A	1,129.49	
Payments - Due to Commissary	B-50	3,715.13	
		<hr/>	<hr/> 1,231,732.11
Balance December 31, 2018	B		\$ <u><u>84,699.41</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B			\$	13,297.00
Increased By:					
Inmate Deposits	B-44	\$	785,808.38		
Reserve for Inmate Funds	B-48		366,344.23		
Inmate Payroll	B-48		24,396.73		
					1,176,549.34
					1,189,846.34
Decreased By:					
Cash Disbursements to Inmates	B-44		133,642.11		
Paid to County for Fees and Recoverables		\$	338,785.08		
Due to County for Fees and Recoverables			27,559.15		
	B-48				366,344.23
Paid to Commissary			3,216.83		
Due to Commissary			357.23		
	B-50				3,574.06
Paid to Inmates' Keefe Purchases			570,186.17		
Due to Inmates' Keefe Purchases			40,195.12		
	B-49				610,381.29
Paid to VCCB Taxes			57,018.61		
Due to VCCB Taxes			4,019.51		
	B-47				61,038.12
Paid to Other			-		
Due to Other			(3.34)		
	B-46				(3.34)
					1,174,976.47
Balance December 31, 2018	B			\$	14,869.87

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

Balance December 31, 2017	<u>Ref.</u> B	\$	4.34
Increased By:			
None		\$	
		<u> </u>	<u> </u>
			-
			4.34
Decreased By:			
Cash Disbursements	B-45	3.34	
		<u> </u>	<u> </u>
			3.34
Balance December 31, 2018	B	\$	<u><u>1.00</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	4,940.57
Increased By:				
VCCB	B-45	\$ 61,038.12		
				61,038.12
				65,978.69
Decreased By:				
Payments to VCCB	B-44	61,959.18		
				61,959.18
Balance December 31, 2018	B		\$	4,019.51

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 31,549.25
Increased By:			
Cash Receipts	B-45	\$ 366,344.23	
Cash Received - Payroll	B-48	23,961.73	
	B-44		<u>390,305.96</u>
			421,855.21
Decreased By:			
Cash Disbursements	B-44	372,149.33	
Inmate - Payroll	B-45	24,396.73	
			<u>396,546.06</u>
Balance December 31, 2018	B		<u>\$ 25,309.15</u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 58,946.98
Increased By:			
Inmate Purchases	B-45	\$ 610,381.29	
Due to Commissary	B-50	224,649.82	
	B-1		<u>835,031.11</u>
			893,978.09
Decreased By:			
Cash Disbursements	B-44	659,136.87	
Due to Commissary - Commission	B-50	207,861.65	
			<u>866,998.52</u>
Balance December 31, 2018	B		<u><u>\$ 26,979.57</u></u>

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

Ref.	Commissions	Recoverables	Interest	Overage	Totals
Balance December 31, 2017	B \$ 30,003.72	\$ 358.72	\$ -	\$ 139.58	\$ 30,502.02
Increased By:					
Due to Comm - Int/Overage/Short	B-44			(52.47)	(52.47)
Due to Comm - Recoverables	B-45	3,574.06			3,574.06
Commission	B-49	207,861.65			207,861.65
		<u>3,932.78</u>	<u>-</u>	<u>87.11</u>	<u>241,885.26</u>
					241,885.26
Decreased By:					
Cash Disbursements	B-44	3,575.55		139.58	3,715.13
Due to Commissary Vendor	B-49	224,649.82			224,649.82
		<u>224,649.82</u>	<u>-</u>	<u>139.58</u>	<u>228,364.95</u>
Balance December 31, 2018	B \$ <u>13,215.55</u>	\$ <u>357.23</u>	\$ <u>-</u>	\$ <u>(52.47)</u>	\$ <u>13,520.31</u>

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

Balance December 31, 2017	<u>Ref.</u>				
	B			\$	0.65
Increased By:					
Inmate Deposits	B-44	\$	1,129.49		
	B-1				<u>1,129.49</u>
					1,130.14
Decreased By:					
Cash Disbursements	B-44		1,130.14		
					<u>1,130.14</u>
Balance December 31, 2018	B			\$	<u><u>-</u></u>

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

	<u>Ref.</u>			
Balance December 31, 2017	<u>B</u>		\$	618,535.95
Increased By:				
Accounts Receivable	B-54	\$ 5,995.73		
Due from Inmate Fund	B-53	228,364.95		
				234,360.68
				852,896.63
Decreased By:				
Due from Inmate Fund	B-53	3,521.59		
Payments to Vendors	B-54	107,374.18		
				110,895.77
Balance December 31, 2018	B		\$	742,000.86

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

Balance December 31, 2017	<u>Ref.</u> B	\$	30,502.02
Increased By:			
Cash Disbursements	B-51	\$	3,521.59
Sales Commission	B-54		207,861.65
			<u>211,383.24</u>
			241,885.26
Decreased By:			
Cash Receipt - Recoverable	B-51		228,364.95
			<u>228,364.95</u>
Balance December 31, 2018	B	\$	<u><u>13,520.31</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 649,037.97
Increased By:			
Sales Commission	B-53	\$ 207,861.65	
Due from Inmates	B-51	5,995.73	
		<u> </u>	<u>213,857.38</u>
			862,895.35
Decreased By:			
Purchases	B-51	107,374.18	
		<u> </u>	<u>107,374.18</u>
Balance December 31, 2018	B		<u>\$ 755,521.17</u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	-
Increased By:				
Due from County	B-57	\$	1.00	
Accounts Payable	B-56	\$	683,226.60	
				<u>683,227.60</u>
				683,227.60
Decreased By:				
Payments to Bail and Agencies	B-56		679,573.60	
				<u>679,573.60</u>
Balance December 31, 2018	B		\$	<u><u>3,654.00</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	-
Increased By:			
Cash Receipts	B-55	\$	683,226.60
			<u>683,226.60</u>
			683,226.60
Decreased By:			
Payments to Bail and Agencies	B-55		679,573.60
			<u>679,573.60</u>
Balance December 31, 2018	B	\$	<u><u>3,653.00</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2017	B	\$	-
Increased By:			
Due to County - Overage		\$	1.00
	B-55	<u> </u>	<u>1.00</u>
			1.00
Decreased By:			
Due to Bail - Shortage		-	
	B-55	<u> </u>	<u>-</u>
Balance December 31, 2018	B	\$	<u><u>1.00</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 11,323.85
Increased By:			
None		\$	
	B-1	_____	_____
			-
			11,323.85
Decreased By:			
Cash Receipts		25.00	
	B-1	_____	_____
			25.00
Balance December 31, 2018	B		\$ <u><u>11,298.85</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	-
Increased By:			
State Reimbursements		\$	25.00
Maintenance Accounts Receivable			
	B-1	<hr/>	<hr/> 25.00
			25.00
Decreased By:			
Payments to County		25.00	
	B-1	<hr/>	<hr/> 25.00
Balance December 31, 2018	B	\$	<hr/> <hr/> -

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

Balance December 31, 2017	<u>Ref.</u> B		\$	-
Increased By:				
Charges		\$	25.00	
	B-1		<u> </u>	<u>25.00</u>
				25.00
Decreased By:				
Payments to County			25.00	
	B-1		<u> </u>	<u>25.00</u>
Balance December 31, 2018	B		\$	<u><u>-</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 2,310,025.74
Increased By:		
Foreclosure and Execution Deposits	\$ 44,655,422.53	
Attorney Deposits	91,385.91	
Bail and Fine Deposits	69,814.00	
Reserve for Sheriff's Office Fees		
Miscellaneous Fees - Sheriff	872.82	
Unclaimed Property	1,447.04	
	<hr/>	<u>44,818,942.30</u>
		47,128,968.04
Decreased By:		
Foreclosure and Execution Deposits	41,403,531.59	
Attorney Deposits	37,442.66	
Bail and Fine Deposits	67,564.00	
Newspaper Advertisements	772,583.66	
Reserve for Sheriff's Office Fees	2,723,194.73	
	<hr/>	<u>45,006,218.14</u>
Balance December 31, 2018	B	\$ <u><u>2,122,749.90</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$ 2,299,883.18
Increased By:		
Foreclosure and Execution Deposits	\$ 44,655,422.53	
		<u>44,655,422.53</u>
		46,955,305.71
Decreased By:		
Cash Disbursements	41,403,531.59	
Sheriff's Fees	2,667,211.95	
Newspaper Charges	772,583.66	
		<u>44,843,327.20</u>
Balance December 31, 2018	B	\$ <u><u>2,111,978.51</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	7,922.48
Increased By:			
Attorney Deposits		\$	91,385.91
			<u>91,385.91</u>
			99,308.39
Decreased By:			
Cash Disbursements			37,442.66
Charges for Services			55,134.42
			<u>92,577.08</u>
Balance December 31, 2018	B	\$	<u><u>6,731.31</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	-
Increased By:				
Bail and Fine Deposits		\$ 69,814.00		
				69,814.00
Decreased By:				69,814.00
Cash Disbursements		67,564.00		
				67,564.00
Balance December 31, 2018	B		\$	2,250.00

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 7.01
Increased By:			
Sheriff's Fees		\$ 2,667,211.95	
Attorney Services		55,134.42	
Miscellaneous Fees		872.82	
			2,723,219.19
			2,723,226.20
Decreased By:			
Cash Disbursements		2,723,194.73	
			2,723,194.73
Balance December 31, 2018	B		\$ 31.47

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

Balance December 31, 2017	<u>Ref.</u> B		\$	2,213.07
Increased By:				
Charges		\$ 1,447.04		
				1,447.04
				3,660.11
Decreased By:				
Cash Disbursements		1,901.50		
				1,901.50
Balance December 31, 2018	B		\$	1,758.61

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

Balance December 31, 2017	<u>Ref.</u> B	\$	-
Increased By:			
Charges		\$	772,583.66
			<u>772,583.66</u>
			772,583.66
Decreased By:			
Cash Disbursements			772,583.66
			<u>772,583.66</u>
Balance December 31, 2018	B	\$	<u><u>-</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 9,846,414.43
Increased By:			
Reserve for Notice of Motion Fees	B-70	1,390.00	
Attorney Deposits	B-72	55,047.00	
County Fees	B-73	336,695.77	
Interest Earned - Probate	B-74	213,814.23	
Probate Deposits	B-74	1,877,397.50	
Overpayments Received	B	841.00	
	B-1	<u>2,485,185.50</u>	
			12,331,599.93
Decreased By:			
Refund of Pending Estates	B-71	-	
Clerk of Superior Court	B-69	-	
Reserve for Notice of Motions	B-70	1,175.00	
Payments to County Treasurer	B-73	394,231.38	
Refund of Overpayments	B	841.00	
Refund of Attorney Deposits	B-72	820.00	
Trust Fund Withdrawals - Probate Accounts	B-74	1,664,778.08	
		<u>2,061,845.46</u>	
Balance December 31, 2018	B		\$ <u><u>10,269,754.47</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$	2,348.99
Increased By:				
None				-
				2,348.99
Decreased By:				
None				-
Balance December 31, 2018	B		\$	2,348.99

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

	<u>Ref.</u>				
Balance December 31, 2017	<u>B</u>			\$	(21.00)
Increased By:					
Cash Receipts	B-68	\$	841.00		
					841.00
					820.00
Decreased By:					
Cash Disbursements	B-68		841.00		
					841.00
Balance December 31, 2018	B			\$	(21.00)

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 30.00
Increased By:			
Cash Receipts	B-68	\$ 1,390.00	
		<u>1,390.00</u>	<u>1,390.00</u>
			1,420.00
Decreased By:			
Cash Disbursements	B-68	1,175.00	
		<u>1,175.00</u>	<u>1,175.00</u>
Balance December 31, 2018	B		<u><u>\$ 245.00</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	39,826.06
Increased By:			
None			
			<hr/>
			-
			<hr/>
			39,826.06
Decreased By:			
None			
			<hr/>
			-
			<hr/>
Balance December 31, 2018	B	\$	<u><u>39,826.06</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 16,303.80
Increased By:			
Cash Receipts	B-68	\$ 55,047.00	
		<u>55,047.00</u>	<u>71,350.80</u>
Decreased By:			
Transferred to Surrogate's Fees	B-73	57,365.50	
Refunds	B-68	820.00	
		<u>58,185.50</u>	<u>13,165.30</u>
Balance December 31, 2018	B		\$ <u><u>13,165.30</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 24,452.84
Increased By:			
Pending Estates	B-71	\$ -	
Attorney Deposits	B-72	57,365.50	
Miscellaneous Surrogate's Fee	B-68	336,695.77	
		<hr/>	<u>394,061.27</u>
			418,514.11
Decreased By:			
Payment to County Treasurer	B-68	394,231.38	
		<hr/>	<u>394,231.38</u>
Balance December 31, 2018	B		\$ <u><u>24,282.73</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 9,763,473.74
Increased By:			
Cash Deposited	B-68	\$ 1,877,397.50	
Interest Earned	B-68	213,814.23	
		<hr/>	<hr/>
			2,091,211.73
			11,854,685.47
Decreased By:			
Withdrawals	B-68	1,664,778.08	
		<hr/>	<hr/>
			1,664,778.08
Balance December 31, 2018	B		\$ <u><u>10,189,907.39</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 149,246.58
Increased By:			
Patient Accounts Receivable	B-76	\$ 13,505,168.97	
Patient Trust Account	B-77	1,206,105.66	
Interest	B-78	3,639.12	
Due to Patient Trust Accounts	B-79	24,874.16	
Non-Receiveable Collection	B-78	229.13	
Part A Bad Debt Advance	B-78	48,043.00	
		<hr/>	14,788,060.04
			<hr/> 14,937,306.62
Decreased By:			
Due to Patient Trust Accounts	B-79	24,874.16	
PNA Disbursements	B-77	1,193,196.04	
Due to Other	B-78	73,531.97	
Payments to Treasurer	B-78	13,308,039.70	
		<hr/>	14,599,641.87
Balance December 31, 2018	B		\$ <u><u>337,664.75</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 6,171,147.90
Increased By:			
2018 Charges	B-76	\$ 13,733,030.42	
		<u>13,733,030.42</u>	<u>13,733,030.42</u>
			19,904,178.32
Decreased By:			
2018 Collections	B-75	13,505,168.97	
Apply Part A Advance	B-75	48,043.00	
		<u>13,553,211.97</u>	
Balance December 31, 2018	B		\$ <u><u>6,350,966.35</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 71,136.67
Increased By:			
Deposits From Patients	B-75	\$ 1,206,105.66	
		<u>1,206,105.66</u>	<u>1,206,105.66</u>
			1,277,242.33
Decreased By:			
Cash Disbursements	B-75	1,193,196.04	
		<u>1,193,196.04</u>	<u>1,193,196.04</u>
Balance December 31, 2018	B		\$ <u><u>84,046.29</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 78,109.91
Increased By:			
Patient Account Revenue	B-76	\$ 13,505,168.97	
Interest	B-75	3,639.12	
Non-Receiveable Collection	B-75	229.13	
Part A Bad Debt Advance	B-75	48,043.00	
		<hr/>	<u>13,557,080.22</u>
			13,635,190.13
Decreased By:			
Payments to County	B-75	13,308,039.70	
Payments to Other	B-75	73,531.97	
		<hr/>	<u>13,381,571.67</u>
Balance December 31, 2018	B		\$ <u><u>253,618.46</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ -
Increased By:			
Deposits from Patients	B-75	\$ 24,874.16	
		<u>24,874.16</u>	<u>24,874.16</u>
Decreased By:			
Cash Disbursements	B-75	24,874.16	
		<u>24,874.16</u>	<u>24,874.16</u>
Balance December 31, 2018	B		<u><u>\$ -</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 13,613.47
Increased By:			
Cash Receipts	B-1	\$ 10,500.00	
		<u> </u>	<u>10,500.00</u>
			24,113.47
Decreased By:			
Cash Disbursements	B-1	11,508.66	
Transfer to Accounts Payable	B-4	5,927.16	
		<u> </u>	<u>17,435.82</u>
Balance December 31, 2018	B		\$ <u><u>6,677.65</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	43.30
Increased By:			
None		\$	_____

			-
			43.30
Decreased By:			
None			_____

			-
Balance December 31, 2018	B	\$	<u><u>43.30</u></u>

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

Balance December 31, 2017	<u>Ref.</u> B	\$	148,124.31
Increased By:			
Cash Receipts	B-1	\$	19,722.69
			<u>19,722.69</u>
			167,847.00
Decreased By:			
Cash Disbursements	B-1		17,757.90
Transfer to Accounts Payable	B-4		12,305.64
			<u>30,063.54</u>
Balance December 31, 2018	B	\$	<u><u>137,783.46</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
TRUST OTHER
SCHEDULE OF RESERVE FOR SNOW REMOVAL TRUST

Balance December 31, 2017	<u>Ref.</u> B		\$ 200,000.00
Increased By:			
Cash Receipts	B-1	\$ 85,000.00	
		<u>85,000.00</u>	<u>85,000.00</u>
			285,000.00
Decreased By:			
Transfer to Accounts Payable	B-4	46,500.00	
		<u>46,500.00</u>	<u>46,500.00</u>
Balance December 31, 2018	B		\$ <u><u>238,500.00</u></u>

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

Balance December 31, 2017	<u>Ref.</u>			\$ 109,809.02
	B			
Increased By:				
Cash Receipts	B-1	\$ 40,000.00		
				40,000.00
				149,809.02
Decreased By:				
Transfer to Accounts Payable	B-4	12,000.00		
				12,000.00
Balance December 31, 2018	B			\$ 137,809.02

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

Balance December 31, 2017	<u>Ref.</u> B		\$ 2,138.90
Increased By:			
None			-
			2,138.90
Decreased By:			
Cash Disbursements	B-1	2,138.90	
			2,138.90
Balance December 31, 2018	B		\$ -

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

Balance December 31, 2017	<u>Ref.</u> C		\$ 34,941,531.13
Increased By Receipts:			
Bonds Issued	C-8	\$ 37,818,000.00	
Bond Anticipation Notes Issued	C-9a	7,500,000.00	
Premiums Received on Sale of Bonds & Notes	C-1	62,925.00	
Due to State of New Jersey -			
Green Acres	C-12	76,555.39	
Capital Improvement Fund	C-4	1,611,500.00	
		<hr/>	<hr/>
			47,068,980.39
			<hr/>
			82,010,511.52
Decreased By Disbursements:			
Green Acres	C-12	52,570.87	
Bond Anticipation Notes	C-9a	42,218,000.00	
Improvement Authorizations	C-3, C-10	20,151,384.19	
		<hr/>	<hr/>
			62,421,955.06
Balance December 31, 2018	C		\$ <u><u>19,588,556.46</u></u>

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

Ordinance Number	Improvement Authorization	Balance Dec. 31, 2017		Receipts		Disbursements		Transfers		Balance Dec. 31, 2018
				Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To	
	Capital Improvement Fund	\$ 3,928,138.60	\$	\$ 1,611,500.00	\$	\$	\$	\$ 2,456,295.00	\$ 18,419.15	\$ 3,101,762.75
	Due to State Green Acres Trust Fund	46,113.62		76,555.39		52,570.87				70,098.14
	Encumbrances Payable	10,608,595.13						10,608,595.13	8,362,670.69	8,362,670.69
	Fund Balance	1,091,835.98		125,850.00		62,925.00			293,570.50	1,448,331.48
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						27,178.56	12,600.00	-
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	Improvements to County Parks	42,333.72						42,651.67	317.95	0.00
98-1	Repairs and Improvements to County Buildings and Acquisition of Technology Equipment	22,342.15						22,342.15		-

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

	Balance Dec. 31, 2017	Receipts		Disbursements		Transfers		Balance Dec. 31, 2018
		Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To	
98-2 Phase II Maine Avenue Park	\$ 145,120.61	\$	\$	\$ 35,967.44	\$	\$ 5,000.00	\$ 37,667.44	\$ 141,820.61
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	2,967.31					2,973.56	6.25	-
01-2 Atlantic County Criminal Complex	140,525.13			41,600.20			44,463.36	143,388.29
02-2 Acquisition of Computer Equipment	5,756.15					5,756.15		-
02-3 Road Improvements - 2002	1,440.50					1,535.01	94.51	-
03-2 Computer Equipment	14,979.41					14,979.41		-
04-2 Various Capital Improvements	2,905.48			(5,000.00)			5,000.00	7,905.48
05-2 Improvements of County Buildings	(1,997.00)			5,000.00				(1,997.00)
05-5 Road Improvements - 2005	190,810.52			25,121.73		117,160.25	167,453.46	215,982.00
06-1 Various Capital Improvements - 2006	23,444.10					23,444.10		-
06-3 ACCC Improvements - 2006	102,206.78			473,489.22			371,282.44	-
06-4 Improvements to County Buildings - 2006	5,357.70			(4,505.00)		9,862.70		-
07-1 Information Technology Equipment	301.03					301.03		-
08-2 Atlantic Cape Community College Improvements	896,532.76			127,842.25			16,580.79	785,271.30
08-3 Information & Technology Acquisitions	165.15			(16,580.79)		165.15		-
08-4 Improvements to Various Roads								16,580.79
08-6 Improvements to Various County Buildings & Facilities				(3,454.00)			4,505.00	7,959.00

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

	Balance Dec. 31, 2017	Receipts		Disbursements		Transfers		Balance Dec. 31, 2018
		Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To	
09-2/09-5	\$ 12,988.65	\$	\$	\$ 1,960.00	\$	\$ 5,100.00	\$ 1,960.00	\$ 7,898.65
09-3	599,588.04			1,689.25		461,000.00	452,054.88	588,953.67
09-4	136,013.14			44,539.00		25,108.66	23,437.66	89,803.14
10-1	12,872.53			(4,034.79)		11,993.79	7,959.00	12,872.53
10-2	285,457.67			11,502.34				273,955.33
10-3	23,093.42			147,840.62		125,936.43	254,353.34	3,669.71
10-6	584,504.98			-				584,504.98
11-1	1,391.94			14,767.20			27,103.55	13,728.29
11-1	262,706.86			11,613.66		226,562.02	24,238.88	48,770.06
C12-1	159,714.08			71,287.19		95,199.29	7,771.40	1,000.00
12-1	2,924.52			-		201,225.77	198,301.25	-
12-2	2,329,475.42			688,755.63			399.03	1,661,118.82
12-3	639,210.93			12,450.00				626,760.93
13-1	1,186,635.13			371,565.22		1,064,007.02	1,058,420.06	809,482.95
C13-1a	201.54			239,129.64			239,528.67	600.57
14-2	(302,118.86)			400.00		1,125,981.14	(1,428,500.00)	
14-3	56,572.19			45,647.22				10,924.97
14-4	161,260.31			160,086.21				1,174.10
C14-1/2	165,420.91			21,080.53		5,049.62		139,290.76
15-1	2,847,793.17			1,218,066.16				1,629,727.01
15-2-i	(2,275,041.67)			1,371,228.09		110,895.57	1,453,306.84	(2,303,858.49)
15-2-ii	1,468,720.28			2,291,211.13		882,433.31	2,611,721.61	906,797.45
C-15-1	440,929.22			47,332.86		278,935.80	107,591.79	222,252.35
15-2-iii	(2,233,321.83)			-		7,678.17		(2,241,000.00)

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

	Balance Dec. 31, 2017	Receipts		Disbursements			Transfers		Balance Dec. 31, 2018
		Bonds & Loans Issued	Misc.	Improvement Authorizations	Misc.	From	To		
C16-1	\$ 1,022,313.65	\$	\$	\$ 72,088.14	\$	\$ 666,069.26	\$	\$	\$ 284,166.25
C16-2	7,494,426.68			6,573,668.03		913,465.11			7,293.54
16-3	(625,646.94)			311,231.80		64,903.33		253,576.10	(748,205.97)
16-4	1,403,605.00			1,368,811.96					34,793.04
C-17-1	908,575.89			467,346.75		314,823.96		457,513.61	583,918.79
17-1	(2,299,015.15)			2,692,766.13		539,473.42		2,767,225.95	(2,764,028.75)
17-2	205,687.37			150,749.65					54,937.72
17-3	2,876,070.39			50,000.00					2,826,070.39
2018-1				647,700.84		463,396.18		321,600.00	(789,497.02)
2018-2		3,100,000.00		7,925.75					3,092,074.25
C2018-2				381,496.93		649,123.28		2,134,695.00	1,104,074.79
	<u>\$ 34,941,531.13</u>	<u>\$ 3,100,000.00</u>	<u>\$ 1,813,905.39</u>	<u>\$ 20,151,384.19</u>	<u>\$ 115,495.87</u>	<u>\$ 21,739,550.47</u>	<u>\$ 21,739,550.47</u>	<u>\$ 19,588,556.46</u>	<u>C</u>
				C-2, C-10					

Ref.

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

Balance December 31, 2017	<u>Ref.</u> C		\$	3,928,138.60
Increased By:				
2018 Budget Appropriation	A-3	\$		1,611,500.00
Cancellation of Improvement Authorizations	C-10			18,419.15
				1,629,919.15
				5,558,057.75
Decreased By:				
Appropriation to Finance Improvement Authorizations	C-10			2,456,295.00
				2,456,295.00
Balance December 31, 2018	C		\$	3,101,762.75

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DUE FROM THE STATE OF NEW JERSEY
DEPARTMENT OF ENVIRONMENTAL PROTECTION

Balance December 31, 2017	<u>Ref.</u> C		\$	64,842.85
Increased By:				
None		\$		
		_____		-

				64,842.85
Decreased By:				
Canceled				
		64,842.85		
		_____		_____
				64,842.85
Balance December 31, 2018	C		\$	- _____

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

Balance December 31, 2017	<u>Ref.</u> C		\$ 93,368,617.15
Increased By:			
Bonds Issued	C-8	\$ 37,818,000.00	
		<hr/>	<hr/>
			37,818,000.00
			131,186,617.15
Decreased By:			
Bonds Paid	C-8	\$ 17,498,000.00	
Green Acres Loan Payments	C-9	127,833.74	
		<hr/>	<hr/>
			17,625,833.74
Balance December 31, 2018	C		<u>\$ 113,560,783.41</u>

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

Ord. Number	Improvement Description	Balance Dec. 31, 2017	2018 Authorizations	Funded by Bonds & Loans Issued	Balance Dec. 31, 2018	Analysis of Balance	
						Expenditures	Unexpended Improvement Authorization
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	1,997.00	418,003.00
10-3	Road Improvements - 2010	4,760,000.00	-	4,760,000.00	-	-	-
13-1	Various Capital Improvements	10,985,000.00	-	10,985,000.00	-	-	-
14-2	PH1 Central Dispatch Construction	1,428,500.00	-	-	1,428,500.00	1,428,500.00	-
14-6	Acquisition of Real Property-2 South Main Street	4,269,000.00	-	4,269,000.00	-	-	-
15-2-i	Capital Improvements 2015	4,655,000.00	-	-	4,655,000.00	2,303,858.49	2,351,141.51
15-2-ii	Road Improvements 2015	14,704,000.00	-	14,704,000.00	-	-	-
15-2-iii	Radio Network Improvements 2015	2,241,000.00	-	-	2,241,000.00	2,241,000.00	-
C16-2	New Stockton Aviation Research and Technology Park	7,500,000.00	-	-	7,500,000.00	7,492,706.46	7,293.54
16-3	Various Capital Improvements	2,717,000.00	-	-	2,717,000.00	748,205.97	1,968,794.03
17-1	Capital Improvements 2017	15,967,125.00	-	-	15,967,125.00	2,764,028.75	13,203,096.25
17-2	Special Services School District 2017	256,903.00	-	-	256,903.00	-	256,903.00
2018-1	Various 2018 Capital Improvements	-	6,110,400.00	-	6,110,400.00	789,497.02	5,320,902.98
2018-2	Atlantic Cape Community College	-	3,100,000.00	3,100,000.00	-	-	-
		<u>\$ 69,968,370.85</u>	<u>\$ 9,210,400.00</u>	<u>\$ 37,818,000.00</u>	<u>\$ 41,360,770.85</u>	<u>\$ 17,834,636.54</u>	<u>\$ 23,526,134.31</u>
		C	C-13	C-8	C	C-10	C-10

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2018	Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
General Improvements	7/26/2006	\$ 9,600,000			\$ 1,050,000.00		\$ 1,050,000.00	\$ -
County Vocational Bonds	7/26/2006	2,400,000			200,000.00		200,000.00	-
General Improvements	6/11/2008	12,775,000			910,000.00		910,000.00	-
County College Bonds	6/11/2008	4,505,000			635,000.00		635,000.00	-
State Aid - County College Bonds	6/11/2008	4,504,000			634,000.00		634,000.00	-
General Refunding Bonds	7/31/2008	9,655,000	10/1/2019 10/1/2020	5.000% 4.000%	2,735,000.00		915,000.00	1,820,000.00
General Refunding Bonds	2/4/2009	24,930,000	2/1/2019 2/1/2020 2/1/2021 2/1/2022	5.250% 4.742% 4.935% 3.875%	12,340,000.00		2,395,000.00	9,945,000.00
General Bonds	11/22/2011	7,140,000	11/22/2019 11/22/2020 11/22/2021	2.000% 2.000% 2.125%	3,410,000.00		820,000.00	2,590,000.00
County College Bonds	10/24/2013	9,505,000	7/15/2019 7/15/2020 7/15/2021 7/15/2022	1.500% 1.500% 1.500% 1.500%	5,360,000.00		1,035,000.00	4,325,000.00
County College Bonds	4/2/2013	10,000,000			2,070,000.00		2,070,000.00	-
General Obligation Bonds	6/18/2014	15,694,000	4/1/2019 4/1/2020 4/1/2021 4/1/2022 4/1/2023 4/1/2024 4/1/2025 4/1/2026 4/1/2027 4/1/2028	2.000% 2.000% 2.000% 2.250% 2.375% 3.000% 3.000% 3.000% 3.000% 3.000%	12,460,000.00		1,150,000.00	11,310,000.00

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Date	December 31, 2018	Amount	Rate					
General Obligation Bonds	6/30/2015	\$ 17,556,000	4/1/2019	\$ 1,210,000.00	2.000%	\$ 15,365,000.00	\$	\$	1,185,000.00	\$ 14,180,000.00	
			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	2.000%						
			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 College Bonds of 2016	6/23/2016	1,500,000	10/1/2019	185,000.00	1.250%	1,330,000.00			180,000.00	1,150,000.00	
			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	10/1/2019	185,000.00	1.250%	1,330,000.00			180,000.00	1,150,000.00	
			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	1/15/2019	1,345,000.00	3.000%	7,825,000.00			350,000.00	7,475,000.00	
			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%						

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Date	December 31, 2018	Amount	Rate					
General Refunding Bonds of 2016	6/16/2016	\$ 21,725,000	10/1/2019	\$ 3,100,000.00	3.000%	\$ 21,615,000.00	\$	\$ 3,105,000.00	\$	18,510,000.00	
			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 of 2017	6/21/2017	3,629,000	4/1/2019	715,000.00	1.000%	3,629,000.00		684,000.00		2,945,000.00	
			4/1/2020	725,000.00	1.000%						
			4/1/2021	740,000.00	2.000%						
			4/1/2022	765,000.00	2.000%						
General Obligation Bonds of 2018	6/19/2018	34,718,000	4/1/2019	1,603,000.00	3.000%		34,718,000.00			34,718,000.00	
			4/1/2020	1,940,000.00	3.000%						
			4/1/2021	1,990,000.00	3.000%						
			4/1/2022	2,040,000.00	3.000%						
			4/1/2023	2,100,000.00	3.000%						
			4/1/2024	2,160,000.00	3.000%						
			4/1/2025	2,230,000.00	3.000%						
			4/1/2026	2,300,000.00	3.000%						
			4/1/2027	2,375,000.00	3.000%						
			4/1/2028	2,450,000.00	3.000%						
			4/1/2029	2,525,000.00	3.000%						
			4/1/2030	2,610,000.00	3.125%						
			4/1/2031	2,700,000.00	3.125%						
		4/1/2032	2,795,000.00	3.250%							
		4/1/2033	2,900,000.00	3.500%							

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Date	December 31, 2018	Amount					
County College Bonds of 2018	6/19/2018	\$ 1,550,000	4/1/2019	\$ 285,000.00	3.000%	\$	\$ 1,550,000.00	\$	\$ 1,550,000.00	
			4/1/2020	302,500.00	3.000%					
			4/1/2021	312,500.00	3.000%					
			4/1/2022	320,000.00	3.000%					
			4/1/2023	330,000.00	3.000%					
State Aid County College Bonds of 2018	6/19/2018	1,550,000	4/1/2019	285,000.00	3.000%		1,550,000.00		1,550,000.00	
			4/1/2020	302,500.00	3.000%					
			4/1/2021	312,500.00	3.000%					
			4/1/2022	320,000.00	3.000%					
			4/1/2023	330,000.00	3.000%					
						\$	\$ 92,898,000.00	\$	\$ 113,218,000.00	
						Ref.	C	C-6	C	

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Decreased	Balance Dec. 31, 2018
			Date	Amount	Interest Rate	Balance Dec. 31, 2017		
Lake Lenape Park I	4/10/2001	\$ 500,000	1/20/2019	15,261.09	2.00%	\$ 92,036.50	\$ 30,070.37	\$ 61,966.13
	7/20/2019		7/20/2019	15,413.70	2.00%			
	1/20/2020		1/20/2020	15,567.83	2.00%			
	7/20/2020		7/20/2020	15,723.51	2.00%			
Absecon Inlet	11/25/2003	500,000				19,182.23	19,182.23	-
Galloway	9/5/2004	475,876	3/5/2019	16,176.67	2.00%	114,391.72	31,874.42	82,517.30
			9/5/2019	16,338.43	2.00%			
			3/5/2020	16,501.82	2.00%			
			9/5/2020	16,666.84	2.00%			
			3/5/2021	16,833.54	2.00%			
Estell Manor ADA	11/4/2004	30,919				1,342.94	1,342.94	-
Lake Lenape Park II	5/28/2005	498,660	4/5/2019	17,875.53	2.00%	126,405.04	35,221.86	91,183.18
			10/5/2019	18,054.29	2.00%			
			4/5/2020	18,234.83	2.00%			
			10/5/2020	18,417.18	2.00%			
			4/5/2021	18,601.35	2.00%			

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

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds				Decreased	Balance Dec. 31, 2018
			Date	Outstanding December 31, 2018 Amount	Interest Rate	Balance Dec. 31, 2017		
Lake Lenape Park II	6/9/2008	\$ 200,000	3/6/2019	5,147.15	2.00%	\$ 117,258.72	\$ 107,116.80	
			9/6/2019	5,198.62	2.00%			
			3/6/2020	5,250.61	2.00%			
			9/6/2020	5,303.11	2.00%			
			3/6/2021	5,356.15	2.00%			
			9/6/2021	5,409.71	2.00%			
			3/6/2022	5,463.80	2.00%			
			9/6/2022	5,518.44	2.00%			
			3/6/2023	5,573.63	2.00%			
			9/6/2023	5,629.36	2.00%			
			3/6/2024	5,685.66	2.00%			
			9/6/2024	5,742.51	2.00%			
			3/6/2025	5,799.94	2.00%			
			9/6/2025	5,857.94	2.00%			
			3/6/2026	5,916.52	2.00%			
			9/6/2026	5,975.68	2.00%			
			3/6/2027	6,035.44	2.00%			
			9/6/2027	6,095.79	2.00%			
			3/6/2028	6,156.74	2.00%			
						\$ 470,617.15	\$ 342,783.41	
					Ref.	C	C	
						127,833.74		
						C-6		

**COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
BOND ANTICIPATION NOTES**

Improvement Description	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
Improvements to County Owned facilities	01-2013	12/22/2014	6/21/2017	6/20/2018	3.00%	10,985,000.00		10,985,000.00	-
Acquisition of Real Property-2 South Main Street	06-2014	12/22/2014	6/21/2017	6/20/2018	3.00%	4,269,000.00		4,269,000.00	-
Road Improvements 2010	03-2010	6/23/2016	6/21/2017	6/20/2018	3.00%	4,760,000.00		4,760,000.00	-
Improvements to Various County Roads, Bridges etc.	02-2015	06/21/2017	10/31/2017	6/20/2018	3.00%	14,704,000.00		14,704,000.00	-
New Stockton Aviation Research and Technology Park	02-2016	06/21/2017	10/31/2017	6/20/2018	2.00%	7,500,000.00		7,500,000.00	-
New Stockton Aviation Research and Technology Park	02-2016	06/21/2017	6/19/2018	6/18/2019	3.50%		7,500,000.00		7,500,000.00
						\$ 42,218,000.00	\$ 7,500,000.00	\$ 42,218,000.00	\$ 7,500,000.00
						C	C-2	C-6	C
					Ref.				

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

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2017		2018 Authorizations	Cancelled	Paid or Charged	Balance December 31, 2018	
				Funded	Unfunded				Funded	Unfunded
3359	General Improvements	4/26/1983	\$ 1,500,000	\$ 10,350.00	\$ -	(10,350.00)	\$ -	-	-	-
87-2	Various Improvements	5/12/1987	400,000	23,589.75	-	(23,589.75)	-	-	-	-
88-5	Improvement to County Parks	10/25/1988	1,000,000	6,920.75	-	(6,920.75)	-	-	-	-
90-8	Reconstruction of Lenape Dam	11/13/1990	1,860,000	7,872.50	-	(7,872.50)	-	-	-	-
91-4	Environmental Remediation Construction of Fire Training Center	5/28/1991	500,000	3,848.36 25,524.14	-	(3,848.36) (25,524.14)	-	-	-	-
92-5	Construction of Library Facilities	9/29/1992	2,300,000	10,815.90	-	(10,815.90)	-	-	-	-
92-7	Renovation of County Buildings	12/8/1992	200,000	1,186.51	-	(1,186.51)	-	-	-	-
93-3	Construction of Pistol Range	8/17/1993	300,000	987.74	-	(987.74)	-	-	-	-
93-6	Infrastructure Improvements	11/30/1993	6,225,000	35,626.26	-	(35,626.26)	-	-	(0.00)	-
94-1	Environmental Remediation	4/12/1994	1,000,000	2,534.50	-	(2,534.50)	-	-	-	-
95-1	Purchase Communication Equip.	4/4/1995	1,150,000	14,578.56	-	(27,178.56)	(12,600.00)	-	-	-
97-4	Acquisition of Property Energy Retrofit	4/29/1997	725,000	2,275.00 13,239.00	-	(2,275.00) (13,239.00)	-	-	-	-
97-6	Acquisition of Land	5/27/1997	250,000	12,943.00	-	(12,943.00)	-	-	-	-
97-7	Improvements to County Parks	8/26/1997	525,000	42,333.72	-	(42,651.67)	(317.95)	0.00	-	-
98-1	Repairs and Improvements to County Buildings and Acquisition of Technology Equipment	1998	500,000	22,342.15	-	(22,342.15)	-	-	-	-
98-2	Phase II Maine Avenue Park	11/10/1998	3,815,000	145,120.61	-	-	3,300.00	141,820.61	-	-
99-1	Improvements to County Properties	4/27/1999	500,000	1,232.00	-	(1,232.00)	-	-	-	-
99-3	Improvements to Atlantic Cape Community College	9/7/1999	800,000	1,083.91	-	(1,083.91)	-	-	-	-
00-1	Criminal Justice Facility	3/28/2000	1,750,000	8,100.97	-	-	8,100.97	-	-	-
00-2	Improvements to County Properties	3/28/2000	1,800,000	770.84	-	(770.84)	-	0.00	-	-
01-1	Improvements to County Facilities Information Technology	6/5/2001	400,000	2,967.31	-	(2,973.56)	(6.25)	-	-	-
01-2	Atlantic County Criminal Complex	8/14/2001	40,000,000	140,525.13	-	-	(2,863.16)	143,388.29	-	-
02-2	Acquisition of Computer Equipment	8/13/2002	750,000	5,756.15	-	(5,756.15)	-	-	-	-
02-3	Road Improvements	9/24/2002	10,000,000	1,440.50	-	(1,535.01)	(94.51)	-	-	-
03-2	Computer Equipment	3/25/2003	450,000	14,979.41	-	(14,979.41)	-	-	-	-
04-2	Various Capital Improvements	8/10/2004	2,500,000	2,905.48	-	-	(5,000.00)	7,905.48	-	-
05-2	Improvements of County Buildings	2/22/2005	2,170,000	-	-	-	-	-	-	418,003.00
05-5	Road Improvements - 2005	10/11/2005	15,000,000	190,810.52	-	-	(25,171.48)	215,982.00	-	-

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

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2017		2018 Authorizations	Cancelled	Paid or Charged	Balance December 31, 2018	
				Funded	Unfunded				Funded	Unfunded
06-1	Various Capital Improvements - 2006	5/2/2006	\$ 1,444,000	\$ 23,444.10	\$ -	\$ (23,444.10)	\$ -	\$ -	\$ -	\$ -
06-3	ACCC Improvements - 2006	6/13/2006	6,244,000	102,206.78			102,206.78			
06-4	Improvements to County Buildings - 2006	6/13/2006	6,400,000	5,357.70		(9,862.70)	(4,505.00)			
07-1	Information Technology Equipment	10/9/2007	300,000	301.03		(301.03)				
08-2	Atlantic Cape Community College Improvements	5/6/2008	9,009,000	896,532.76			111,261.46		785,271.30	
08-3	Information & Technology Acquisitions	5/6/2008	1,100,000	165.15		(165.15)				
08-4	Improvements to Various Roads						(16,580.79)		16,580.79	
08-6	Improvements to Various County Buildings & Facilities	5/6/2008	2,445,000				(7,959.00)		7,959.00	
08-7	Atlantic County Institute of Technology Improvements	7/29/2008	40,000,000							
09-2/09-5	Various Capital Improvements	2009	4,705,000	12,998.65			5,100.00		7,898.65	
09-3	Road Improvements 2009	5/12/2009	5,000,000	599,588.04			10,634.37		588,953.67	
09-4	Improvements to Government Complex	5/12/2009	7,000,000	136,013.14			46,210.00		89,803.14	
10-1	Various Capital Improvements	6/2/2010	5,715,000	12,872.53			11,502.34		12,872.53	
10-2	ACCC Improvements 2010	6/2/2010	2,353,000	285,457.67			19,423.71		273,955.33	
10-3	Road Improvements 2010	8/20/2010	5,000,000		23,093.42				3,669.71	
10-6	ACCC - 2010	12/27/2010	5,000,000	584,504.98					584,504.98	
11-1	Various County Improvements	3/31/2012	2,090,000	1,391.94			(12,336.35)		13,728.29	
11-1	Improvements to County Facilities	5/4/2012	3,700,000	262,706.86			213,936.80		48,770.06	
C12-1	Improvements to Various Roads, Facilities & Property	5/29/2013	1,970,000	159,714.08			158,714.08		1,000.00	
12-1	Various Capital Improvements	5/29/2013	8,200,000	2,924.52			2,924.52		-	
12-2	ACCC Capital Improvements 2018	5/29/2013	8,500,000	2,329,475.42			668,356.60		1,661,118.82	
12-4	ACCC - 2018	7/3/2013	1,500,000	639,210.93			12,450.00		626,760.93	
13-1	Various Capital Improvements Road Improvements	5/21/2013	12,350,000		1,087,836.73		342,290.82		745,545.91	
					98,798.40		34,861.36		63,937.04	
C13-1b	Improvements to County Owned facilities	5/21/2013	805,000	201.54			(399.03)		600.57	
C14-1/2	Various County Improvements 2014	5/13/2014	726,196	165,420.91			26,130.15		139,290.76	
14-2	PH1 Central Dispatch Construction	5/13/2014	1,500,000		1,126,381.14		1,126,381.14		-	

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

Ord. Number	Improvement Description	Ord. Date	Amount	Balance December 31, 2017		2018 Authorizations	Cancelled	Paid or Charged	Balance December 31, 2018	
				Funded	Unfunded				Funded	Unfunded
14-3	ACCC 2014	5/13/2014	\$ 4,200,000	\$ 56,572.19	\$ -	\$ -	\$ 45,647.22	\$ 10,924.97	\$ -	
14-4	ACCC Various Capital Improvements 2014	5/13/2014	2,113,499	161,260.31			160,086.21	1,174.10		
14-6	Acquisition of Real Property-2 South Main Street	11/10/2014	4,540,000							
15-1	ACCC 2015	6/4/2015	3,200,000	2,847,793.17			1,218,066.16	1,629,727.01		
15-2-i	Capital Improvements 2015	6/4/2015	4,900,000	2,379,958.33			28,816.82	-	2,351,141.51	
15-2-ii	Road Improvements 2015	6/4/2015	15,479,000	1,468,720.28			561,922.83	906,797.45		
C-15-1	Various County Improvements 2015	6/4/2015	2,358,000	440,929.22			218,676.87	222,252.35		
15-2-iii	Radio Network Improvements 2015	6/4/2015	2,360,000	7,678.17			7,678.17	-		
C16-1	Various Improvements	5/10/2016	1,951,000	1,022,313.65			738,147.40	284,166.25		
C16-2	New Stockton Aviation Research and Technology Park	3/15/2016	7,500,000	7,494,426.68			7,487,133.14	-	7,293.54	
16-3	Various Capital Improvements	5/10/2016	2,860,000	2,091,353.06			122,659.03	-	1,968,794.03	
16-4	Various Capital Improvements for ACCC	5/10/2016	3,000,000	1,403,605.00			1,368,811.96	34,783.04		
C-17-1	Self Funding 2017	2017	1,800,000	908,575.89			324,657.10	583,918.79		
17-1	Capital Improvements 2017	2017	16,807,500	13,668,109.85			465,013.60	-	13,203,096.25	
17-2	Special Services School District 2017	2017	985,903	205,687.37			150,749.65	54,937.72	256,903.00	
17-3	ACCC 2017	2017	29,900,000	2,876,070.39			50,000.00	2,826,070.39		
2018-1	Various 2018 Capital Improvements	4/24/2018	6,432,000		6,432,000.00		1,111,097.02	-	5,320,902.98	
2018-2	Atlantic Cape Community College	4/24/2018	3,100,000		3,100,000.00		7,925.75	3,092,074.25		
C2018-2	Technology & General Capital Improvements	4/24/2018	2,134,695		2,134,695.00		1,030,620.21	1,104,074.79		
				C	C	C	C	C	C	
				\$ 16,895,956.59	\$ 30,121,262.06	\$ 11,666,695.00	\$ (311,989.65)	\$ 17,905,459.75	\$ 16,940,329.94	\$ 23,526,134.31
				Ref.	Ref.					
				Cash Disbursements	C-2	\$ 20,151,384.19				
				Prior Year Encumbrances	C-11	(10,608,695.13)				
				Current Year Encumbrances	C-11	8,362,670.69				
						\$ 17,905,459.75				
						Deferred Charges Unfunded	C-13	\$ 9,210,400.00		
						Capital Improvement Fund	C-4	2,456,295.00		
						\$ 11,666,695.00				

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

Balance December 31, 2017	<u>Ref.</u>				\$ 10,608,595.13
	C				
Increased By:					
Charges	C-11	\$ 8,362,670.69			
					8,362,670.69
					18,971,265.82
Decreased By:					
Cancelled	C-11	10,608,595.13			
					10,608,595.13
Balance December 31, 2018	C				\$ <u><u>8,362,670.69</u></u>

COUNTY OF ATLANTIC, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DUE TO NEW JERSEY

	<u>Ref.</u>		
Balance December 31, 2017	<u>C</u>		\$ 46,113.62
Increased By:			
Cash Receipts	C-2	\$ <u>76,555.39</u>	<u>76,555.39</u>
			122,669.01
Decreased By:			
Cash Disbursed	C-2	<u>52,570.87</u>	<u>52,570.87</u>
Balance December 31, 2018	C		\$ <u><u>70,098.14</u></u>

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

Ord. Number	Improvement Description	Balance Dec. 31, 2017	2018 Authorizations	Bonds & Loans Issued	Balance Dec. 31, 2018
90-7	Reconstruction of Lake Lenape Dam	\$ 64,842.85	\$		\$ 64,842.85
05-2	Improvements of County Buildings	420,000.00			420,000.00
14-2	Construction of Central Dispatch Center	1,428,500.00			1,428,500.00
15-2-i	Capital Improvements 2015	4,655,000.00			4,655,000.00
15-2-iii	Radio Network Improvements 2015	2,241,000.00			2,241,000.00
16-3	Various Capital Improvements	2,717,000.00			2,717,000.00
17-1	Capital Improvements 2017	15,967,125.00			15,967,125.00
17-2	Special Services School District 2017	256,903.00			256,903.00
2018-1	Various 2018 Capital Improvements		6,110,400.00		6,110,400.00
2018-2	Atlantic Cape Community College		3,100,000.00	3,100,000.00	-
		\$ 27,750,370.85	\$ 9,210,400.00	\$ 3,100,000.00	\$ 33,860,770.85
	Ref.	C	C-7	C-8	C

COUNTY OF ATLANTIC, NEW JERSEY

PART II

GENERAL COMMENTS AND RECOMMENDATIONS

FOR THE YEAR ENDED

DECEMBER 31, 2018



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements – regulatory basis, as listed in the accompanying table of contents, of the County of Atlantic, State of New Jersey, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 16, 2019, which was adverse due to being presented in accordance with the New Jersey Regulatory Basis of Accounting. Our report disclosed that, as described in Note 1 to the financial statements, the County of Atlantic prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

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

August 16, 2019

COUNTY OF ATLANTIC
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDING DECEMBER 31, 2018

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

1) Material Weakness identified? **NO**

2) Significant Deficiencies identified? **NO**

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

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

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

MANAGEMENT RESPONSES

Not Applicable.

STATUS OF PRIOR YEAR FINDINGS

There were no prior year findings.

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2018

An audit of the financial accounts and transactions of the County of Atlantic for the year ended December 31, 2018, has recently been completed. The results of the audit are herewith set forth.

Scope of Audit

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

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

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

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

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

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

The Local Public Contracts Law gives the County the ability to increase their threshold \$40,000.00 due to the appointment of a Qualified Purchasing Agent.

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

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

Preventative Maintenance and Emergency Repairs on Food Service Equipment	Providing Chiller Maintenance and Emergency Repairs
Emergency Generator Upgrades and Retrofits	Furnish & Deliver Electrical Supplies
Furnish and Deliver a Management Digital Evidence System	Lease of 60 Electric Powered Golf Carts
Furnish & Deliver Feline Housing	3 Gas Powered Utility Vehicles
Furnish & Deliver Medical Supplies	Helicopter Rental for Mosquito Surveillance
Supply Janitorial & Custodial Supplies	Provide & Service Vending Machines
Furnish & Deliver Non-Perishable Food	Road Improvements - Washington Avenue
	Portable Sanitation Units

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2018
(CONTINUED)

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

Provide Supplemental Electrical Work	Furnish & Deliver Kitchen & Catering Supplies
Floor Mat Rental & Cleaning Services	- Atlantic County Cooperative
Provide the Exterior 1800's Jail and Water	Provide Hot Mix Asphalt Mixtures & Tack Coating
Exclusion at the Board of Elections Office	Provide Preventive Maintenance Service &
Chiller Replacement at the Meadowview Nursing	Emergency Repairs on Chillers
and Rehabilitation Center	Exterior Terrace Resurfacing at Meadowview
Furnish and Deliver Milk and Dairy Products	Nursing & Rehabilitation Center
Furnish & Deliver Rock Salt	Provide Cleaning Services for Various
Roadway Improvements - Central Road - Buena	Atlantic County Libraries
Provide Preventative Maintenance on County	Providing Security Guard Services
Owned Vehicles	Resurfacing of Fire Road & Mill Road
Furnish & Deliver Reflective Highway Spheres	Furnish & Deliver Non-Perishable Food
Furnish & Deliver White & Yellow Spray	Provide Commissary Services at the Atlantic
Thermoplastic Striping Material	County Justice Facility
Furnish and Deliver Bread and Bakery Products	Provide Preventive Maintenance and Emergency
- Atlantic County Cooperative	Repairs on Emergency Generators
Miscellaneous Office Supplies	Building Management System, Automatic
Furnish & Deliver Meal Packaging System	Temperature Control & Energy Conservation
Printer & Toner Supplies	Control System
Overhead Door Maintenance & Repair	Furnish & Deliver 3 Refrigerated / Heated
Furnish & Deliver Lumber & Supplies	Food Delivery Food Vehicles
Provide Community Notification Services	Financing of Various Vehicles and Equipment
Deer Carcass Removal & Disposal	Laundry Management Services
Provide Resurfacing of Cardiff Circle Parking Lot	Furnish & Deliver Inmate Uniforms & Supplies
Catering Hall Kitchen Fit Out at Lenape Park East	Kitchen Walk-In Box Replacement installation
State Aid-Highway Improvement Program	at Haborfields Youth Detention Center
Reinforcement of the Records Center Floor	Roadway Improvements of Blue Anchor Road
Electrical Maintenance, Repairs and Emergency	Furnish and Deliver Animal Food
Services on Electrical Components	Provision of Welding Services
Purchase of Electricity	Pest Management Services

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

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

COUNTY OF ATLANTIC, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2018
(CONTINUED)

Comments and Recommendations

None

There were no recommendations in the prior year.

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August 16, 2019