

**COUNTY OF ATLANTIC
STATE OF NEW JERSEY**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTAL DATA**

DECEMBER 31, 2021

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the County Executive and the Board of County Commissioners of
The County of Atlantic,
State of New Jersey

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements – regulatory basis of the various funds and account group of the County of Atlantic, State of New Jersey (the “County”), as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the County’s basic financial statements, as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective regulatory basis financial position of each fund and account group of the County as of December 31, 2021, and the regulatory basis revenues, expenditures and changes in financial position for the year then ended, in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note A to the financial statements.

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 section of our report, 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 and account group of the County as of December 31, 2021, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (“GAAS”), the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, and requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note A of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of 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 misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS as well as the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, we:

- exercise professional judgement and maintain professional skepticism throughout the audit,
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements,
- obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed,
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, and
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, which raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

The financial statements of the County for the year ended December 31, 2020, were audited by another auditor, who expressed an unmodified audit opinion on those audited financial statements in a report dated September 7, 2021, in accordance with the financial reporting provisions described in Note A. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplemental schedules as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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 GAAS. In our opinion, the supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole, on the basis of accounting described in Note A.

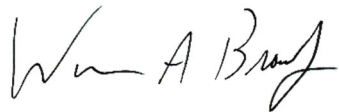
Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the supplementary information, as listed in the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely 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 the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

September 20, 2022

**EXHIBIT – A
CURRENT FUND**

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A

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

December 31, 2021 and 2020

<u>Assets</u>	Ref.	2021	2020
Current Fund:			
Cash and Cash Equivalents	A-4	\$ 76,358,182.94	\$ 48,700,156.13
Change Funds	A-6	1,310.00	1,310.00
		<u>76,359,492.94</u>	<u>48,701,466.13</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	810,354.67	794,284.18
		<u>810,354.67</u>	<u>794,284.18</u>
Total Current Fund		<u>77,169,847.61</u>	<u>49,495,750.31</u>
Federal State Grant Fund:			
Due from Current Fund	A	28,149,613.55	6,314,700.20
Grants Receivable	A-14	51,735,764.80	41,776,201.62
Total Federal and State Grant Fund		<u>79,885,378.35</u>	<u>48,090,901.82</u>
Total Assets		<u>\$ 157,055,225.96</u>	<u>\$ 97,586,652.13</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3	\$ 9,588,110.27	\$ 9,668,871.15
Encumbrances Payable	A-3	9,792,105.80	10,802,092.32
Accounts Payable	A-11	1,038,257.92	685,649.71
Prepaid Revenue	A-4	78,725.18	76,491.96
Due to Federal and State Grant Fund	A	28,149,613.55	6,314,700.20
Payroll Deductions Payable	A-12	5,509,924.81	2,124,760.30
		<u>54,156,737.53</u>	<u>29,672,565.64</u>
Reserve for Receivables	A	810,354.67	794,284.18
Fund Balance	A-1	22,202,755.41	19,028,900.49
Total Current Fund		<u>77,169,847.61</u>	<u>49,495,750.31</u>
Federal and State Grant Fund:			
Due to State of New Jersey	A-19	633,367.47	620,811.51
Encumbrances Payable	A-17	30,019,950.23	14,528,269.89
Unappropriated Reserves	A-15	6,172,556.53	5,952.15
Appropriated Reserves	A-16	43,059,504.12	32,935,868.27
Total Federal and State Grant Fund		<u>79,885,378.35</u>	<u>48,090,901.82</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 157,055,225.96</u>	<u>\$ 97,586,652.13</u>

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

Years Ended December 31, 2021 and 2020

	Ref.	2021	2020
Revenues:			
Fund Balance Utilized	A-2	\$ 9,500,000.00	\$ 9,300,000.00
Miscellaneous Revenues Anticipated	A-2	112,224,970.17	92,444,526.61
Receipts from Current Taxes	A-2	153,821,280.53	152,340,763.58
Non-Budget Revenues	A-2	2,400,688.66	878,613.14
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	9,702,073.28	5,854,075.89
Grant Encumbrances Cancelled		4,951.00	1,329,778.82
Prior Year Accounts Payable Cancelled		13,605.20	-
Total Revenues		<u>287,667,568.84</u>	<u>262,147,758.04</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	78,808,948.00	77,177,673.00
Other Expenses	A-3	151,093,241.30	128,843,677.45
Capital Improvements	A-3	2,527,000.00	6,750,000.00
Debt Service	A-3	21,156,204.11	20,395,675.73
Deferred Charges and Statutory Expenditures	A-3	21,364,082.26	19,259,310.24
Cancellation of Grants		-	1.41
Refund Prior Year Revenue		44,238.25	5,323.00
Total Expenditures		<u>274,993,713.92</u>	<u>252,431,660.83</u>
Statutory Excess to Fund Balance		12,673,854.92	9,716,097.21
Fund Balance January 1	A	19,028,900.49	18,612,803.28
Decreased by Amount Utilized as			
Anticipated Revenue	A-2	<u>9,500,000.00</u>	<u>9,300,000.00</u>
Fund Balance December 31	A	<u>\$ 22,202,755.41</u>	<u>\$ 19,028,900.49</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-2

CURRENT FUND
STATEMENT OF REVENUES

Year Ended December 31, 2021

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
Surplus Anticipated	A-1	\$ 9,500,000.00	\$ -	\$ 9,500,000.00	\$ -
Miscellaneous Revenues:					
County Clerk	A-9	3,581,000.00	-	5,613,760.97	2,032,760.97
Surrogate	A-9	147,867.00	-	168,420.90	20,553.90
Sheriff	A-9	1,131,428.00	-	829,755.92	(301,672.08)
Interest on Investments and Deposits	A-9	219,030.00	-	491,092.98	272,062.98
Medicaid Reimbursement - Nursing Home & Home Care	A-9	11,863,300.00	-	10,903,827.79	(959,472.21)
Fees and Permits	A-9	98,600.00	-	421,672.28	323,072.28
Rental of County Offices	A-9	1,671,700.00	-	2,156,473.22	484,773.22
Correction Department - NJ Reimbursement for State Prisoners	A-9	468,500.00	-	1,249,676.56	781,176.56
Sale of Food - Central Supply Items, Nutrition Project	A-9	1,430,000.00	-	1,575,997.58	145,997.58
City of Atlantic City Contracts	A-9	573,731.49	-	621,409.60	47,678.11
Refunds - Insurance, Telephone, etc.	A-9	1,350,153.00	-	1,824,968.83	474,815.83
Bail Bond Forfeitures	A-9	6,750.00	-	3,150.00	(3,600.00)
Public Health - Indirect Cost Reimbursement	A-9	1,309,645.00	-	1,309,645.00	-
Detention Housing	A-9	3,475,184.00	-	934,864.60	(2,540,319.40)
Economic Development	A-9	900,000.00	-	900,000.00	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	A-9	2,907,696.80	-	2,871,747.51	(35,949.29)
Constitutional Officer Reimbursement - Sheriff	A-9	26,000.00	-	28,204.00	2,204.00
Constitutional Officer Reimbursement - Clerk	A-9	26,000.00	-	28,204.00	2,204.00
Constitutional Officer Reimbursement - Surrogate	A-9	26,000.00	-	28,204.00	2,204.00
Constitutional Officer Reimbursement - Prosecutor	A-9	89,000.00	-	92,391.00	3,391.00
Subtotal		<u>31,301,585.29</u>	<u>-</u>	<u>32,053,466.74</u>	<u>751,881.45</u>
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	1,215,708.00	-	508,172.00	(707,536.00)
Psychiatric Facilities (c.73, P.L. 1990)					
Board of County Patients in State and Other Institutions	A-9	23,000.00	-	13,671.00	(9,329.00)
Subtotal		<u>1,238,708.00</u>	<u>-</u>	<u>521,843.00</u>	<u>(716,865.00)</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF REVENUES (CONTINUED)

Year Ended December 31, 2021

Ref.	Anticipated		Realized	Excess (Deficit)
	Budget	Special N.J.S. 40A:4-87		
Public and Private Revenues Offset with Appropriations:				
ADA Transition Plan 20-21	10,000.00	-	10,000.00	-
Area Plan Grant CY21	2,575,009.32	2,007,635.00	4,582,644.32	-
Community Covid 19 Response 21-22		600,000.00	600,000.00	-
High Intensity Drug Trafficking Areas (HIDTA) 2021	-	177,000.00	177,000.00	-
JA Montgomery Risk Control-BRIT Safety Grant 2020	935.56	-	935.56	-
Meadowview CRF LTC Grant COVID	59,149.04	-	59,149.04	-
NJ Council on the Arts-Local Arts Program FY2021	77,511.00	-	77,511.00	-
NJ DCA- LEAP FY2021	-	150,000.00	150,000.00	-
NJ DCF-Child Advocacy Center 2020	12,040.00	-	12,040.00	-
NJ DCF-Child Advocacy Center 2021	35,449.70	-	35,449.70	-
NJ DEP-Clean Communities Grant FY21	126,673.95	-	126,673.95	-
NJ DH&SS-Respite Care Program FY21	181,853.00	-	181,853.00	-
NJ DH&SS-State Health Insurance Program (SHIP) 21-22	-	37,000.00	37,000.00	-
NJ DHS Medication Assisted Treatment (MAT) 21-22	-	586,223.00	586,223.00	-
NJ DHS-Family Success Center 21-22 (formerly CFI)	-	924,559.00	924,559.00	-
NJ DHS-JJC Family Court CY 21	151,144.00	-	151,144.00	-
NJ DHS-JJC Program Management CY21	55,550.00	-	55,550.00	-
NJ DHS-JJC Program Services CY 21	313,245.00	-	313,245.00	-
NJ DHS-Mental Health Administrator CY21	3,000.00	6,000.00	9,000.00	-
NJ DHS-PASP CY21	62,226.00	-	62,226.00	-
NJ DHS-Youth Service Coordinator CY21	59,738.00	-	59,738.00	-
NJ DL&PS-Operation Helping Hand FY19	-	36,000.00	36,000.00	-
NJ DL&PS-JJC Innovations Funding CY21	120,000.00	-	120,000.00	-
NJ DL&PS-Body Armor Replacement Program 20-21	25,439.28	-	25,439.28	-
NJ DL&PS-Body Worn Camera SFY21	-	226,218.00	226,218.00	-
NJ DL&PS-Click It or Ticket Grant 2021	35,000.00	-	35,000.00	-
NJ DL&PS-Distracted Driving Campaign 2021	40,000.00	-	40,000.00	-
NJ DL&PS-DRE Pilot Program 21-22	-	115,000.00	115,000.00	-
NJ DL&PS-Emergency Management Assistance FY19	55,000.00	-	55,000.00	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF REVENUES (CONTINUED)

Year Ended December 31, 2021

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
NJ DL&PS-Emergency Management Assistance FY20		-	55,000.00	55,000.00	-
NJ DL&PS-Insurance Fraud CY2021		-	250,000.00	250,000.00	-
NJ DL&PS-Megan's Law 18-19		-	13,954.00	13,954.00	-
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2021		88,667.00	-	88,667.00	-
NJ DL&PS-State Facilities Education Act FY20-21		20,000.00	-	20,000.00	-
NJ DL&PS-State Facilities Education Act FY21-22		-	90,000.00	90,000.00	-
NJ DL&PS-Victim Witness Advocacy Supplemental (VAWA) 2019		65,241.00	-	65,241.00	-
NJ DL&PS-Victim Witness Advocacy Supplemental (VAWA) 2020		76,103.00	-	76,103.00	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 20-21		731,593.00	-	731,593.00	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 21-22		-	758,908.00	758,908.00	-
NJ DM&VA-Veterans Trans FY2019-20		8,500.00	-	8,500.00	-
NJ DM&VA-Veterans Trans FY2022		-	17,000.00	17,000.00	-
NJ DOE-GED Testing Income		5,952.15	-	5,952.15	-
NJ DOL-Workforce Learning Link 20-21		33,000.00	-	33,000.00	-
NJ DOL-Workforce Learning Link 21-22		52,000.00	-	52,000.00	-
NJ DOL-NJ Youth Corps 20-21		271,816.00	54,500.00	326,316.00	-
NJ DOL-NJ Youth Corps 21-22		-	312,000.00	312,000.00	-
NJ DOL-Summer Youth Employment Pilot Prog (SYEPP)FY21		220,000.00	-	220,000.00	-
NJ DOL-WIOA Data Reporting 2020		12,971.00	-	12,971.00	-
NJ DOL-WIOA-Adult 21-23		244,057.00	1,121,858.00	1,365,915.00	-
NJ DOL-WIOA-Dislocated Worker FY21-23		155,049.00	659,736.00	814,785.00	-
NJ DOL-WIOA-Youth SFY 21-23		1,468,016.00	-	1,468,016.00	-
NJ DOL-Work First New Jersey SFY21-22		3,741,519.00	-	3,741,519.00	-
NJ DOS- 2021 Early Voting Election		-	2,000,000.00	2,000,000.00	-
NJ DOS - April, May, June Elections 2021		-	111,835.17	111,835.17	-
NJ DOS - General Election 2020 grant		8,163.80	-	8,163.80	-
NJ DOS - General Operating Support 2021		21,569.00	-	21,569.00	-
NJ DOT - County Aid FY 21		6,942,114.00	-	6,942,114.00	-
NJ DOT - Federal Aid FY 20		1,971,733.88	-	1,971,733.88	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF REVENUES (CONTINUED)

Year Ended December 31, 2021

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
NJ DOT - FY 19 TTF (Third Street - Mill Road CR 724)		1,120,000.00	46,869.70	1,166,869.70	-
NJ DOT- FY20 TTF(US Route 40/322 to Delillah)		329,998.31	-	329,998.31	-
NJ DOT-Local Bridge Future Needs FY21		2,423,295.00	-	2,423,295.00	-
NJ DOT-Urban Gateway Enhancement Program 2021		-	32,000.00	32,000.00	-
NJ OHS-Homeland Security Grant FY21		-	230,563.97	230,563.97	-
NJ Transit - FTA Sec. 5310 Formula Grant FY17-Mobility		-	125,000.00	125,000.00	-
NJ Transit - FTA Sec. 5310 Formula Grant FY17-Operating		-	77,000.00	77,000.00	-
NJ Transit-CARTS FY21		-	373,811.00	373,811.00	-
NJ Transit-Casino Revenue Trans Grant CY2021		620,823.00	-	620,823.00	-
NJ Transit-CMAQ - FY17		-	7,429.99	7,429.99	-
Operation Helping Hand FY20		47,619.00	-	47,619.00	-
Operation Helping Hand SFY21		-	90,476.19	90,476.19	-
SJTA-Subregional Transportation FY2022		-	113,600.00	113,600.00	-
US - DH&HS - Substance Abuse and Mental Health Serv., Enhancing First Responc		-	500,000.00	500,000.00	-
US HUD Community Development Block Grant- COVID		2,878,767.00	-	2,878,767.00	-
US HUD Community Development Block Grant FY2020		1,197,463.00	-	1,197,463.00	-
US HUD Continuum of Care Program FY2020		-	21,782.00	21,782.00	-
US HUD Emergency Rental Assistance Program		7,868,230.90	-	7,868,230.90	-
US HUD Emergency Rental Assistance Program 2		3,554,215.68	-	3,554,215.68	-
US HUD HOME Investment Partnership Grant ARP FY2021		2,434,422.00	-	2,434,422.00	-
US HUD HOME Investment Partnership Grant FY2020		694,139.00	-	694,139.00	-
US TREAS American Rescue Plan Act (ARPA) 2021		1,391,312.00	-	1,391,312.00	-
Subtotal Public and Private Revenues Offset with Appropriations		<u>44,697,313.57</u>	<u>11,928,959.02</u>	<u>56,626,272.59</u>	<u>-</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF REVENUES (CONTINUED)

Year Ended December 31, 2021

	Ref.	Anticipated		Realized	Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87		
Increased Fees pursuant to C370, PL 2001:					
County Clerk	A-9	1,249,000.00	-	1,736,440.20	487,440.20
County Sheriff	A-9	296,805.00	-	341,158.70	44,353.70
County Surrogate	A-9	192,538.00	-	222,502.68	29,964.68
Other Special Items:					
Peer Grouping		155,847.00	-	155,847.00	-
Atlantic City PILOT Program		17,550,000.00	-	17,550,000.00	-
Open Space Trust		48,225.86	-	48,225.86	-
American Rescue Plan Revenue Loss		2,969,213.40	-	2,969,213.40	-
Subtotal		<u>22,461,629.26</u>	<u>-</u>	<u>23,023,387.84</u>	<u>561,758.58</u>
Total Miscellaneous Revenues Anticipated		<u>99,699,236.12</u>	<u>11,928,959.02</u>	<u>112,224,970.17</u>	<u>596,775.03</u>
Subtotal General Revenues		<u>109,199,236.12</u>	<u>11,928,959.02</u>	<u>121,724,970.17</u>	<u>596,775.03</u>
Amount to be Raised by Taxation-County Purpose Tax	A-1, A-8	153,821,280.53	-	153,821,280.53	-
Budget Totals		<u>263,020,516.65</u>	<u>11,928,959.02</u>	<u>275,546,250.70</u>	<u>596,775.03</u>
Miscellaneous Revenues Not Anticipated	A-4, A-9, A-13	-	-	1,606,404.48	1,606,404.48
Added and Omitted Taxes	A-7, A-13	-	-	794,284.18	794,284.18
Non-Budget Revenues	A-1	-	-	2,400,688.66	2,400,688.66
Total Revenue Realized		<u>\$ 263,020,516.65</u>	<u>\$ 11,928,959.02</u>	<u>\$ 277,946,939.36</u>	<u>\$ 2,997,463.69</u>
	Ref.	A-3	A-3		

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES

Year Ended December 31, 2021

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL APPROPRIATIONS					
Legislative Branch					
Board of County Commissioners					
Salaries and Wages	\$ 440,979.00	\$ 440,979.00	\$ 397,135.74	\$ 43,843.26	\$ -
Other Expenses	46,835.00	46,835.00	37,209.14	9,625.86	-
Department of Administration					
County Executive/Administration					
Salaries and Wages	766,271.00	766,271.00	702,774.18	63,496.82	-
Other Expenses	42,402.00	42,402.00	35,290.43	7,111.57	-
Treasurer's Office					
Salaries and Wages	886,246.00	886,246.00	747,429.27	138,816.73	-
Other Expenses	142,480.00	142,480.00	101,472.41	41,007.59	-
Division of Extension Services					
Salaries and Wages	257,856.00	257,856.00	239,790.04	18,065.96	-
Other Expenses	270,685.00	270,685.00	264,530.64	6,154.36	-
Policy and Planning					
Salaries and Wages	913,397.00	913,397.00	899,069.30	14,327.70	-
Other Expenses	174,129.00	174,129.00	163,886.64	10,242.36	-
Audit	109,500.00	109,500.00	94,500.00	15,000.00	-
Conservation of Soil (NJS 4:24-22)	20,000.00	20,000.00	20,000.00	-	-
Compensated Absences	1.00	1.00	-	1.00	-
Economic Development	900,000.00	900,000.00	900,000.00	-	-
Atlantic City Services	915,000.00	915,000.00	915,000.00	-	-
Department of Administrative Services					
Division of Purchasing and Budget					
Salaries and Wages	574,050.00	574,050.00	510,741.85	63,308.15	-
Other Expenses	54,200.00	54,200.00	35,475.31	18,724.69	-
Human Resources					
Salaries and Wages	788,598.00	738,598.00	675,237.98	63,360.02	-
Other Expenses	83,478.00	83,478.00	56,763.47	26,714.53	-
Information Technologies					
Salaries and Wages	1,491,768.00	1,421,768.00	1,318,591.15	103,176.85	-
Other Expenses	1,727,849.00	1,727,849.00	1,373,800.31	354,048.69	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2021

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Department of Law					
Department of Law					
Salaries and Wages	1,609,121.00	1,609,121.00	1,575,997.62	33,123.38	-
Other Expenses	90,090.00	90,090.00	11,690.72	78,399.28	-
Constitutional Officers					
County Surrogate					
Salaries and Wages	425,851.00	425,851.00	424,790.09	1,060.91	-
Other Expenses	7,566.00	7,566.00	6,836.86	729.14	-
County Clerk					
Salaries and Wages	1,219,376.00	1,219,376.00	1,077,179.30	142,196.70	-
Other Expenses	484,750.00	484,750.00	479,408.21	5,341.79	-
Prosecutor's Office					
Salaries and Wages	14,254,115.00	14,254,115.00	13,537,771.77	716,343.23	-
Other Expenses	817,121.00	817,121.00	788,186.91	28,934.09	-
Sheriff's Office					
Salaries and Wages	9,060,678.00	9,024,678.00	8,287,317.32	737,360.68	-
Other Expenses	185,076.00	221,076.00	218,357.34	2,718.66	-
Department of Public Safety					
Division of Adult Detention					
Salaries and Wages	21,108,861.00	20,599,461.00	18,906,610.39	1,692,850.61	-
Other Expenses	9,176,176.00	9,176,176.00	8,963,010.30	213,165.70	-
Division of Youth Services					
Other Expenses	3,646,996.00	3,646,996.00	3,432,248.26	214,747.74	-
Office of Emergency Management					
Salaries and Wages	1,569,163.00	1,519,163.00	1,410,966.95	108,196.05	-
Other Expenses	1,896,984.00	1,896,984.00	1,859,470.87	37,513.13	-
Office of Medical Examiner					
Other Expenses	1,642,787.00	1,642,787.00	1,625,395.00	17,392.00	-
County Boards					
Superintendent of Elections					
Salaries and Wages	883,529.00	903,529.00	849,410.69	54,118.31	-
Other Expenses	245,935.00	245,935.00	182,580.24	63,354.76	-
Board of Taxation					
Salaries and Wages	238,750.00	238,750.00	218,713.47	20,036.53	-
Other Expenses	6,951.00	6,951.00	3,323.24	3,627.76	-
Board of Elections					
Salaries and Wages	319,323.00	559,323.00	386,154.52	173,168.48	-
Other Expenses	544,727.00	832,127.00	627,949.91	204,177.09	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2021

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Department of Public Works					
Division of Parks and Recreation					
Salaries and Wages	1,215,930.00	1,215,930.00	1,160,235.04	55,694.96	-
Other Expenses	189,225.00	189,225.00	132,871.76	56,353.24	-
Division of Roads and Bridges					
Salaries and Wages	3,727,336.00	3,727,336.00	3,365,668.67	361,667.33	-
Other Expenses	46,400.00	46,400.00	34,696.69	11,703.31	-
Division of Engineering					
Salaries and Wages	1,769,736.00	1,792,736.00	1,772,372.63	20,363.37	-
Other Expenses	66,250.00	66,250.00	62,627.58	3,622.42	-
Division of Facilities Management					
Salaries and Wages	1,470,792.00	1,470,792.00	1,348,292.98	122,499.02	-
Other Expenses	2,273,742.00	2,303,742.00	2,197,096.82	106,645.18	-
Office of Fleet Management					
Salaries and Wages	882,761.00	882,761.00	838,368.28	44,392.72	-
Other Expenses	619,700.00	619,700.00	598,024.30	21,675.70	-
Supported Work Program					
Salaries and Wages	539,185.00	509,185.00	467,417.65	41,767.35	-
Other Expenses	1,617,375.00	1,617,375.00	1,501,276.41	116,098.59	-
Mosquito Unit					
Salaries and Wages	474,285.00	474,285.00	381,293.53	92,991.47	-
Other Expenses	186,695.00	186,695.00	79,968.19	106,726.81	-
Department of Economic Assistance and Community Development					
Administration	5,023,969.71	5,023,969.71	5,023,969.71	-	-
Assistance for Dependent Children	242,832.00	242,832.00	242,832.00	-	-
SSI Recipients	1,215,708.00	1,215,708.00	1,215,708.00	-	-
Department of Human Services					
Division of Resident Services					
Salaries and Wages	8,955,231.00	8,654,231.00	7,867,266.13	786,964.87	-
Other Expenses	1,551,557.00	1,696,557.00	1,479,024.80	217,532.20	-
DHS- Support Services					
Salaries and Wages	1,943,088.00	1,943,088.00	1,919,784.08	23,303.92	-
Other Expenses	1,820,550.00	1,820,550.00	1,336,400.84	484,149.16	-
Intergenerational Services					
Salaries and Wages	1,490,959.00	1,490,959.00	1,255,587.78	235,371.22	-
Other Expenses	218,065.00	218,065.00	182,997.75	35,067.25	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2021

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Maintenance of County Patients in Private Institutions for Mental Disease	20,000.00	20,000.00	-	20,000.00	-
Maintenance of Patients in State Institutions for Mental Disease	4,334,450.00	4,354,450.00	4,354,450.00	-	-
Environmental Health Act (CH 443, PL 1977) Contractual	150,000.00	150,000.00	150,000.00	-	-
Education					
Office of Superintendent of Schools					
Salaries and Wages	295,113.00	295,113.00	285,632.29	9,480.71	-
Other Expenses	3,960.00	3,960.00	3,390.08	569.92	-
Atlantic County Community College	6,922,405.00	6,922,405.00	6,922,405.00	-	-
Special Services School District	2,070,597.00	2,070,597.00	2,070,597.00	-	-
Atlantic Community Vocational School	4,059,626.00	4,059,626.00	4,059,626.00	-	-
Reimbursements for Residents Attending Out of County NJ DL&PS - Click It or Ticket Grant 2016	60,000.00	60,000.00	18,050.75	41,949.25	-
Reimbursements for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	10,000.00	10,000.00	6,000.00	4,000.00	-
Insurance					
Other Insurance Plans	6,790,801.00	6,790,801.00	6,790,801.00	-	-
Group Insurance Plan for Employees	23,438,370.00	23,438,370.00	23,438,066.13	303.87	-
Health Benefits Waiver	184,800.00	184,800.00	179,247.26	5,552.74	-
Unclassified					
Volunteer Fire Company -Instruction (RS 40:23-8.9)	10,000.00	10,000.00	10,000.00	-	-
County Fire Fighter's Association for Operation of Emergency Operation Control Center (RS 40:23-8.3)	10,000.00	10,000.00	10,000.00	-	-
Aid to Volunteer Rescue and Ambulance County, Inc. (RS 23:40-8.11)	6,000.00	6,000.00	6,000.00	-	-
Purchase of Vehicles County Wide	400,000.00	400,000.00	399,624.25	375.75	-
Utilities:					
Rental of Real Estate	60,000.00	60,000.00	60,000.00	-	-
Fuel Oil	17,000.00	17,000.00	13,000.00	4,000.00	-
Electricity	3,620,000.00	3,720,000.00	3,579,181.15	140,818.85	-
Telephone	758,748.00	758,748.00	731,251.86	27,496.14	-
Street Lighting	320,000.00	320,000.00	320,000.00	-	-
Water	617,025.00	617,025.00	615,543.81	1,481.19	-
Traffic Lights	118,000.00	123,000.00	118,000.00	5,000.00	-
Gas	580,000.00	720,000.00	568,843.17	151,156.83	-
Trash Disposal	80,000.00	80,000.00	75,805.00	4,195.00	-
Subtotal Operations	172,517,916.71	172,517,916.71	163,611,364.21	8,906,552.50	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2021

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenue					
Matching Funds for Grants	135,000.00	4,951.00	4,951.00	-	-
ADA Transition Plan 20-21	10,000.00	10,000.00	10,000.00	-	-
Area Plan Grant CY21	2,798,009.32	4,805,643.79	4,805,643.79	-	-
Community COVID-19 Response 21-22	-	600,000.00	600,000.00	-	-
High Intensity Drug Trafficking Areas (HIDTA) 2021	-	177,000.00	177,000.00	-	-
JA Montgomery Risk Control-BRIT Safety Grant 2020	935.56	935.56	935.56	-	-
Meadowview CRF LTC Grant COVID	59,149.04	59,149.04	59,149.04	-	-
NJ Council on the Arts-Local Arts Program FY2021	77,511.00	77,511.00	77,511.00	-	-
NJ DCA-LEAP FY2021	-	150,000.00	150,000.00	-	-
NJ DCF-Child Advocacy Center 2020	12,040.00	12,040.00	12,040.00	-	-
NJ DCF-Child Advocacy Center 2021	35,449.70	35,449.70	35,449.70	-	-
NJ DEP-Clean Communities Grant FY21	126,673.95	126,673.95	126,673.95	-	-
NJ DH&SS-Respite Care Program FY21	181,853.00	181,853.00	181,853.00	-	-
NJ DH&SS-State Health Insurance Program (SHIP) 21-22	-	37,000.00	37,000.00	-	-
NJ DHS-Medication Assisted Treatment (MAT) 21-22	-	586,223.00	586,223.00	-	-
NJ DHS-Family Success Center 21-22 (formerly CFI)	-	924,559.00	924,559.00	-	-
NJ DHS-JJC Family Court CY 21	151,144.00	151,144.00	151,144.00	-	-
NJ DHS-JJC Program Management CY21	55,550.00	55,550.00	55,550.00	-	-
NJ DHS-JJC Program Services CY 21	313,245.00	313,245.00	313,245.00	-	-
NJ DHS-Mental Health Administrator CY21	3,000.00	9,000.00	9,000.00	-	-
NJ DHS-PASP CY21	62,226.00	62,226.00	62,226.00	-	-
NJ DHS-Youth Service Coordinator CY21	59,738.00	59,738.00	59,738.00	-	-
NJ DL&PS-JJC Innovations Funding CY21	120,000.00	120,000.00	120,000.00	-	-
NJ DL&PS-Body Armor Replacement Program 20-21	25,439.28	25,439.28	25,439.28	-	-
NJ DL&PS-Body Worn Camera SFY21- not approved yet	-	226,218.00	226,218.00	-	-
NJ DL&PS-Click It or Ticket Grant 2021	35,000.00	35,000.00	35,000.00	-	-
NJ DL&PS-Distracted Driving Campaign 2021	40,000.00	40,000.00	40,000.00	-	-
NJ DL&PS-DRE Pilot Program 21-22	-	115,000.00	115,000.00	-	-
NJ DL&PS-Emergency Management Assistance FY19	-	55,000.00	55,000.00	-	-
NJ DL&PS-Emergency Management Assistance FY20	55,000.00	55,000.00	55,000.00	-	-
NJ DL&PS-Insurance Fraud CY2021	-	250,000.00	250,000.00	-	-
NJ DL&PS-Megan's Law 18-19	-	13,954.00	13,954.00	-	-
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2021	88,667.00	88,667.00	88,667.00	-	-
NJ DL&PS-State Facilities Education Act FY20-21	20,000.00	20,000.00	20,000.00	-	-
NJ DL&PS-State Facilities Education Act FY21-22	-	90,000.00	90,000.00	-	-
NJ DL&PS-Victim Witness Advocacy Supplemental (VAWA) 2019	65,241.00	65,241.00	65,241.00	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2021

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
NJ DL&PS-Victim Witness Advocacy Supplemental (VAWA) 2020	76,103.00	76,103.00	76,103.00	-	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 20-21	731,593.00	731,593.00	731,593.00	-	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 21-22	-	758,908.00	758,908.00	-	-
NJ DM&VA-Veterans Trans FY2019-20	8,500.00	8,500.00	8,500.00	-	-
NJ DM&VA-Veterans Trans FY2022	-	17,000.00	17,000.00	-	-
NJ DOE-GED Testing Income	5,952.15	5,952.15	5,952.15	-	-
NJ DOL-Workforce Learning Link 20-21	33,000.00	33,000.00	33,000.00	-	-
NJ DOL-Workforce Learning Link 21-22	52,000.00	52,000.00	52,000.00	-	-
NJ DOL-NJ Youth Corps 20-21	271,816.00	326,316.00	326,316.00	-	-
NJ DOL-NJ Youth Corps 21-22	-	312,000.00	312,000.00	-	-
NJ DOL-Summer Youth Employment Pilot Prog (SYEPP)FY21	220,000.00	220,000.00	220,000.00	-	-
NJ DOL-WIOA Data Reporting 2020	12,971.00	12,971.00	12,971.00	-	-
NJ DOL-WIOA-Adult 21-23	244,057.00	1,365,915.00	1,365,915.00	-	-
NJ DOL-WIOA-Dislocated Worker FY21-23	155,049.00	814,785.00	814,785.00	-	-
NJ DOL-WIOA-Youth SFY 21-23	1,468,016.00	1,468,016.00	1,468,016.00	-	-
NJ DOL-Work First New Jersey SFY21-22	3,741,519.00	3,741,519.00	3,741,519.00	-	-
NJ DOS-2021 Early Voting Election	-	2,000,000.00	2,000,000.00	-	-
NJ DOS-April, May, June Elections 2021	-	111,835.70	111,835.70	-	-
NJ DOS-General Election 2020 grant	8,163.80	8,163.80	8,163.80	-	-
NJ DOS-General Operating Support 2021	21,569.00	21,569.00	21,569.00	-	-
NJ DOT-County Aid FY 21	6,942,114.00	6,942,114.00	6,942,114.00	-	-
NJ DOT-Federal Aid FY 20	1,971,733.88	1,971,733.88	1,971,733.88	-	-
NJ DOT-FY 19 TTF (Third Street - Mill Road CR 724)	1,120,000.00	1,166,869.70	1,166,869.70	-	-
NJ DOT- FY20 TTF(US Route 40/322 to Delilah)	329,998.31	329,998.31	329,998.31	-	-
NJ DOT-Local Bridge Future Needs FY21	2,423,295.00	2,423,295.00	2,423,295.00	-	-
NJ DOT-Urban Gateway Enhancement Program 2021	-	32,000.00	32,000.00	-	-
NJ OHS-Homeland Security Grant FY21	-	230,563.97	230,563.97	-	-
NJ Transit-FTA Sec. 5310 Formula Grant FY17-Mobility	-	125,000.00	125,000.00	-	-
NJ Transit-FTA Sec. 5310 Formula Grant FY17-Operating	-	77,000.00	77,000.00	-	-
NJ Transit-CARTS FY21	-	498,414.00	498,414.00	-	-
NJ Transit-Casino Revenue Trans Grant CY2021	620,823.00	620,823.00	620,823.00	-	-
NJ Transit-CMAQ - FY17	-	7,429.99	7,429.99	-	-
Operation Helping Hand FY19	-	36,000.00	36,000.00	-	-
Operation Helping Hand FY20	47,619.00	47,619.00	47,619.00	-	-
Operation Helping Hand SFY21	-	90,476.19	90,476.19	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2021

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
SJTA-Subregional Transportation FY2022	-	113,600.00	113,600.00	-	-
US DH&HS-Substance Abuse and Mental Health Serv., Enhancing First Responder Access to Overdose Treatment 19-23	-	500,000.00	500,000.00	-	-
US HUD Community Development Block Grant- COVID	2,878,767.00	2,878,767.00	2,878,767.00	-	-
US HUD Community Development Block Grant FY2020	1,197,463.00	1,197,463.00	1,197,463.00	-	-
US HUD Continuum of Care Program FY2020	-	27,228.00	27,228.00	-	-
US HUD Emergency Rental Assistance Program	7,868,230.90	7,868,230.90	7,868,230.90	-	-
US HUD Emergency Rental Assistance Program 2	3,554,215.68	3,554,215.68	3,554,215.68	-	-
US HUD HOME Investment Partnership Grant ARP FY2021	2,434,422.00	2,434,422.00	2,434,422.00	-	-
US HUD HOME Investment Partnership Grant FY2020	694,139.00	694,139.00	694,139.00	-	-
US TREAS American Rescue Plan Act (ARPA) 2021	1,391,312.00	1,391,312.00	1,391,312.00	-	-
Total Public and Private Programs Offset by Revenue	45,055,313.57	56,984,272.59	56,984,272.59	-	-
Total Operations	217,573,230.28	229,502,189.30	220,595,636.80	8,906,552.50	-
Contingent	400,000.00	400,000.00	202,263.04	197,736.96	-
Total Operations Including Contingent	217,973,230.28	229,902,189.30	220,797,899.84	9,104,289.46	-
Detail					
Salaries and Wages	79,572,348.00	78,808,948.00	72,827,600.69	5,981,347.31	-
Other Expenses	138,400,882.28	151,093,241.30	147,970,299.15	3,122,942.15	-
Capital Improvements					
Capital Improvement Fund	2,277,000.00	2,277,000.00	2,277,000.00	-	-
Acquisition of New Equipment	250,000.00	250,000.00	248,168.41	1,831.59	-
Total Capital Improvements	2,527,000.00	2,527,000.00	2,525,168.41	1,831.59	-
County Debt Service					
Payment of Bond Principal					
State Aid County College Bonds (NJS 12A:64)	3,270,000.00	3,270,000.00	3,270,000.00	-	-
Vocational School Bonds	3,085,000.00	3,085,000.00	3,085,000.00	-	-
Other Bonds	11,621,000.00	11,621,000.00	11,621,000.00	-	-
Interest on Bonds					
State Aid County College Bonds (NJS 12A:64)	327,950.02	327,950.02	327,950.02	-	-
Vocational School Bonds	430,800.00	430,800.00	430,800.00	-	-
Other Bonds	2,373,228.23	2,373,228.23	2,373,228.23	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2021

	Appropriations		Expenditures		Balances Cancelled
	Adopted Budget	Budget After Modification	Paid or Charged	Reserved	
County Debt Service (Continued)					
Green Trust Loan Program					
Loan Repayments for Principal and Interest	48,225.86	48,225.86	48,225.86	-	-
Total County Debt Service	<u>21,156,204.11</u>	<u>21,156,204.11</u>	<u>21,156,204.11</u>	<u>-</u>	<u>-</u>
Deferred Charges and Statutory Expenditures					
Deferred Charges					
Prior year Bills	21,290.14	21,290.14	21,290.14	-	-
Total Deferred Charges	<u>21,290.14</u>	<u>21,290.14</u>	<u>21,290.14</u>	<u>-</u>	<u>-</u>
Statutory Expenditures					
Public Employees' Retirement System	6,266,014.80	6,266,014.80	6,266,014.80	-	-
Public Employees' Retirement System -ERI	155,704.00	155,704.00	155,704.00	-	-
Police & Fireman's Retirement System	8,537,288.32	8,537,288.32	8,537,288.32	-	-
Social Security System (O.A.S.I.)	6,187,285.00	6,187,285.00	5,712,560.17	474,724.83	-
Unemployment Compensation Insurance	150,000.00	150,000.00	150,000.00	-	-
DCRP	46,500.00	46,500.00	39,235.61	7,264.39	-
Total Statutory Expenditures	<u>21,342,792.12</u>	<u>21,342,792.12</u>	<u>20,860,802.90</u>	<u>481,989.22</u>	<u>-</u>
Total Deferred Charges and Statutory Expenditures	<u>21,364,082.26</u>	<u>21,364,082.26</u>	<u>20,882,093.04</u>	<u>481,989.22</u>	<u>-</u>
Total General Appropriations	<u>\$ 263,020,516.65</u>	<u>\$ 274,949,475.67</u>	<u>\$ 265,361,365.40</u>	<u>\$ 9,588,110.27</u>	<u>\$ -</u>
	Ref.			A	
Budget - Adopted	A-2	\$ 263,020,516.65			
Appropriations - N.J.S.A. 40A:4-87	A-2	11,928,959.02			
		<u>\$ 274,949,475.67</u>			
Federal and State Grants (Grant Funds)	A-16		\$ 56,979,321.59		
Payroll Deductions Payable	A-12		108,461,228.95		
Encumbered	A		9,792,105.80		
Disbursements	A-4		90,128,709.06		
			<u>\$ 265,361,365.40</u>		

**EXHIBIT – B
TRUST FUND**

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

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

December 31, 2021 and 2020

<u>Assets</u>	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
Trust - Other			
Cash and Investments	B-1	\$ 22,670,767.97	\$ 25,182,138.51
Total		<u>22,670,767.97</u>	<u>25,182,138.51</u>
Public Health Services Trust Fund			
Cash:			
Change Fund		-	450.00
Treasurer	B-25	4,219,659.35	3,267,565.28
Federal and State Grant Receivable	B-26	2,693,519.04	2,169,216.53
Added and Omitted Taxes Receivable	B-27	41,270.99	37,512.16
Total		<u>6,954,449.38</u>	<u>5,474,743.97</u>
Library Fund			
Cash:			
Change Fund		565.00	565.00
Treasurer	B-30	3,427,551.60	3,678,398.45
Added and Omitted Taxes Receivable	B-31	40,513.99	39,197.82
Total		<u>3,468,630.59</u>	<u>3,718,161.27</u>
Open Space Fund			
Cash - Treasurer	B-34	20,641,424.53	22,163,438.99
Receivables with Full Reserves			
Added or Omitted Open Space Taxes Receivable	B-35	8,684.85	2,428.29
Total		<u>20,650,109.38</u>	<u>22,165,867.28</u>
County Clerk			
Cash	B-38	4,686,771.24	2,392,083.28
Accounts Receivable	B-39	(2,044.00)	(2,814.00)
Total		<u>4,684,727.24</u>	<u>2,389,269.28</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

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

December 31, 2021 and 2020

<u>Assets</u>	Ref.	2021	2020
Correction Center			
Inmates' Fund			
Cash	B-44	141,456.93	183,956.88
		<u>141,456.93</u>	<u>183,956.88</u>
Commissary Fund			
Cash	B-51	1,007,714.36	853,242.80
Due from Other	B-54A	-	43,172.40
Due from Inmates' Fund	B-53	27,000.13	25,617.44
		<u>1,034,714.49</u>	<u>922,032.64</u>
Total		<u>1,176,171.42</u>	<u>1,105,989.52</u>
County Adjuster			
Accounts Receivable	B-58	10,798.85	11,323.85
Total		<u>10,798.85</u>	<u>11,323.85</u>
Sheriff's Office			
Cash	B-61	1,161,200.04	1,304,957.53
Total		<u>1,161,200.04</u>	<u>1,304,957.53</u>
Surrogate's Office			
Cash	B-68	8,445,664.85	9,293,438.24
Total		<u>8,445,664.85</u>	<u>9,293,438.24</u>
Meadowview Nursing Home			
Cash	B-75	172,518.21	196,450.21
Patient's Accounts Receivable	B-76	4,894,616.68	5,848,876.24
Total		<u>5,067,134.89</u>	<u>6,045,326.45</u>
<u>Total Assets</u>		<u>\$ 74,289,654.61</u>	<u>\$ 76,691,215.90</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B

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

December 31, 2021 and 2020

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
Trust - Other			
Motor Vehicle Fines			
Road Construction and Repair	B-2	\$ 1,608,035.19	\$ 1,898,487.73
Accounts Payable	B-4	975,025.84	2,875,435.73
Reserve for:			
Funds Awaiting Court Disposition	B-5	4,302,030.21	4,023,852.36
State Unemployment Compensation	B-6	1,263,443.54	1,068,679.83
Self Insurance:			
Other Insurance	B-7	4,825,258.07	5,336,551.05
Repairs to County Roads	B-9	-	98,609.06
County Clerk - Recording Fees	B-10	1,148,992.07	1,136,253.20
Board of Taxation - Recording Fees	B-11	1,720,869.14	1,982,023.94
Veterans' Cemetery	B-12	105,710.98	105,690.98
Prosecutors Forfeitures	B-13	97,828.96	123,993.41
Prosecutor DEA Forfeited Funds	B-14	53,444.25	57,772.80
Surrogate's Office	B-15	55,616.52	45,220.52
Directional Signals	B-16	-	390,097.42
Weights and Measures	B-17	755,999.89	849,668.24
Audio Visual Aids Commission	B-18	68,387.66	101,197.66
Prosecutor's Auto Theft Fees	B-19	39,524.98	39,280.45
Sheriff's Forfeiture	B-20	19,365.79	22,998.40
Prosecutor's AMA Interest	B-21	10,948.09	8,816.13
Gasoline Resale	B-22	91,680.91	84,456.54
Sheriff's Improvement Fund	B-23	21,370.35	127,132.30
Accumulated Absences	B-24	4,196,803.40	4,113,327.48
Law Enforcement Trust	B-80	3,176.20	1,167.03
Parks & Recreation	B-81	43.30	43.30
Animal Shelter Donations	B-82	179,108.29	158,547.41
Snow Removal Trust	B-83	741,793.14	295,448.89
Mosquito Control	B-84	374,435.95	228,685.40
Sheriff Donation Trust	B-85	525.00	525.00
Veterans Meadowview Nursing Home		11,350.25	8,050.25
Veterans Museum Foundation		-	126.00
Total		<u>22,670,767.97</u>	<u>25,182,138.51</u>

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

December 31, 2021 and 2020

<u>Liabilities, Reserves and Fund Balance (Continued)</u>	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
Public Health Services Trust Fund			
Encumbrances Payable	B-28	1,018,450.24	780,772.98
Reserve for:			
Grants Receivable	B-26	2,693,519.04	2,169,216.53
Added and Omitted Taxes Receivable	B-27	41,270.99	37,512.16
Expenditures	B-29	3,201,209.11	2,487,242.30
Total		<u>6,954,449.38</u>	<u>5,474,743.97</u>
Library Fund			
Encumbrances	B-32	302,936.03	275,601.60
Reserve for:			
Receivables	B-31	40,513.99	39,197.82
Expenditures	B-33	3,125,180.57	3,403,361.85
Total		<u>3,468,630.59</u>	<u>3,718,161.27</u>
Open Space Fund			
Encumbrances	B-36	6,185,402.70	3,769,802.98
Reserve for:			
Expenditures	B-37	14,456,021.83	18,393,636.01
Receivables	B-35	8,684.85	2,428.29
Total		<u>20,650,109.38</u>	<u>22,165,867.28</u>
County Clerk			
Due to Secretary of State	B-41	375.50	525.50
Refunds Payable	B-42	1,861.00	163.00
Attorney Deposits	B-43	216,684.35	124,302.09
Reserve for Receivables	B-39	(2,044.00)	(2,814.00)
Reserve for County Clerk Fees	B-40	4,467,850.39	2,267,092.69
Total		<u>4,684,727.24</u>	<u>2,389,269.28</u>

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

December 31, 2021 and 2020

Liabilities, Reserves and Fund Balance (Continued)	Ref.	2021	2020
Correction Center			
Inmates' Fund			
Due to Inmates	B-45	21,384.51	29,571.20
Due to State	B-47	8,706.79	8,254.92
Due to Commissary Fund	B-50	27,000.13	25,617.44
Reserve for Inmate's Fund	B-48	24,044.13	23,941.54
Accounts Payable	B-49	60,141.37	96,571.78
Other Payables	B-46	180.00	-
		141,456.93	183,956.88
Commissary Fund			
Fund Balance	B-54	1,034,714.49	922,032.64
		1,034,714.49	922,032.64
Total		1,176,171.42	1,105,989.52
County Adjuster			
Reserve for Accounts Receivable	B-58	10,798.85	11,323.85
Total County Adjuster		10,798.85	11,323.85
Sheriff's Office			
Reserve for:			
Foreclosure and Execution Deposits	B-62	1,158,631.28	1,301,783.69
Attorney Deposits	B-63	2,537.29	1,383.76
Sheriff's Office Fees	B-65	31.47	31.47
Unclaimed Property	B-66	-	1,758.61
Total		1,161,200.04	1,304,957.53

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

December 31, 2021 and 2020

<u>Liabilities, Reserves and Fund Balance (Continued)</u>	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
Surrogate's Office			
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 Feeds	B-70	135.00	210.00
Pending Estates	B-71	39,826.06	39,826.06
Attorney Deposits	B-72	27,875.30	16,769.30
Reserve for Surrogate Fees	B-73	3,590.73	28,639.23
Probate Court Deposits	B-74	8,371,909.77	9,205,665.66
Total		<u>8,445,664.85</u>	<u>9,293,438.24</u>
Meadowview Nursing Home			
Patients' Trust Accounts	B-77	77,228.68	102,797.62
Other Payables	B-78	94,989.53	93,652.59
Due to Patients' Trust Accounts	B-79	300.00	-
Reserve for Receivables	B-76	4,894,616.68	5,848,876.24
Total		<u>5,067,134.89</u>	<u>6,045,326.45</u>
<u>Total Liabilities, Reserves and Fund Balances</u>		<u>\$ 74,289,654.61</u>	<u>\$ 76,691,215.90</u>

EXHIBIT – C
GENERAL CAPITAL FUND

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C

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

December 31, 2021 and 2020

<u>Assets</u>	Ref.	December 31,	
		2021	2020
Cash and Cash Equivalents	C-2, C-3	\$ 40,007,418.75	\$ 16,936,509.62
Grants Receivable	C-13	322,090.00	-
Deferred Charges to Future Taxation:			
Funded	C-5	128,900,451.45	118,922,652.20
Unfunded	C-6	84,547,864.85	57,753,674.85
		<u>\$ 253,777,825.05</u>	<u>\$ 193,612,836.67</u>
<u>Liabilities Reserves and Fund Balance</u>			
General Serial Bonds Payable	C-7	\$ 128,825,000.00	\$ 118,801,000.00
Green Acres Trust Loans Payable	C-8	75,451.45	121,652.20
Improvement Authorization			
Funded	C-9	35,494,633.59	16,971,733.52
Unfunded	C-9	49,132,373.07	39,648,847.80
Encumbrances Payable	C-10	37,466,909.55	11,820,599.79
Due to Green Acres Trust Fund	C-11	29,765.94	28,875.28
Capital Improvement Fund	C-4	2,535,197.80	4,471,166.75
Fund Balance	C-1	218,493.65	1,748,961.33
		<u>\$ 253,777,825.05</u>	<u>\$ 193,612,836.67</u>
Bonds and Notes Authorized not Issued	C-12	<u>\$ 84,547,864.85</u>	<u>\$ 57,753,674.85</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-1

GENERAL CAPITAL FUND
STATEMENT OF CHANGES IN FUND BALANCE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance - December 31, 2020	C		\$ 1,748,961.33
Increased By:			
Improvement Authorizations Cancelled	C-2	\$ 226,368.45	
Premium in Sale of Bonds	C-2	<u>858.92</u>	
			<u>227,227.37</u>
Decreased By:			
Capital Improvement Fund Cancelled	C-4	9,695.05	
Improvement Authorization Appropriation	C-9	<u>1,748,000.00</u>	
			<u>1,757,695.05</u>
Balance - December 31, 2021	C		<u><u>\$ 218,493.65</u></u>

EXHIBIT – D
GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF ATLANTIC, STATE OF NEW JERSEY**D**

GENERAL FIXED ASSETS ACCOUNT GROUP

December 31, 2021 and 2020

	Balance December 31, 2021	Balance December 31, 2020
<u>General Fixed Assets</u>		
Land	\$ 34,502,412.68	\$ 34,502,412.68
Buildings	145,414,722.93	145,414,722.93
Major Movable Equipment	14,924,654.53	13,956,369.67
Vehicles	29,866,004.73	30,421,504.27
	<u>\$224,707,794.87</u>	<u>\$ 224,295,009.55</u>
<u>Investment in General Fixed Assets</u>		
Reserve	<u>\$224,707,794.87</u>	<u>\$ 224,295,009.55</u>

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Budgets and Budgetary Accounting

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

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

Cash and Investments

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

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

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 equivalents regardless of date of maturity. Under GAAP, cash equivalents have maturities of three months or less.

Interfunds

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Inventories of Supplies

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

General Fixed Assets

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

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

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

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

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

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

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

Deferred Charges

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Levy of Taxes

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

Capitalization of Interest

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

Use of Estimates

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

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

Appropriation Reserves

Appropriation reserves 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.

State and Federal Grants

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State and Federal Grants (Continued)

Certain state and federal grants and assistance awards are recorded in the capital and trust funds. For 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. In the trust funds, the state and federal grant program is dedicated by rider in the trust funds. A receivable and corresponding spending reserve are recorded when the grant is awarded.

Expenditures

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

Recent Accounting Pronouncements Not Yet Effective

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

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

In January 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 92 "Omnibus 2020". This statement is effective for fiscal periods beginning after June 15, 2021.

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

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Recent Accounting Pronouncements Not Yet Effective (Continued)

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

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

B. LONG-TERM DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>Issued</u>			
Bonds, Notes and Loans	\$ 128,900,451.45	\$ 118,922,652.20	\$ 111,758,317.93
<u>Authorized but not Issued</u>			
Bonds and Notes	<u>84,547,864.85</u>	<u>57,753,674.85</u>	<u>45,133,770.85</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 213,448,316.30</u>	<u>\$ 176,676,327.05</u>	<u>\$ 156,892,088.78</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 .616%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 213,448,316.30</u>	<u>\$ 9,450,000.00</u>	<u>\$ 203,998,316.30</u>

Net Debt \$203,998,316.30 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$33,133,567,794.33 = .616%.

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

2% of Average Equalized Valuation Basis	\$ 662,671,355.89
Net Debt	<u>203,998,316.30</u>
Remaining Borrowing Power	<u>\$ 458,673,039.59</u>

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

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

Calendar Year	General		Total
	Principal	Interest	
2022	\$ 18,935,982.24	\$ 2,145,331.25	\$ 21,081,313.49
2023	15,206,202.99	1,906,160.00	17,112,362.99
2024	13,686,428.17	1,671,462.50	15,357,890.67
2025	9,641,657.88	1,449,706.25	11,091,364.13
2026	9,881,892.20	1,526,575.00	11,408,467.20
2027-2031	40,513,287.97	5,069,056.25	45,582,344.22
2032-2036	17,180,000.00	1,225,100.00	18,405,100.00
2037-2039	3,855,000.00	155,200.00	4,010,200.00
Total	<u>\$ 128,900,451.45</u>	<u>\$ 15,148,591.25</u>	<u>\$ 144,049,042.70</u>

At December 31, 2021, bonds payable in the General Capital Fund consisted of the following individual issues:

\$24,930,000 Refunding Bonds dated February 4, 2009 and due in annual installments through February 1, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021 is \$2,510,000.00.

\$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, 2021, is \$1,115,000.00.

\$8,883,000.00 General Obligation Bonds dated June 18, 2014, and due in annual installments through April 1, 2026, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021, is \$4,020,000.00.

\$4,711,000.00 County College Bonds dated June 18, 2014, and due in annual installments through April 1, 2028, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021, is \$2,565,000.00.

\$2,100,000.00 State Aid County College Bonds County College Bonds dated June 18, 2014, and due in annual installments through April 1, 2028, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021, is \$1,140,000.00.

\$14,356,000.00 General Obligation Bonds dated June 30, 2015, and due in annual installments through April 1, 2030, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021, is \$9,330,000.00.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

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

\$1,600,000 County College Bonds dated June 30, 2015, and due in annual installments through April 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021, is \$570,000.00.

\$1,600,000 State Aid County College Bonds dated June 30, 2015, and due in annual installments through April 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021, is \$570,000.00.

\$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, 2021, is \$590,000.00.

\$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, 2021, is \$590,000.00.

\$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, 2021, is \$3,335,000.00.

\$21,725,000.00 Vocational School Refunding Bonds dated April 16, 2016, and due in annual installments through October 1, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021, is \$9,225,000.00.

\$729,000.00 General Obligation Bonds dated June 21, 2017, and due in annual installments through April 1, 2022, bearing interest at varying rates per annum. The balance remaining as of December 31, 2021, is \$155,000.00.

\$1,450,000 County College Bonds dated June 21, 2017, and due in annual installments through April 1, 2022, bearing interest at various rates per annum. The balance remaining as of December 31, 2021, is \$305,000.00.

\$1,450,000 State Aid County College Bonds dated June 21, 2017, and due in annual installments through April 1, 2022, bearing interest at various rates per annum. The balance remaining as of December 31, 2021, is \$305,000.00.

\$34,718,000 General Improvement Bonds dated June 19, 2018, and due in annual installments through April 1, 2033, bearing interest at 3.00% per annum. The balance remaining as of December 31, 2021, is \$29,185,000.00.

\$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, 2021, is \$650,000.00.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. LONG-TERM DEBT (CONTINUED)

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

\$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, 2021, is \$650,000.00.

\$7,500,000.00 General Improvement Bonds dated June 17, 2019, and due in annual installments through June 1, 2033, bearing interest at various rates per annum. The balance remaining as of December 31, 2021, is \$6,710,000.00.

\$3,050,000 County College Bonds dated June 17, 2019, and due in annual installments through June 1, 2026, bearing interest at various rates per annum. The balance remaining as of December 31, 2021, is \$2,245,000.00.

\$3,050,000 State Aid County College Bonds dated June 17, 2019, and due in annual installments through June 1, 2026, bearing interest at 3.00% per annum. The balance remaining as of December 31, 2021, is \$2,245,000.00.

\$24,291,000.00 General Improvement Bonds dated June 23, 2020, and due in annual installments through June 1, 2033, bearing interest at various rates per annum. The balance remaining as of December 31, 2021, is \$22,815,000.00.

\$20,100,000.00 General Improvement Bonds dated June 22, 2021, and due in annual installments through June 1, 2039, bearing interest at various rates per annum. The balance remaining as of December 31, 2021, is \$20,100,000.00.

\$3,950,000.00 County College Bonds dated June 22, 2021, and due in annual installments through June 1, 2031, bearing interest at various rates per annum. The balance remaining as of December 31, 2021, is \$3,950,000.00.

\$3,950,000.00 State Aid County College Bonds dated June 22, 2021, and due in annual installments through June 1, 2031, bearing interest at various rates per annum. The balance remaining as of December 31, 2021, is \$3,950,000.00.

\$200,000 Green Trust Loan dated 2008, due in semi-annual installments through 2028, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2021, is \$75,451.45.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

C. BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily finance various capital projects prior to the issuance of serial bonds. The terms of the notes cannot exceed one year, but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid no later than the tenth anniversary of the original note. The State of New Jersey also prescribes that, on or before the third anniversary of the date of the original note, a payment of at least equal to the first legally payable installment of the bonds, in anticipation of which such notes were issued, be paid or retired. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary of the date of the original issue. On December 31, 2021 there are no Bond Anticipation Notes outstanding.

D. CASH AND INVESTMENTS

Operating cash, in the form various checking and savings accounts, are held in the County's name by commercial banking institutions. At December 31, 2021, the carrying amount of the County's deposits was \$182,940,895.77 and the bank balance was \$177,138,487.60. 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 \$8,445,664.85. The remaining \$167,692,822.75 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, 2021, 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.

The County held no investment during the year.

E. COUNTY TAXES

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

Upon the filing of certified adopted budgets by the municipality, the local school district, special improvement district and the county, the rate is struck by the County Board of Taxation based on the certified amounts in each of the taxing districts for collection to fund the budgets.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

E. COUNTY TAXES (CONTINUED)

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

Year	Equalized Assessed Valuation	Combined Tax Levy	Combined Tax Rate	Percentage of Collection
2021	\$ 32,578,199,973	\$ 170,503,451.53	0.514843293	100.00%
2020	32,298,468,852	166,577,629.44	0.534199140	100.00%
2019	31,291,984,584	163,306,211.21	0.539724180	100.00%
2018	30,994,917,728	160,312,645.89	0.499625580	100.00%
2017	31,485,541,696	162,347,914.01	0.500468260	100.00%

F. INTERFUNDS

Receivables and payables due between funds at December 31, 2021 are as follows:

Fund	Interfund Receivable	Interfund Payable
Federal and State Grant	\$ 28,149,613.55	\$ -
Current	-	28,149,613.55
	<u>\$ 28,149,613.55</u>	<u>\$ 28,149,613.55</u>

G. FUND BALANCES APPROPRIATED

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

Year	Balance December 31,	Utilized in Budget of Succeeding Year	Percent Utilized	Remaining Balance Available
2021	\$ 22,202,755.41	\$ 11,099,262.00	49.99%	11,103,493.41
2020	19,028,900.49	9,500,000.00	49.92%	9,528,900.49
2019	18,612,803.28	9,300,000.00	49.97%	9,312,803.28
2018	18,347,420.48	9,165,000.00	49.95%	9,182,420.48
2017	17,832,815.38	8,911,689.00	49.97%	8,921,126.38

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

H. BUDGETARY DATA

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

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

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

I. FEDERAL AND STATE GRANTS

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

J. GENERAL FIXED ASSETS

The following schedule is a summarization of general fixed assets for the year ended December 31, 2021:

	Balance as of December 31, 2020	Additions	Disposals/ Transfers	Balance as of December 31, 2021
Land	\$ 34,502,412.68	\$ -	\$ -	\$ 34,502,412.68
Buildings	145,414,722.93	-	-	145,414,722.93
Major Movable Equipment	13,956,369.67	968,284.86	-	14,924,654.53
Vehicles	30,421,504.27	2,203,191.92	2,758,691.46	29,866,004.73
Total	<u>\$ 224,295,009.55</u>	<u>\$ 3,171,476.78</u>	<u>\$ 2,758,691.46</u>	<u>\$ 224,707,794.87</u>

K. ECONOMIC DEPENDENCY

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

L. ACCRUED SICK AND VACATION BENEFITS

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed upon rate. The monetary value of these earned and unused employee benefits has not been accrued by either charges to operations or to budgets of prior years, although in some cases they might be material, since the realization of this liability may be affected by conditions which could preclude an employee from receiving full payment of the accrual. The County estimates the cost of such unpaid compensation to be \$14,910,695.00 as of December 31, 2021. A reserve has been established to partially fund these obligations, the balance in the reserve was \$4,196,803.40 as of December 31, 2021.

M. DEFERRED COMPENSATION

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

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

N. 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, 2021, 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.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS

A substantial number, and all eligible employees, of the County participate in the following defined benefit pension plans: the Public Employees' Retirement System ("PERS") and the Police and Firemen's Retirement System ("PFRS") and Defined Contribution Retirement Program ("DCRP"), which are administered and/or regulated by the New Jersey Division of Pensions and Benefits (the "Division"). Both plans have a board of trustees that is primarily responsible for its administration. The Division issues publicly available financial reports for each plan that includes financial statements and required supplementary information. Those reports may be obtained at <https://www.state.nj.us/treasury/pensions/annual-reports.shtml> or by writing to:

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

The GASB Statement No. 68 report of the State of New Jersey PFRS for the period ended June 30, 2021, was not available as of the date of this report. Per Local Finance Notice 2022-12, issued by the Division of Local Government Services, calendar year municipalities are able to include in their annual audits the most recent audited GASB 68 PFRS information published by the Division. Thus, the County included in the note below their December 31, 2020, disclosures based on the period ended June 30, 2020, audited PFRS information. The period ended June 30, 2021, PERS report was available and included in the disclosures below.

Plan Descriptions

PERS is a cost-sharing multiple-employer defined benefit pension plan which was established as of January 1, 1955. PFRS is a cost-sharing multiple-employer defined benefit pension plan administered by the Division. For additional information about PERS and PFRS, please refer to the Division's annual financial statements, which can be found at the link above.

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS (CONTINUED)

Benefits Provided

For PERS, vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service.

The following represents the membership tiers for PERS:

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

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

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

The following represents the membership tiers for PFRS:

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

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS (CONTINUED)

Benefits Provided (Continued)

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

PERS

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

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the state if certain circumstances occurred. The legislation, which legally obligates the state, is as follows: Chapter 8, P.L. 2000; Chapter 318, P.L. 2001; Chapter 86, P.L. 2001; Chapter 511, P.L. 1991; Chapter 109, P.L. 1979; Chapter 247, P.L. 1993; and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the state is treated as a non-employer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer-specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. The unaudited portion of the non-employer contributing entities' total proportionate share of the collective net pension liability that is associated with the County is 3.540043615% and \$4,470,954 and the non-employer contributions were \$463,082. If the County followed US GAAP a revenue of \$394,119 would be recognized.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS (CONTINUED)

PFRS

A special funding situation exists for the local employers of the PFRS 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 plan year ended June 30, 2020, state special funding situation net pension liability amount of \$2,005,329,818, is the accumulated difference between the annual actuarially determined state obligation under the special funding situation and the actual state contribution through the valuation date. The state special funding situation pension expense of \$227,263,993 for the plan year ended June 30, 2020, is the actuarially determined contribution amount that the state owes for the plan year ended June 30, 2020. The pension expense is deemed to be a state administrative expense due to the special funding situation.

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

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the state if certain circumstances occurred. The legislation, which legally obligates the state, is as follows: Chapter 8, P.L. 2000; Chapter 318, P.L. 2001; Chapter 86, P.L. 2001; Chapter 511, P.L. 1991; Chapter 109, P.L. 1979; Chapter 247, P.L. 1993; and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the state is treated as a non-employer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer-specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. The unaudited portion of the non-employer contributing entities' total proportionate share of the collective net pension liability that is associated with the County is .7600062219% and \$15,240,631 and the non-employer contributions were \$1,172,758. If the County followed US GAAP a revenue of \$1,727,221 would be recognized.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS (CONTINUED)

The County is billed annually for its normal contribution plus any accrued liability. Contribution to PERS from the County was \$7,509,025.80 for the year ended December 31, 2021. This value exceeds the schedule A-3 by \$1,087,307 due to the \$501,603 charged to library trust fund and \$585,704 charged to the public health trust fund. Contribution to PFRS from the County was \$8,537,288 for the year ended December 31, 2021. Contribution to PFRS from the County was \$7,690,283 for the year ended December 31, 2020.

DCRP

The contribution policy is set by N.J.S.A. 43:15C-3 and requires contributions by active members and contributing employers. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the County contributes 3% of the employees' base salary, for each pay period, to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period. For the year ended December 31, 2021, and plan year ended June 30, 2021, the County's contributions were \$39,235.61. There were no forfeitures during the year.

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

At plan year ended June 30, 2021, the County had a liability of \$92,212,606 for its proportionate share of the net pension liability in PERS and at plan year ended June 30, 2020, the County had a liability of \$98,202,828 for its proportionate share of the net pension liability in PFRS. The PERS net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The PFRS net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members of the plan, actuarial determined. At plan year ended June 30, 2021, the County's PERS proportion was 0.778395415%, which was a decrease of 0.00102 from its proportion measured as of plan year ended June 30, 2020. At plan year ended June 30, 2020, the County's PFRS proportion was 0.7600062219% which was a decrease of 0.00127 from its proportion measured as of plan year ended June 30, 2020. The County's PERS pension expense for the plan year ended June 30, 2021, was \$7,146,660. The County's PFRS pension expense for the plan year ended June 30, 2020, was \$9,859,249.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS (CONTINUED)

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

At plan years ended June 30, 2021 and 2020, respectively, the County had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PERS as of June 30, 2021		PFRS as of June 30, 2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,454,311	\$ 660,133	\$ 990,051	\$ 352,438
Changes of Assumptions	480,243	32,828,285	247,127	26,327,591
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	24,291,224	5,758,092	-
Changes in Proportion	2,819,599	5,888,723	4,296,272	2,504,501
	<u>\$ 4,754,153</u>	<u>\$ 63,668,365</u>	<u>\$ 11,291,542</u>	<u>\$ 29,184,530</u>

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

PERS as of		PFRS as of	
Years Ending June 30,		Years Ending June 30,	
6/30/2022	\$ (21,758,159)	6/30/2021	\$ (9,186,199)
6/30/2023	(15,535,274)	6/30/2022	(6,199,571)
6/30/2024	(10,592,408)	6/30/2023	(2,523,889)
6/30/2025	(7,962,342)	6/30/2024	(953,435)
6/30/2026	3,096	6/30/2025	(821,665)
	<u>\$ (55,845,088)</u>		<u>\$ (19,684,759)</u>

The previous amounts do not include County-specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by the County over the average of the expected remaining service lives of all plan members, which is 5.13, 5.16, 5.21, 5.63, 5.48 and 5.57 for the years 2021, 2020, 2019, 2018, 2017 and 2016, respectively.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS (CONTINUED)

Actuarial Assumptions

The total PERS pension liability for the plan year ended June 30, 2021 and the total PFRS pension liability for the plan year ended June 30, 2020, actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PERS</u>	<u>PFRS</u>
Inflation rate		
Price	2.75%	2.75%
Wage	3.25%	3.25%
Salary Increases		
Through 2026 (based on years of service)	2.00 - 6.00%	
Thereafter (based on years of service)	3.00 - 7.00%	
Through all future years (based on years of service)		3.00 - 15.25%
Investment rate of return	7.00%	7.00%

For PERS, pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

For PFRS, pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS (CONTINUED)

Actuarial Assumptions (Continued)

In accordance with state statute, the long-term expected rate of return on plan investments (7.00% at plan year ended June 30, 2021 for PERS and June 30, 2020 for PFRS) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division, 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 and PFRS's target asset allocation, are summarized in the following table:

Asset Class	Target Allocation	PERS - 2021	PFRS - 2020
		Long-Term Expected Real Rate of Return	Long-Term Expected Real Rate of Return
U.S. Equity	27.00%	8.09%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.71%	8.57%
Emerging Markets Equity	5.50%	10.96%	10.23%
Private Equity	13.00%	11.30%	11.42%
Real Assets	3.00%	7.40%	9.73%
Real Estate	8.00%	9.15%	9.56%
High Yield	2.00%	3.75%	5.95%
Private Credit	8.00%	7.60%	7.59%
Investment Grade Credit	8.00%	1.68%	2.67%
Cash Equivalents	4.00%	0.50%	0.50%
U.S. Treasuries	5.00%	0.95%	1.94%
Risk Mitigation Strategies	3.00%	3.35%	3.40%
	<u>100.00%</u>		

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. PENSION PLANS (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 employers and the non-employer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

For PFRS, the discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the non-employer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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

The following presents the County's proportionate share of the collective net pension liability of the participating employers, calculated using the discount rate as disclosed above as well as what the County's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of PERS Plan Year Ended June 30, 2021	\$ 125,574,870	\$ 92,212,606	\$ 63,899,997
	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of PFRS Plan Year Ended June 30, 2020	\$ 130,589,548	\$ 98,202,828	\$ 71,303,183

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST-RETIREMENT BENEFITS

The County participates in the New Jersey State Health Benefits Program (the “SHBP”), which qualifies as a cost-sharing, multiple-employer plan in accordance with GASB Statement 75 “Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions”. 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 discussed later in this note.

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

Local Plan Description

The County provides a single employer post-employment health benefits plan (the “Local OPEB Plan”) for its employees and retirees through a single employer defined benefit healthcare plan. The County followed the accounting provisions of GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions. This statement established guidelines for reporting costs associated with “other post-employment benefits” (OPEB). OPEB costs are calculated based on plan benefits (other than pensions), that the retired employees and their covered dependents have accrued as a result of their respective years of employment service. The County does not pre-fund retiree health benefits and instead provides for the benefits on a pay-as-you-go basis.

The County’s Local OPEB Plan provides dental and vision benefits to retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits. The County pays monthly premiums for dental and vision coverage for three years or five years depending on whether the employee was in a bargaining unit or in management, with management receiving the benefits for five years after the date of retirement. An employee is eligible to receive postretirement dental and vision benefits through the County health plan by meeting either of the following criteria:

- Retires with 25 or more years of service from the New Jersey State retirement system and at least 25 years of service with the County, or
- Retires at age 62 or older with as least 15 years of service with the County.

The Local OPEB Plan is not a separate entity or trust and does not issue stand-alone financial statements. Assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. In the Local OPEB Plan there were 1,370 active and 153 retired employees eligible for benefits at December 31, 2021. The Township funds the Local OPEB Plan in the amount of the current annual premium net of employee contributions for all retired participants. One-hundred percent of retirees are expected to participate.

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 regulatory basis of accounting the County follows as noted in footnote A does not permit the accrual of actuarially determined OPEB expenses or liabilities. The following information is for disclosure purposes only and has not been accrued in the financial statements of the County.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST- RETIREMENT BENEFITS (CONTINUED)

Local OPEB Plan Total OPEB Liability

The County's Local OPEB Plan total OPEB liability of \$1,504,766 was measured as of December 31, 2021. The liability was net of expected retiree contributions. The components of the Township's Local OPEB Plan total OPEB liability as of December 31, 2021, are as follows:

	2021
Total OPEB liability	\$ 1,504,766.00
Plan Fiduciary Net Position	-
Net OPEB Liability	<u>1,504,766.00</u>
 Plan Fiduciary Net Position as a % of total OPEB Liability	 0%
 Balance Beginning of Year	 \$ 1,783,226.00
Changes for the year:	
Interest Cost	29,569.00
Service Cost	111,064.00
Changes in assumptions for other inputs:	
Difference between expected & actual experience	(202,989.00)
Changes in assumptions	(73,609.00)
Benefit Payments	<u>(142,495.00)</u>
Net changes	<u>(278,460.00)</u>
Balance End of Year	<u><u>\$ 1,504,766.00</u></u>

Actuarial 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. The Local OPEB Plan total OPEB liability as of December 31, 2021, was determined by an actuarial valuation as of January 1, 2021, using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.0% per year
Salary Increase	4% per year
Discount rate	2.06%
Healthcare cost trend rate	2.00%
Actuarial Cost Method	Entry Age Normal (% of Salary)

The discount rate was based on the index rate for 20-year tax-exempt general obligation municipal bond index rate with an average rating of AA/Aa or higher as of the measurement date. To comply with this provision, the Bond Buyer 20-Bond General Obligation Index was used. Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST- RETIREMENT BENEFITS (CONTINUED)

Contributions and OPEB Costs

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.

The following presents the Local OPEB Plan actuarially determined contribution for the year ending December 31, 2021:

	2021
Service Cost	\$ 111,064.00
30 Year Amortization of Net OPEB Liability	92,675.00
Actuarially Determined Contribution	203,739.00
Actual Contribution	(142,495.00)
Contribution Deficiency	<u>\$ 61,244.00</u>
Covered Payroll	\$ 83,648,404.00
Actuarially Determined Contribution as a % of Covered Payroll	0.24%

Sensitivity of the Local OPEB Plan Total OPEB Liability

The following presents the Local OPEB Plan total OPEB liability of the Township, as well as what the Township's Local OPEB Plan total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	At 1% Decrease	At Current Discount Rate	At 1% Increase
December 31, 2021 Local Plan OPEB Liability - 2.06%	<u>\$ 1,572,981.00</u>	<u>\$ 1,504,766.00</u>	<u>\$ 1,437,687.00</u>

Sensitivity to changes in the healthcare cost trend rate - The following presents the total OPEB liability of the Township, as well as what the Township's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	At 1% Decrease	At Current Discount Rate	At 1% Increase
December 31, 2021 Local Plan OPEB Liability	<u>\$ 1,364,119.00</u>	<u>\$ 1,504,766.00</u>	<u>\$ 1,666,117.00</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST- RETIREMENT BENEFITS (CONTINUED)

Local OPEB Plan Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2021, the County OPEB expense was \$140,782 as calculated in the table below.

	December 31, 2021
Service cost	\$ 111,064.00
Interest	29,569.00
Amortization of deferred charges:	
Difference between expected and actual experience	(6,611.00)
Changes of assumptions	6,760.00
	<u>\$ 140,782.00</u>

At December 31, 2021, the County reported net deferred outflows of resources of \$237,086 and deferred inflows of resources related to OPEB of \$306,477. These amounts will be amortized in equal installments of over 30 years starting in 2022.

	December 31, 2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 120,774.00	\$ 238,902.00
Changes in assumptions	116,312.00	67,575.00
	<u>\$ 237,086.00</u>	<u>\$ 306,477.00</u>

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

<u>December 31,</u>	<u>Amount</u>
2022	\$ 149.00
2023	149.00
2024	149.00
2025	149.00
2026	149.00
Thereafter	(70,136.00)
	<u>\$ (69,391.00)</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST-RETIREMENT BENEFITS (CONTINUED)

State OPEB Plan Description

The GASB Statement No. 75 report of the State Health Benefits Local Government Retired Employees Plan (the "SHBP" or "OPEB Plan") for the period ended June 30, 2021, was not available as of the date of this report. Per Local Finance Notice 2022-12, issued by the Division of Local Government Services, calendar year municipalities are able to include in their annual audits the most recent audited GASB 75 information published by the Division of Pensions and Benefits. Thus, the County included in the note below their December 31, 2020, disclosures based on the period ended June 30, 2020, audited OPEB Plan information.

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP. The County authorized participation in the SHBP's post-retirement benefit program. The County adopted the provision of Chapter 88, Public Laws of 1974 as amended by Chapter 436, P.L. 1981 to permit local public employers to pay the premium charges for certain eligible pensioners and their dependents covered by the New Jersey Health Benefits Program. In accordance with P.L. 2011 c. 78, employees make contributions towards their health insurance premiums based on their salary in accordance with a formula provided for in the law.

The SHBP provides medical and prescription drug coverage to retirees and their covered dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide post-retirement 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 negotiation 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 post-retirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST- RETIREMENT BENEFITS (CONTINUED)

State OPEB Plan Description (Continued)

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for post-retirement 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.

Fund Policy

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis. Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County on a monthly basis. As a participating employer, the County will pay and remit to the State Treasury contributions to cover the full cost of premiums for eligible pensioners on a basis comparable to the reimbursement made by the State to its eligible pensioners and their spouses in accordance with provisions of Chapter 75, Public Laws of 1972.

The County's contributions to SHBP for the year ended December 31, 2021, were \$24,788,947 for active and \$2,051,430.84 for retirees. These amounts, which equaled the required contributions for the year, included County, library, public health and welfare board contributions. \$23,438,066 of the amount for County employees was charged to the current fund. The remaining amounts for the other County departments were charged to the related trust funds. There were 1,385 eligible participants in 2020 including County, library, public health, and welfare board employees.

Special Funding Situation

Under Chapter 330, P.L. 1997, the State shall pay the premium 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 nonemployer 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 nonemployer contributing entities total proportionate share of the collective net OPEB liability that is associated with the local participating employer. The County meets the criteria of a special funding situation. The portion of the non-employer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the County is 1.84% and \$100,729,076 and related to 448 members.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST-RETIREMENT BENEFITS (CONTINUED)

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. 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. 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 nonspecial funding situation during the measurement period July 1, 2019 through June 30, 2020.

Net OPEB Liability

The components of the County's net OPEB liability in the SHBP as of plan year ended June 30, 2020, is as follows:

	June 30, 2020
Total OPEB Liability	\$ 240,734,106.44
Plan Fiduciary Net Position	2,191,316.48
Net OPEB Liability	<u>\$ 238,542,789.96</u>
 Plan Fiduciary Net Position as a % of total OPEB Liability	 0.91%

State OPEB Plan Actuarial Assumptions

The State OPEB Plan net OPEB liability as of June 30, 2020, was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. 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 assumption, applied to all periods in the measurement:

Inflation	2.50%
Salary increases*	
PERS	
Initial fiscal year applied	
Through 2026	2.00 - 6.00%
Thereafter	3.00 - 7.00%
PFRS	
Rate for all future years	3.25 - 15.25%

PERS Mortality:

Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

PFRS Mortality:

Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST- RETIREMENT BENEFITS (CONTINUED)

State OPEB Plan Actuarial Assumptions (Continued)

Actuarial assumptions used in the July 1, 2019, valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018, and July 1, 2014 to June 30, 2018, respectively. One-hundred percent of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The rates used for 2023 and 2024 are 21.83% and 18.53%, respectively, trending to 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.00% and decreases to a 4.5% long-term trend rate after seven years.

Discount Rate

The discount rate for plan year ended June 30, 2020, was 2.21%. 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 the State OPEB Plan Net OPEB Liability

The following presents the County's State OPEB Plan collective net OPEB liability of the participating employers as of plan year ended June 30, 2020, calculated using the discount rate as disclosed above as well as what the collective net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	At 1% Decrease	At Current Discount Rate	At 1% Increase
June 30, 2020 State Plan OPEB Liability - 2.21%	<u>\$ 282,007,976.93</u>	<u>\$ 238,542,789.96</u>	<u>\$ 204,136,142.28</u>

Sensitivity to Changes in the Healthcare Cost Trend Rate

The following presents the County's State OPEB Plan net OPEB liability as of plan year ended June 30, 2020, 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 one percentage point lower or one percentage point higher than the current rate:

	At 1% Decrease	At Current Discount Rate	At 1% Increase
June 30, 2020 State Plan OPEB Liability	<u>\$ 197,394,404.66</u>	<u>\$ 238,542,789.96</u>	<u>\$ 292,427,164.48</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

P. POST- RETIREMENT BENEFITS (CONTINUED)

State OPEB Plan Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2020, the County recognized State OPEB Plan net credit of \$2,052,691. At December 31, 2020, the Township reported net deferred inflows of resources related to the State OPEB Plan of \$63,848,877 and \$132,697,399, respectively.

	2020	
	State OPEB	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,283,034	\$ 44,421,118
Changes of assumptions	35,678,494	53,048,232
Net difference between projected and actual investment earnings on pension plan investments	151,488	-
Changes in proportion	21,735,861	35,228,049
	<u>\$ 63,848,877</u>	<u>\$ 132,697,399</u>

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

Year Ended December 31,	Amount
2021	\$ (12,822,865.39)
2022	(12,834,491.34)
2023	(12,853,283.37)
2024	(12,870,454.58)
2025	(8,776,017.47)
Thereafter	4,800,778.15
	<u>\$ (55,356,334.00)</u>

The previous amounts do not include employer-specific deferred outflows of resources and deferred inflow of resources related to the changes in proportion. These amounts will be recognized (amortized) by the Township over the average remaining service lives of all plan members, which is 7.87, 8.05, 8.14, and 8.04 years for the 2020, 2019, 2018 and 2017 amounts, respectively.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Q. CAPITAL LEASES

The County has three lease purchase agreements outstanding at December 31, 2021, to finance various equipment. Payments due under each of these agreements are listed below:

Year	Principal	Interest	Total
2022	\$ 342,520.92	\$ 11,765.62	\$ 354,286.54
2023	205,404.87	3,973.11	209,377.98
	<u>\$ 547,925.79</u>	<u>\$ 15,738.73</u>	<u>\$ 563,664.52</u>

R. RISK MANAGEMENT

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

At December 31, 2021, the amount of these unreported liabilities was \$27,902,040.00. The County maintains related trust fund reserves of \$4,825,258.07 at December 31, 2021.

Balance December 31, 2020	Current Year Claims	Adjustments	Payments	Balance December 31, 2021
<u>\$ 23,734,716.00</u>	<u>\$ 11,397,608.00</u>	<u>\$ 71,810.00</u>	<u>\$ 7,302,094.00</u>	<u>\$ 27,902,040.00</u>

S. SUBSEQUENT EVENTS

The County issued \$26,377,000 of General Obligation Bonds, Series 2022 consisting of \$21,783,000 General Bonds, \$2,297,000 County College Bonds, and \$2,297,000 State Aid County College Bonds. The bonds were issued for the purpose of funding various capital improvements of the County and the Atlantic Cape Community College related to ordinances 01-2020 and 03-2022. The bonds will mature in March 2036.

SUPPLEMENTARY INFORMATION

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

CURRENT FUND
SCHEDULE OF CASH

Year Ended December 31, 2021

	Ref.	Current Fund	Federal and State Grant Fund
Balance December 31, 2020	A	\$ 48,700,156.13	\$ -
Increased by Receipts:			
County Taxes Receivable			
Added and Omitted	A-7, A-9	\$ 794,284.18	\$ -
Current Year	A-8	153,821,280.53	-
Revenue Accounts Receivable	A-9	57,922,894.28	-
Miscellaneous Revenues Not Anticipated	A-13	1,606,404.48	-
Petty Cash Funds	A-5	5,200.00	-
Prepaid Revenue	A	78,725.18	-
Due from Current Fund		-	2,912,708.57
Due from Welfare Department	A-18	10,332,705.17	-
Due to Grant Fund		22,013,750.46	-
Federal and State Grants Receivable	A-14	-	45,914,995.62
Federal and State Grants Unappropriated	A-15	-	25,613,581.93
		246,575,244.28	74,441,286.12
Decreased by Disbursements:			
2021 Appropriations	A-3	90,128,709.06	-
2020 Appropriations Reserves	A-10	10,379,884.21	-
Grant Encumbrances	A-17	-	14,528,269.89
Accounts Payable	A-11	36,397.77	-
Petty Cash Funds	A-5	5,200.00	-
Change Funds	A-6	1,310.00	-
Payroll Deductions Payable	A-12	105,076,064.44	-
Due State of New Jersey - Grants	A-19	-	620,811.51
Due to Grant Fund		2,912,708.57	-
Due to Welfare Department	A-18	10,332,705.17	-
Due from Current Fund		-	28,149,613.55
Refund of Prior Year Revenue	A-1	44,238.25	-
Federal and State Grants -Appropriated	A-16	-	16,062,091.17
Federal and State Grants -Unappropriated	A-15	-	15,080,500.00
		218,917,217.47	74,441,286.12
Balance December 31, 2021		\$ 76,358,182.94	\$ -

CURRENT FUND
 SCHEDULE OF PETTY CASH FUNDS

Year Ended December 31, 2021

<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
Commissioners	100.00	100.00
Superintendent of Schools	100.00	100.00
Facilities Management	100.00	100.00
Meadowview	250.00	250.00
Intergenerational Services	100.00	100.00
	<u>\$ 5,200.00</u>	<u>\$ 5,200.00</u>
<u>Ref.</u>	A-4	A-4

CURRENT FUND
SCHEDULE OF CHANGE FUNDS

Year Ended December 31, 2021

<u>Office</u>	<u>Balance December 31, 2020</u>	<u>Returned To Treasurer</u>	<u>Balance December 31, 2021</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>
<u>Ref.</u>	A	A-4	A

CURRENT FUND
 SCHEDULE OF ADDED AND OMITTED COUNTY TAXES RECEIVABLE

Year Ended December 31, 2021

	Balance	2021		Balance
	December 31, 2020	Levy	Collected	December 31, 2021
City of Absecon	\$ 31,834.61	\$ 23,059.09	\$ 31,834.61	\$ 23,059.09
City of Atlantic City	8,238.79	30,857.18	8,238.79	30,857.18
City of Brigantine	64,349.12	77,394.36	64,349.12	77,394.36
Borough of Buena	3,473.31	3,630.04	3,473.31	3,630.04
Township of Buena Vista	11,651.99	12,239.12	11,651.99	12,239.12
City of Corbin City	1,427.64	1,050.45	1,427.64	1,050.45
City of Egg Harbor	9,351.05	3,896.50	9,351.05	3,896.50
Township of Egg Harbor	199,480.04	162,509.89	199,480.04	162,509.89
City of Estell Manor	4,437.72	3,669.26	4,437.72	3,669.26
Borough of Folsom	2,247.17	903.29	2,247.17	903.29
Township of Galloway	33,445.20	34,555.62	33,445.20	34,555.62
Township of Hamilton	57,449.24	54,893.91	57,449.24	54,893.91
Town of Hammonton	45,708.04	53,309.45	45,708.04	53,309.45
City of Linwood	8,317.44	12,149.37	8,317.44	12,149.37
Borough of Longport	85,882.71	71,255.22	85,882.71	71,255.22
City of Margate	128,383.17	122,138.09	128,383.17	122,138.09
Township of Mullica	9,943.28	14,353.65	9,943.28	14,353.65
City of Northfield	9,207.98	10,219.85	9,207.98	10,219.85
City of Pleasantville	8,727.04	5,277.95	8,727.04	5,277.95
City of Port Republic	3,116.93	334.96	3,116.93	334.96
City of Somers Point	4,909.93	4,390.27	4,909.93	4,390.27
City of Ventnor	60,761.76	106,540.72	60,761.76	106,540.72
Township of Weymouth	1,940.02	1,726.43	1,940.02	1,726.43
	<u>\$ 794,284.18</u>	<u>\$ 810,354.67</u>	<u>\$ 794,284.18</u>	<u>\$ 810,354.67</u>
Ref.	A		A-2, A-4	A

Analysis of Collections:

Prior	\$ 794,284.18
Current	-
	<u>\$ 794,284.18</u>
	A-2, A-4, A-9

CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED

Year Ended December 31, 2021

Amount Required per 2021 County
Adopted Budget and Collected
During 2021

	<u>\$ 153,821,280.53</u>
<u>Ref.</u>	A-4

Analysis of 2016 County Taxes Levied and Collected

Municipality	Amount	Percent
City of Absecon	\$ 3,427,303.43	2.23%
City of Atlantic City	12,536,109.02	8.15%
City of Brigantine	16,465,587.55	10.70%
Borough of Buena	1,272,925.44	0.83%
Township of Buena Vista	2,993,908.24	1.95%
City of Corbin City	259,616.96	0.17%
City of Egg Harbor	991,038.22	0.64%
Township of Egg Harbor	20,914,417.57	13.60%
City of Estell Manor	815,508.23	0.53%
Borough of Folsom	867,759.75	0.56%
Township of Galloway	14,018,930.60	9.11%
Township of Hamilton	10,231,802.41	6.65%
Town of Hammonton	7,139,143.29	4.64%
City of Linwood	4,461,351.66	2.90%
Borough of Longport	9,353,222.42	6.08%
City of Margate	20,901,939.06	13.59%
Township of Mullica	2,284,317.89	1.49%
City of Northfield	4,058,583.79	2.64%
City of Pleasantville	3,659,951.97	2.38%
City of Port Republic	641,192.38	0.42%
City of Somers Point	5,497,185.64	3.57%
City of Ventnor	10,121,677.52	6.58%
Township of Weymouth	907,807.49	0.59%
	<u>\$ 153,821,280.53</u>	<u>100.00%</u>
<u>Ref.</u>	A-4	

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year Ended December 31, 2021

	Balance December 31, 2020	Accrued in 2021	Collected in 2021	Balance December 31, 2021
County Clerk	\$ -	\$ 5,613,760.97	5,613,760.97	\$ -
Surrogate	-	168,420.90	168,420.90	-
Sheriff	-	829,755.92	829,755.92	-
Interest on Investments and Deposits	-	491,092.98	491,092.98	-
Medicaid Reimbursement - Nursing Home & Home Care	-	10,903,827.79	10,903,827.79	-
Fees and Permits	-	421,672.28	421,672.28	-
Rental of County Offices	-	2,156,473.22	2,156,473.22	-
Correction Department - NJ Reimbursement for State Prisoners	-	1,249,676.56	1,249,676.56	-
Sale of Food - Central Supply Items, Nutrition Project	-	1,575,997.58	1,575,997.58	-
City of Atlantic City Contracts	-	621,409.60	621,409.60	-
Refunds - Insurance, Telephone, etc.	-	1,824,968.83	1,824,968.83	-
Bail Bond Forfeitures	-	3,150.00	3,150.00	-
Public Health - Indirect Cost Reimbursement	-	1,309,645.00	1,309,645.00	-
Detention Housing	-	934,864.60	934,864.60	-
Economic Development	-	900,000.00	900,000.00	-
State Aid - County College Bonds (NJSA 18A:64A:22.6)	-	2,871,747.51	2,871,747.51	-
Constitutional Officer Reimbursement - Sheriff	-	28,204.00	28,204.00	-
Constitutional Officer Reimbursement - Clerk	-	28,204.00	28,204.00	-
Constitutional Officer Reimbursement - Surrogate	-	28,204.00	28,204.00	-
Constitutional Officer Reimbursement - Prosecutor	-	92,391.00	92,391.00	-
State Assumption of Costs of County Social and Welfare and Psychiatric Facilities:				
Social and Welfare Services (c.66. P.L. 1990)				
Supplemental Security Income	-	508,172.00	508,172.00	-
Psychiatric Facilities (c.73, P.L. 1990)				
Board of County Patients in State and Other Institutions	-	13,671.00	13,671.00	-
Increased Fees pursuant to C370, PL, 2001				
County Clerk	-	1,736,440.20	1,736,440.20	-
County Sheriff	-	341,158.70	341,158.70	-
County Surrogate	-	222,502.68	222,502.68	-
Other Special Items				
Peer Grouping	-	155,847.00	155,847.00	-
Atlantic City PILOT Program	-	17,550,000.00	17,550,000.00	-
Open Space Trust	-	48,225.86	48,225.86	-
American Rescue Plan Revenue Loss	-	2,969,213.40	2,969,213.40	-
Miscellaneous Revenue Not Anticipated	-	2,400,688.66	2,400,688.66	-
	<u>\$ -</u>	<u>\$ 57,999,386.24</u>	<u>\$ 57,999,386.24</u>	<u>\$ -</u>
Cash Receipts	A-4		\$ 57,922,894.28	
Prepaid Revenue	A		76,491.96	
			<u>\$ 57,999,386.24</u>	

CURRENT FUND
SCHEDULE OF PRIOR YEAR APPROPRIATION RESERVES

	Balance December 31, 2020		Paid or Charged	Balance December 31, 2021
	Encumbered	Reserved		
GENERAL APPROPRIATIONS				
Legislative Branch				
Board of County Commissioners				
Salaries and Wages	\$ -	\$ 23,775.47	\$ -	\$ 23,775.47
Other Expenses	12,814.02	13,222.42	13,441.50	12,594.94
Department of Administration				
County Executive/Administration				
Salaries and Wages	-	30,324.36	(1,373.92)	31,698.28
Other Expenses	954.99	9,346.44	798.48	9,502.95
Treasurer's Office				
Salaries and Wages	-	37,941.25	-	37,941.25
Other Expenses	7,881.66	21,361.79	7,856.00	21,387.45
Division of Extension Services				
Salaries and Wages	-	1,463.28	-	1,463.28
Other Expenses	247,543.63	8,494.85	216,395.35	39,643.13
Policy and Planning				
Salaries and Wages	-	28,451.49	(16,845.46)	45,296.95
Other Expenses	1,282.95	12,615.49	1,450.83	12,447.61
Audit	-	9,070.00	-	9,070.00
Conservation of Soil (NJS 4:24-22)	5,000.00	-	5,000.00	-
Economic Development	425,000.00	-	425,000.00	-
Compensated Absences	-	1.00	1.00	-
Department of Administrative Services				
Division of Purchasing and Budget				
Salaries and Wages	-	34,175.06	-	34,175.06
Other Expenses	1,670.92	11,994.68	5,740.58	7,925.02
Human Resources				
Salaries and Wages	-	36,272.11	-	36,272.11
Other Expenses	23,694.74	21,070.76	7,861.71	36,903.79
Information Technologies				
Salaries and Wages	-	90,296.27	-	90,296.27
Other Expenses	774,934.23	169,709.77	614,054.88	330,589.12
Department of Law				
Department of Law				
Salaries and Wages	-	11,416.08	(54,303.88)	65,719.96
Other Expenses	111.93	86,446.73	247.00	86,311.66
Constitutional Officers				
County Surrogate				
Salaries and Wages	-	269.42	250.00	19.42
Other Expenses	345.46	2,750.70	202.78	2,893.38
County Clerk				
Salaries and Wages	-	167,805.59	-	167,805.59
Other Expenses	6,523.13	17,908.92	8,686.13	15,745.92
Prosecutor's Office				
Salaries and Wages	-	646,013.04	(199,076.16)	845,089.20
Other Expenses	40,085.49	67,529.71	36,794.80	70,820.40
Sheriff's Office				
Salaries and Wages	-	595,396.78	(44,373.61)	639,770.39
Other Expenses	28,330.34	2,387.65	20,487.40	10,230.59

CURRENT FUND
 SCHEDULE OF PRIOR YEAR APPROPRIATION RESERVES (CONTINUED)

	Balance December 31, 2020		Paid or Charged	Balance December 31, 2021
	Encumbered	Reserved		
Department of Public Safety				
Division of Adult Detention				
Salaries and Wages	-	642,432.61	(3,994.68)	646,427.29
Other Expenses	1,440,439.11	331,815.30	1,303,834.83	468,419.58
Division of Youth Services				
Other Expenses	1,820,346.05	161,445.97	1,376,043.88	605,748.14
Office of Emergency Management				
Salaries and Wages	-	48,006.59	(33,120.56)	81,127.15
Other Expenses	187,369.08	180,913.32	111,401.93	256,880.47
Office of Medical Examiner				
Other Expenses	803,034.00	-	758,966.74	44,067.26
County Boards				
Superintendent of Elections				
Salaries and Wages	-	255,887.98	22,676.22	233,211.76
Other Expenses	82,386.18	75,950.07	58,498.17	99,838.08
Board of Taxation				
Salaries and Wages	-	1,473.79	-	1,473.79
Other Expenses	-	404.76	-	404.76
Board of Elections				
Salaries and Wages	-	323,349.91	33,684.46	289,665.45
Other Expenses	9,801.12	197,464.00	5,626.13	201,638.99
Department of Public Works				
Division of Parks and Recreation				
Salaries and Wages	-	104,702.05	-	104,702.05
Other Expenses	74,761.28	57,975.71	120,325.96	12,411.03
Division of Roads and Bridges				
Salaries and Wages	-	406,778.25	406,778.25	-
Other Expenses	15,275.50	21,761.60	37,037.10	-
Division of Engineering				
Salaries and Wages	-	59,788.72	(25,188.20)	84,976.92
Other Expenses	4,330.58	12,893.75	4,550.91	12,673.42
Division of Facilities Management				
Salaries and Wages	-	113,328.16	-	113,328.16
Other Expenses	471,460.87	89,180.81	309,376.99	251,264.69
Office of Fleet Management				
Salaries and Wages	-	48,272.88	-	48,272.88
Other Expenses	101,567.28	107,432.10	112,610.88	96,388.50
Supported Work Program				
Salaries and Wages	-	40,968.40	-	40,968.40
Other Expenses	178,617.37	75,365.91	142,678.38	111,304.90
Mosquito Unit				
Salaries and Wages	-	48,828.71	48,828.71	-
Other Expenses	2,508.26	116,451.73	118,959.99	-
Department of Economic Assistance and Community Development				
Assistance for Dependent Children	-	1.00	-	1.00

CURRENT FUND
SCHEDULE OF PRIOR YEAR APPROPRIATION RESERVES (CONTINUED)

	Balance December 31, 2020		Paid or Charged	Balance December 31, 2021
	Encumbered	Reserved		
Department of Human Services				
Division of Resident Services				
Salaries and Wages	-	507,376.97	-	507,376.97
Other Expenses	178,128.24	373,886.22	172,541.59	379,472.87
DHS- Support Services				
Salaries and Wages	-	16,271.09	3,698.09	12,573.00
Other Expenses	182,548.85	481,307.67	303,400.40	360,456.12
Intergenerational Services				
Salaries and Wages	-	603,529.57	114,764.26	488,765.31
Other Expenses	58,419.28	75,703.70	15,851.58	118,271.40
Maintenance of County Patients in Private Institutions for Mental Disease	-	20,000.00	-	20,000.00
Education				
Office of Superintendent of Schools				
Salaries and Wages	-	1,110.08	-	1,110.08
Other Expenses	1,819.88	690.06	-	2,509.94
Reimbursements for Residents Attending Out of County				
Two year Colleges (NJS 18A:64A-23)	-	42,396.60	4,554.22	37,842.38
Reimbursements for Residents Attending Out of County				
Vocational Schools (NJS 18A:34-23)	-	10,000.00	2,000.00	8,000.00
Insurance				
Group Insurance Plan for Employees	2,596,472.71	-	2,264,218.59	332,254.12
Health Benefits Waiver	-	22.05	-	22.05
Unclassified				
Purchase of Vehicles County Wide	234,464.15	61,724.03	228,460.84	67,727.34
Utilities:				
Fuel Oil	1,134.30	4,700.00	1,057.12	4,777.18
Electricity	379,963.52	251,721.26	455,459.16	176,225.62
Telephone	-	7,553.33	(12,103.45)	19,656.78
Street Lighting	30,098.47	11,968.08	30,373.81	11,692.74
Water	102,215.70	6,060.50	47,488.06	60,788.14
Traffic Lights	7,995.63	11,379.84	13,037.11	6,338.36
Gas	-	211,190.29	49,187.40	162,002.89
Trash Disposal	8,433.67	6,900.00	5,426.13	9,907.54
Subtotal Operations	<u>10,549,764.57</u>	<u>8,385,876.53</u>	<u>9,657,286.41</u>	<u>9,278,354.69</u>
Total Operations	<u>10,549,764.57</u>	<u>8,385,876.53</u>	<u>9,657,286.41</u>	<u>9,278,354.69</u>
Contingent	<u>146,785.82</u>	<u>779,763.45</u>	<u>390,180.42</u>	<u>536,368.85</u>
Total Operations Including Contingent	<u>10,696,550.39</u>	<u>9,165,639.98</u>	<u>10,047,466.83</u>	<u>9,814,723.54</u>
Capital Improvements				
Acquisition of New Equipment	105,541.93	9,530.21	93,324.12	21,748.02
Total Capital Improvements	<u>105,541.93</u>	<u>9,530.21</u>	<u>93,324.12</u>	<u>21,748.02</u>
Deferred Charges and Statutory Expenditures				
Statutory Expenditures				
Social Security System (O.A.S.I.)	-	492,974.80	239,093.26	253,881.54
DCRP	-	726.16	-	726.16
Total Deferred Charges and Statutory Expenditures	<u>-</u>	<u>493,700.96</u>	<u>239,093.26</u>	<u>254,607.70</u>
Total General Appropriations	<u>\$ 10,802,092.32</u>	<u>\$ 9,668,871.15</u>	<u>\$ 10,379,884.21</u>	<u>\$ 10,091,079.26</u>
	A	A		
			Balance Lapsed to Fund Balance	\$ 9,702,073.28
			Transferred to Accounts Payable	389,005.98
				<u>\$ 10,091,079.26</u>

CURRENT FUND
 SCHEDULE OF ACCOUNTS PAYABLE

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> A		\$ 685,649.71
Increased by:			
Transfer from Appropriation Reserves	A-10	<u>\$ 389,005.98</u>	<u>389,005.98</u>
Decreased by:			
Cash Disbursements	A-4	<u>36,397.77</u>	<u>36,397.77</u>
Balance December 31, 2021	A		<u><u>\$ 1,038,257.92</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-12

CURRENT FUND
SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE

Year Ended December 31, 2021

	Balance December 31, 2020	2021 Deductions Withheld and County's Share	Disbursed in 2021	Balance December 31, 2021
Public employees' Retirement System (PERS)	\$ 742,469.68	\$ 9,696,526.65	\$ 9,694,705.74	\$ 744,290.59
Contributory Life Insurance	122,162.79	313,914.90	272,775.20	163,302.49
Supplemental Annuity Contributory Trust	1,412.34	5,316.66	27,524.24	(20,795.24)
Social Security/Medicare System (OASI)	(3,117,910.24)	14,751,205.52	13,790,714.99	(2,157,419.71)
Federal Withholding Tax	(400,748.25)	8,803,172.27	8,623,030.87	(220,606.85)
Credit Union	-	1,031,657.00	1,031,657.00	-
Hospitalization	3,091,709.59	4,101,329.86	2,082,361.21	5,110,678.24
Garnished Wages	-	435,429.97	435,429.97	-
Union Dues	-	717,178.98	717,178.98	-
United Way	-	27,451.00	27,451.00	-
State Unemployment	1,668,192.66	288,148.08	69,056.61	1,887,284.13
State Withholding Tax	(35,876.72)	3,302,236.31	3,284,960.50	(18,600.91)
Family Leave Insurance	40,014.37	265,274.88	294,319.92	10,969.33
Dependent Care	81.68	9,499.84	6,794.94	2,786.58
Unreimbursed Medical Deductions	12,125.40	66,031.26	70,082.25	8,074.41
Life Insurance Withheld	-	61.46	61.46	-
AFLAC Disability	-	468,580.70	468,580.70	-
County Share Medical Difference	-	4,270,532.03	4,270,532.03	-
Bus Pass	2,500.00	9,096.00	9,096.00	2,500.00
529 College Savings	-	4,410.00	4,410.00	-
Deferred Compensation	-	1,738,276.00	1,738,276.00	-
Accrued Net Payroll	(1,373.00)	58,155,899.58	58,157,064.83	(2,538.25)
	<u>\$ 2,124,760.30</u>	<u>\$ 108,461,228.95</u>	<u>\$ 105,076,064.44</u>	<u>\$ 5,509,924.81</u>
Ref.	A	A-3	A-4	A

CURRENT FUND
 SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Year Ended December 31, 2021

Added and Omitted Taxes	\$ 794,284.18
Auction Proceeds	141,413.23
Commissions	6,060.02
Construction Appeal Fees	650.00
Copy Feeds	423.10
Disability Pool	8,577.37
Discovery	2,494.44
Escheated Check	1,056.57
Fines / Miscellaneous	2,535.78
Fire Permit Fees	162.00
Miscellaneous	1,249,913.54
Parking Fees	27,750.12
Recycling Fees	11,198.32
Revenue - Parks	64,063.85
Revenue - Planning	17,820.00
Range Revenue	67,875.44
OPRA Fees	24.00
Wage Attachments	<u>4,386.70</u>
	<u>\$ 2,400,688.66</u>

	<u>Ref.</u>	
Added and Omitted Taxes	A-2, A-4, A-7	\$ 794,284.18
Cash Receipts	A-2, A-9	<u>1,606,404.48</u>
	A-1	<u>\$ 2,400,688.66</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year Ended December 31, 2021

Grant	Balance December 31, 2020	2021 Budget Revenue Realized	Received	Canceled	Balance December 31, 2021
ADA Transition Plan 20-21	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
Area Plan Grant CY20	487,070.87	-	79,241.00	-	407,829.87
Area Plan Grant CY21	-	4,582,644.32	2,053,055.17	-	2,529,589.15
Atlantic City Electric	735,000.00	-	245,000.00	-	490,000.00
Community COVID-19 Response 21-22	-	600,000.00	-	-	600,000.00
Emergency Protective Measures- COVID 19	298,271.01	-	-	-	298,271.01
High Intensity Drug Trafficking Areas (HIDTA) 2020	177,000.00	-	94,983.15	-	82,016.85
High Intensity Drug Trafficking Areas (HIDTA) 2021	-	177,000.00	11,169.20	-	165,830.80
JA Montgomery Risk Control-BRIT Safety Grant 2020	-	935.56	935.56	-	-
Meadowview CRF LTC Grant COVID	-	59,149.04	59,149.04	-	-
National Crime Statistic Exchange (NCS-X) 2016	45,500.00	-	45,500.00	-	-
NJ Council on the Arts-Local Arts Program FY2020	7,251.00	-	7,251.00	-	-
NJ Council on the Arts-Local Arts Program FY2021	-	77,511.00	62,009.00	-	15,502.00
NJ DCA-LEAP 20-21	50,000.00	-	50,000.00	-	-
NJ DCA-LEAP FY2021	-	150,000.00	-	-	150,000.00
NJ DCF-Child Advocacy Center 2020	-	12,040.00	12,040.00	-	-
NJ DCF-Child Advocacy Center 2021	-	35,449.70	35,449.70	-	-
NJ DEP-Flood Management Plan 06 -08	-	-	-	-	-
NJ DEP-Open Space Acquisition Project FY08	-	-	-	-	-
NJ DEP-Clean Communities Grant FY21	-	126,673.95	126,673.95	-	-
NJ DH&SS-Respite Care Program FY20	35,932.57	-	18,888.00	-	17,044.57
NJ DH&SS-Respite Care Program FY21	-	181,853.00	90,974.99	-	90,878.01
NJ DH&SS-State Health Insurance Program (SHIP) 19-20	5,500.00	-	5,490.00	10.00	-
NJ DH&SS-State Health Insurance Program (SHIP) 20-21	19,910.00	-	19,857.00	53.00	-
NJ DH&SS-State Health Insurance Program (SHIP) 21-22	-	37,000.00	-	-	37,000.00
NJ DHS-Medication Assisted Treatment (MAT) 20-21	586,233.00	-	586,223.00	-	10.00
NJ DHS-Medication Assisted Treatment (MAT) 21-22	-	586,223.00	146,556.00	-	439,667.00
NJ DHS-Family Success Center 20-21 (formerly CFI)	385,230.00	-	385,230.00	-	-
NJ DHS-Family Success Center 21-22 (formerly CFI)	-	924,559.00	539,329.00	-	385,230.00
NJ DHS-JJC Family Court CY 20	42,039.59	-	41,936.80	102.79	0.00
NJ DHS-JJC Family Court CY 21	-	151,144.00	97,992.50	-	53,151.50

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	2021 Budget Revenue Realized	Received	Canceled	Balance December 31, 2021
NJ DHS-JJC Program Management CY20	18,797.06	-	15,988.91	2,808.15	-
NJ DHS-JJC Program Management CY21	-	55,550.00	33,007.03	-	22,542.97
NJ DHS-JJC Program Services CY 20	194,805.78	-	105,305.52	89,500.26	-
NJ DHS-JJC Program Services CY 21	-	313,245.00	101,965.22	-	211,279.78
NJ DHS-Mental Health Administrator CY21	-	9,000.00	9,000.00	-	-
NJ DHS-PASP CY20	4,971.00	-	2,182.50	2,788.50	-
NJ DHS-PASP CY21	-	62,226.00	62,226.00	-	-
NJ DHS-Youth Service Coordinator CY21	-	59,738.00	39,825.00	-	19,913.00
NJ DL&PS-High Intensity Drug Trafficking Areas (HIDTA) Program 19	100,065.64	-	33,825.00	66,240.64	-
NJ DL&PS-Operation Helping Hand FY19	25,000.00	36,000.00	61,000.00	-	-
NJ DL&PS-Pre-Disaster Mitigation 17-21	126,000.00	-	-	-	126,000.00
NJ DL&PS-JJC Innovations Funding CY20	115,632.13	-	103,403.03	12,229.10	-
NJ DL&PS-JJC Innovations Funding CY21	-	120,000.00	86,815.76	-	33,184.24
NJ DL&PS-Body Armor Replacement Program 20-21	-	25,439.28	25,439.28	-	-
NJ DL&PS-Body Worn Camera SFY21- not approved yet	-	226,218.00	-	-	226,218.00
NJ DL&PS-Cares For Kids Grant FY2021	25,450.00	-	10,450.00	15,000.00	-
NJ DL&PS-Click It or Ticket Grant 2021	-	35,000.00	30,300.00	-	4,700.00
NJ DL&PS-DDEF Prosecutor 2016	5,876.40	-	5,876.40	-	-
NJ DL&PS-Distracted Driving Campaign 2020	40,000.00	-	-	40,000.00	-
NJ DL&PS-Distracted Driving Campaign 2021	-	40,000.00	33,600.00	-	6,400.00
NJ DL&PS-DRE Pilot Program 20-21	113,000.00	-	78,100.00	34,900.00	-
NJ DL&PS-DRE Pilot Program 21-22	-	115,000.00	-	-	115,000.00
NJ DL&PS-DWI Enforcement 20-21	35,000.00	-	15,809.73	19,190.27	-
NJ DL&PS-Emergency Management Assistance FY19	-	55,000.00	55,000.00	-	-
NJ DL&PS-Emergency Management Assistance FY20	-	55,000.00	55,000.00	-	-
NJ DL&PS-Highway Traffic Safety 20-21	59,800.00	-	39,503.68	20,296.32	-
NJ DL&PS-Insurance Fraud CY2019	168,483.30	-	-	168,483.30	-
NJ DL&PS-Insurance Fraud CY2020	250,000.00	-	214,848.17	-	35,151.83
NJ DL&PS-Insurance Fraud CY2021	-	250,000.00	-	-	250,000.00
NJ DL&PS-Megan's Law 18-19	-	13,954.00	13,954.00	-	-
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2020	2,139.46	-	-	2,139.46	-
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2021	-	88,667.00	-	-	88,667.00

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	2021 Budget Revenue Realized	Received	Canceled	Balance December 31, 2021
NJ DL&PS-State Facilities Education Act FY20-21	90,500.00	20,000.00	110,500.00	-	-
NJ DL&PS-State Facilities Education Act FY21-22	-	90,000.00	-	-	90,000.00
NJ DL&PS-Victim Witness Advocacy Supplemental (VAWA) 2019	-	65,241.00	65,128.38	-	112.62
NJ DL&PS-Victim Witness Advocacy Supplemental (VAWA) 2020	-	76,103.00	76,103.00	-	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 19-20	18,209.74	-	-	18,209.74	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 20-21	-	731,593.00	707,277.32	-	24,315.68
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 21-22	-	758,908.00	-	-	758,908.00
NJ DM&VA-Veterans Trans FY2019-20	4,252.00	8,500.00	12,752.00	-	-
NJ DM&VA-Veterans Trans FY2022	-	17,000.00	5,664.00	-	11,336.00
NJ DOE-GED Testing Income	-	5,952.15	5,952.15	-	-
NJ DOH CRF/ELC Covid 19 Testing and Reimb 2020	1,067,310.08	-	(98,218.67)	-	1,165,528.75
NJ DOL-COVID-19 Relief Fund Workforce and Reskilling	101,216.00	-	65,895.00	-	35,321.00
NJ DOL-Smart Steps 19-20	1,605.00	-	-	1,605.00	-
NJ DOL-Workforce Learning Link 20-21	18,000.00	33,000.00	50,664.00	-	336.00
NJ DOL-Workforce Learning Link 21-22	-	52,000.00	-	-	52,000.00
NJ DOL-NJ Youth Corps 20-21	42,604.00	326,316.00	324,284.00	-	44,636.00
NJ DOL-NJ Youth Corps 21-22	-	312,000.00	79,923.00	-	232,077.00
NJ DOL-Summer Youth Employment Pilot Prog (SYEPP)FY21	-	220,000.00	68,315.67	-	151,684.33
NJ DOL-WIOA Data Reporting 2020	-	12,971.00	12,971.00	-	-
NJ DOL-WIOA Adult FY 19-20	970,752.00	-	833,154.00	-	137,598.00
NJ DOL-WIOA-Adult 20-22	1,320,213.00	-	547,581.00	-	772,632.00
NJ DOL-WIOA-Adult 21-23	-	1,365,915.00	-	-	1,365,915.00
NJ DOL WIOA Dislocated Worker FY 19-20	420,962.00	-	420,962.00	-	-
NJ DOL-WIOA-Dislocated Worker FY20-22	649,413.00	-	430,367.00	-	219,046.00
NJ DOL-WIOA-Dislocated Worker FY21-23	-	814,785.00	-	-	814,785.00
NJ DOL-WIOA Youth FY 19-20	270,912.00	-	270,912.00	-	-
NJ DOL-WIOA-Youth SFY 20-22	1,412,840.00	-	967,894.00	-	444,946.00
NJ DOL-WIOA-Youth SFY 21-23	-	1,468,016.00	90,915.00	-	1,377,101.00
NJ DOL-Work First NJ FY 19-20	1,310,626.00	-	90,375.00	-	1,220,251.00
NJ DOL-Work First New Jersey SFY20-21	2,806,140.00	-	1,346,551.00	-	1,459,589.00
NJ DOL-Work First New Jersey SFY21-22	-	3,741,519.00	413,639.00	-	3,327,880.00
NJ DOS-2021 Early Voting Election	-	2,000,000.00	2,000,000.00	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	2021 Budget Revenue Realized	Received	Canceled	Balance December 31, 2021
NJ DOS-April, May, June Elections 2021	-	111,835.70	111,835.70	-	-
NJ DOS-General Election 2020 grant	-	8,163.80	-	-	8,163.80
NJ DOS-HAVA 2018 - Physical Security Remediation	4,599.30	-	-	-	4,599.30
NJ DOS-2020 Complete Count Commission	30,399.00	-	(34,571.73)	64,970.73	-
NJ DOS-General Operating Support 2020	1,735.35	-	1,735.35	-	-
NJ DOS-General Operating Support 2021	-	21,569.00	18,333.65	-	3,235.35
NJ DOT-County Aid FY 17	16,199.92	-	16,199.92	-	-
NJ DOT-County Aid FY 18	1,536,749.27	-	1,484,761.63	-	51,987.64
NJ DOT-County Aid FY 19	1,002,234.06	-	365,914.89	-	636,319.17
NJ DOT-County Aid FY 20	7,035,238.00	-	3,417,000.00	-	3,618,238.00
NJ DOT-County Aid FY 21	-	6,942,114.00	2,125,000.00	-	4,817,114.00
NJ DOT-Delilah Road (CR646)	338,677.20	-	210,936.40	127,740.80	-
NJ DOT-Federal Aid FY 20	-	1,971,733.88	1,583.95	-	1,970,149.93
NJ DOT-Nacote Creek Bridge 2019	2,344,628.00	-	1,494,700.35	-	849,927.65
NJ DOT-Nacote Creek Bridge Replacement	2,611,242.00	-	1,664,666.78	-	946,575.22
NJ DOT-Route 629 Improvements Design	128,129.75	-	89,294.81	38,834.94	-
NJ DOT-FY 19 TTF (Third Street - Mill Road CR 724)	-	1,166,869.70	5,130.00	-	1,161,739.70
NJ DOT- FY20 TTF(US Route 40/322 to Delilah)	-	329,998.31	-	-	329,998.31
NJ DOT-Local Bridge Future Needs FY16	1,000,000.00	-	-	-	1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-Bungalow Park Br	1,000,000.00	-	-	-	1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-CottonMill Bridge	375,000.00	-	-	-	375,000.00
NJ DOT-Local Bridge Future Needs FY20-Lakes Creek Br	2,363,468.00	-	-	-	2,363,468.00
NJ DOT-Local Bridge Future Needs FY21	-	2,423,295.00	1,544,850.56	-	878,444.44
NJ DOT-Urban Gateway Enhancement Program 2021	-	32,000.00	-	-	32,000.00
NJ DPM&C-IP Video System Grant 2017	14,920.00	-	-	-	14,920.00
NJ OHS-Homeland Security Grant FY18	21,659.01	-	21,659.01	-	-
NJ OHS-Homeland Security Grant FY19	249,791.25	-	152,409.25	-	97,382.00
NJ OHS-Homeland Security Grant FY20	247,393.83	-	110,574.43	-	136,819.40
NJ OHS-Homeland Security Grant FY21	-	230,563.97	-	-	230,563.97
NJ Transit-CARES FUNDS ACT Section 5311	745,187.00	-	713,994.94	-	31,192.06
NJ Transit-FTA Sec. 5310 Formula Grant FY17-Mobility	-	125,000.00	-	-	125,000.00
NJ Transit-FTA Sec. 5310 Formula Grant FY17-Operating	-	77,000.00	63,983.71	-	13,016.29

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	2021 Budget Revenue Realized	Received	Canceled	Balance December 31, 2021
NJ Transit-FTA Sec. 5311 Innovation Grant 2020	150,000.00	-	-	-	150,000.00
NJ Transit-CARTS FY20	311,407.38	-	311,407.38	-	-
NJ Transit-CARTS FY21	-	373,811.00	313,452.82	-	60,358.18
NJ Transit-Casino Revenue Trans Grant CY2020	98,901.50	-	82,810.93	16,090.57	-
NJ Transit-Casino Revenue Trans Grant CY2021	-	620,823.00	420,730.33	-	200,092.67
NJ Transit-CMAQ - FY17	218,808.30	7,429.99	67,731.77	-	158,506.52
NJDOL-Growing Apprenticeships in Non-traditional Sectors 19-20	293,624.00	-	58,963.00	-	234,661.00
Operation Helping Hand FY20	-	47,619.00	47,619.00	-	-
Operation Helping Hand SFY21	-	90,476.19	-	-	90,476.19
SJTA-Subregional Transportation FY2021	86,507.53	-	86,507.53	-	-
SJTA-Subregional Transportation FY2022	-	113,600.00	28,724.05	-	84,875.95
US DH&HS-Substance Abuse and Mental Health Serv., Enhancing First Responder Access to Overdose Treatment 19-23	578,409.51	500,000.00	421,100.13	-	657,309.38
US HUD Community Development Block Grant- COVID	704,535.00	2,878,767.00	1,812,764.58	-	1,770,537.42
US HUD Community Development Block Grant FY2002	10,025.50	-	-	-	10,025.50
US HUD Community Development Block Grant FY2007	11,777.20	-	-	-	11,777.20
US HUD Community Development Block Grant FY2011	49,723.93	-	5,755.39	-	43,968.54
US HUD Community Development Block Grant FY2012	2,810.81	-	2,810.81	-	-
US HUD Community Development Block Grant FY2013	25,294.87	-	25,294.87	-	-
US HUD Community Development Block Grant FY2014	54,401.59	-	54,401.59	-	-
US HUD Community Development Block Grant FY2015	127,099.00	-	15,000.00	-	112,099.00
US HUD Community Development Block Grant FY2016	239,786.98	-	54,138.00	-	185,648.98
US HUD Community Development Block Grant FY2017	350,119.37	-	191,956.00	-	158,163.37
US HUD Community Development Block Grant FY2018	625,729.65	-	103,966.69	-	521,762.96
US HUD Community Development Block Grant FY2019 CDBG	927,570.77	-	186,659.64	-	740,911.13
US HUD Community Development Block Grant FY2020	-	1,197,463.00	233,490.03	-	963,972.97
US HUD Continuum of Care Program FY2020	-	21,782.00	-	-	21,782.00
US HUD Emergency Rental Assistance Program	-	7,868,230.90	7,868,230.90	-	-
US HUD Emergency Rental Assistance Program 2	-	3,554,215.68	3,554,215.68	-	-
US HUD HOME Investment Partnership Grant ARP FY2021	-	2,434,422.00	-	-	2,434,422.00
US HUD HOME Investment Partnership Grant FY2011	23,611.18	-	-	-	23,611.18
US HUD HOME Investment Partnership Grant FY2012	64,239.00	-	-	-	64,239.00
US HUD HOME Investment Partnership Grant FY2013	50.35	-	-	-	50.35

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	2021 Budget Revenue Realized	Received	Canceled	Balance December 31, 2021
US HUD HOME Investment Partnership Grant FY2014	33,396.00	-	5,780.59	-	27,615.41
US HUD HOME Investment Partnership Grant FY2015	0.20	-	-	-	0.20
US HUD HOME Investment Partnership Grant FY2016	98.05	-	-	-	98.05
US HUD HOME Investment Partnership Grant FY2017	17,443.48	-	17,443.48	-	-
US HUD HOME Investment Partnership Grant FY2018	397,101.89	-	15,814.69	-	381,287.20
US HUD HOME Investment Partnership Grant FY2019	630,443.26	-	-	-	630,443.26
US HUD HOME Investment Partnership Grant FY2020	-	694,139.00	-	-	694,139.00
US TREAS American Rescue Plan Act (ARPA) 2021	-	1,391,312.00	1,391,312.00	-	-
USDA-SNAP Process & Technology Improve Grant 2017-20	10,520.75	-	-	10,520.75	-
	<u>\$ 41,776,201.62</u>	<u>\$ 56,626,273.12</u>	<u>\$ 45,914,995.62</u>	<u>\$ 751,714.32</u>	<u>\$ 51,735,764.80</u>
	A		A-4		A

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANTS – UNAPPROPRIATED RESERVES

Year Ended December 31, 2021

Grant	Balance December 31, 2020	Transferred from 2021 Budget Appropriations		Received	Other	Balance December 31, 2021
		Budget	Appropriation By 40A:4 -87			
Education Program & Student Services- GED Testing	\$ 5,952.15	\$ 5,952.15	\$ -	\$ 6,178.93	\$ -	\$ 6,178.93
American Rescue Plan	-	4,360,525.40	-	25,607,403.00	(15,080,500.00)	6,166,377.60
	<u>\$ 5,952.15</u>	<u>\$ 4,366,477.55</u>	<u>\$ -</u>	<u>\$ 25,613,581.93</u>	<u>\$ (15,080,500.00)</u>	<u>\$ 6,172,556.53</u>
<u>Ref.</u>	A			A-4	A-4	A

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

FEDERAL AND STATE GRANT FUND
 SCHEDULE OF FEDERAL AND STATE GRANTS – APPROPRIATED RESERVES

Year Ended December 31, 2021

Grant	Balance December 31, 2020	Transferred from 2021 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2021
		Budget	Appropriation By 40A:4 -87			
ADA Transition Plan 20-21	\$ -	\$ 10,000.00	\$ -	\$ 9,750.00	\$ -	\$ 250.00
Area Plan Grant CY20	869,286.22	-	-	(291,650.88)	-	1,160,937.10
Area Plan Grant CY21	-	2,575,009.32	2,230,635.00	3,358,054.57	-	1,447,589.75
Atlantic City Electric	1,443,340.55	-	-	53,185.79	-	1,390,154.76
CDBG- CV	-	2,878,767.00	-	2,878,767.00	-	-
Community Covid 19 Response 21-22	-	-	600,000.00	271,331.12	-	328,668.88
CTCL Covid 19 Response Grant	108,874.53	-	-	108,874.53	-	-
Emergency Protective Measures- COVID 19	3,614.99	-	-	(294,656.02)	-	298,271.01
Enhancing First Responder Access to Overdose Treatment 19-23	504,059.61	-	500,000.00	501,389.01	-	502,670.60
High Intensity Drug Trafficking Areas (HIDTA) 2019	21,752.42	-	-	(44,488.22)	66,240.64	-
High Intensity Drug Trafficking Areas (HIDTA) 2020	94,875.00	-	-	19,423.16	-	75,451.84
High Intensity Drug Trafficking Areas (HIDTA) 2021	-	-	177,000.00	112,419.20	-	64,580.80
JA Montgomery Risk Control-BRIT Safety Grant 2020	-	935.56	-	935.56	-	-
Local Bridge Bond FY 2001	8,150.96	-	-	0.00	-	8,150.96
Meadowview CRF-LTF Grant COVID	-	59,149.04	-	15,540.00	-	43,609.04
NJ Council on the Arts-Local Arts Program FY2021	-	77,511.00	-	74,610.30	-	2,900.70
NJ DCA- LEAP 20-21	50,000.00	-	-	42,057.74	-	7,942.26
NJ DCA- LEAP FY2021	-	-	150,000.00	-	-	150,000.00
NJ DCF-Child Advocacy Center 2019	170,753.15	-	-	(148,677.84)	-	319,430.99
NJ DCF-Child Advocacy Center 2020	-	12,040.00	-	7,000.00	-	5,040.00
NJ DCF-Child Advocacy Center 2021	-	35,449.70	-	25,079.51	-	10,370.19
NJ DEP-Clean Communities Grant FY20	10,000.14	-	-	10,000.14	-	-
NJ DEP-Clean Communities Grant FY21	-	126,673.95	-	108,673.95	-	18,000.00
NJ DEP-Open Space Acq Project FY04	57,847.49	-	-	-	-	57,847.49
NJ DEP-State Aid Mosquito Grant #2	3,577.38	-	-	3,577.38	-	-
NJ DH&SS-Respite Care Program FY20	2,145.64	-	-	(15,031.39)	-	17,177.03
NJ DH&SS-Respite Care Program FY21	-	181,853.00	-	143,433.21	-	38,419.79
NJ DH&SS-State Health Insurance Program (SHIP) 19-20	10.05	-	-	-	10.05	-
NJ DH&SS-State Health Insurance Program (SHIP) 20-21	10,660.03	-	-	10,606.44	53.59	-
NJ DH&SS-State Health Insurance Program (SHIP) 21-22	-	-	37,000.00	18,422.55	-	18,577.45
NJ DHS Medication Assisted Treatment (MAT) 19-20	169,444.40	-	-	89,050.93	-	80,393.47
NJ DHS Medication Assisted Treatment (MAT) 20-21	149,853.00	-	-	105,946.16	-	43,906.84
NJ DHS Medication Assisted Treatment (MAT) 21-22	-	-	586,223.00	27,420.51	-	558,802.49
NJ DHS-Family Success Center 20-21 (formerly CFI)	36,050.85	-	-	14,173.59	21,877.26	-
NJ DHS-Family Success Center 21-22 (formerly CFI)	-	-	924,559.00	28,156.59	-	896,402.41
NJ DHS-IV-D Law FY20	27,084.26	-	-	27,084.26	-	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	Transferred from 2021 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2021
		Budget	Appropriation By 40A:4 -87			
NJ DHS-JJC Family Court CY 20	27.23	-	-	(75.56)	102.79	-
NJ DHS-JJC Family Court CY 21	-	151,144.00	-	149,616.88	-	1,527.12
NJ DHS-JJC Program Management CY20	2,808.15	-	-	-	2,808.15	-
NJ DHS-JJC Program Management CY21	-	55,550.00	-	52,570.37	-	2,979.63
NJ DHS-JJC Program Services CY 20	4,467.76	-	-	(85,032.50)	89,500.26	-
NJ DHS-JJC Program Services CY 21	-	313,245.00	-	311,427.38	-	1,817.62
NJ DHS-Mental Health Administrator CY21	-	3,000.00	6,000.00	9,000.00	-	-
NJ DHS-PASP CY20	8,183.15	-	-	5,394.65	2,788.50	-
NJ DHS-PASP CY21	-	62,226.00	-	59,357.18	-	2,868.82
NJ DHS-Youth Service Coordinator CY21	-	59,738.00	-	39,825.00	-	19,913.00
NJ DL&PS- 17-21Pre-Disaster Mitigation 17-21	3,678.04	-	-	-	-	3,678.04
NJ DL&PS DDEF Prosecutor 2019	154.67	-	-	154.67	-	-
NJ DL&PS -JJC Innovations Funding CY20	-	-	-	(12,229.10)	12,229.10	-
NJ DL&PS -JJC Innovations Funding CY21	-	120,000.00	-	120,000.00	-	-
NJ DL&PS-Body Armor Replacement Program 20-21	-	25,439.28	-	25,439.28	-	-
NJ DL&PS-Body Worn Camera SFY21	-	-	226,218.00	-	-	226,218.00
NJ DL&PS-Cares For Kids Grant FY2021	23,770.00	-	-	8,770.00	15,000.00	-
NJ DL&PS-Click It or Ticket Grant 2021	-	35,000.00	-	30,300.00	-	4,700.00
NJ DL&PS-Distracted Driving Campaign 2020	40,000.00	-	-	-	40,000.00	-
NJ DL&PS-Distracted Driving Campaign 2021	-	40,000.00	-	33,600.00	-	6,400.00
NJ DL&PS-DRE Pilot Program 20-21	53,720.00	-	-	18,820.00	34,900.00	-
NJ DL&PS-DRE Pilot Program 21-22	-	-	115,000.00	49,440.00	-	65,560.00
NJ DL&PS-Drunk Driving Enforcement - Sheriff 2014	1,396.29	-	-	-	-	1,396.29
NJ DL&PS-Drunk Driving Enforcement - Sheriff 2016	1,610.02	-	-	-	-	1,610.02
NJ DL&PS-DWI Enforcement 20-21	35,000.00	-	-	15,809.73	19,190.27	-
NJ DL&PS-Emergency Management Assistance FY19	-	55,000.00	-	55,000.00	-	-
NJ DL&PS-Emergency Management Assistance FY20	-	-	55,000.00	55,000.00	-	-
NJ DL&PS-Highway Traffic Safety 20-21	49,800.00	-	-	29,503.68	20,296.32	-
NJ DL&PS-Insurance Fraud CY2019	168,483.30	-	-	-	168,483.30	-
NJ DL&PS-Insurance Fraud CY2020	187,978.30	-	-	152,826.47	-	35,151.83
NJ DL&PS-Insurance Fraud CY2021	-	-	250,000.00	175,118.73	-	74,881.27
NJ DL&PS-Megan's Law 18-19	-	-	13,954.00	13,954.00	-	-
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2020	2,139.46	-	-	-	2,139.46	-
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2021	-	88,667.00	-	88,667.00	-	-
NJ DL&PS-State Facilities Education Act FY20-21	50,000.00	20,000.00	-	50,000.00	-	20,000.00
NJ DL&PS-State Facilities Education Act FY21-22	-	-	90,000.00	-	-	90,000.00
NJ DL&PS-Victim Witness Advocacy Supplemental 2019	-	65,241.00	-	65,128.38	-	112.62

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	Transferred from 2021 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2021
		Budget	Appropriation By 40A:4 -87			
NJ DL&PS-Victim Witness Advocacy Supplemental 2020	-	76,103.00	-	76,103.00	-	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 19-20	18,209.74	-	-	-	18,209.74	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 20-21	-	731,593.00	-	707,277.32	-	24,315.68
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 21-22	-	-	758,908.00	134,176.74	-	624,731.26
NJ DM&VA-Veterans Trans FY2019-20	-	8,500.00	-	8,500.00	-	-
NJ DM&VA-Veterans Trans FY2022	-	-	17,000.00	8,501.00	-	8,499.00
NJ DOE - GED Testing Income	50,436.12	5,952.15	-	5,102.90	-	51,285.37
NJ DOH CRF/ELC Covid 19 Testing and Reimb 2020	1,155,032.28	-	-	(10,496.47)	-	1,165,528.75
NJ DOL - Covid-19 Relief Fund Workforce and Reskilling	53,509.00	-	-	1,598.00	-	51,911.00
NJ DOL - Smart Steps 19-20	1,605.00	-	-	-	1,605.00	-
NJ DOL - Workforce Learning Link 20-21	203.80	33,000.00	-	25,261.87	-	7,941.93
NJ DOL - Workforce Learning Link 21-22	-	52,000.00	-	29,092.00	-	22,908.00
NJ DOL - Growing Apprenticeships in Nontraditional Sectors 19-20	235,208.80	-	-	547.80	-	234,661.00
NJ DOL - NJ Youth Corps 20-21	15,066.73	271,816.00	54,500.00	229,889.40	-	111,493.33
NJ DOL - NJ Youth Corps 21-22	-	-	312,000.00	169,995.76	-	142,004.24
NJ DOL - Summer Youth Employment Pilot Prog FY21	-	220,000.00	-	73,071.49	-	146,928.51
NJ DOL - WIOA Data Reporting 2020	-	12,971.00	-	12,971.00	-	-
NJ DOL - WIOA-Adult 19-21	851,405.82	-	-	713,807.82	-	137,598.00
NJ DOL-WIOA-Adult 20-22	1,320,213.00	-	-	676,779.68	-	643,433.32
NJ DOL-WIOA-Adult 21-23	-	244,057.00	1,121,858.00	-	-	1,365,915.00
NJ DOL-WIOA-Dislocated Worker FY19-21	329,865.70	-	-	329,865.70	-	-
NJ DOL-WIOA-Dislocated Worker FY20-22	649,413.00	-	-	516,019.36	-	133,393.64
NJ DOL-WIOA-Dislocated Worker FY21-23	-	155,049.00	659,736.00	-	-	814,785.00
NJ DOL-WIOA-Youth SFY 19-21	107,741.48	-	-	107,741.48	-	-
NJ DOL-WIOA-Youth SFY 20-22	1,412,840.00	-	-	1,081,838.65	-	331,001.35
NJ DOL-WIOA-Youth SFY 21-23	-	1,468,016.00	-	133,529.87	-	1,334,486.13
NJ DOL-Work First New Jersey SFY20	965,431.82	-	-	(189,366.40)	-	1,154,798.22
NJ DOL-Work First New Jersey SFY21	2,557,104.09	-	-	1,008,675.24	-	1,548,428.85
NJ DOL-Work First New Jersey SFY21	-	3,741,519.00	-	723,365.93	-	3,018,153.07
NJ DOS- 2021 Early Voting Election	-	-	2,000,000.00	42,494.44	-	1,957,505.56
NJ DOS -April May June Elections 2021	-	-	111,835.17	111,835.17	-	-
NJ DOS -General Election 2020 Grant	26,365.12	8,163.80	-	23,791.98	-	10,736.94
NJ DOS -HAVA 2018 -Physical Security Remediation	1,996.00	-	-	1,850.00	-	146.00
NJ DOS-2020 Complete Count Commission	16,862.67	-	-	(48,108.06)	64,970.73	-
NJ DOS-General Operating Support 2021	-	21,569.00	-	16,619.00	-	4,950.00
NJ DOT - County Aid FY18	49,148.37	-	-	47,095.23	-	2,053.14
NJ DOT - County Aid FY19	1,046,798.06	-	-	976,591.08	-	70,206.98

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	Transferred from 2021 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2021
		Budget	Appropriation By 40A:4 -87			
NJ DL&PS-Victim Witness Advocacy Supplemental 2020	-	76,103.00	-	76,103.00	-	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 19-20	18,209.74	-	-	-	18,209.74	-
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 20-21	-	731,593.00	-	707,277.32	-	24,315.68
NJ DL&PS-Victim Witness Assistance Grant (VOCA) 21-22	-	-	758,908.00	134,176.74	-	624,731.26
NJ DM&VA-Veterans Trans FY2019-20	-	8,500.00	-	8,500.00	-	-
NJ DM&VA-Veterans Trans FY2022	-	-	17,000.00	8,501.00	-	8,499.00
NJ DOE - GED Testing Income	50,436.12	5,952.15	-	5,102.90	-	51,285.37
NJ DOH CRF/ELC Covid 19 Testing and Reimb 2020	1,155,032.28	-	-	(10,496.47)	-	1,165,528.75
NJ DOL - Covid-19 Relief Fund Workforce and Reskilling	53,509.00	-	-	1,598.00	-	51,911.00
NJ DOL - Smart Steps 19-20	1,605.00	-	-	-	1,605.00	-
NJ DOL - Workforce Learning Link 20-21	203.80	33,000.00	-	25,261.87	-	7,941.93
NJ DOL - Workforce Learning Link 21-22	-	52,000.00	-	29,092.00	-	22,908.00
NJ DOL - Growing Apprenticeships in Nontraditional Sectors 19-20	235,208.80	-	-	547.80	-	234,661.00
NJ DOL - NJ Youth Corps 20-21	15,066.73	271,816.00	54,500.00	229,889.40	-	111,493.33
NJ DOL - NJ Youth Corps 21-22	-	-	312,000.00	169,995.76	-	142,004.24
NJ DOL - Summer Youth Employment Pilot Prog FY21	-	220,000.00	-	73,071.49	-	146,928.51
NJ DOL - WIOA Data Reporting 2020	-	12,971.00	-	12,971.00	-	-
NJ DOL - WIOA-Adult 19-21	851,405.82	-	-	713,807.82	-	137,598.00
NJ DOL-WIOA-Adult 20-22	1,320,213.00	-	-	676,779.68	-	643,433.32
NJ DOL-WIOA-Adult 21-23	-	244,057.00	1,121,858.00	-	-	1,365,915.00
NJ DOL-WIOA-Dislocated Worker FY19-21	329,865.70	-	-	329,865.70	-	-
NJ DOL-WIOA-Dislocated Worker FY20-22	649,413.00	-	-	516,019.36	-	133,393.64
NJ DOL-WIOA-Dislocated Worker FY21-23	-	155,049.00	659,736.00	-	-	814,785.00
NJ DOL-WIOA-Youth SFY 19-21	107,741.48	-	-	107,741.48	-	-
NJ DOL-WIOA-Youth SFY 20-22	1,412,840.00	-	-	1,081,838.65	-	331,001.35
NJ DOL-WIOA-Youth SFY 21-23	-	1,468,016.00	-	133,529.87	-	1,334,486.13
NJ DOL-Work First New Jersey SFY20	965,431.82	-	-	(189,366.40)	-	1,154,798.22
NJ DOL-Work First New Jersey SFY21	2,557,104.09	-	-	1,008,675.24	-	1,548,428.85
NJ DOL-Work First New Jersey SFY21	-	3,741,519.00	-	723,365.93	-	3,018,153.07
NJ DOS- 2021 Early Voting Election	-	-	2,000,000.00	42,494.44	-	1,957,505.56
NJ DOS -April May June Elections 2021	-	-	111,835.17	111,835.17	-	-
NJ DOS -General Election 2020 Grant	26,365.12	8,163.80	-	23,791.98	-	10,736.94
NJ DOS -HAVA 2018 -Physical Security Remediation	1,996.00	-	-	1,850.00	-	146.00
NJ DOS-2020 Complete Count Commission	16,862.67	-	-	(48,108.06)	64,970.73	-
NJ DOS-General Operating Support 2021	-	21,569.00	-	16,619.00	-	4,950.00
NJ DOT - County Aid FY18	49,148.37	-	-	47,095.23	-	2,053.14
NJ DOT - County Aid FY19	1,046,798.06	-	-	976,591.08	-	70,206.98

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	Transferred from 2021 Budget Appropriations			Transfers/ Cancelled	Balance December 31, 2021
		Budget	Appropriation By 40A:4 -87	Paid or Charged		
NJ DOT - County Aid FY20	7,035,238.00	-	-	3,880,771.25	-	3,154,466.75
NJ DOT - County Aid FY21	-	6,942,114.00	-	2,313,961.55	-	4,628,152.45
NJ DOT - Delilah Road (CR646)	11,642.87	-	-	(116,097.93)	127,740.80	-
NJ DOT - Federal Aid FY20	-	1,971,733.88	-	1,446,340.26	-	525,393.62
NJ DOT - Nacote Creek Bridge 2019	2,344,628.00	-	-	2,344,628.00	-	-
NJ DOT - Nacote Creek Bridge Replacement	2,611,242.00	-	-	2,611,242.00	-	-
NJ DOT - Route 629 Improvements Design	35,599.22	-	-	(3,235.72)	38,834.94	-
NJ DOT- FY19 TTF(Third Street- Mill Road CR 724)	-	1,120,000.00	46,869.70	1,166,869.70	-	-
NJ DOT- FY20 TTF(US Route 40/322 to Delilah)	-	329,998.31	-	329,998.31	-	-
NJ DOT-Local Bridge Future Needs FY16	1,000,000.00	-	-	-	-	1,000,000.00
NJ DOT-Local Bridge Future Needs FY17-Bungalow Park Br	1,000,000.00	-	-	-	-	1,000,000.00
NJ DOT-Local Bridge Future Needs FY20-Lakes Creek Br	2,363,468.00	-	-	-	-	2,363,468.00
NJ DOT-Local Bridge Future Needs FY21	-	2,423,295.00	-	2,423,295.00	-	-
NJ DOT-Urban Gateway Enhancement Program 2021	-	-	32,000.00	-	-	32,000.00
NJ DPM&C-IP Video System Grant 2017	19,995.00	-	-	-	-	19,995.00
NJ Excess Joint Insurance Fund- ACIC Wellness	202.12	-	-	150.00	52.12	-
NJ OHS-Homeland Security Grant FY18	486.05	-	-	486.05	-	-
NJ OHS-Homeland Security Grant FY19	160,327.96	-	-	104,894.51	-	55,433.45
NJ OHS-Homeland Security Grant FY20	247,393.83	-	-	135,848.81	-	111,545.02
NJ OHS-Homeland Security Grant FY21	-	-	230,563.97	6,431.94	-	224,132.03
NJ Transit - CARES FUNDS ACT Section 5311	138,394.05	-	-	138,394.05	-	-
NJ Transit - FTA Sec. 5310 Formula Grant FY17-Mobility	-	-	125,000.00	-	-	125,000.00
NJ Transit - FTA Sec. 5310 Formula Grant FY17-Operating	-	-	77,000.00	77,000.00	-	-
NJ Transit - FTA Sec. 5311 Innovation Grant 2020	126,604.95	-	-	126,604.95	-	-
NJ Transit-CARTS FY21	-	-	498,414.00	498,414.00	-	-
NJ Transit-Casino Revenue Trans Grant CY2020	18,222.08	-	-	2,131.51	16,090.57	-
NJ Transit-Casino Revenue Trans Grant CY2021	-	620,823.00	-	552,980.42	-	67,842.58
NJ Transit-CMAQ - FY17	2,670.01	-	7,429.99	8,100.00	-	2,000.00
Operation Helping Hand FY19 #2	46,308.18	-	-	46,308.18	-	-
Operation Helping Hand FY19-20 Opiate Grant	8,420.00	-	36,000.00	44,420.00	-	-
Operation Helping Hand FY20	-	47,619.00	-	44,001.28	-	3,617.72
Operation Helping Hand SFY21	-	-	90,476.19	-	-	90,476.19
SJTA-Subregional Transportation FY2021	86,507.53	-	-	86,507.53	-	-
SJTA-Subregional Transportation FY2022	-	-	113,600.00	28,724.05	-	84,875.95

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

A-16

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

Year Ended December 31, 2021

Grant	Balance December 31, 2020	Transferred from 2021 Budget Appropriations		Paid or Charged	Transfers/ Cancelled	Balance December 31, 2021
		Budget	Appropriation By 40A:4 -87			
US DJ-SCAAP Grant FY16	650.00	-	-	650.00	-	-
US DJ-SCAAP Grant FY17	107,929.04	-	-	65,092.64	-	42,836.40
US DJ-SCAAP Grant FY18	138,721.00	-	-	93,835.00	-	44,886.00
US DJ-SCAAP Grant FY19	177,270.00	-	-	-	-	177,270.00
US HUD Community Development Block Grant FY2013	0.80	-	-	0.80	-	-
US HUD Community Development Block Grant FY2017	4,372.64	-	-	-	-	4,372.64
US HUD Community Development Block Grant FY2020	-	1,197,463.00	-	1,197,463.00	-	-
US HUD Continuum of Care Program FY2020	-	-	27,228.00	27,228.00	-	-
US HUD Emergency Rental Assistance Program	-	7,868,230.90	-	7,868,230.90	-	-
US HUD Emergency Rental Assistance Program 2	-	3,554,215.68	-	400,000.00	-	3,154,215.68
US HUD HOME Investment Partnership Grant ARP FY2021	-	2,434,422.00	-	-	-	2,434,422.00
US HUD HOME Investment Partnership Grant FY2013	0.35	-	-	-	-	0.35
US HUD HOME Investment Partnership Grant FY2015	0.20	-	-	-	-	0.20
US HUD HOME Investment Partnership Grant FY2020	-	694,139.00	-	694,139.00	-	-
US TREAS American Rescue Plan Act (ARPA) 2021	-	1,391,312.00	-	902,369.29	-	488,942.71
USDA-SNAP Process & Technology Improve Grant 2017-20	10,520.75	-	-	-	10,520.75	-
	<u>\$ 32,935,868.27</u>	<u>\$ 44,697,313.57</u>	<u>\$ 12,282,008.02</u>	<u>\$ 46,082,041.40</u>	<u>\$ 773,644.34</u>	<u>\$ 43,059,504.12</u>
	Ref. A		Ref. A-17	\$ 30,019,950.23		
Encumbrances Payable			A-4	<u>16,062,091.17</u>		
Cash Disbursed				<u>\$ 46,082,041.40</u>		

FEDERAL AND STATE GRANT FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE

Year Ended December 31, 2021

	<u>Ref.</u>	
Balance December 31, 2020	A	\$ 14,528,269.89
Increased by:		
Charged to Grant Applications	A-16	30,019,950.23
Decreased by:		
Cash Disbursed	A-4	<u>14,528,269.89</u>
Balance December 31, 2021	A	<u><u>\$ 30,019,950.23</u></u>

CURRENT FUND
 SCHEDULE OF DUE TO WELFARE DEPARTMENT

Year Ended December 31, 2021

	<u>Ref.</u>	
Balance December 31, 2020	A	\$ -
Increased by:		
Charged to Grant Applications		10,332,705.17
Decreased by:		
Cash Disbursed	A-4	<u>10,332,705.17</u>
Balance December 31, 2021	A	<u><u>\$ -</u></u>

FEDERAL AND STATE GRANT FUND
 SCHEDULE OF DUE TO STATE OF NEW JERSEY

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> A	\$ 620,811.51
Increased by:		
Unexpended Grant Balances		633,367.47
Decreased by:		
Disbursements	A-4	<u>620,811.51</u>
Balance December 31, 2021	A	<u><u>\$ 633,367.47</u></u>

TRUST FUND – OTHER
SCHEDULE OF CASH – TREASURER

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 25,182,138.51
Increased By Receipts:			
Reserve for:			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	\$ 786,046.46	
Reserve for:			
Social Services Program	B-3	4,354,450.00	
Funds Awaiting Court Disposition	B-5	501,023.89	
State Unemployment Compensation	B-6	237,176.20	
Veterans' Meadowview Nursing Home		3,300.00	
Self Insurance:			
Workers Compensation	B-7	6,790,801.00	
County Clerk - Recording Fees	B-10	165,913.85	
Board of Taxation	B-11	41,972.78	
Veterans' Cemetery	B-12	20.00	
Prosecutors Forfeitures	B-13	84,073.11	
Prosecutor DEA forfeited Funds	B-14	3,843.45	
Surrogate's Office	B-15	27,360.00	
Weights and Measures	B-17	43,802.50	
Audio Visual Aids Commission	B-18	102,432.00	
Prosecutor's Auto Theft Fees	B-19	1,414.81	
Prosecutor's AMA Interest	B-21	2,131.96	
Gasoline Resale	B-22	448,370.43	
Sheriff's Improvement Fund	B-23	17,912.85	
Accumulated Absences	B-24	115,001.00	
Law Enforcement Trust	B-80	11,481.00	
Parks & Recreation	B-81	1,399.60	
Animal Shelter Donations	B-82	20,560.88	
Snow Removal Trust	B-83	435,777.35	
Mosquito Control	B-84	165,575.55	
		<u>165,575.55</u>	<u>14,361,840.67</u>

TRUST FUND – OTHER
 SCHEDULE OF CASH – TREASURER (CONTINUED)

Year Ended December 31, 2021

	<u>Ref.</u>		
Decreased By Disbursements			
Reserve for:			
Motor Vehicle Fines:			
Road Construction and Repair	B-2	1,076,499.00	
Reserve for:			
Social Services Program	B-3	4,354,450.00	
Funds Awaiting Court Disposition	B-5	222,846.04	
State Unemployment Compensation	B-6	42,412.49	
Veterans' Museum Foundation		126.00	
Self Insurance:			
Workers Compensation	B-7	7,302,093.98	
Repair to County Roads	B-9	98,609.06	
County Clerk - Recording Fees	B-10	138,216.64	
Board of Taxation - Recording Fees	B-11	87,007.43	
Veterans' Cemetery	B-12	-	
Prosecutors Forfeitures	B-13	34,090.50	
Prosecutor DEA Forfeited Funds	B-14	8,172.00	
Surrogate's Office	B-15	16,964.00	
Directional Signals	B-16	390,097.42	
Weights and Measures	B-17	73,128.92	
Audio Visual Aids Commission	B-18	135,242.00	
Prosecutor's Auto Theft Fees	B-19	1,055.68	
Sheriff's Forfeited Funds	B-20	3,632.61	
Gasoline Resale	B-22	416,146.06	
Sheriff's Improvement Fund	B-23	82,578.91	
Accumulated Absences	B-24	31,525.08	
Law Enforcement Trust	B-80	9,471.83	
Parks & Recreation	B-81	1,399.60	
Animal Shelter Donations	B-82	-	
Snow Removal Trust	B-83	(10,566.90)	
Mosquito Control	B-84	19,825.00	
Sheriff Donation Trust	B-85	-	
Accounts Payable	B-4	<u>2,338,187.86</u>	
			<u>16,873,211.21</u>
Balance December 31, 2021	B		<u>\$ 22,670,767.97</u>

TRUST FUND
 SCHEDULE OF MOTOR VEHICLE FINE – ROAD CONSTRUCTION AND REPAIRS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 1,898,487.73
Increased by:			
Receipts	B-1	<u>\$ 786,046.46</u>	<u>786,046.46</u>
Decreased by:			
Accounts Payable		-	
Expenditures	B-1	<u>1,076,499.00</u>	<u>1,076,499.00</u>
Balance December 31, 2021	B		<u><u>\$ 1,608,035.19</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SOCIAL SERVICES PROGRAM

Year Ended December 31, 2021

	<u>Ref.</u>	
Balance December 31, 2020	B	<u>\$ -</u>
Increased by:		
Receipts	B-1	<u>\$4,354,450.00</u> <u>4,354,450.00</u>
Decreased by:		
Expenditures	B-1	<u>\$4,354,450.00</u> <u>4,354,450.00</u>
Balance December 31, 2021	B	<u><u>\$ -</u></u>

TRUST FUND
 SCHEDULE OF ACCOUNTS PAYABLE

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B	\$ 2,875,435.73
Increased by:		
Changes To Reserves		<u>\$ 437,777.97</u>
		<u>437,777.97</u>
Decreased by:		
Net Disbursements	B-1	<u>2,338,187.86</u>
		<u>2,338,187.86</u>
Balance December 31, 2021	B	<u><u>\$ 975,025.84</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR FUNDS AWAITING COURT DISPOSITION

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ 4,023,852.36
Increased by:			
Cash Receipts	B-1	<u>\$ 501,023.89</u>	<u>501,023.89</u>
Decreased by:			
Expenditures	B-1	<u>222,846.04</u>	<u>222,846.04</u>
Balance December 31, 2021	B		<u><u>\$ 4,302,030.21</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT COMPENSATION

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 1,068,679.83
Increased by:			
Cash Receipts	B-1	<u>\$ 237,176.20</u>	<u>237,176.20</u>
Decreased by:			
Payments to the State of New Jersey	B-1	<u>42,412.49</u>	<u>42,412.49</u>
Balance December 31, 2021	B		<u><u>\$ 1,263,443.54</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR OTHER INSURANCE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 5,336,551.05
Increased by:			
Cash Receipts	B-1	<u>\$ 6,790,801.00</u>	<u>6,790,801.00</u>
Decreased by:			
Expenditures	B-1	<u>7,302,093.98</u>	<u>7,302,093.98</u>
Balance December 31, 2021	B		<u><u>\$ 4,825,258.07</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR REPAIRS TO COUNTY ROADS

Year Ended December 31, 2021

	Ref.		
Balance December 31, 2020	B		\$ 98,609.06
Decreased by:			
Expenditures	B-1	\$ 98,609.06	98,609.06
Balance December 31, 2021	B		\$ -

TRUST FUND
 SCHEDULE OF RESERVE FOR COUNTY CLERK – RECORDING FEES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 1,136,253.20
Increased by:			
Deposits		\$ 154,938.00	
COVID Reimbursement		2,243.31	
State of New Jersey		7,952.22	
Interest		<u>780.32</u>	
	B-1		<u>165,913.85</u>
Decreased by:			
Cash Disbursements	B-1	138,216.64	
Accounts Payable		<u>14,958.34</u>	
			<u>153,174.98</u>
Balance December 31, 2021	B		<u>\$ 1,148,992.07</u>

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

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 1,982,023.94
Increased by:			
Cash Receipts	B-1	<u>\$ 41,972.78</u>	<u>41,972.78</u>
Decreased by:			
Expenditures	B-1	87,007.43	
Accounts Payable		<u>216,120.15</u>	<u>303,127.58</u>
Balance December 31, 2021	B		<u><u>\$ 1,720,869.14</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR VETERAN'S CEMETERY

Year Ended December 31, 2021

	Ref.		
Balance December 31, 2020	B		\$ 105,690.98
Increased by:			
Receipts	B-1	\$ 20.00	
			20.00
Balance December 31, 2021	B		\$ 105,710.98

TRUST FUND
 SCHEDULE OF RESERVE FOR PROSECUTOR'S FORFEITURES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 123,993.41
Increased by:			
Receipts	B-1	<u>\$ 84,073.11</u>	<u>84,073.11</u>
Decreased by:			
Expenditures	B-1	34,090.50	
Accounts Payable		<u>76,147.06</u>	
			<u>110,237.56</u>
Balance December 31, 2021	B		<u><u>\$ 97,828.96</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR PROSECUTOR'S DEA FORFEITURES

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		<u>\$ 57,772.80</u>
Increased by:			
Cash Receipts	B-1	<u>\$ 3,843.45</u>	<u>3,843.45</u>
Decreased by:			
Expenditures	B-1	<u>\$ 8,172.00</u>	<u>8,172.00</u>
Balance December 31, 2021	B		<u><u>\$ 53,444.25</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SURROGATE'S OFFICE

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ 45,220.52
Increased by:			
Cash Receipts	B-1	<u>\$ 27,360.00</u>	<u>27,360.00</u>
Decreased by:			
Expenditures	B-1	<u>16,964.00</u>	<u>16,964.00</u>
Balance December 31, 2021	B		<u><u>\$ 55,616.52</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR DIRECTIONAL SIGNALS

Year Ended December 31, 2021

	Ref.		
Balance December 31, 2020	B		\$ 390,097.42
Decreased by:			
Expenditures	B-1	\$ 390,097.42	390,097.42
Balance December 31, 2021	B		\$ -

TRUST FUND
 SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 849,668.24
Increased by:			
Receipts	B-1	<u>\$ 43,802.50</u>	<u>43,802.50</u>
Decreased by:			
Expenditures	B-1	73,128.92	
Accounts Payable		<u>64,341.93</u>	<u>137,470.85</u>
Balance December 31, 2021	B		<u><u>\$ 755,999.89</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR AUDIO VISUAL AIDS COMMISSION

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 101,197.66
Increased by:			
Service Fees	B-1	<u>\$ 102,432.00</u>	<u>102,432.00</u>
Decreased by:			
Expenditures	B-1	<u>135,242.00</u>	<u>135,242.00</u>
Balance December 31, 2021	B		<u><u>\$ 68,387.66</u></u>

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

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 39,280.45
Increased by:			
Cash Receipts	B-1	<u>\$ 1,414.81</u>	
			<u>1,414.81</u>
Decreased by:			
Expenditures	B-1	1,055.68	
Accounts Payable		<u>114.60</u>	
			<u>1,170.28</u>
Balance December 31, 2021	B		<u><u>\$ 39,524.98</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Year Ended December 31, 2021

	Ref.		
Balance December 31, 2020	B		\$ 22,998.40
Decreased by:			
Expenditures	B-1	\$ 3,632.61	
			3,632.61
Balance December 31, 2021	B		\$ 19,365.79

TRUST FUND
 SCHEDULE OF RESERVE FOR PROSECUTOR'S AMA INTEREST

Year Ended December 31, 2021

	Ref.		
Balance December 31, 2020	B		\$ 8,816.13
Increased by:			
Interest	B-1	\$ 2,131.96	2,131.96
Balance December 31, 2021	B		\$ 10,948.09

TRUST FUND
 SCHEDULE OF RESERVE FOR GASOLINE RESALE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 84,456.54
Increased by:			
Cash Receipts	B-1	<u>\$ 448,370.43</u>	<u>448,370.43</u>
Decreased by:			
Expenditures	B-1	416,146.06	
Accounts Payable		<u>25,000.00</u>	<u>441,146.06</u>
Balance December 31, 2021	B		<u><u>\$ 91,680.91</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 127,132.30
Increased by:			
Cash Receipts	B-1	<u>\$ 17,912.85</u>	<u>17,912.85</u>
Decreased by:			
Expenditures	B-1	82,578.91	
Accounts Payable		<u>41,095.89</u>	<u>123,674.80</u>
Balance December 31, 2021	B		<u><u>\$ 21,370.35</u></u>

TRUST FUND
 SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 4,113,327.48
Increased by:			
Cash Receipts	B-1	<u>\$ 115,001.00</u>	<u>115,001.00</u>
Decreased by:			
Expenditures	B-1	<u>31,525.08</u>	<u>31,525.08</u>
Balance December 31, 2021	B		<u><u>\$ 4,196,803.40</u></u>

PUBLIC HEALTH SERVICE TRUST FUND
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 3,267,565.28
Increased by:			
Interest Earned		\$ 287.36	
Public Health Services Tax Receivable	B-27	7,566,973.00	
Grant and Revenue	B-26	2,544,175.63	
Added and Omitted Taxes	B-27	<u>37,512.16</u>	
			<u>10,148,948.15</u>
Decreased by:			
Public Health Expenditures	B-29	<u>9,196,854.08</u>	
			<u>9,196,854.08</u>
Balance December 31, 2021	B		<u>\$ 4,219,659.35</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-26

PUBLIC HEALTH SERVICES TRUST FUND
SCHEDULE OF GRANTS RECEIVABLE AND REVENUE

Year Ended December 31, 2021

	Balance December 31, 2020	Receivable	Received	Adjustments	Balance December 31, 2021
Realty Transfer Fees	\$ -	\$ 109,508.00	\$ 109,508.00	\$ -	\$ -
Right-To-Know	5,378.00	10,544.00	10,650.00	-	5,272.00
Municipal Alliance	444,573.91	188,811.00	153,691.37	178,523.12	301,170.42
Alcohol Education and Rehabilitation	664,170.00	716,566.00	536,874.00	102,392.00	741,470.00
County Environmental Health Act	173,940.62	239,611.00	166,940.00	-	246,611.62
Local Core Capacity Infrastructure for BT F	579,610.00	673,610.00	590,717.00	-	662,503.00
Child Health (Lead)	207,000.00	207,000.00	233,702.00	-	180,298.00
Opioid Innovation	94,544.00	126,059.00	94,544.00	-	126,059.00
Vaccine Supplemental	-	250,000.00	2,923.00	-	247,077.00
Overdose Fatality Review Team	-	200,000.00	16,942.00	-	183,058.00
NJACCHO	-	1,889.92	1,889.92	-	-
Atlantic City Shared Services Agreement	-	393,689.99	393,689.99	-	-
Environmental Fees:					
Fees	-	52,871.00	52,871.00	-	-
Miscellaneous	-	1,800.00	1,800.00	-	-
Intoxicated Driver Program:					
12 Hour	-	72,348.00	72,348.00	-	-
48 Hour	-	22,791.00	22,791.00	-	-
Animal Shelter Revenue	-	82,294.35	82,294.35	-	-
	<u>2,169,216.53</u>	<u>3,349,393.26</u>	<u>2,544,175.63</u>	<u>280,915.12</u>	<u>2,693,519.04</u>
Ref.	B		B-25		B

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

Year Ended December 31, 2021

	Ref.	
Balance December 31, 2020	B	\$ 37,512.16
Increased By:		
Tax Levied		\$ 7,566,973.00
Added and Omitted Tax levy		41,270.99
		7,608,243.99
Decreased By:		
Tax Collections:		
County Levy	B-25	7,566,973.00
County Added and Omitted	B-25	37,512.16
		7,604,485.16
Balance December 31, 2021	B	\$ 41,270.99
Analysis of Added and Omitted Taxes Receivable:		
City of Absecon		\$ 1,240.36
Atlantic City		-
City of Brigantine		4,213.88
Borough of Buena		196.22
Buena Vista		660.95
City of Corbin City		57.89
City of Egg Harbor		209.95
Township of Egg Harbor		8,656.52
Estelle Manor		193.82
Township of Folsom		49.05
Township of Galloway		1,867.11
Township of Hamilton		2,922.56
Town of Hammonton		2,863.16
City of Linwood		649.88
Borough of Longport		3,881.25
City of Margate		6,650.09
Township of Mullica		770.14
City of Northfield		560.95
City of Pleasantville		285.44
City of Port Republic		16.61
City of Somers Point		234.40
City of Ventnor		4,997.78
Township of Weymouth		92.98
		\$ 41,270.99

PUBLIC HEALTH SERVICE TRUST FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 780,772.98
Increased by:			
Expenditures	B-29	<u>\$ 1,018,450.24</u>	
		.	<u>1,018,450.24</u>
Decreased by:			
Transferred to Reserve for Expenditures	B-29	<u>780,772.98</u>	
			<u>780,772.98</u>
Balance December 31, 2021	B		<u><u>\$ 1,018,450.24</u></u>

PUBLIC HEALTH SERVICE TRUST FUND
 SCHEDULE OF RESERVE FOR EXPENDITURES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 2,487,242.30
Increased by:			
Cash Receipts	B-25	\$ 10,148,498.15	
Transferred from Encumbrances Payable	B-28	<u>780,772.98</u>	
			<u>10,929,271.13</u>
Decreased by:			
Cash Disbursements	B-25	9,196,854.08	
Transferred to Encumbrances Payable	B-28	<u>1,018,450.24</u>	
			<u>10,215,304.32</u>
Balance December 31, 2021	B		<u>\$ 3,201,209.11</u>

LIBRARY TRUST FUND
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 3,678,398.45
Increased by:			
Interest Income		\$ 5,906.20	
State Aid		111,740.00	
Library Fines and Programs		59,335.09	
Computer Services		37,250.00	
Grant Revenue		51,405.46	
Other Revenue		5,983.01	
Library Taxes Receivable	B-31	7,486,288.00	
Added and Omitted Taxes	B-31	<u>39,197.82</u>	
	B-33		<u>7,797,105.58</u>
Decreased by:			
Encumbrances Payable	B-32	275,601.60	
Library Expenditures	B-33	<u>7,772,350.83</u>	
			<u>8,047,952.43</u>
Balance December 31, 2021	B		<u>\$ 3,427,551.60</u>

LIBRARY TRUST FUND
 SCHEDULE OF TAX LEVY, AND ADDED AND OMITTED RECEIVABLE

Year Ended December 31, 2021

	Ref.		
Balance December 31, 2020	B		\$ 39,197.82
Increased By:			
Tax Levied	B-30	\$ 7,486,288.00	
Added and Omitted Tax levy	B	40,513.99	
			7,526,801.99
Decreased By:			
Tax Collections:			
County Levy	B-30	7,486,288.00	
County Added and Omitted	B-30	39,197.82	
			7,525,485.82
Balance December 31, 2021	B		\$ 40,513.99
<u>Analysis of Added and Omitted Taxes Receivable:</u>			
City of Brigantine			\$ 5,982.14
Borough of Buena			277.97
Buena Vista			925.30
City of Corbin City			80.65
City of Egg Harbor			296.13
Township of Egg Harbor			12,253.41
Estelle Manor			279.57
Township of Folsom			69.04
Township of Galloway			2,631.59
Township of Hamilton			4,238.55
Town of Hammonton			4,115.64
Township of Mullica			1,084.33
City of Pleasantville			400.70
City of Port Republic			25.41
Somers Point			333.54
City of Ventnor			7,386.76
Weymouth			133.26
			\$ 40,513.99

LIBRARY TRUST FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 275,601.60
Increased by:			
Reserve for Expenditures Charged	B-33	<u>\$ 302,936.03</u>	
			<u>302,936.03</u>
Decreased by:			
Cash Disbursed	B-30	<u>275,601.60</u>	
			<u>275,601.60</u>
Balance December 31, 2021	B		<u><u>\$ 302,936.03</u></u>

LIBRARY TRUST FUND
 SCHEDULE OF RESERVE FOR EXPENDITURES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		<u>\$ 3,403,361.85</u>
Increased by:			
Cash Receipts	B-30	<u>\$ 7,797,105.58</u>	<u>7,797,105.58</u>
Decreased by:			
Cash Disbursements	B-30	7,772,350.83	
Encumbered	B-32	<u>302,936.03</u>	<u>8,075,286.86</u>
Balance December 31, 2021	B		<u>\$ 3,125,180.57</u>

OPEN SPACE TRUST FUND
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 22,163,438.99
Increased by:			
Open Space Fund Taxes	B-35, B-37	<u>\$ 475,062.10</u>	<u>475,062.10</u>
Decreased by:			
Reserve for Expenditures	B-37	<u>1,997,076.56</u>	<u>1,997,076.56</u>
Balance December 31, 2021	B		<u><u>\$ 20,641,424.53</u></u>

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

Year Ended December 31, 2021

<hr/>			
Balance December 31, 2020	<u>Ref.</u> B		\$ 2,428.29
Increased by:			
Taxes Levied	B-34	\$ 475,062.10	
Added and Omitted Taxes Levied		<u>6,256.56</u>	
			<u>481,318.66</u>
Decreased By:			
Tax Collections:			
County Levy	B-34	<u>475,062.10</u>	
			<u>475,062.10</u>
Balance December 31, 2021	B		<u><u>\$ 8,684.85</u></u>

OPEN SPACE TRUST FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 3,769,802.98
Increased by:			
Charges	B-37	<u>\$ 2,415,599.72</u>	<u>2,415,599.72</u>
Balance December 31, 2021	B		<u>\$ 6,185,402.70</u>

OPEN SPACE TRUST FUND
 SCHEDULE OF RESERVE FOR EXPENDITURES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	<u>B</u>		\$ 18,393,636.01
Increased by:			
Cash Receipts	B-34	<u>\$ 475,062.10</u>	<u>475,062.10</u>
Decreased by:			
Expenditures	B-34	1,997,076.56	
Net Encumbrance Payable	B-36	<u>2,415,599.72</u>	<u>4,412,676.28</u>
Balance December 31, 2021	B		<u><u>\$ 14,456,021.83</u></u>

COUNTY CLERK
SCHEDULE OF CASH

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 2,392,083.28
Increased by:			
Accounts Receivable	B-39, B-40	\$ 8,470.00	
County Deposits and Interested Collected	B-40	32,651,125.21	
Due to Secretary of State of New Jersey	B-41	5,775.00	
Overpayments Received	B-42	230,459.63	
Attorney Deposits	B-43	<u>902,196.00</u>	
			<u>33,798,025.84</u>
Decreased by:			
Payments to County Treasurer	B-40	31,268,651.25	
Due to Secretary of State of New Jersey	B-41	5,925.00	
Refund of Overpayments	B-42	<u>228,761.63</u>	
			<u>31,503,337.88</u>
Balance December 31, 2021	B		<u><u>\$ 4,686,771.24</u></u>

COUNTY CLERK
 SCHEDULE OF ACCOUNTS RECEIVABLE

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ (2,814.00)
Increased by:			
Charges	B-38, B-40	<u>\$ 8,470.00</u>	<u>8,470.00</u>
Decreased by:			
Collections	B-38	<u>7,700.00</u>	<u>7,700.00</u>
Balance December 31, 2021	B		<u><u>\$ (2,044.00)</u></u>

COUNTY CLERK
 SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 2,267,092.69
Increased by:			
Accounts Receivable	B-38, B-39	\$ 8,470.00	
County Deposits and Interest	B-38	32,651,125.21	
Charges for Services Attorney Deposits	B-43	<u>809,813.74</u>	
			<u>33,469,408.95</u>
Decreased by:			
Payments to County	B-38	<u>31,268,651.25</u>	
			<u>31,268,651.25</u>
Balance December 31, 2021	B		<u>\$ 4,467,850.39</u>

COUNTY CLERK
 SCHEDULE OF DUE TO SECRETARY OF STATE

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ 525.50
Increased by:			
Receipts	B-38	<u>\$ 5,775.00</u>	<u>5,775.00</u>
Decreased by:			
Cash Disbursements	B-38	<u>5,925.00</u>	<u>5,925.00</u>
Balance December 31, 2021	B		<u><u>\$ 375.50</u></u>

COUNTY CLERK
 SCHEDULE OF REFUNDS PAYABLE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	<u>B</u>		\$ 163.00
Increased by:			
Charges Collected	B-38	<u>\$ 230,459.63</u>	<u>230,459.63</u>
Decreased by:			
Cash Disbursements	B-38	<u>228,761.63</u>	<u>228,761.63</u>
Balance December 31, 2021	B		<u><u>\$ 1,861.00</u></u>

COUNTY CLERK
 SCHEDULE OF ATTORNEY DEPOSITS

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ 124,302.09
Increased by:			
Deposits	B-38	<u>\$ 902,196.00</u>	<u>902,196.00</u>
Decreased by:			
Charges for Services	B-40	<u>809,813.74</u>	<u>809,813.74</u>
Balance December 31, 2021	B		<u><u>\$ 216,684.35</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-44

CORRECTION CENTER
 SCHEDULE OF CASH – INMATES FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 183,956.88
Increased by:			
Inmate Deposits	B-45	\$ 1,330,532.92	
Reserve for Inmates	B-46	180.00	
Due from bank	B-48	329,009.31	
Due to Commissary - Interest, Overage	B-50	<u>40.25</u>	
			<u>1,659,762.48</u>
Decreased by:			
Payments to Inmates	B-45	176,678.46	
Payments to State - VCCB	B-47	101,185.00	
Payments to County Treasurer	B-48	327,986.72	
Payments to Keefe for im purchases	B-49	1,051,367.75	
Payments to GTL for im purchases	B-49A	43,117.00	
Payments - Due to Commissary	B-50	<u>1,927.50</u>	
			<u>1,702,262.43</u>
Balance December 31, 2021	B		<u><u>\$ 141,456.93</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-45

CORRECTION CENTER
 SCHEDULE OF DUE TO INMATES – INMATES FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 29,571.20
Increased by:			
Inmate Deposits	B-44	\$ 1,330,532.92	
Reserve for Inmates Funds	B-48	327,171.81	
Inmate Payroll	B-48	<u>920.00</u>	
			<u>1,658,624.73</u>
Decreased by:			
Cash Disbursements to Inmates	B-44	<u>176,678.46</u>	
Paid to County for Fees and Recoverables		\$ 303,127.68	
Due to County for Fees and Recoverables		<u>24,044.13</u>	
	B-48		<u>327,171.81</u>
Paid to Commissary		1,764.94	
Due to Commissary		<u>73.63</u>	
	B-50		<u>1,838.57</u>
Paid to Inmates' Keefe Purchases		956,227.34	
Due to Inmates' Keefe Purchases		<u>60,141.37</u>	
	B-49		<u>1,016,368.71</u>
Paid to VCCB Taxes		92,930.08	
Due to VCCB Taxes		<u>8,706.79</u>	
	B-47		<u>101,636.87</u>
Due to Other		<u>43,117.00</u>	
	B-46		<u>43,117.00</u>
			<u>1,666,811.42</u>
Balance December 31, 2021	B		<u>\$ 21,384.51</u>

CORRECTION CENTER
 SCHEDULE OF OTHER PAYABLES – INMATES FUND

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ -
Increased by:			
Inmate Deposits		<u>\$ 1,983.00</u>	<u>1,983.00</u>
Decreased by:			
None		<u>1,803.00</u>	<u>1,803.00</u>
Balance December 31, 2021	B, B-44		<u><u>\$ 180.00</u></u>

CORRECTION CENTER
 SCHEDULE OF DUE TO STATE – INMATES FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 8,254.92
Increased by:			
VCCB	B-45	<u>\$ 101,636.87</u>	<u>101,636.87</u>
Decreased by:			
Payments to VCCB	B-44	<u>101,185.00</u>	<u>101,185.00</u>
Balance December 31, 2021	B		<u><u>\$ 8,706.79</u></u>

CORRECTION CENTER
 SCHEDULE OF RESERVE FOR INMATE FUND – INMATES FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	<u>B</u>		\$ 23,941.54
Increased by:			
Cash Receipts	B-45	\$ 327,171.81	
Cash Received - Payroll		<u>1,837.50</u>	
	B-44		<u>329,009.31</u>
Decreased by:			
Cash Disbursements - i/m acct	B-44	327,986.72	
Inmate - Payroll	B-45	<u>920.00</u>	
			<u>328,906.72</u>
Balance December 31, 2021	B		<u>\$ 24,044.13</u>

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

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 96,571.78
Increased by:			
Inmate Purchases	B-45	\$ 1,016,368.71	
Due to Commissary	B-50	315,363.83	
	B-1		<u>1,331,732.54</u>
Decreased by:			
Cash Disbursements	B-44	1,051,367.75	
Due to Commissary - Commission	B-50	316,795.20	
			<u>1,368,162.95</u>
Balance December 31, 2021	B		<u>\$ 60,141.37</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-49a

CORRECTION CENTER
 SCHEDULE OF ACCOUNTS PAYABLE – DUE TO INMATES’ FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ -
Increased by:			
Inmate Purchases	B-44	<u>\$ 43,117.00</u>	
			<u>43,117.00</u>
Decreased by:			
Cash Disbursements	B-44	<u>43,117.00</u>	
			<u>43,117.00</u>
 Balance December 31, 2021	 B		 <u><u>\$ -</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

B-50

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

Year Ended December 31, 2021

	Ref.	Totals	Commissions	Recoverables	Shortage	Totals
Balance December 31, 2020	B	\$ 25,617.44	\$ 25,495.13	\$ 121.91	\$ 0.40	\$ 25,617.44
Increased By :						
Due to Comm. - Int/Overage/Short	B-44	40.25	-	-	40.25	40.25
Due to Comm. - Recoverables	B-45	1,838.57	-	1,838.57	-	1,838.57
Due to Comm. - Commission	B-49	316,795.20	316,795.20	-	-	316,795.20
		<u>344,291.46</u>	<u>342,290.33</u>	<u>1,960.48</u>	<u>40.65</u>	<u>344,291.46</u>
Decreased By :						
Cash Disbursements	B-44	1,927.50	-	1,886.85	40.65	1,927.50
Due to Commissary Vendor	B-49	315,363.83	315,363.83	-	-	315,363.83
		<u>317,291.33</u>	<u>315,363.83</u>	<u>1,886.85</u>	<u>40.65</u>	<u>317,291.33</u>
Balance December 31, 2021	B	<u>\$ 27,000.13</u>	<u>\$ 26,926.50</u>	<u>\$ 73.63</u>	<u>\$ -</u>	<u>\$ 27,000.13</u>

CORRECTION CENTER
 SCHEDULE OF CASH – COMMISSARY FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 853,242.80
Increased by:			
Accounts Receivable	B-54	\$ 2,432.83	
Accounts Receivable	B-54A	50,809.90	
Due from Inmate Fund	B-53	<u>317,292.08</u>	
			370,534.81
Due from Inmate Fund	B-53	1,879.57	
Payments to other	B-54A	7,637.50	
Payments to Vendors	B-54	<u>206,546.18</u>	
			<u>216,063.25</u>
Balance December 31, 2021	B		<u>\$ 1,007,714.36</u>

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

Year Ended December 31, 2021

	Ref.		
Balance December 31, 2020	B		\$ 25,617.44
Increased by:			
Cash Disbursements	B-51	\$ 1,879.57	
Sales Commission	B-54	316,795.20	
			318,674.77
Decreased by:			
Cash Receipt - Recoverable	B-51	317,292.08	
			317,292.08
Balance December 31, 2021	B		\$ 27,000.13

CORRECTION CENTER
 SCHEDULE OF FUND BALANCE – COMMISSARY FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 922,032.64
Increased by:			
Sales Commission	B-53	\$ 316,795.20	
Due from Inmates	B-51	<u>2,432.83</u>	
			<u>319,228.03</u>
Decreased by:			
Purchases	B-51	<u>206,546.18</u>	
			<u>206,546.18</u>
Balance December 31, 2021	B		<u><u>\$ 1,034,714.49</u></u>

CORRECTION CENTER
 SCHEDULE OF DUE FROM OTHER – COMMISSARY FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	<u>B</u>		\$ 43,172.40
Increased by:			
Cash Disbursements	B-51	<u>\$ 7,637.50</u>	<u>7,637.50</u>
Decreased by:			
Cash Receipt - Recoverables	B-51	<u>50,809.90</u>	<u>50,809.90</u>
Balance December 31, 2021	B		<u><u>\$ -</u></u>

CORRECTION CENTER
 SCHEDULE OF CASH – BAIL FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	<u>B</u>		\$ -
Increased by:			
Accounts Payable	B-56	<u>\$ 111,200.10</u>	<u>111,200.10</u>
Decreased by:			
Payments to Bail and Agencies	B-56	<u>111,200.10</u>	<u>111,200.10</u>
Balance December 31, 2021	B		<u><u>\$ -</u></u>

CORRECTION CENTER
 SCHEDULE OF ACCOUNTS PAYABLE – BAIL FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ -
Increased by:			
Cash Receipts	B-55	<u>\$ 111,200.10</u>	<u>111,200.10</u>
Decreased by:			
Payments to Bail and Agencies	B-55	<u>111,200.10</u>	<u>111,200.10</u>
Balance December 31, 2021	B		<u><u>\$ -</u></u>

COUNTY ADJUSTER
SCHEDULE OF MAINTENANCE ACCOUNTS RECEIVABLE

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		<u>\$ 11,323.85</u>
Decreased by:			
Cash Receipts	B-59	<u>\$ 525.00</u>	<u>525.00</u>
Balance December 31, 2021	B		<u><u>\$ 10,798.85</u></u>

COUNTY ADJUSTER
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$	-
Increased by:				
Charges	B-60	<u>\$ 525.00</u>		<u>525.00</u>
Decreased by:				
Payments to County		<u>525.00</u>		<u>525.00</u>
Balance December 31, 2021	B		<u>\$</u>	<u>-</u>

COUNTY ADJUSTER
 SCHEDULE OF DUE TO COUNTY

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ -
Increased by:			
State Reimbursements		\$ 6,147.06	
Charges	B-59	<u>400.00</u>	
			<u>6,547.06</u>
Decreased by:			
Payments to County		<u>6,547.06</u>	
			<u>6,547.06</u>
Balance December 31, 2021	B		<u><u>\$ -</u></u>

SHERIFF'S OFFICE
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 1,304,957.53
Increased by:			
Foreclosure and Execution Deposits	B-62	\$ 15,486,973.37	
Attorney Deposits	B-63	46,692.53	
Bail and Fine Deposits	B-64	15,850.00	
Reserve for Sheriff's Office Fees			
Miscellaneous Fees Sheriff	B-65	110.00	
Unclaimed Property	B-66	<u>21,608.66</u>	
			<u>15,571,234.56</u>
Decreased by:			
Foreclosure and Execution Deposits	B-62	14,650,971.29	
Attorney Deposits	B-63	25,148.68	
Bail and Fine Deposits	B-64	15,850.00	
Newspaper Advertisements	B-62, B-67	107,633.47	
Reserve for Sheriff's Office Fees	B-65	892,021.34	
Unclaimed Property	B-66	<u>23,367.27</u>	
			<u>15,714,992.05</u>
Balance December 31, 2021	B		<u><u>\$ 1,161,200.04</u></u>

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

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 1,301,783.69
Increased by:			
Foreclosure and Execution Deposits	B-61	<u>\$ 15,486,973.37</u>	<u>15,486,973.37</u>
Decreased by:			
Cash Disbursements	B-61	14,650,971.29	
Sheriff's Fees	B-65	871,521.02	
Newspaper Charges	B-61, B-67	<u>107,633.47</u>	
			<u>15,630,125.78</u>
Balance December 31, 2021	B		<u><u>\$ 1,158,631.28</u></u>

SHERIFF'S OFFICE
 SCHEDULE OF RESERVE FOR ATTORNEY DEPOSITS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 1,383.76
Increased by:			
Attorney Deposits	B-61	<u>\$ 46,692.53</u>	
			<u>46,692.53</u>
Decreased by:			
Cash Disbursements	B-61	25,148.68	
Charges for Services	B-65	<u>20,390.32</u>	
			<u>45,539.00</u>
Balance December 31, 2021	B		<u><u>\$ 2,537.29</u></u>

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

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ -
Increased by:			
Bail and Fine Deposits	B-61	<u>\$ 15,850.00</u>	
			<u>15,850.00</u>
Decreased by:			
Cash Disbursements	B-61	<u>15,850.00</u>	
			<u>15,850.00</u>
Balance December 31, 2021	B		<u><u>\$ -</u></u>

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

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 31.47
Increased by:			
Sheriff's Fees	B-62	\$ 871,521.02	
Attorney Services	B-63	20,390.32	
Miscellaneous Fees	B-61	<u>110.00</u>	
			<u>892,021.34</u>
Decreased by:			
Cash Disbursements	B-61	892,021.34	
			<u>892,021.34</u>
Balance December 31, 2021	B		<u><u>\$ 31.47</u></u>

SHERIFF'S OFFICE
 SCHEDULE OF RESERVE FOR UNCLAIMED PROPERTY

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		<u>\$ 1,758.61</u>
Increased by:			
Charges		<u>\$ 21,608.66</u>	<u>21,608.66</u>
Decreased by:			
Cash Disbursements		<u>23,367.27</u>	<u>23,367.27</u>
Balance December 31, 2021	B		<u><u>\$ -</u></u>

SHERIFF'S OFFICE
 SCHEDULE OF DUE TO NEWSPAPERS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ -
Increased by:			
Charges	B-61, B-62	<u>\$ 107,633.47</u>	
			<u>107,633.47</u>
Decreased by:			
Cash Disbursements	B-61, B-62	<u>107,633.47</u>	
			<u>107,633.47</u>
Balance December 31, 2021	B		<u><u>\$ -</u></u>

SURROGATE'S OFFICE
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 9,293,438.24
Increased by:			
Reserve for Notice of Motion Fees	B-70	\$ 765.00	
Attorney Deposits	B-72	81,078.00	
County Fees	B-73	349,410.58	
Interest Earned - Probate	B-74	164,632.66	
Probate Deposits	B-74	1,044,503.93	
Overpayments Received	B-69A	<u>1,267.00</u>	
			<u>1,641,657.17</u>
Decreased by:			
Reserve for Notice of Motions	B-70	840.00	
Payments to County Treasurer	B-73	444,431.08	
Trust Fund Withdrawals - Probate Accounts	B-74	2,042,892.48	
Refund of Overpayments	B-69A	<u>1,267.00</u>	
			<u>2,489,430.56</u>
Balance December 31, 2021	B		<u><u>\$ 8,445,664.85</u></u>

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

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B	<u>\$ 2,348.99</u>
Balance December 31, 2021	B	<u><u>\$ 2,348.99</u></u>

SURROGATE'S OFFICE
 SCHEDULE OF REFUNDS PAYABLE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ (21.00)
Increased by:			
Cash Receipts	B-68	<u>\$ 1,267.00</u>	<u>1,267.00</u>
Decreased by:			
Cash Disbursements	B-68	<u>1,267.00</u>	<u>1,267.00</u>
Balance December 31, 2021	B		<u><u>\$ (21.00)</u></u>

SURROGATE'S OFFICE
 SCHEDULE OF NOTICE OF MOTION FEES

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$	210.00
Increased by:				
Cash Receipts	B-68	<u>\$ 765.00</u>		<u>765.00</u>
Decreased by:				
Cash Disbursements	B-68	<u>840.00</u>		<u>840.00</u>
Balance December 31, 2021	B		\$	<u><u>135.00</u></u>

SURROGATE'S OFFICE
SCHEDULE OF PENDING ESTATES

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B	<u>\$ 39,826.06</u>
Balance December 31, 2021	B	<u><u>\$ 39,826.06</u></u>

SURROGATE'S OFFICE
 SCHEDULE OF ATTORNEY DEPOSITS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 16,769.30
Increased by:			
Cash Receipts	B-68	<u>\$ 81,078.00</u>	<u>81,078.00</u>
Decreased by:			
Transferred to Surrogate's Fees	B-73	<u>69,972.00</u>	<u>69,972.00</u>
Balance December 31, 2021	B		<u><u>\$ 27,875.30</u></u>

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

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 28,639.23
Increased by:			
Attorney Deposits	B-72	\$ 69,972.00	
Miscellaneous Surrogate's Fee	B-68	<u>349,410.58</u>	
			<u>419,382.58</u>
Decreased by:			
Payment to County Treasurer	B-68	<u>444,431.08</u>	448,021.81
			<u>444,431.08</u>
Balance December 31, 2021	B		<u><u>\$ 3,590.73</u></u>

SURROGATE'S OFFICE
 SCHEDULE OF PROBATE COURT DEPOSITS

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 9,205,665.66
Increased by:			
Cash Deposits	B-68	\$ 1,044,503.93	
Interest Earned	B-68	<u>164,632.66</u>	
			<u>1,209,136.59</u>
Decreased by:			
Withdrawals	B-68	<u>2,042,892.48</u>	
			<u>2,042,892.48</u>
Balance December 31, 2021	B		<u><u>\$ 8,371,909.77</u></u>

MEADOWVIEW NURSING HOME
SCHEDULE OF CASH

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 196,450.21
Increased by:			
Patient Accounts Receivable	B-76,B-78	\$ 11,062,306.38	
Patient Trust Account	B-77	511,909.12	
Interest	B-78	1,149.03	
Due to Patient Trust Accounts	B-79	2,790.74	
Non-Receiveable Collection	B-78	<u>41,724.97</u>	
			<u>11,619,880.24</u>
Decreased by:			
Due to Patient Trust Accounts	B-79	2,490.74	
PNA Disbursements	B-77	537,478.06	
Due to Other	B-78	129,673.65	
Payments to Treasurer	B-78	<u>10,974,169.79</u>	
			<u>11,643,812.24</u>
Balance December 31, 2021	B		<u><u>\$ 172,518.21</u></u>

MEADOWVIEW NURSING HOME
 SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ 5,848,876.24
Increased by:			
2021 Charges		<u>\$ 10,108,046.82</u>	
			<u>10,108,046.82</u>
Decreased by:			
Collections	B-75, B-78	<u>11,062,306.38</u>	
			<u>11,062,306.38</u>
Balance December 31, 2021	B		<u><u>\$ 4,894,616.68</u></u>

MEADOWVIEW NURSING HOME
 SCHEDULE OF PATIENTS' TRUST ACCOUNTS

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ 102,797.62
Increased by:			
Deposits from Patients	B-75	<u>\$ 511,909.12</u>	<u>511,909.12</u>
Decreased by:			
Cash Disbursements	B-75	<u>537,478.06</u>	<u>537,478.06</u>
Balance December 31, 2021	B		<u><u>\$ 77,228.68</u></u>

MEADOWVIEW NURSING HOME
 SCHEDULE OF OTHER PAYABLES

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 93,652.59
Increased by:			
Patient Account Revenue	B-76	\$ 11,062,306.38	
Non-Receiveable Collection	B-75	1,149.03	
Part A Bad Debt Advance	B-75	<u>41,724.97</u>	
			<u>11,105,180.38</u>
Decreased by:			
Payments to County	B-75	10,974,169.79	
Payments to Other	B-75	<u>129,673.65</u>	
			<u>11,103,843.44</u>
Balance December 31, 2021	B		<u><u>\$ 94,989.53</u></u>

MEADOWVIEW NURSING HOME
 SCHEDULE OF DUE TO PATIENTS' TRUST

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ -
Increased by:			
Deposits from Patients	B-75	<u>\$ 2,790.74</u>	<u>2,790.74</u>
Decreased by:			
Cash Disbursements	B-75	<u>2,490.74</u>	<u>2,490.74</u>
Balance December 31, 2021	B		<u><u>\$ 300.00</u></u>

TRUST OTHER
LAW ENFORCEMENT OFFICERS AND EQUIPMENT TRUST FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	<u>B</u>		\$ 1,167.03
Increased by:			
Cash Receipts	B-1	<u>\$ 11,481.00</u>	
			<u>11,481.00</u>
Decreased by:			
Expenditures	B-1	<u>\$ 9,471.83</u>	
			<u>9,471.83</u>
Balance December 31, 2021	B		<u><u>\$ 3,176.20</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR PARKS AND RECRETATION

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		<u>\$ 43.30</u>
Increased by:			
Cash Receipts	B-1	<u>\$ 1,399.60</u>	<u>1,399.60</u>
Decreased by:			
Expenditures	B-1	<u>1,399.60</u>	<u>1,399.60</u>
Balance December 31, 2021	B		<u><u>\$ 43.30</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B		\$ 158,547.41
Increased by:			
Cash Receipts	B-1	<u>\$ 20,560.88</u>	<u>20,560.88</u>
Balance December 31, 2021	B		<u><u>\$ 179,108.29</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR SNOW REMOVAL TRUST

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	<u>B</u>		\$ 295,448.89
Increased by:			
Cash Receipts	B-1	<u>\$ 435,777.35</u>	
			<u>435,777.35</u>
Decreased by:			
Cash Disbursements	B-1	<u>(10,566.90)</u>	
			<u>(10,566.90)</u>
Balance December 31, 2021	B		<u><u>\$ 741,793.14</u></u>

TRUST OTHER
 SCHEDULE OF RESERVE FOR MOSQUITO CONTROL

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 228,685.40
Increased by:			
Cash Receipts	B-1	<u>\$ 165,575.55</u>	
			<u>165,575.55</u>
Decreased by:			
Cash Disbursements	B-1	<u>19,825.00</u>	
			<u>19,825.00</u>
Balance December 31, 2021	B		<u><u>\$ 374,435.95</u></u>

TRUST OTHER
SCHEDULE OF RESERVE FOR SHERIFF DONATION

Year Ended December 31, 2021

Balance December 31, 2020	<u>Ref.</u> B	<u>\$ 525.00</u>
Balance December 31, 2021	B	<u><u>\$ 525.00</u></u>

GENERAL CAPITAL FUND
 SCHEDULE OF CASH – TREASURER

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance - December 31, 2020	C		\$ 16,936,509.62
Increased by:			
Bonds Issued	C-7	\$28,000,000.00	
Premiums Received on Sale of Bonds	C-1	858.92	
Due to State of New Jersey - Chapter 12 Interest	C-11	29,852.47	
Capital Improvement Fund	C-1	<u>2,277,000.00</u>	
			30,307,711.39
Decreased by:			
Due to State of New Jersey - Chapter 12 Interest	C-11	28,961.81	
Improvement Authorizations	C-3, C-9	<u>7,207,840.45</u>	
			<u>7,236,802.26</u>
Balance - December 31, 2021	C		<u><u>\$ 40,007,418.75</u></u>

GENERAL CAPITAL FUND
SCHEDULE OF ANALYSIS OF CASH

Year Ended December 31, 2021

	Ref.	Balance - December 31, 2021
Capital Improvement Fund	C	\$ 2,535,197.80
Grant Receivable	C	322,090.00
Due to State Green Acres Trust Fund	C	29,765.94
Encumbrances Payable	C	37,466,909.55
Fund Balance	C	218,493.65
<u>Improvement Authorization</u>		
90-7 Reconstruction of Lake Lenape Dam		(64,842.85)
01-2 Atlantic County Criminal Complex		140,213.89
04-2 Various Capital Improvements		1,305.48
05-2 Improvements of County Buildings		(1,997.00)
05-5 Road Improvements - 2005		52,017.36
08-2 Atlantic Cape Community College Improvements		96,717.24
09-3 Road Improvements		67,231.56
09-4 Improvements to Government Complex		1,508.66
10-1 Various Capital Improvements		495.70
10-2 ACCC Improvements -2010		42,815.33
10-3 Road Improvements -2010		769.21
10-6 ACCC Improve - 2010		457,701.01
C12-1 Improvements to Various Roads, Facilities & Property		3,300.00
12-2 ACCC Capital Improvements - 2013		226,685.18
12-4 ACCC - 2013		58,601.39
13-1 Various Capital Improvements		56,363.71
14-2 Construction of Central Dispatch Center		(500.00)
C14-1/2 Various County Improvements 2014		76,069.78
15-1 ACCC 2015		17,234.19
15-2-i Capital Improvements 2015		444,158.62
15-2-ii Road Improvements 2015		421,098.01
C15-1 Various County Improvements 2015		2,444.77
16-1 Various Improvements		3,671.54
16-3 Various Capital Improvements		2.00
C17-1 Self Funding 2017		2,519.41
17-1 Capital Improvements 2017		1,072,469.71
17-3 ACCC 2017		1,612,391.09
18-1 Various 2019 Capital Improvements		737,298.64
18-2 Atlantic Cape Community College		451,123.18
C18-2 Technology & General Capital Improvements		77,270.29
C19-1 Technology & General Improvements		380,783.22
19-2 Various Capital Improvements		2,110,576.18
19-3 ACCC Improvements		1,231,402.21
C20-1 Various Capital Improvements		4,668,125.14
20-1 Various Capital Improvements		(22,036,647.74)
20-2 ACCC Improvements		3,089,050.41
20-3 Various Pedestrial Traffic Signal Improvements		(7,735,707.06)
21-2 Various Capital Improvements		(8,192,522.82)
21-3 ACCC Improvements		4,783,265.17
21-4 ARP Various Capital Improvements		15,080,500.00
		<u>\$ 40,007,418.75</u>
	<u>Ref.</u>	<u>C</u>

GENERAL CAPITAL FUND
CAPITAL IMPROVEMENT FUND

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance - December 31, 2020	C		\$ 4,471,166.75
Increased By:			
Current Year Budget Appropriation	A-3	\$ 2,277,000.00	
Cancelled	C-1	<u>9,695.05</u>	
			<u>2,286,695.05</u>
Decreased By:			
Appropriation to Finance Improvement Authorizations	C-3, C-9	<u>4,222,664.00</u>	
			<u>4,222,664.00</u>
Balance - December 31, 2021	C		<u><u>\$ 2,535,197.80</u></u>

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

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance - December 31, 2020	C		\$ 118,922,652.20
Increased By:			
Bonds Issued	C-3, C-7	<u>\$ 28,000,000.00</u>	<u>28,000,000.00</u>
Decreased By:			
Bonds Paid	C-7	17,976,000.00	
Green Acres Loan Payments	C-8	<u>46,200.75</u>	
			<u>18,022,200.75</u>
Balance - December 31, 2021	C		<u>\$ 128,900,451.45</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-6

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

Year Ended December 31, 2021

Ord. Number	Improvement Description	Balance - December 31, 2020	2021 Authorizations	Funded by			Balance - December 31, 2021	Analysis of Balance	
				Bonds & Loans	Capital Improvement Fund	Other		Expenditures	Unexpended Improvement Authorization
90-7	Improvements to County Parks	\$ 64,842.85	\$ -	\$ -	\$ -	\$ -	\$ 64,842.85	\$ 64,842.85	\$ -
05-2	General Improvements	420,000.00	-	-	418,003.00	-	1,997.00	1,997.00	-
14-2	Construction of Central Dispatch Center	500.00	-	-	-	-	500.00	500.00	-
16-3	Various Capital Improvements	2,717,000.00	-	2,717,000.00	-	-	-	-	-
17-1	Capital Improvements	125.00	-	-	-	-	125.00	125.00	-
17-2	Special Services School District	256,903.00	-	-	256,903.00	-	-	-	-
18-1	Various Capital Improvements	6,110,400.00	-	6,110,000.00	-	-	400.00	400.00	-
19-2	Various Capital Improvements	11,273,000.00	-	11,273,000.00	-	-	-	-	-
20-1	Various Capital Improvements	22,749,000.00	-	-	-	-	22,749,000.00	18,080,874.86	4,668,125.14
20-2	ACCC Improvements	3,100,000.00	-	3,100,000.00	-	-	-	-	-
20-3	Various Pedestrian Traffic Signal Improvements	11,061,904.00	553,096.00	-	-	-	11,615,000.00	7,735,707.06	3,879,292.94
21-2	Various Capital Improvements	-	15,608,090.00	-	-	322,090.00	15,286,000.00	9,531,045.01	5,754,954.99
21-3	ACCC Improvements	-	4,800,000.00	4,800,000.00	-	-	-	-	-
21-4	ARP Various Capital Improvements	-	15,080,500.00	-	-	15,080,500.00	-	-	-
21-5	ACCC Improvements	-	1,330,000.00	-	-	-	1,330,000.00	-	1,330,000.00
21-6	ACIT Improvements	-	33,500,000.00	-	-	-	33,500,000.00	-	33,500,000.00
		<u>\$ 57,753,674.85</u>	<u>\$ 70,871,686.00</u>	<u>\$ 28,000,000.00</u>	<u>\$ 674,906.00</u>	<u>\$ 15,402,590.00</u>	<u>\$ 84,547,864.85</u>	<u>\$ 35,415,491.78</u>	<u>\$ 49,132,373.07</u>
Ref.		C	C-9, C-12	C-3, C-6, C-8, C-13	C-9, C-12	C-12	C		C-9

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS (CONTINUED)

Year Ended December 31, 2021

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance - December 31, 2020	Increased	Decreased	Balance - December 31, 2021
			Date	Amount					
General Refunding Bonds of 2009	2/4/2009	\$ 24,930,000.00	2/1/2022	\$ 2,510,000.00	3.875%	\$ 5,025,000.00	\$ -	\$ 2,515,000.00	\$ 2,510,000.00
General Bonds of 2011	11/22/2011	7,140,000.00			2.125%	885,000.00	-	885,000.00	-
General Obligation Bonds of 2012	10/24/2013	9,505,000.00	7/15/2022	1,115,000.00	1.500%	2,205,000.00	-	1,090,000.00	1,115,000.00
General Obligation Bonds	6/18/2014	15,694,000.00	4/1/2022	1,245,000.00	2.250%	8,940,000.00	-	1,215,000.00	7,725,000.00
			4/1/2023	1,280,000.00	2.375%				
			4/1/2024	1,320,000.00	3.000%				
			4/1/2025	1,350,000.00	3.000%				
			4/1/2026	1,390,000.00	3.000%				
			4/1/2027	555,000.00	3.000%				
4/1/2028	585,000.00	3.000%							
General Obligation Bonds	6/24/2015	14,356,000.00	4/1/2022	920,000.00	2.000%	10,230,000.00	-	900,000.00	9,330,000.00
			4/1/2023	945,000.00	3.000%				
			4/1/2024	970,000.00	3.000%				
			4/1/2025	1,000,000.00	3.000%				
			4/1/2026	1,030,000.00	3.000%				
			4/1/2027	1,060,000.00	3.000%				
			4/1/2028	1,095,000.00	3.000%				
			4/1/2029	1,135,000.00	3.000%				
			4/1/2030	1,175,000.00	3.125%				

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS (CONTINUED)

Year Ended December 31, 2021

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance - December 31, 2020	Increased	Decreased	Balance - December 31, 2021
			Date	Amount					
County College Bonds of 2015	6/24/2015	3,200,000.00	4/1/2022	370,000.00	2.000%	1,500,000.00	-	360,000.00	1,140,000.00
			4/1/2023	380,000.00	3.000%				
			4/1/2024	390,000.00	3.000%				
General Obligation Refunding Bonds 2016	4/17/2016	7,825,000.00	1/15/2022	1,450,000.00	3.000%	4,750,000.00	-	1,415,000.00	3,335,000.00
			1/15/2023	1,495,000.00	4.000%				
			1/15/2024	390,000.00	4.000%				
Vocational School Refunding Bonds 2016	4/17/2016	21,725,000.00	10/1/2022	3,075,000.00	3.000%	12,310,000.00	-	3,085,000.00	9,225,000.00
			10/1/2023	3,065,000.00	4.000%				
			10/1/2024	3,085,000.00	4.000%				
County College Bonds of 2016	6/13/2016	3,000,000.00	4/1/2022	390,000.00	2.000%	1,560,000.00	-	380,000.00	1,180,000.00
			4/1/2023	390,000.00	2.000%				
			4/1/2024	400,000.00	2.000%				
General Obligation Bonds 2017	6/21/2017	3,629,000.00	4/1/2022	765,000.00	2.000%	1,505,000.00	-	740,000.00	765,000.00
General Obligation Bonds 2018	6/19/2018	34,718,000.00	4/1/2022	2,040,000.00	3.000%	31,175,000.00	-	1,990,000.00	29,185,000.00
			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, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS (CONTINUED)

Year Ended December 31, 2021

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance - December 31, 2020	Increased	Decreased	Balance - December 31, 2021
			Date	Amount					
County College Bonds of 2018	6/19/2018	3,100,000.00	4/1/2022	640,000.00	3.000%	1,925,000.00	-	625,000.00	1,300,000.00
			4/1/2023	660,000.00	3.000%				
County College Bonds of 2019	6/17/2019	6,100,000.00	6/1/2022	860,000.00	1.500%	5,335,000.00	-	845,000.00	4,490,000.00
			6/1/2023	880,000.00	2.000%				
			6/1/2024	895,000.00	2.000%				
			6/1/2025	915,000.00	2.000%				
			6/1/2026	940,000.00	2.000%				
Taxable General Obligation Bonds 2019	6/17/2019	7,500,000.00	6/1/2022	470,000.00	2.250%	7,165,000.00	-	455,000.00	6,710,000.00
			6/1/2023	480,000.00	2.250%				
			6/1/2024	495,000.00	2.250%				
			6/1/2025	510,000.00	2.250%				
			6/1/2026	530,000.00	2.500%				
			6/1/2027	545,000.00	2.500%				
			6/1/2028	565,000.00	2.750%				
			6/1/2029	580,000.00	2.750%				
			6/1/2030	600,000.00	3.000%				
			6/1/2031	620,000.00	3.000%				
			6/1/2032	645,000.00	3.250%				
			6/1/2033	670,000.00	3.250%				

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS (CONTINUED)

Year Ended December 31, 2021

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance - December 31, 2020	Increased	Decreased	Balance - December 31, 2021
			Date	Amount					
General Obligation Bonds 2020	6/23/2020	24,291,000.00	6/1/2022	1,695,000.00	0.375%	24,291,000.00	-	1,476,000.00	22,815,000.00
			6/1/2023	1,730,000.00	0.375%				
			6/1/2024	1,765,000.00	0.375%				
			6/1/2025	1,800,000.00	0.375%				
			6/1/2026	1,840,000.00	2.000%				
			6/1/2027	1,875,000.00	2.000%				
			6/1/2028	1,910,000.00	2.000%				
			6/1/2029	1,950,000.00	2.000%				
			6/1/2030	1,990,000.00	2.000%				
			6/1/2031	2,035,000.00	2.000%				
			6/1/2032	2,085,000.00	2.000%				
			6/1/2033	2,140,000.00	2.000%				
			General Obligation Bonds 2021	6/22/2021	20,100,000.00				
6/1/2023	1,025,000.00	0.050%							
6/1/2024	1,035,000.00	0.500%							
6/1/2025	1,045,000.00	1.000%							
6/1/2026	1,055,000.00	1.000%							
6/1/2027	1,065,000.00	1.000%							
6/1/2028	1,080,000.00	1.000%							
6/1/2029	1,095,000.00	2.000%							
6/1/2030	1,110,000.00	2.000%							
6/1/2031	1,125,000.00	2.000%							
6/1/2032	1,145,000.00	2.000%							
6/1/2033	1,165,000.00	2.000%							
6/1/2034	1,190,000.00	2.000%							
6/1/2035	1,210,000.00	2.000%							
6/1/2036	1,235,000.00	2.000%							
6/1/2037	1,260,000.00	2.000%							
6/1/2038	1,285,000.00	2.000%							
6/1/2039	1,310,000.00	2.000%							

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-8

GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES TRUST LOANS PAYABLE

Year Ended December 31, 2021

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance -	Decreased	Balance -
			Date	Amount		December 31, 2020		December 31, 2021
Galloway	9/5/2004	\$ 475,876.00			2.000%	\$ 16,833.54	\$ 16,833.54	\$ -
Lake Lenape Park II	5/28/2005	498,660.00			2.000%	18,601.35	18,601.35	-
Lake Lenape Park II	6/9/2008	200,000.00	3/6/2022	5,463.80	2.000%	86,217.31	10,765.86	75,451.45
			9/6/2022	5,518.44	2.000%			
			3/6/2023	5,573.63	2.000%			
			9/6/2023	5,629.36	2.000%			
			3/6/2024	5,685.66	2.000%			
			9/6/2024	5,742.51	2.000%			
			3/6/2025	5,799.94	2.000%			
			9/6/2025	5,857.94	2.000%			
			3/6/2026	5,916.52	2.000%			
			9/6/2026	5,975.68	2.000%			
			3/6/2027	6,035.44	2.000%			
			9/6/2027	6,095.79	2.000%			
			3/6/2028	6,156.74	2.000%			
						<u>\$ 121,652.20</u>	<u>\$ 46,200.75</u>	<u>\$ 75,451.45</u>
					Ref.	C	C-6	C

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (CONTINUED)

Year Ended December 31, 2021

Ord. Number	Improvement Description	Ordinance		Balance - December 31, 2020		2021		Authorizations	Balance - December 31, 2021	
		Date	Amount	Funded	Unfunded	Authorizations	Expended	Canceled	Funded	Unfunded
98-2	Phase II Maine Avenue Park	11/10/1998	\$3,815,000.00	\$ 146,820.61	\$ -	\$ -	\$ -	\$ 146,820.61	\$ -	\$ -
00-1	Criminal Justice Facility	3/28/2000	1,750,000.00	10,261.28	-	-	-	10,261.28	-	-
01-2	Atlantic County Criminal Complex	8/14/2001	40,000,000.00	140,213.89	-	-	-	-	140,213.89	-
04-2	Various Capital Improvements	8/10/2004	2,500,000.00	1,305.48	-	-	-	-	1,305.48	-
05-2	Improvements of County Buildings	2/22/2005	2,170,000.00	-	418,003.00	-	-	418,003.00	-	-
05-5	Road Improvements	10/11/2005	15,000,000.00	61,338.56	-	-	9,321.20	-	52,017.36	-
08-2	Atlantic Cape Community College Improvements	5/6/2008	9,009,000.00	438,726.74	-	-	342,009.50	-	96,717.24	-
08-4	Improvements to Various Roads	5/6/2008	4,000,000.00	2,694.79	-	-	-	2,694.79	-	-
08-6	Improvements to Various County Buildings & Facilities	5/6/2008	2,445,000.00	1,959.00	-	-	-	1,959.00	-	-
09-2/09-5	Various Capital Improvements	2009	4,705,000.00	7,898.65	-	-	-	7,898.65	-	-
09-3	Road Improvements	5/12/2009	5,000,000.00	91,832.64	-	-	24,601.08	-	67,231.56	-
09-4	Improvements to Government Complex	5/12/2009	7,000,000.00	-	-	-	(1,508.66)	-	1,508.66	-
10-1	Various Capital Improvements	6/2/2010	5,715,000.00	1.00	-	-	(494.70)	-	495.70	-
10-2	ACCC Improvements	6/2/2010	2,353,000.00	42,815.33	-	-	-	-	42,815.33	-
10-3	Road Improvements	2010	5,000,000.00	3,569.21	-	-	2,800.00	-	769.21	-
10-6	ACCC Improvements	12/27/2010	5,000,000.00	457,701.01	-	-	-	-	457,701.01	-
11-1	Various County Improvements	3/31/2011	2,090,000.00	1,195.83	-	-	-	1,195.83	-	-
C12-1	Improvements to Various Roads, Facilities & Property	5/29/2012	1,970,000.00	500.00	-	-	(2,800.00)	-	3,300.00	-
12-1	Various Capital Improvements	5/29/2012	8,200,000.00	-	-	-	-	-	-	-
12-2	ACCC Capital Improvements	5/29/2012	8,500,000.00	280,380.87	-	-	53,695.69	-	226,685.18	-
12-4	ACCC Improvements	7/3/2012	1,500,000.00	455,855.23	-	-	397,253.84	-	58,601.39	-
13-1	Various Capital & Road Improvements	5/21/2013	12,350,000.00	319,040.10	-	-	262,676.39	-	56,363.71	-
C13-1b	Improvements to County Owned facilities	5/21/2013	805,000.00	600.57	-	-	-	600.57	-	-
C14-1/2	Various County Improvements	5/13/2014	726,196.00	97,135.71	-	-	21,065.93	-	76,069.78	-
14-3	ACCC Improvements	5/13/2014	4,200,000.00	-	-	-	-	-	-	-
14-4	ACCC Various Capital Improvements	5/13/2014	2,113,499.00	0.10	-	-	0.10	-	-	-
15-1	ACCC Improvements	6/4/2015	3,200,000.00	1,366,129.95	-	-	1,348,895.76	-	17,234.19	-
15-2i	Capital Improvements	6/4/2015	4,900,000.00	834,982.23	-	-	390,823.61	-	444,158.62	-
15-2ii	Road Improvements	6/4/2015	15,479,000.00	433,491.57	-	-	12,393.56	-	421,098.01	-
C15-1	Various County Improvements	6/4/2015	2,358,000.00	1,444.77	-	-	(1,000.00)	-	2,444.77	-
C16-1	Various Improvements	5/10/2016	1,951,000.00	10,985.24	-	-	7,313.70	-	3,671.54	-
16-3	Various Capital Improvements	5/10/2016	2,860,000.00	-	139,092.17	-	139,090.17	-	2.00	-
C17-1	Self Funding	4/25/2017	1,800,000.00	2,519.41	-	-	-	-	2,519.41	-
17-1	Capital Improvements	4/25/2017	16,807,500.00	1,319,356.60	-	-	246,761.89	-	1,072,594.71	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (CONTINUED)

Year Ended December 31, 2021

Ord. Number	Improvement Description	Ordinance		Balance - December 31, 2020		2021		Authorizations	Balance - December 31, 2021	
		Date	Amount	Funded	Unfunded	Authorizations	Expended	Canceled	Funded	Unfunded
17-2	Special Services School District	2017	985,903.00	54,937.72	256,903.00	-	-	311,840.72	-	-
17-3	ACCC Improvements	2017	2,900,000.00	1,755,636.49	-	-	143,245.40	-	1,612,391.09	-
18-1	Various Capital Improvements	2018	6,432,000.00	-	1,534,027.05	-	796,328.41	-	737,698.64	-
18-2	ACCC Improvements	2018	3,100,000.00	877,551.21	-	-	426,428.03	-	451,123.18	-
C18-2	Technology & General Capital Improvements	2018	2,134,695.00	114,405.68	-	-	37,135.39	-	77,270.29	-
C19-1	Technology & General Capital Improvements	2019	3,323,000.00	1,249,340.94	-	-	868,557.72	-	380,783.22	-
19-2	Various Capital Improvements	2019	1,187,000.00	-	3,490,380.10	-	1,379,803.92	-	2,110,576.18	-
19-3	ACCC Improvements	2019	6,100,000.00	3,763,782.51	-	-	2,532,380.30	-	1,231,402.21	-
20-1	Various Capital Improvements	2020	3,605,500.00	2,072,226.60	-	-	1,359,874.34	-	712,352.26	-
C20-1	Various Capital Improvements	2020	23,947,000.00	-	19,648,938.48	-	14,980,813.34	-	-	4,668,125.14
20-2	ACCC Improvements	2020	3,100,000.00	-	3,099,600.00	-	10,549.59	-	3,089,050.41	-
20-3	Various Pedestrian Traffic Signal Improvements	2020	11,615,000.00	553,096.00	11,061,904.00	580,750.00	8,316,457.06	-	-	3,879,292.94
21-1	Various Capital Improvements	2021	16,396,090.00	-	-	16,396,090.00	10,641,135.01	-	-	5,754,954.99
21-2	Various Capital Improvements	2021	5,155,010.00	-	-	5,155,010.00	3,172,307.81	-	1,982,702.19	-
21-3	ACCC Improvements	2021	4,800,000.00	-	-	4,800,000.00	16,734.83	-	4,783,265.17	-
21-4	Various Capital Improvements	2021	15,080,500.00	-	-	15,080,500.00	-	-	15,080,500.00	-
21-5	ACCC Improvements	2021	1,330,000.00	-	-	1,330,000.00	-	-	-	1,330,000.00
21-6	ACIT Improvements	2021	33,500,000.00	-	-	33,500,000.00	-	-	-	33,500,000.00
				<u>\$ 16,971,733.52</u>	<u>\$ 39,648,847.80</u>	<u>\$ 76,842,350.00</u>	<u>\$ 47,934,650.21</u>	<u>\$ 901,274.45</u>	<u>\$ 35,494,633.59</u>	<u>\$ 49,132,373.07</u>
		Ref.		C	C				C	C, C-6
					Ref.					
					C-1			\$ 226,368.45		
					C-6, C-12			<u>674,906.00</u>		
								<u>\$ 901,274.45</u>		
					C-2		\$ 7,207,840.45			
					C-10		(11,820,599.79)			
					C-10		37,466,909.55			
							<u>15,080,500.00</u>			
							<u>\$ 47,934,650.21</u>			
					C-6, C-12	\$ 70,871,686.00				
					C-4	4,222,664.00				
					C-1	<u>1,748,000.00</u>				
						<u>\$ 76,842,350.00</u>				

GENERAL CAPITAL FUND
 SCHEDULE OF ENCUMBRANCES PAYABLE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance - December 31, 2020	C		\$ 11,820,599.79
Increased By:			
Charges	C-9	<u>\$ 37,466,909.55</u>	<u>37,466,909.55</u>
Decreased By:			
Cancelled	C-9	<u>11,820,599.79</u>	<u>11,820,599.79</u>
Balance - December 31, 2021	C		<u><u>\$ 37,466,909.55</u></u>

GENERAL CAPITAL FUND
 SCHEDULE OF DUE TO NEW JERSEY – CHAPTER 12 INTEREST

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance - December 31, 2020	C		\$ 28,875.28
Increased By:			
Cash Receipts	C-2	<u>\$ 29,852.47</u>	<u>29,852.47</u>
Decreased By:			
Cash Disbursed	C-2	<u>28,961.81</u>	<u>28,961.81</u>
Balance - December 31, 2021	C		<u><u>\$ 29,765.94</u></u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

C-12

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

Year Ended December 31, 2021

Ord. Number	Improvement Description	Balance - December 31, 2020	2021 Authorizations	Funded By:			Balance - December 31, 2021
				Bonds & Loans Issued	Other	Improvement Authorizations Cancelled	
90-7	Reconstruction of Lake Lenape Dam	\$ 64,842.85	\$ -	\$ -	\$ -	\$ -	\$ 64,842.85
05-2	Improvements of County Buildings	420,000.00	-	-	-	418,003.00	1,997.00
14-2	Construction of Central Dispatch Center	500.00	-	-	-	-	500.00
16-3	Various Capital Improvements	2,717,000.00	-	2,717,000.00	-	-	-
17-1	Various Capital Improvements	125.00	-	-	-	-	125.00
17-2	Special Services School District	256,903.00	-	-	-	256,903.00	-
18-1	Various Capital Improvements	6,110,400.00	-	6,110,000.00	-	-	400.00
19-2	Various Capital Improvements	11,273,000.00	-	11,273,000.00	-	-	-
20-1	Various Capital Improvements	22,749,000.00	-	-	-	-	22,749,000.00
20-2	ACCC Improvements	3,100,000.00	-	3,100,000.00	-	-	-
20-3	Various Pedestrian Traffic Signal Improvements	11,061,904.00	553,096.00	-	-	-	11,615,000.00
21-2	Various Capital Improvements	-	15,608,090.00	-	322,090.00	-	15,286,000.00
21-3	ACCC Improvements	-	4,800,000.00	4,800,000.00	-	-	-
21-4	ARP Various Capital Improvements	-	15,080,500.00	-	15,080,500.00	-	-
21-5	ACCC Improvements	-	1,330,000.00	-	-	-	1,330,000.00
21-6	ACIT Improvements	-	33,500,000.00	-	-	-	33,500,000.00
		<u>\$ 57,753,674.85</u>	<u>\$ 70,871,686.00</u>	<u>\$ 28,000,000.00</u>	<u>\$ 15,402,590.00</u>	<u>\$ 674,906.00</u>	<u>\$ 84,547,864.85</u>
<u>Ref.</u>		C	C-6, C-9	C-7	C-6	C-6, C-9	C

GENERAL CAPITAL FUND
 SCHEDULE OF GRANTS RECEIVABLE

Year Ended December 31, 2021

	<u>Ref.</u>		
Balance - December 31, 2020	C		<u>\$ -</u>
Increased By:			
Grants Issued	C-3	<u>\$ 322,090.00</u>	<u>322,090.00</u>
Balance - December 31, 2021	C		<u>\$ 322,090.00</u>

SUPPLEMENTARY INFORMATION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements of the County of Atlantic, State of New Jersey, (the “County”), as of and for the year ended December 31, 2021, and the related notes to financial statements, which comprise the County’s basic financial statements, as listed in the table of contents, and have issued our report thereon dated September 20, 2022, in which we expressed an adverse opinion on the conformity of the financial statements with accounting principles generally accepted in the United States of America due to differences between those principles and accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Report on Internal Control Over Financial Reporting

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

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

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

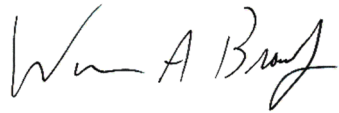
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



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

**MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS**

September 20, 2022

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL COMMENTS AND RECOMMENDATIONS

December 31, 2021

An audit of the financial accounts and transactions of the County of Atlantic for the year ended December 31, 2021, has recently been completed. The results of the audit are herewith set forth.

Scope of Audit

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

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

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

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

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

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

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

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

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

Furnish & Deliver Uniforms for County
Justice Facility
Deer Carcass Removal & Disposal
Prisoner Transportation Services
Fire Sprinkler Head Replacement & Repairs
Pest Management Services
Resurface Tilton Road & Washington Avenue
Helicopter Rental for Mosquito Unit

Furnish and Deliver Inmate Uniforms & Supplies
Plumbing Maintenance & Repairs
Replace Lighting at the County Justice Facility
Electrical Maintenance & Repairs at the County
Justice Facility
Meal Packaging System
Replace Nacote Creek Bridge
Window Cleaning Service

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

GENERAL COMMENTS AND RECOMMENDATIONS (CONTINUED)

December 31, 2021

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

Resurface English Creek Avenue	Renovation of Estell Manor Shaw House & Maintenance Building
Repair BMS, ATC, & ECC Systems	GPS Home Electronic Equipment for Justice Facility
Furnish & Deliver Medical Supplies	Fence Installation at Lake Lenape Park East
Non-perishable Food for Human Services	Washer & Dryer Repair Services
Electrical Maintenance & Repairs	Lock Repair Services
Sanitizing Services	Masonry Maintenance and Repairs
Installation of Steel Stairwell to Access Mechanical Room at Lake Lenape East Catering Hall	Janitorial and Custodial Supplies
State Highway Improvement Project on Various Roads	Renovations of Exterior Façade of One Stop Career Center
Furnish & Deliver Medical Supplies for ACC	Leasing 65 Electric & Gas Golf Carts for Green Tree golf Course
Concrete Sidewalk Installation at the Civil Courthouse	Resurface Egg Harbor-Green Bank Road
Concrete Maintenance & Repairs and Replace Exterior Steps at Stillwater Building	Water Treatment Services
Glass, Window and Frame Repair	Miscellaneous Office Supplies for ACC
HVAC Systems Upgrade at Meadowview	Replacement of Boiler at County Office Building
HVAC Systems Upgrade at Government Complex	Overhead Door Replacement & Repair
Replacement of Chiller at County Office Building	Furnish & Deliver Milk & Dairy Products for ACC
HVAC Systems Upgrade at Hammonton Library	County Highway Improvements – Multiple Roads
Furnish & Deliver Bread & Bakery Products for ACC	Resurface Sections of Columbia Road
Fender Repairs for County Vehicles	Emergency Signal Repairs
Phase 3 of Lake Lenape Park East Renovations	Resurface Old Tilton Road
Kitchen and Catering Supplies for Human Services	Furnish & Deliver Printer & Toner Supplies
Resurface Mill Road	Roof Maintenance & Repair
Inmate Commissary Services	Supplemental Electrical Work
Roof Replacement at Mays Landing Library	Preventative Maintenance for County Vehicles
Furnish & Deliver Rock Salt for ACC	Cloud Hosted Bid Platform & Support Services
Laundry Management Services at the Justice Facility	Uniforms for Inmates, County Sheriff & OEM
Emergency Notification System	Roof Replacement at Hammonton Library
Renovations of Windows & Siding at Stillwater Building	Furnish & Deliver Animal Food for the Shelter
Three Refrigerated/Heated Food Delivery Vehicles	On-call Beam Guide Rail & Attenuator Repair
Resurface Justice Facility Parking Lot	

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

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

Comments and Recommendations

No material recommendations. There were no recommendations in the prior year.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None reported

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None reported