Attachment #2

Financial Report of September 2025

Attachment #2

RESOLUTION OF THE ATLANTIC COUNTY IMPROVEMENT AUTHORITY APPROVING THE EXPENDITURES CONTAINED IN THE FINANCIAL REPORT FOR SEPTEMBER 2025

WHEREAS, the Atlantic County Improvement Authority, hereafter, the "Authority", is a political subdivision of the State of New Jersey and an instrumentality of Atlantic County, established pursuant to N.J.S.A. 40:37A-44 et seq.; and

WHEREAS, the Authority is subject to rules and regulations promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, including N.J.A.C. 5:31-4.1(c) regarding the approval and payment of claims which requires the "governing body (of the Authority) shall approve or disapprove all claims in accordance with Regulations adopted by the Authority;" and

WHEREAS, such claims and the expenditures thereto for the month of September 2025, are contained in the Financial Report submitted hereto for approval by the Board of Commissioners.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the Atlantic County Improvement Authority that the expenditures contained in the Financial Report for the month of September 2025, are approved pursuant to N.J.A.C. 5:31-4.1(c).

Roy M. Foster, Chairman

Edwin G. Blake, Secretary

ADOPTED: November 13, 2025

ATLANTIC COUNTY IMPROVEMENT AUTHORITY

I, Timothy D. Edmunds, P.E., Executive Director, Assistant Secretary of the Atlantic County Improvement Authority, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of the resolution adopted by the Board at a meeting duly held on the 13th day of November 2025.

Timothy D. Edmunds, P.E., Executive Director

Attachment #3

ACIA Annual Audit / Audit Review Certification

ATLANTIC COUNTY IMPROVEMENT AUTHORITY
CERTIFICATION OF THE ANNUAL AUDIT

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions, and

WHEREAS, the annual audit report for the fiscal years ended December 31st, 2023 and 2022 has been completed and filed with the Atlantic County Improvement Authority pursuant to N.J.S.A. 40A:5A-15; and

WHEREAS, N.J.S.A. 40A:5A-17, requires the governing body of each authority to, within 45 days of receipt of the annual audit, certify by resolution to the Local Finance Board that each member thereof has personally reviewed the annual audit report, and specifically the sections of the audit report entitled "General Comments" and "Recommendations," and has evidenced same by group affidavit in the form prescribed by the Local Finance Board, and

WHEREAS, the members of the governing body have received the annual audit and have personally reviewed the annual audit, and have specifically reviewed the sections of the annual audit report entitled "General Comments" and "Recommendations," in accordance with N.J.S.A. 40A:5A-17,

NOW, THEREFORE BE IT RESOLVED, that the governing body of the Atlantic County Improvement Authority hereby certifies to the Local Finance Board of the State of New Jersey that each governing body member has personally reviewed the annual audit report for the fiscal years ended December 31st, 2023 and 2022, and specifically has reviewed the sections of the audit report entitled "General Comments" and "Recommendations," and has evidenced same by group affidavit in the form prescribed by the Local Finance Board.

BE IT FURTHER RESOLVED that the secretary of the authority is hereby directed to promptly submit to the Local Finance Board the aforesaid group affidavit, accompanied by a certified true copy of this resolution.

Roy M. Foster, Chairperson

Edwin G. Blake, Secretary

ADOPTED: November 13, 2025

ATLANTIC COUNTY IMPROVEMENT AUTHORITY

I, Timothy D. Edmunds, P.E., Executive Director, Assistant Secretary of the Atlantic County Improvement Authority, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of the resolution adopted by the Board at a meeting duly held on the 13th day of November 2025.

Timothy D. Edmunds, P.E., Executive Director

LOCAL AUTHORITIES GROUP AFFIDAVIT FORM

PRESCRIBED BY
THE NEW JERSEY LOCAL FINANCE BOARD

AUDIT REVIEW CERTIFICATE

We, the members of the governing body of the Atlantic County Improvement Authority, being of full age and being duly sworn according to law, upon our oath depose and say:

1. We are duly appointed members of the Atlantic County Improvement Authority

2. We certify, pursuant to N.J.S.A. 40A:5A-17, that we have each reviewed the annual audit report for the fiscal years ended December 31, 2023 and 2022, and specifically the sections of the Audit report entitled "General Conditions" and "Recommendations."

Roy M. Foster, Chairperson	[signature]
Robert J. Tarby, Sr., Vice Chairperson	Robert J. Tarby, Sr. Robert J. Tarby, Sr. (Nov 17, 2025 15:52:59 EST)
Edwin G. Blake, Secretary	[signature]
Rev. Milton Hendricks, Assistant Secretary	Rev. Dr. Milton L. Hendricks Rev. Dr.Milton L.Hendricks (Nov 18, 2025 13:58:37 EST)
Donald A. Guardian, Commissioner	[signature]
Robert P. Gross, Commissioner	______________________
India P. Still, Commissioner	______________________
Joseph J. Giralo, Treasurer	______________________
Wendy Barlett, Commissioner	______________________

I, ______________________________, Assistant Secretary of the Atlantic County Improvement Authority, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of the Group Affidavit Form forwarded to the New Jersey Local Finance Board on November 13th, 2025.

Sworn to and subscribed before me this 13th day of November 2025.

____

Notary Public of New Jersey