

COUNTY OF OCEAN

**AUDIT REPORT FOR THE YEAR
ENDED DECEMBER 31, 2013**

COUNTY OF OCEAN

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COUNTY OF OCEAN

PART I

**INDEPENDENT AUDITOR'S REPORTS
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**



INDEPENDENT AUDITOR'S REPORT

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Ocean
Toms River, New Jersey

Report on the Financial Statements

We have audited the accompanying comparative statements of assets, liabilities, reserves and fund balance--regulatory basis of the various funds and account group of the County of Ocean, State of New Jersey as of December 31, 2013 and the related comparative statement of operations and changes in fund balance--regulatory basis for the years then ended, the related statement of revenues--regulatory basis, statement of expenditures--regulatory basis, and the related notes to the financial statements for the year ended December 31, 2013.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

As discussed in Note 1 to the financial statements, the County of Ocean prepares its financial statements using accounting practices that demonstrate compliance with regulatory basis of accounting and budget laws 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 these regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County of Ocean, State of New Jersey, as of December 31, 2013, or the results of its operations and changes in fund balance for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

Furthermore, in our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, reserves and fund balance--regulatory basis of the various funds and account group of the County of Ocean, State of New Jersey, as of December 31, 2013, and the results of its operations and changes in fund balance of such funds--regulatory basis for the year then ended, and the related statement of revenues--regulatory basis, statement of expenditures--regulatory basis of the various funds, and the related notes to financial statements, for the year ended December 31, 2013 in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Report on Supplementary Information

Our audit was made for the purpose of forming an opinion on the financial statements referred to in the first paragraph as a whole. The supplemental financial statements presented for the various funds are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and is not a required part of the above financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB’s Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* respectively, and are also not required parts of the above 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting

and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account group taken as a whole.

Prior Period Financial Statements

The financial statements as of December 31, 2012, were audited by other auditors whose report dated June 20, 2013 expressed an unmodified opinion on the regulatory basis of accounting.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2014, on our consideration of the County of Ocean's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Ocean's internal control over financial reporting and compliance.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P. C.

Robert W. Allison
Certified Public Accountant
Registered Municipal Accountant
RMA #483

Freehold, New Jersey
June 24, 2014

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**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***

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Ocean
Toms River, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements of the County of Ocean (herein referred to as “the County”), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated June 24, 2014 in which we expressed an adverse opinion on the conformity of the statements with accounting principles generally accepted in the United States of America due to the differences between those principles and the accounting practices prescribed by the Division of Local Government Services.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P. C.

Robert W. Allison
Certified Public Accountant
Registered Municipal Accountant
RMA #483

Freehold, New Jersey
June 24, 2014

BASIC FINANCIAL STATEMENTS

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**COUNTY OF OCEAN
CURRENT FUND
COMPARATIVE STATEMENT OF ASSETS, LIABILITIES, RESERVES
AND FUND BALANCE - REGULATORY BASIS
DECEMBER 31, 2013 AND 2012**

	REFERENCE	<u>2013</u>	<u>2012</u>
ASSETS			
Regular Fund:			
Cash and Cash Equivalents	A-4	\$ 101,174,088.01	\$ 73,553,799.86
Cash - Change Fund		2,950.00	2,950.00
CDBG Receivable	A-6	<u>856,702.74</u>	<u>-</u>
Total Regular Fund		<u>102,033,740.75</u>	<u>73,556,749.86</u>
Receivables & Other Assets With Full Reserves:			
County Share of Added and Omitted Taxes	A-5	893,254.62	1,101,670.56
Revenue Accounts Receivable	A-6	1,034,293.48	996,370.64
Inventory:			
Central Supply Warehouse	A-7	234,495.51	134,761.93
Golf Course Pro Shops		-	45,699.00
Due From Interfunds:			
Trust Fund	A-8	1,709.59	5,661.45
General Capital Fund	A-8	1,748.35	3,655.21
Grant Fund	A	<u>1,314,985.53</u>	<u>388,568.34</u>
Total Receivables & Other Assets With Full Reserves		<u>3,480,487.08</u>	<u>2,676,387.13</u>
Deferred Charges			
Special Emergency Authorization	A-13	<u>57,152,135.79</u>	<u>65,000,000.00</u>
Total Deferred Charges		<u>57,152,135.79</u>	<u>65,000,000.00</u>
Total Regular Fund, Receivables, Other Assets With Full Reserves & Deferred Charges		<u>162,666,363.62</u>	<u>141,233,136.99</u>
State & Federal Grants:			
Cash and Cash Equivalents	A-4	597,910.51	1,531,148.82
Grant Fund Deposits held by P.I.C.	A-18	17,751.68	67,883.00
Mortgage Receivable	A-20	2,289,297.99	2,129,183.40
Grants Receivable	A-21	<u>31,087,103.46</u>	<u>22,645,073.00</u>
Total State & Federal Grants		<u>33,992,063.64</u>	<u>26,373,288.22</u>
Total Assets		<u>\$ 196,658,427.26</u>	<u>\$ 167,606,425.21</u>

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
COMPARATIVE STATEMENT OF ASSETS, LIABILITIES, RESERVES
AND FUND BALANCE - REGULATORY BASIS
DECEMBER 31, 2013 AND 2012**

	REFERENCE	<u>2013</u>	<u>2012</u>
LIABILITIES RESERVES & FUND BALANCE			
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3	\$ 12,008,413.79	\$ 10,975,302.94
Reserve for Encumbrances	A-3	29,551,391.12	73,542,156.22
Accounts Payable	A-10	1,684,528.87	1,379,550.37
Reserve for Payroll Liabilities	A-11	5,320,931.64	3,931,344.26
Investments Payable	A-12	65,000,000.00	-
Reserve for Superstorm Sandy	A-14	8,816,782.82	12,758,569.21
Reserve for Municipal Debris Removal	A-15	1,163,538.12	1,105,995.00
Reserve for Salary Adjustments	A-16	36,559.33	780,600.00
Reserve for Due to Local Agencies	A-17	-	10,189.44
		<u>123,582,145.69</u>	<u>104,483,707.44</u>
Subtotal		<u>123,582,145.69</u>	<u>104,483,707.44</u>
Reserve for Receivables & Other Assets		3,480,487.08	2,676,387.13
Fund Balance	A-1	<u>35,603,730.85</u>	<u>34,073,042.42</u>
		<u>162,666,363.62</u>	<u>141,233,136.99</u>
Total Regular Fund		<u>162,666,363.62</u>	<u>141,233,136.99</u>
State & Federal Grants:			
Interfund - Current Fund	A-19	1,314,985.53	388,568.34
Reserve for Mortgage Receivable	A-20	2,289,297.99	2,129,183.40
Reserve for Encumbrances	A-22	9,507,658.95	13,802,115.31
Appropriated Reserves	A-22	20,831,470.99	10,041,421.17
Unappropriated Reserves	A-23	48,650.18	12,000.00
		<u>33,992,063.64</u>	<u>26,373,288.22</u>
Total State & Federal Grants		<u>33,992,063.64</u>	<u>26,373,288.22</u>
Total Liabilities, Reserves & Fund Balance		<u>\$ 196,658,427.26</u>	<u>\$ 167,606,425.21</u>

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
COMPARATIVE STATEMENT OF OPERATIONS AND
CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	REFERENCE	<u>2013</u>	<u>2012</u>
Revenue & Other Income Realized:			
Fund Balance Utilized	A-1, A-2	\$ 16,500,000.00	\$ 17,000,000.00
Miscellaneous Revenue Anticipated	A-2	108,305,719.87	59,587,546.64
Receipts From Current Taxes	A-2	296,797,759.00	300,026,643.00
Nonbudget Revenue	A-2	5,408,514.96	3,807,169.33
Other Credits to Income:			
Reserve for Inventory - Central Supply Warehouse			74,753.58
Unexpended Balance of Appropriation Reserves	A-9	10,595,886.15	10,076,510.41
Cancelled Accounts Payable	A-10	70,090.10	29,146.24
Cancelled Federal and State Grant Appropriated Reserves	A-22	589,325.21	585,183.59
Total Revenues		<u>438,267,295.29</u>	<u>391,186,952.79</u>
Expenditures:			
Budget Appropriations			
Operations:			
Salaries & Wages	A-3	116,057,835.00	112,582,630.00
Other Expenses	A-3	194,311,491.00	237,733,224.00
Capital Improvement Fund	A-3	10,538,283.00	11,038,283.00
Debt Service	A-3	48,644,585.43	51,007,370.95
Deferred Charges and Statutory Expenditures	A-3	49,090,908.91	26,436,664.03
Other Expenditures and Adjustments:			
Refund of Prior Year Revenue	A-1	13,410.00	11,855.50
Interfunds Created	A-1	1,016,094.67	125,895.00
Cancelled Federal and State Grant Receivables	A-21	563,998.85	581,029.66
Total Expenditures		<u>420,236,606.86</u>	<u>439,516,952.14</u>
Excess Expenditures (Including Special Emergency) over Revenues		<u>18,030,688.43</u>	<u>(48,329,999.35)</u>
Expenditures included above which are by Statute Deferred Charges to Budget of Succeeding Year (Special Emergency)			
	A, A3	-	65,000,000.00
Statutory Excess to Fund Balance		18,030,688.43	16,670,000.65
Fund Balance, January 1	A	<u>34,073,042.42</u>	<u>34,403,041.77</u>
		52,103,730.85	51,073,042.42
Decreased by:			
Utilization as Anticipated Revenue	A-1, A-2	<u>16,500,000.00</u>	<u>17,000,000.00</u>
Fund Balance, December 31	A	<u>\$ 35,603,730.85</u>	<u>\$ 34,073,042.42</u>

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Anticipated		Realized	Excess or (Deficit)
	Budget	Special N.J.S. 40A:4-87		
Fund Balance Anticipated	\$ 16,500,000.00	\$ -	\$ 16,500,000.00	\$ -
Miscellaneous Revenues Anticipated:				
Recording Fees - County Clerk Fees	5,300,000.00	-	5,958,434.04	658,434.04
Surrogate Fees	500,000.00	-	524,077.84	24,077.84
Sheriff Fees	500,000.00	-	794,017.11	294,017.11
Interest on Investments and Deposits	300,000.00	-	281,028.40	(18,971.60)
Data Processing Time Sharing Service	4,000.00	-	4,124.24	124.24
Road Opening Permits	23,900.00	-	27,292.50	3,392.50
Copy Machine Fees - County Clerk	9,500.00	-	7,196.35	(2,303.65)
Notary Fees - County Clerk	25,000.00	-	29,910.00	4,910.00
Passport Fees - County Clerk	475,000.00	-	585,655.00	110,655.00
Federal and State Contract - Indirect Cost Allocation	1,000,000.00	-	1,088,247.86	88,247.86
Telephone Commissions	200,000.00	-	401,243.45	201,243.45
Sale of Plans and Specifications	15,000.00	-	12,526.00	(2,474.00)
College Debt Service Reimbursement	1,376,566.00	-	1,376,566.49	0.49
Rent - Ocean County Air Park	100,000.00	-	105,921.53	5,921.53
Rent - Parks - Picnic Areas	8,000.00	-	13,705.00	5,705.00
State Reimbursement - Inmates	70,000.00	-	55,177.96	(14,822.04)
County Parks - Non-Profit Program	100,000.00	-	92,363.68	(7,636.32)
Shared Services Agreements - Engineering	-	-	440,947.31	440,947.31
Shared Services Agreements - Planning	50,000.00	-	99,661.55	49,661.55
Shared Services Agreements - Roads	-	744,500.00	954,030.49	209,530.49
Shared Services Agreements - Transportation	-	100,000.00	100,000.00	-
Shared Services Agreements - Vehicle Services	381,500.00	130,000.00	407,541.94	(103,958.06)
Atlantis Complex Revenues	650,000.00	-	627,426.86	(22,573.14)
Forge Pond Golf Course Fees	500,000.00	-	425,573.15	(74,426.85)
Atlantis Pro Shop	19,000.00	-	20,726.06	1,726.06
Forge Pond Pro Shop	25,000.00	-	24,515.55	(484.45)
2013 Special Election Reimbursement	-	1,526,980.00	1,353,741.97	(173,238.03)
Reimbursement for Salary and Wages of Mental Health Coordinator	9,000.00	-	15,000.00	6,000.00
Division of Aging - State Distribution Center Reimbursement	100,000.00	-	96,810.83	(3,189.17)
State Aid - County College Bonds (N. J. S. 18A:64A-22-6)	2,377,250.00	-	2,377,250.00	-
Judicial Unification Archive Space	2,500.00	-	2,625.00	125.00
Judicial Unification Telephone Service Agreement	263,084.00	-	268,112.00	5,028.00
Judicial Unification Mail Distribution Agreement	112,000.00	-	115,000.00	3,000.00
Prosecutor's Salary Reimbursement	65,000.00	-	65,000.00	-
State and Federal Reimbursement School Nutrition	30,000.00	-	40,019.74	10,019.74
Library Pension Payment	1,683,571.00	-	1,683,571.68	0.68
Supplemental Security Income	1,347,935.00	-	1,434,124.00	86,189.00
DMH&H Recoveries	18,984.00	-	14,623.27	(4,360.73)
B.O.S.S. CMC Agreement	30,000.00	-	36,000.00	6,000.00
DDD Assessment Program	486.00	-	19,714.24	19,228.24
Special Items				
State and Federal Revenues Offset with Appropriations				
Area Plan III-E Admin Fy13	32,611.00	-	32,611.00	-
Area Plan III-E Admin Fy13	-	298.00	298.00	-
Area Plan III E State	97,832.00	-	97,832.00	-
Barnegat Branch Trail VI FY12	-	290,000.00	290,000.00	-
Driving While Intoxicated Fy12	50,000.00	-	50,000.00	-
Driving While Intoxicated Fy13	-	92,000.00	92,000.00	-
Driving While Intoxicated Enforcement Fy13	-	20,500.00	20,500.00	-
Disaster Assistance Fy13	-	5,197.00	5,197.00	-
CDBG Program Income FY12	-	7,950.00	7,950.00	-
Child Restraint & Protection FY12	-	5,000.00	5,000.00	-
Child Restraint & Protection FY12	24,000.00	-	24,000.00	-
Community Living Program Fy13	7,500.00	-	7,500.00	-
Edward Byrne Memorial Jag FY12	13,705.00	-	13,705.00	-
Forensic Science Im Fy12/13	-	30,000.00	30,000.00	-
Emergency Management Program FY10	-	-	-	-
FTA JARC Rt. 37 Bus Service FY13	-	250,000.00	250,000.00	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Anticipated		Realized	Excess or (Deficit)
	Budget	Special N.J.S. 40A:4-87		
FTA: New Freedom Program FY12	-	60,000.00	60,000.00	-
HUD: HOME Program Income FY12	10,000.00	-	10,000.00	-
HUD: Community Development Block Grant FY13	-	1,268,761.00	1,268,761.00	-
HUD: Home Investment Partnerships 13	-	951,262.00	951,262.00	-
HUD: CDBG Program Income FY12	12,000.00	-	12,000.00	-
Juvenile Accountability Block FY13	15,688.00	-	15,688.00	-
Multi-Jurisdictional Gang, Gun & Narcotics	-	71,418.00	71,418.00	-
Ocean Area Plan Grant FY13	2,620,693.00	-	2,620,693.00	-
Ocean Area Plan State Fy13	-	4,619.00	4,619.00	-
Ocean Area Plan Grant Fy13	-	6,255.00	6,255.00	-
Sexual Assault Nurse Examiners FY12/13	74,860.00	-	74,860.00	-
SSBG Residential Maint Fy13	-	1,816,618.00	1,816,618.00	-
SSBG Home Del Meals Fy13	-	8,246.00	8,246.00	-
SSBG Residential Admin Fy13	-	72,838.00	72,838.00	-
State Criminal Alien Assistance Program FY13	-	182,679.00	182,679.00	-
State Health Insurance Assistance Program FY13	-	33,000.00	33,000.00	-
State Homeland Security FY12	231,310.00	-	231,310.00	-
State Homeland Security Fy13	-	255,902.00	255,902.00	-
Partnership in Safety Fy12/13	-	22,500.00	22,500.00	-
Stop Violence Against Women	-	30,470.00	30,470.00	-
Subregional Intern Support Program	-	15,000.00	15,000.00	-
Subregional Studies Program	-	292,000.00	292,000.00	-
Subregional Transportation 13	-	102,815.00	102,815.00	-
Crosswind Runaway 14/32 Fy12	-	341,965.00	341,965.00	-
Crosswind Runway 14/32 Fy13	-	1,240,135.00	1,240,135.00	-
Title IV-D Reimbursement FY11/12	12,908.00	-	12,908.00	-
Title IV-D Reimbursement FY12	-	49,557.00	49,557.00	-
Title IV-D Reimbursement FY12	-	32,522.00	32,522.00	-
US Marshall Fugitive Apprehension FY12/13	32,000.00	-	32,000.00	-
USDA	199,445.00	-	199,445.00	-
USDA FY13	-	782.00	782.00	-
Victims of Crime Act FY13	-	201,257.00	201,257.00	-
Workforce Investment Act Plan FY12/13	-	250,000.00	250,000.00	-
Workforce Investment Act Plan FY13/14	-	3,291,851.00	3,291,851.00	-
Work First New Jersey FY13/14	-	1,921,373.00	1,921,373.00	-
Adult Protective Services	284,918.00	-	284,918.00	-
Adult Protective Services FY13	-	36,328.00	36,328.00	-
Care Coordination FY13	23,810.00	-	23,810.00	-
Cattus Island Wetlands/Restore	-	2,500.00	2,500.00	-
Children's Inter - Agency Coordinating Council FY13	-	39,418.00	39,418.00	-
Clean Communities Fy13	-	187,904.00	187,904.00	-
Council on the Arts FY13	76,329.00	-	76,329.00	-
Detention Facility Incentive	-	7,382.00	7,382.00	-
DHS - Emergency Food and Shelter FY13	637,842.00	-	637,842.00	-
Emergency Food & Shelter FY 13	-	40,996.00	40,996.00	-
Family Court Services FY13	342,020.00	-	342,020.00	-
Human Services Advisory Council FY13	69,275.00	-	69,275.00	-
Hurricane Sandy Disaster NEG FY 12/13	-	572,502.00	572,502.00	-
Hurricane Sandy Disaster NEG FY 12/13	202,059.00	-	202,059.00	-
Insurance Fraud Program FY13	250,000.00	-	250,000.00	-
Juvenile Detention Alternative Initiative	120,000.00	-	120,000.00	-
Law Enforcement Officers Training and Equipment	10,417.00	-	10,417.00	-
Law Enforcement Officers Training and Equipment FY12	-	10,672.00	10,672.00	-
Law Enforcement Officers Training and Equipment FY12	-	36.00	36.00	-
Law Enforcement Officers Training and Equipment FY12	-	12,646.00	12,646.00	-
Medicaid Match FY13	34,064.00	-	34,064.00	-
NJ Historical Commission FY 12/13	13,056.00	-	13,056.00	-
NJ Historical Commission FY13	-	15,455.00	15,455.00	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S. 40A:4-87</u>		
DRE Callout Program Fy12	35,000.00	-	35,000.00	-
DRE Callout Program Fy13	-	36,000.00	36,000.00	-
Personal Assistance Services FY13	94,369.00	-	94,369.00	-
Program Management Funds FY13	55,550.00	-	55,550.00	-
Program Service Funds FY13	334,482.00	-	334,482.00	-
Recycling Enhancement Act Tax Entitlement	335,500.00	-	335,500.00	-
Regional Radio Emergency Prep Fy13	-	960.00	960.00	-
966 Reimbursement Program FY 13/14	-	59,097.00	59,097.00	-
RERP: Reimbursement for Catering FY11	-	23,000.00	23,000.00	-
Safe Housing and Transportation Program FY13	88,940.00	-	88,940.00	-
Senior Citizens and Persons with Disabilities FY13	-	1,000,000.00	1,000,000.00	-
Senior Citizens and Persons with Disabilities	865,541.00	-	865,541.00	-
SHRAP Fy13	-	14,301,400.00	14,301,400.00	-
Smart STEPS Program FY12	4,815.00	-	4,815.00	-
Smart STEPS Program FY13	-	8,025.00	8,025.00	-
Social Service Block Grant Fy13	232,635.00	-	232,635.00	-
Specialized Initiative and Transportation FY113	-	71,630.00	71,630.00	-
State COLA Senior Services FY13	410,495.00	-	410,495.00	-
State Facilities Education Act FY13	-	67,500.00	67,500.00	-
Veterans Transportation FY13	-	30,000.00	30,000.00	-
Victim/Witness Supplemental	-	32,379.00	32,379.00	-
Workforce Development Partnership FY13	-	74,800.00	74,800.00	-
Workforce Learning Link FY13/14	42,000.00	-	42,000.00	-
Workforce Learning Link FY13/14	-	102,000.00	102,000.00	-
Other Special Items				
Parks Vendor Commissions	6,000.00	-	15,289.00	9,289.00
Sample Ballots Postage	20,000.00	-	30,980.79	10,980.79
Sample Ballots Printing	15,000.00	-	17,284.53	2,284.53
Rent - T-Hangers at Airpark	125,000.00	-	146,900.00	21,900.00
Sub-Division and Site Plan Fees	17,942.00	-	17,942.00	-
Motor Vehicle Fines	2,697,897.00	-	2,697,897.00	-
Reserve to Pay Bonds	2,104,120.00	-	2,104,120.00	-
Capital Surplus	2,273,263.00	-	2,273,263.00	-
Recycling Reserve Trust	200,000.00	-	200,000.00	-
Constitutional Officers Fees - Tax Relief:				
County Clerk	2,750,000.00	-	3,280,640.00	530,640.00
Surrogate	450,000.00	-	483,762.35	33,762.35
Sheriff	200,000.00	-	443,035.90	243,035.90
Public Health Priority Funding (N.J.S.A. 26:2F-1)	950,000.00	-	1,243,002.24	293,002.24
Added and Omitted Taxes	1,101,670.00	-	1,106,913.84	5,243.84
Community Disaster Loan	5,000,000.00	-	5,000,000.00	-
CDBG Essential Services Grant	7,288,937.00	-	7,288,937.00	-
Build America Bonds Rebate	771,180.00	-	771,180.13	0.13
FEMA Reimbursement - Shared Services	19,000,000.00	-	19,000,000.00	-
FEMA Reimbursement - County	2,250,000.00	-	2,250,000.00	-
Total Miscellaneous Revenues Anticipated	72,890,954.00	32,458,880.00	108,305,719.87	2,955,885.87
Amount to be Raised by Taxation - County Purpose Tax	296,797,759.00	-	296,797,759.00	-
Budget Totals	386,188,713.00	32,458,880.00	421,603,478.87	2,955,885.87
Non-Budget Revenue	-	-	5,408,514.96	5,408,514.96
Total General Revenues	\$ 386,188,713.00	\$ 32,458,880.00	\$ 427,011,993.83	\$ 8,364,400.83

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

<u>Analysis of Non Budget Revenue</u>	<u>Amount</u>
Miscellaneous Revenue	\$ 103,647.26
Payments in Lieu of Taxes (P.I.L.O.T.)	16,615.46
B.O.S.S. Indirect Cost	456,056.00
B.O.S.S. Refunds	16,430.61
Prosecutor's Office Copies	6,267.65
Tax Board Public Record Fees	181.48
Rent of Voting Machines	650.00
Miscellaneous Repair Work Roads	172,018.45
Board of Construction Appeals	2,800.00
Project Lifesaver	200.00
Weights and Measures Fines	100,991.00
Gas and Oil Refunds - Miscellaneous	181,360.84
Whiting Reading Center	60,000.00
Tuition - Police Academy	12,824.00
Jury Duty Pay	165.00
Enhanced 911 System Agreements	327,689.00
Overload Permits	300.00
Copies	165.92
Vending Machine Commission	2,482.00
Senior Services St. Aid Reimbursement	58,000.00
Rent - DMV R. J. Miller Air Park	18,000.00
Reimbursement Prior Year Charges	46,688.00
Sheriff K-9 Services	19,992.53
Municipal/Fire Elections - Election Board	9,130.44
Municipal/Fire Elections - County Clerk	1,928.61
Superstorm Sandy Insurance Reimbursement	1,658,335.28
Title IV-D Probation Rent	406,566.65
Auction Sale of Equipment	76,277.91
County Fines	4,163.86
Court Ordered Restitution	5,593.14
Engineering Billboard Lease Agreement	13,325.00
Waste Oil Recycling	7,372.92
TD Bank Settlement	25,000.00
Twenty-One Plus Inc.	83,882.50
US Sprint Easement Agreement	95,406.83
Inmate User Fees	247,018.45
Transportation Donations	6,831.25
Reimbursement Grants Prior Years Charges	114,341.74
Transportation Fees	1,550.00
Dog Park Registration	6,140.00
Parks Stage Rental	12,500.00
SCDRT - OCATS	36,503.04
RRT: Fuel Expense	98,600.89
Autopsy Reports	2,740.00
Inmate SSI Payments	22,000.00
Transportation Fares	214,387.20
State Election Reimbursement	419,875.00
Employee Reimbursement Agreement	23,745.12
Inmate Medical Reimbursement	18,108.48
OPRA Copies	187.88
Postage Reimbursement	920.54
Defensive Driving Course	1,474.00
Bail Bond Forfeitures	167,311.25
Sale of Scrap Metal	3,947.65
Fuel Reimbursement - Superstorm Sandy	19,824.13
	<u>\$ 5,408,514.96</u>

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS			EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
OPERATIONS - Within "CAPS"						
GENERAL GOVERNMENT:						
Board of Chosen Freeholders:						
Salaries and Wages	443,468.00	463,468.00	446,918.73	-	16,549.27	-
Other Expenses	5,225.00	5,225.00	2,525.23	129.12	2,570.65	-
County Administrator:						
Salaries and Wages	282,097.00	312,097.00	305,417.61	-	6,679.39	-
Other Expenses	48,300.00	48,300.00	18,048.47	102.95	30,148.58	-
Management System & Budget Analysis:						
Salaries and Wages	558,507.00	578,507.00	570,296.47	-	8,210.53	-
Other Expenses	105,150.00	105,150.00	29,747.67	46,733.00	28,669.33	-
Wireless Technologies Division:						
Other Expenses	276,465.00	276,465.00	204,564.03	61,149.89	10,751.08	-
Audit:						
Other Expenses	175,000.00	175,000.00	-	100,000.00	75,000.00	-
Special Accounting Services:						
Other Expenses	185,000.00	185,000.00	-	-	185,000.00	-
County Counsel:						
Other Expenses	600,000.00	700,000.00	589,037.84	-	110,962.16	-
County Adjuster's Office:						
Salaries and Wages	341,048.00	346,048.00	341,722.36	-	4,325.64	-
Other Expenses	91,105.00	91,105.00	46,209.57	1,392.05	43,503.38	-
Department of Finance:						
Salaries and Wages	1,334,074.00	1,341,074.00	1,327,893.72	-	13,180.28	-
Other Expenses	85,000.00	85,000.00	37,821.59	2,419.73	44,758.68	-
Clerk of the Board:						
Salaries and Wages	932,874.00	932,874.00	925,485.28	-	7,388.72	-
Other Expenses	38,372.00	38,372.00	18,296.97	7,283.59	12,791.44	-
Tourism Advisory Council:						
Other Expenses	190,000.00	190,000.00	75,829.37	32,478.25	81,692.38	-
Employee Relations:						
Salaries and Wages	1,018,250.00	1,014,350.00	1,008,578.93	-	5,771.07	-
Other Expenses	11,400.00	11,400.00	6,957.86	211.38	4,230.76	-
Personnel Training Program:						
Other Expenses	25,000.00	25,000.00	15,814.72	-	9,185.28	-
Labor Relations Consultant:						
Other Expenses	150,000.00	150,000.00	37,946.97	24,376.75	87,676.28	-
County Connection/Tourism:						
Salaries and Wages	534,817.00	534,817.00	530,725.56	-	4,091.44	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS			EXPENDED			RESERVED	CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED				
Other Expenses	48,199.00	48,199.00	12,918.63	13,063.94	22,216.43	-	-	
Public Information/Outreach:								
Salaries and Wages	237,687.00	247,687.00	242,748.36	-	4,938.64	-	-	
Other Expenses	145,950.00	145,950.00	86,610.69	54,169.45	5,169.86	-	-	
County Clerk:								
Salaries and Wages	2,081,925.00	2,086,925.00	2,071,832.54	-	15,092.46	-	-	
Other Expenses	334,560.00	334,560.00	315,093.07	18,421.27	1,045.66	-	-	
Prosecutor Programs:								
Other Expenses	87,640.00	87,640.00	35,909.50	39,167.77	12,562.73	-	-	
Prosecutor:								
Salaries and Wages	12,334,924.00	13,234,924.00	12,648,993.17	-	585,930.83	-	-	
Other Expenses	547,346.00	547,346.00	376,192.90	166,170.49	4,982.61	-	-	
Gang Violence Initiative:								
Salaries and Wages	435,394.00	215,394.00	194,319.71	-	21,074.29	-	-	
Purchase Department:								
Salaries and Wages	388,432.00	388,432.00	375,314.63	-	13,117.37	-	-	
Other Expenses	6,534.00	6,534.00	3,668.42	2,723.01	142.57	-	-	
Record Storage:								
Salaries and Wages	120,288.00	125,288.00	123,590.82	-	1,697.18	-	-	
Other Expenses	1,520.00	1,520.00	973.84	445.62	100.54	-	-	
Warehouse:								
Salaries and Wages	164,114.00	171,114.00	168,816.65	-	2,297.35	-	-	
Other Expenses	1,719.00	1,719.00	1,524.60	-	194.40	-	-	
Buildings and Grounds:								
Salaries and Wages	5,989,442.00	5,689,442.00	5,630,200.22	-	59,241.78	-	-	
Other Expenses	2,767,260.00	2,767,260.00	1,818,100.88	929,372.20	19,786.92	-	-	
Security:								
Salaries and Wages	673,235.00	833,235.00	797,013.64	-	36,221.36	-	-	
Other Expenses	75,563.00	75,563.00	35,651.86	27,030.42	12,880.72	-	-	
Insurance:								
Group Insurance for Employees	40,653,825.00	40,653,825.00	35,761,186.49	4,087,267.77	805,370.74	-	-	
Health Benefit Waiver	79,200.00	83,100.00	80,250.00	-	2,850.00	-	-	
Other Insurance Premiums Liability								
Self-Insurance (40A: 10-6)	1,950,000.00	1,950,000.00	1,943,979.56	6,020.44	(0.00)	-	-	
Employee Physicals & Policy	70,500.00	70,500.00	46,326.00	21,015.00	3,159.00	-	-	
Insurance Consultant	54,000.00	54,000.00	42,425.00	11,575.00	-	-	-	
Workmen's Compensation Trust (40A: 10-6)	2,516,000.00	2,516,000.00	2,516,000.00	-	-	-	-	
Self-Insurance-Administration of Claims	216,493.00	216,493.24	216,492.24	-	0.76	-	-	
Self-Insurance- Police Professionals	89,000.00	89,000.00	89,000.00	-	-	-	-	
Self-Insurance- Public Officials Trust	460,400.00	460,400.00	460,400.00	-	-	-	-	
General Liability	123,000.00	123,000.00	123,000.00	-	-	-	-	
Stationary, Printing and Advertising:								
Other Expenses	18,000.00	18,000.00	10,807.05	-	7,192.95	-	-	
Postage:								
Other Expenses	436,100.00	436,100.00	341,685.00	-	94,415.00	-	-	

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Office of Information Technology:						
Salaries and Wages	2,346,168.00	2,278,668.00	2,141,212.44	-	137,455.56	-
Other Expenses	1,861,299.00	2,168,799.00	1,368,320.46	796,241.77	4,236.77	-
Printing & Graphic Arts:						
Salaries and Wages	654,744.00	654,744.00	617,528.35	-	37,215.65	-
Other Expenses	285,000.00	285,000.00	168,259.50	50,489.28	66,251.22	-
Total General Government	85,686,613.00	86,675,613.00	77,406,185.17	6,499,450.14	2,769,977.69	-
JUDICIARY:						
Indigent Costs:						
Other Expenses	7,000.00	7,000.00	6,709.95	-	290.05	-
Uniform Interstate Family Support Act:						
Other Expenses	147,250.00	147,250.00	125,420.02	8,723.69	13,106.29	-
County Surrogate:						
Salaries and Wages	963,158.00	970,158.00	956,674.48	-	13,483.52	-
Other Expenses	42,746.00	42,746.00	30,216.79	7,203.32	5,325.89	-
Sheriff's Office- Judicial Function:						
Other Expenses	66,500.00	66,500.00	42,993.77	22,962.93	543.30	-
Grand Jury Fees:						
Other Expenses	1,000.00	1,000.00	1,000.00	-	-	-
Total Judiciary	1,227,654.00	1,234,654.00	1,163,015.01	38,889.94	32,749.05	-
REGULATION:						
Office of the Sheriff:						
Salaries & Wages	14,376,835.00	15,626,835.00	15,428,650.29	2,914.40	195,270.31	-
Other Expenses	229,637.00	229,637.00	131,627.86	91,785.46	6,223.68	-
Sheriff's - 911 System (N.J.S. 40A:45-4(r)):						
Salaries & Wages	1,789,705.00	1,789,705.00	1,722,631.95	-	67,073.05	-
Other Expenses	203,635.00	203,635.00	140,417.32	46,142.24	17,075.44	-
Sheriff - Communication and Operations Division:						
Other Expenses	180,500.00	180,500.00	127,999.69	45,894.66	6,605.65	-
Sheriff - Criminal Division:						
Other Expenses	189,000.00	189,000.00	92,911.07	92,840.16	3,248.77	-
Police Academy:						
Other Expenses	39,900.00	39,900.00	27,142.75	7,994.50	4,762.75	-
Board of Taxation:						
Salaries & Wages	457,871.00	457,871.00	446,248.33	-	11,622.67	-
Other Expenses	5,000.00	5,000.00	4,947.02	50.00	2.98	-
County Medical Examiner:						
Salaries & Wages	427,691.00	427,691.00	396,466.12	-	31,224.88	-
Other Expenses	690,000.00	747,000.00	546,736.54	188,711.53	11,551.93	-
Burial Expenses - Indigents:						
Other Expenses	7,860.00	7,860.00	6,014.00	524.00	1,322.00	-

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**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Shade Tree Commission:						
Salaries & Wages	83,175.00	88,175.00	85,533.88	-	2,641.12	-
Other Expenses	36,200.00	36,200.00	6,325.15	28,490.00	1,384.85	-
Election Board:						
Salaries & Wages	2,034,892.00	2,034,892.00	1,792,901.42	-	241,990.58	-
Other Expenses	600,000.00	623,535.00	445,741.14	64,203.33	113,590.53	-
Rent of Polling Places:						
Other Expenses	96,500.00	96,500.00	71,100.00	9,100.00	16,300.00	-
District Election Board Members:						
Other Expenses	825,000.00	825,000.00	719,539.96	-	105,460.04	-
County Clerk - Election Expense:						
Other Expenses	280,700.00	285,415.00	165,091.17	109,419.39	10,904.44	-
School Board Election Expense - Election Board:						
Salaries & Wages	-	148,148.00	96,202.73	-	51,945.27	-
Other Expenses	-	1,141,189.00	995,141.03	2,490.00	143,557.97	-
School Board Election Expense - County Clerk:						
Salaries & Wages	-	18,000.00	9,115.44	-	8,884.56	-
Other Expenses	-	219,643.00	199,581.08	-	20,061.92	-
Sheriff - Emergency Services Division:						
Other Expenses	66,500.00	66,500.00	44,816.95	19,008.27	2,674.78	-
Planning Board (N.J.S. 40:27-3):						
Salaries & Wages	815,361.00	725,361.00	667,602.31	-	57,758.69	-
Other Expenses	53,150.00	53,150.00	25,672.35	12,978.50	14,499.15	-
Consumer Protection (N.J.S. 40:23-6.47):						
Salaries & Wages	707,877.00	707,877.00	676,058.06	-	31,818.94	-
Other Expenses	4,750.00	4,750.00	984.89	-	3,765.11	-
Construction Board of Appeals (N.J.S. 52:27D-127):						
Other Expenses	500.00	500.00	-	-	500.00	-
Firemen's Association E.O.C. Contribution (N.J.S. 40:23-8.13):						
Other Expenses	20,250.00	20,250.00	20,250.00	-	-	-
Total Regulation	24,222,489.00	26,999,719.00	25,093,450.50	722,546.44	1,183,722.06	-
ROADS AND BRIDGES:						
Roads:						
Salaries & Wages	8,963,417.00	8,963,417.00	8,723,008.85	-	240,408.15	-
Other Expenses	1,995,000.00	1,995,000.00	802,888.31	1,005,755.85	186,355.84	-
Vehicle Services:						
Salaries & Wages	2,956,358.00	2,826,358.00	2,800,705.01	-	25,652.99	-
Other Expenses	180,500.00	180,500.00	111,221.24	66,017.78	3,260.98	-
Engineering Department:						
Salaries & Wages	5,106,222.00	5,106,222.00	5,015,753.95	-	90,468.05	-
Other Expenses	242,250.00	242,250.00	150,543.06	24,051.06	67,655.88	-
Beach Erosion:						

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Other Expenses	1,413,446.00	1,413,446.00	97,409.75	-	1,316,036.25	-
Transportation Services:						
Salaries & Wages	2,541,442.00	2,631,442.00	2,407,480.85	-	223,961.15	-
Other Expenses	114,030.00	114,030.00	96,171.13	15,865.73	1,993.14	-
Shared Services Agreements:						
Salaries & Wages - Roads	-	105,000.00	82,124.09	-	22,875.91	-
Other Expenses - Roads	-	639,500.00	242,553.22	241,698.67	155,248.11	-
Other Expenses - Vehicle Services	381,500.00	511,500.00	438,918.58	-	72,581.42	-
Salaries & Wages - Transportation	-	100,000.00	100,000.00	-	-	-
Other Expenses - Planning Board	50,000.00	50,000.00	50,000.00	-	-	-
Maintenance of Pumping Facility:						
Other Expenses	108,808.00	108,808.00	89,688.14	1,875.00	17,244.86	-
Total Roads and Bridges	24,052,973.00	24,987,473.00	21,208,466.18	1,355,264.09	2,423,742.73	-
CORRECTIONAL AND PENAL:						
Department of Corrections:						
Salaries & Wages	21,213,927.00	21,453,927.00	21,365,525.01	-	88,401.99	-
Other Expenses	449,000.00	449,000.00	363,877.23	63,536.70	21,586.07	-
Corrections - Healthcare Services:						
Other Expenses	3,575,807.00	3,575,807.00	3,421,497.99	2,430.00	151,879.01	-
Law Enforcement Crime Prevention:						
Other Expenses	100,000.00	100,000.00	-	30,000.00	70,000.00	-
Corrections - Food						
Other Expenses	1,200,000.00	1,280,000.00	1,149,595.36	50,404.59	80,000.05	-
Total Correctional and Penal	26,538,734.00	26,858,734.00	26,300,495.59	146,371.29	411,867.12	-
HEALTH AND WELFARE:						
Aid to Visiting Homemaker Services (N.J.S. 40:23-8.11)	88,590.00	88,590.00	88,590.00	-	-	-
Aid to Providence House (N.J.S. 40:5-2.9)	67,440.00	67,440.00	67,440.00	-	-	-
Aid to Preferred Behavioral Health (N.J.S. 40:23-8.11)	18,973.00	18,973.00	18,973.00	-	-	-
Aid to Special Children Services (N.J.S. 40:13-1)	75,000.00	75,000.00	75,000.00	-	-	-
Aid to Youth and Day Care (N.J.S. 44:12-1, et seq.)	7,583.00	7,583.00	7,583.00	-	-	-
Department of Human Services:						
Salaries & Wages	601,737.00	631,337.00	627,923.20	-	3,413.80	-
Other Expenses	190,000.00	182,400.00	177,557.22	2,342.45	2,500.33	-
Aid to CONTACT of Ocean County (N.J.S. 40:5-2.9)	11,663.00	11,663.00	11,663.00	-	-	-
Mental Health Program (R.S. 40:5-2):						
Other Expenses	1,600,110.00	1,600,110.00	1,600,110.00	-	-	-
Aid to NJ Homeless Youth Act 1999, Ch. 224	31,500.00	31,500.00	31,500.00	-	-	-
Aid to Dottie's House (N.J.S. 52:4B)	14,175.00	14,175.00	14,175.00	-	-	-
Aid to Uniform Fire Prevention (N.J.S. 40:23-8.13)	8,100.00	8,100.00	-	-	8,100.00	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS			EXPENDED			RESERVED	CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED				
Fire and First Aid Training Center:								
Salaries & Wages	406,350.00	426,350.00	418,123.43	-	8,226.57	-		
Other Expenses	57,000.00	57,000.00	29,109.22	8,679.89	19,210.89	-		
Aid to First Aid Captain's Association (N.J.S. 40:5-2):								
Other Expenses	2,430.00	2,430.00	-	-	2,430.00	-		
Mosquito Extermination Commission (N.J.S. 26:9-13, et seq.):								
Other Expenses	2,255,630.00	2,255,630.00	2,255,630.00	-	-	-		
Aid/Alcohol and Addition (N.J.S. 40:9B-4)	20,761.00	20,761.00	20,761.00	-	-	-		
Aid to Association of Retarded Citizens (N.J.S. 40:23-8, 11)	69,015.00	69,015.00	69,015.00	-	-	-		
Maintenance of Patients in Mental Institutions (N.J.S. 30:4-79)	3,459,001.00	3,459,001.00	3,459,001.00	-	-	-		
Maintenance of Patients O/T State Institutions	80,000.00	120,000.00	102,572.46	-	17,427.54	-		
Board of Social Services:								
Administration	16,839,196.00	16,839,196.00	16,826,872.23	-	12,323.77	-		
Services Account	2,665,133.00	2,665,133.00	2,665,133.00	-	-	-		
Supplemental Security Income	1,347,935.00	1,347,935.00	1,347,935.00	-	-	-		
Emergency Shelter Aid	48,000.00	48,000.00	48,000.00	-	-	-		
Building Rental - BOSS	510,000.00	510,000.00	323,308.72	161,655.28	25,036.00	-		
Juvenile Services - Education Programs:								
Other Expenses	449,797.00	449,797.00	408,777.56	30,450.00	10,569.44	-		
Juvenile Services - State Housing:								
Other Expenses	28,600.00	28,600.00	17,327.11	9,219.92	2,052.97	-		
Juvenile Services:								
Salaries & Wages	3,317,992.00	3,289,742.00	3,112,148.56	484.80	177,108.64	-		
Other Expenses	145,065.00	145,065.00	87,895.11	22,595.19	34,574.70	-		
Juvenile Services - Non-Secure Programs:								
Other Expenses	828,042.00	828,042.00	758,232.16	69,399.84	410.00	-		
Juvenile Gang Initiatives:								
Other Expenses	22,500.00	22,500.00	20,850.00	1,650.00	-	-		
Office of Senior Services:								
Salaries & Wages	477,207.00	477,207.00	460,097.00	-	17,110.00	-		
Other Expenses	1,621,201.00	1,621,201.00	1,540,391.48	15,383.95	65,425.57	-		
Aid to Ocean County Economic Action Now, Inc. (N.J.S. 44:12-1)	71,379.00	71,379.00	71,379.00	-	-	-		
War Veterans' Burial and Grave Decorations:								
Other Expenses	11,000.00	11,000.00	10,900.00	-	100.00	-		
County Environmental Agency:								
Other Expenses	1,000.00	1,000.00	730.00	-	270.00	-		
Cerebral Palsy - Children (N.J.S. 9:13-7/8):								
Other Expenses	43,594.00	43,594.00	43,594.00	-	-	-		
Hazardous Household Waste Program:								
Other Expenses	280,000.00	280,000.00	185,134.25	58,646.80	36,218.95	-		
Solid Waste Management:								
Salaries & Wages	1,986,625.00	2,066,625.00	2,057,409.58	-	9,215.42	-		
Other Expenses	380,000.00	380,000.00	294,066.56	56,619.99	29,313.45	-		

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Disability Awareness Through Education (D.A.T.E.):						
Other Expenses	22,500.00	22,500.00	22,200.00	-	300.00	-
Commission for Individuals with Disabilities:						
Other Expenses	1,200.00	1,200.00	975.97	127.50	96.53	-
Counseling and Referral Service OCE:						
Other Expenses	10,499.00	10,499.00	10,499.00	-	-	-
Ocean County Board of Social Services	17,239.00	17,239.00	17,239.00	-	-	-
Aid to Saint Francis Community Center (N.J.S. 40:5-2.9):						
Other Expenses	116,209.00	116,209.00	116,209.00	-	-	-
Division on Aging - State District Center Reimbursement:						
Other Expenses	220,000.00	220,000.00	84,317.99	135,682.01	-	-
Public Health Priority Funding (N.J.S. 26:2F-1):						
Other Expenses	248,852.00	248,852.00	248,852.00	-	-	-
Aid to Families with Dependent Children:						
Other Expenses	696,832.00	696,832.00	696,832.00	-	-	-
Aid to Special Children's Services (N.J.S. 40:23-8.11):						
Other Expenses	60,750.00	60,750.00	60,750.00	-	-	-
Aid to Animal Control (N.J.A.C. 8:52):						
Other Expenses	6,075.00	6,075.00	6,075.00	-	-	-
School Nutrition Program:						
Other Expenses	50,490.00	50,490.00	50,376.35	84.80	28.85	-
Workforce Investment Board	36,000.00	36,000.00	36,000.00	-	-	-
Total Health and Welfare	41,625,970.00	41,759,720.00	40,705,234.16	573,022.42	481,463.42	-
EDUCATIONAL:						
County Superintendent of Schools:						
Salaries & Wages	441,491.00	441,491.00	408,510.47	-	32,980.53	-
Other Expenses	10,540.00	10,540.00	7,252.46	130.00	3,157.54	-
Vocational School:						
Other Expenses	17,364,646.00	17,364,646.00	13,023,485.00	4,341,161.00	-	-
County Extension Service Farm and Home Demonstration:						
Salaries & Wages	386,900.00	386,900.00	364,192.67	-	22,707.33	-
Other Expenses	19,378.00	19,378.00	14,989.69	1,989.02	2,399.29	-
Rutgers Co-Op Extension:						
Other Expenses	112,305.00	112,305.00	47,951.02	60,103.98	4,250.00	-
County College:						
Other Expenses	14,600,259.00	14,600,259.00	3,650,064.75	10,950,194.25	-	-
Ocean County College Nursing Program:						
Other Expenses	100,000.00	100,000.00	25,000.00	75,000.00	-	-
Reimbursement for Residents Attending Out-of-County Two Year Colleges (N.J.S. 18A:64A-23):						
Other Expenses	350,000.00	350,000.00	255,483.32	-	94,516.68	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
County Cultural and Heritage Commission (N.J.S. 40:33A-6):						
Other Expenses	37,000.00	37,000.00	29,740.10	7,090.23	169.67	-
County Historical Society Museum (N.J.S. 40:32-6):						
Other Expenses	22,500.00	22,500.00	22,500.00	-	-	-
Aid to Performing and Visual Arts (N.J.S. 40:23-8.25):						
Other Expenses	20,250.00	20,250.00	20,250.00	-	-	-
Aid to Museums (N.J.S. 40:23-6.22):						
Other Expenses	26,325.00	26,325.00	26,325.00	-	-	-
Total Educational	33,491,594.00	33,491,594.00	17,895,744.48	15,435,668.48	160,181.04	-
RECREATION:						
County Parks (N.J.S. 40:32-2.4):						
Salaries & Wages	4,963,576.00	5,003,576.00	4,959,145.61	1,000.00	43,430.39	-
Other Expenses	342,000.00	342,000.00	278,236.56	54,712.88	9,050.56	-
County Parks - Non-Profit Program:						
Other Expenses	154,848.00	154,848.00	126,022.77	24,326.29	4,498.94	-
Forge Pond Complex:						
Other Expenses	79,518.00	79,518.00	71,747.17	6,332.40	1,438.43	-
Atlantis Complex:						
Other Expenses	152,200.00	152,200.00	147,662.67	2,365.59	2,171.74	-
Rent/Lease of Equipment:						
Other Expenses	85,820.00	85,820.00	65,992.32	5,000.00	14,827.68	-
Atlantis Golf Course Pro Shop:						
Other Expenses	31,000.00	31,000.00	27,144.71	3,038.95	816.34	-
Forge Pond Golf Course Pro Shop:						
Other Expenses	22,032.00	22,032.00	18,354.62	2,989.45	687.93	-
Public Information - Fair Committee:						
Other Expenses	8,034.00	8,034.00	8,034.00	-	-	-
Total Recreation	5,839,028.00	5,879,028.00	5,702,340.43	99,765.56	76,922.01	-
UNCLASSIFIED:						
County Airpark:						
Salaries & Wages	55,490.00	57,490.00	55,225.11	-	2,264.89	-
Other Expenses	10,000.00	10,000.00	3,675.45	5,139.33	1,185.22	-
Purchase of County Fleet:						
Other Expenses	450,000.00	450,000.00	11,090.00	430,712.00	8,198.00	-
Repairs and Maintenance of County Vehicles:						
Other Expenses	1,650,738.00	1,770,738.00	1,264,422.25	480,758.18	25,557.57	-
Environmental Insurance Fund:						
Other Expenses	50,000.00	50,000.00	18,684.00	12,090.00	19,226.00	-
Rental/Lease Office Premises:						

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS			EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Other Expenses	875,000.00	875,000.00	843,750.45	-	31,249.55	-
County Public Transportation Program:						
Other Expenses	1,350.00	1,350.00	720.00	-	630.00	-
Aid to Pollution Control Authority:						
Other Expenses	1,600.00	1,600.00	-	-	1,600.00	-
Purchase, Replacement, Repairs and Rental of Equipment:						
Other Expenses	92,500.00	92,500.00	16,707.99	29,199.86	46,592.15	-
Aid to Vet Works:						
Other Expenses	207,000.00	207,000.00	197,379.20	9,620.80	(0.00)	-
Veteran's Service Bureau:						
Salaries & Wages	258,013.00	258,013.00	251,620.00	-	6,393.00	-
Other Expenses	11,000.00	11,000.00	6,164.83	584.53	4,250.64	-
Ocean County Police and Firemen's Association (N.J.S. 40:23-8.9):						
Other Expenses	2,430.00	2,430.00	2,430.00	-	-	-
Salary Settlements and Adjustments:						
Salaries & Wages	2,600,000.00	-	-	-	-	-
Accumulated Sick Leave at Retirement:						
Salaries & Wages	100,000.00	100,000.00	100,000.00	-	-	-
N.J. Association of Counties:						
Other Expenses	11,000.00	11,000.00	10,777.00	-	223.00	-
Special Projects:						
Other Expenses	300,000.00	300,000.00	51,083.00	216,470.37	32,446.63	-
Physical Damage Vehicle:						
Other Expenses	75,000.00	85,000.00	70,543.97	7,098.01	7,358.02	-
Community Development Block Grant Essential Services Grant						
Salaries & Wages	7,288,937.00	7,288,937.00	7,288,937.00	-	-	-
Utilities:						
Gasoline	3,300,000.00	3,300,000.00	2,676,127.90	528,534.49	95,337.61	-
Telephone	2,432,000.00	2,192,000.00	1,849,330.36	2,692.88	339,976.76	-
Natural Gas	1,000,000.00	1,000,000.00	823,419.05	-	176,580.95	-
Heating Oil	26,800.00	26,800.00	12,055.63	10,000.00	4,744.37	-
Water	375,000.00	375,000.00	242,534.87	-	132,465.13	-
Data Transmission	495,530.00	495,530.00	454,248.82	7,650.00	33,631.18	-
Sewer	350,000.00	350,000.00	224,301.75	-	125,698.25	-
Trash Disposal	210,000.00	210,000.00	133,874.70	76,083.70	41.60	-
Electricity	4,000,000.00	4,000,000.00	2,750,231.23	-	1,249,768.77	-
Street Lighting	50,000.00	58,000.00	53,526.59	-	4,473.41	-
Grant Management:						
Matching Funds for Future Grants:						
Other Expenses	635,000.00	78,346.00	-	-	78,346.00	-
Local:						
DCA Home Delivered Meals	18,817.00	18,817.00	18,817.00	-	-	-
Human Services Advisory	15,900.00	15,900.00	15,900.00	-	-	-

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**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
FTA JARC Route 37 FY13	-	250,000.00	250,000.00	-	-	-
Stop Violence Against Women	-	10,157.00	10,157.00	-	-	-
New Freedom Prog Fy12	-	60,000.00	60,000.00	-	-	-
Social Services Block	58,159.00	58,159.00	58,159.00	-	-	-
Juvenile Accountability Block	1,743.00	1,743.00	1,743.00	-	-	-
Subregional Transportation Program	-	73,000.00	73,000.00	-	-	-
Subregional Transportation 13	-	25,704.00	25,704.00	-	-	-
Sexual Assault Nurse Examiner (S.A.N.E.)	18,715.00	18,715.00	18,715.00	-	-	-
Crosswind Runway 14/32	-	137,793.00	137,793.00	-	-	-
Total Unclassified	27,027,722.00	24,327,722.00	20,082,849.15	1,816,634.15	2,428,238.70	-

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:

	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Grant Management:						
Safe Housing and Transport	88,940.00	88,940.00	88,940.00	-	-	-
Adult Protective Services	284,918.00	321,246.00	321,246.00	-	-	-
Ocean Area Plan Grant	2,218,329.00	2,224,584.00	2,224,584.00	-	-	-
Ocean Area Comprehensive Planning	213,870.00	213,870.00	213,870.00	-	-	-
Ocean Area Plan - State	113,225.00	117,844.00	117,844.00	-	-	-
DCA: Home-Delivered Meals	75,269.00	75,269.00	75,269.00	-	-	-
Care Coordination	23,810.00	23,810.00	23,810.00	-	-	-
Personal Assistance Services Program	94,369.00	94,369.00	94,369.00	-	-	-
Veterans Transportation FY13	-	30,000.00	30,000.00	-	-	-
Regional Radio Emer Prep Fy13	-	960.00	960.00	-	-	-
Work First NJ Program (WFNJ) FY12/13	-	250,000.00	250,000.00	-	-	-
Work First NJ Program (WFNJ) FY13/14	-	1,921,373.00	1,921,373.00	-	-	-
Subregional Transportation 13	-	102,815.00	102,815.00	-	-	-
FTA JARC Route 37 FY2013	-	250,000.00	250,000.00	-	-	-
Senior Citizens and Persons with Disabilities	865,541.00	1,865,541.00	1,865,541.00	-	-	-
Human Services Advisory Service	69,275.00	69,275.00	69,275.00	-	-	-
Medicaid Match	34,064.00	34,064.00	34,064.00	-	-	-
N.J. Council of the Arts	76,329.00	76,329.00	76,329.00	-	-	-
DHS Emergency Food and Shelter	637,842.00	678,838.00	678,838.00	-	-	-
Social Services Block Grant	232,635.00	232,635.00	232,635.00	-	-	-
SSBG Residential Miant Fy13	-	1,816,618.00	1,816,618.00	-	-	-
SSBG Home Del Meals Fy13	-	8,246.00	8,246.00	-	-	-
SSBG Residential Admin Fy13	-	72,838.00	72,838.00	-	-	-
Family Court Services	342,020.00	342,020.00	342,020.00	-	-	-
Partnership In Safety	-	22,500.00	22,500.00	-	-	-
Multi-Jurisdictional County Gang/Gun/Narcotics	-	71,418.00	71,418.00	-	-	-
State COLA Senior Services	410,495.00	410,495.00	410,495.00	-	-	-
Child Restraint & Protection 12	24,000.00	29,000.00	29,000.00	-	-	-
Children's Inter-Agency Coordinating Council FY13	-	39,418.00	39,418.00	-	-	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
State Health Insurance Assistance Program	-	33,000.00	33,000.00	-	-	-
Detention Facility Incentive	-	7,382.00	7,382.00	-	-	-
Stop Violence Against Women	-	30,470.00	30,470.00	-	-	-
FTA New Freedom Prog Fy12	-	60,000.00	60,000.00	-	-	-
Barnegat Branch Trail VI Fy12	-	290,000.00	290,000.00	-	-	-
Sexual Assault Nurse Examiner (S.A.N.E.)	74,860.00	74,860.00	74,860.00	-	-	-
Juvenile Detention Alternative Initiative	120,000.00	120,000.00	120,000.00	-	-	-
Area Plan III-E - State	97,832.00	98,130.00	98,130.00	-	-	-
Ed Byrne JAG	13,705.00	13,705.00	13,705.00	-	-	-
Forensic Science Imp Fy12/13	-	30,000.00	30,000.00	-	-	-
Area Plan III-E - Admin	32,611.00	32,611.00	32,611.00	-	-	-
Law Enforcement Training and Equipment	10,417.00	21,089.00	21,089.00	-	-	-
Law Enforcement Training and Equipment FY 12	-	12,646.00	12,646.00	-	-	-
Law Enforcement Training and Equipment FY 12	-	36.00	36.00	-	-	-
State Facilities Education Act	-	67,500.00	67,500.00	-	-	-
SHRAP Fy13	-	14,301,400.00	14,301,400.00	-	-	-
Subregional Intern Supplemental Program	-	15,000.00	15,000.00	-	-	-
Program Service Fund	334,482.00	334,482.00	334,482.00	-	-	-
Program Management Funds	55,550.00	55,550.00	55,550.00	-	-	-
Insurance Fraud Program	250,000.00	250,000.00	250,000.00	-	-	-
Workforce Learning Link	42,000.00	42,000.00	42,000.00	-	-	-
Workforce Learning Link	-	102,000.00	102,000.00	-	-	-
NJ Historical Commission	13,056.00	13,056.00	13,056.00	-	-	-
NJ Historical Commission Fy13	-	15,455.00	15,455.00	-	-	-
Community Development Block Grant FY13	-	1,268,761.00	1,268,761.00	-	-	-
HUD: HOME Program Income	10,000.00	10,000.00	10,000.00	-	-	-
Recycling Enhancement Tax Entitlement Fy12	335,500.00	335,500.00	335,500.00	-	-	-
Clean Communities Fy13	-	187,904.00	187,904.00	-	-	-
Subregional Studies Program	-	292,000.00	292,000.00	-	-	-
Juvenile Accountability Block	15,688.00	15,688.00	15,688.00	-	-	-
Workforce Development Partnership Fy13	-	74,800.00	74,800.00	-	-	-
U.S.D.A.	199,445.00	200,227.00	200,227.00	-	-	-
Workforce Investment Act Plan FY13	-	3,291,851.00	3,291,851.00	-	-	-
Title IV-D Reimbursement Fy11/12	12,908.00	12,908.00	12,908.00	-	-	-
Title IV-D Reimbursement Fy12/13	-	49,557.00	49,557.00	-	-	-
Title IV-D Reimbursement Fy12/13	-	32,522.00	32,522.00	-	-	-
Disaster Assistance FY13	-	5,197.00	5,197.00	-	-	-
Crosswind Runway 14/32 FY12	-	341,965.00	341,965.00	-	-	-
Crosswind Runway 14/32 FY13	-	1,240,135.00	1,240,135.00	-	-	-
Special Initiative and Transportation	-	71,630.00	71,630.00	-	-	-
Cattus Island Wetlands/Restore	-	2,500.00	2,500.00	-	-	-
HUD: HOME Investment Partnership 13	-	951,262.00	951,262.00	-	-	-
Victims of Crime Assistance	-	201,257.00	201,257.00	-	-	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Hurricane Sandy Disaster NEG	202,059.00	774,561.00	774,561.00	-	-	-
ERP: Reimbursement for Catering	-	23,000.00	23,000.00	-	-	-
U.S. Marshall Fugitive Apprehension Fy12/13	32,000.00	32,000.00	32,000.00	-	-	-
966 Reimbursement Program	-	59,097.00	59,097.00	-	-	-
State Homeland Security FY12	231,310.00	231,310.00	231,310.00	-	-	-
State Criminal Alien Assistance FY13	-	182,679.00	182,679.00	-	-	-
Victim/Witness Supp Fy13	-	32,379.00	32,379.00	-	-	-
Driving While Intoxicated FY12	50,000.00	70,500.00	70,500.00	-	-	-
Driving While Intoxicated FY13	-	92,000.00	92,000.00	-	-	-
SmartSTEPS Program FY12	4,815.00	4,815.00	4,815.00	-	-	-
SmartSTEPS Program FY13	-	8,025.00	8,025.00	-	-	-
State Homeland Security FY13	-	255,902.00	255,902.00	-	-	-
DRE Callout Program FY12	35,000.00	35,000.00	35,000.00	-	-	-
DRE Callout Program FY13	-	36,000.00	36,000.00	-	-	-
HUD: CDBG Program Income FY12	12,000.00	19,950.00	19,950.00	-	-	-
Community Living Program FY13	7,500.00	7,500.00	7,500.00	-	-	-
Total Public and Private Programs Offset by Revenues	7,997,669.00	37,955,069.00	37,955,069.00	-	-	-
Contingent	200,000.00	200,000.00	41,089.60	-	158,910.40	-
Total Operations	277,910,446.00	310,369,326.00	273,553,939.27	26,687,612.51	10,127,774.22	-
Detail:						
Salaries & Wages	116,193,737.00	116,057,835.00	113,344,624.59	4,399.20	2,708,811.21	-
Other Expenses	161,716,709.00	194,311,491.00	160,209,314.68	26,683,213.31	7,418,963.01	-
Total Operations	277,910,446.00	310,369,326.00	273,553,939.27	26,687,612.51	10,127,774.22	-
CAPITAL IMPROVEMENTS:						
Capital Improvement Fund	3,585,000.00	3,585,000.00	3,585,000.00	-	-	-
Structural Repairs and Additions to Various County Buildings	1,800,000.00	1,800,000.00	591,289.65	817,978.41	390,731.94	-
Installation of Traffic Lights	65,000.00	65,000.00	65,000.00	-	-	-
Road Overlays and Reconstruction - Roads	1,800,000.00	1,800,000.00	1,581,092.10	116,276.62	102,631.28	-
Road Overlays and Reconstruction - Engineering	648,000.00	648,000.00	532,946.69	114,902.09	151.22	-
Purchase of Data Processing Equipment	1,100,000.00	1,100,000.00	221,251.28	878,608.05	140.67	-
Purchase of Communication Equipment	400,000.00	400,000.00	-	400,000.00	-	-
Purchase of Office Equipment, Machinery and Furniture	400,000.00	400,000.00	95,614.66	302,907.47	1,477.87	-
Timekeeping Software and Equipment	115,283.00	115,283.00	-	115,283.00	-	-
Engineering Projects - Design, Permits and Other	200,000.00	200,000.00	0.02	41,851.80	158,148.18	-
Antenna and Microwave Bands	150,000.00	150,000.00	78,266.60	71,691.17	42.23	-
Air Park Upgrades	25,000.00	25,000.00	18,927.44	4,280.00	1,792.56	-
Roof Upgrades and Alterations	250,000.00	250,000.00	5,400.00	-	244,600.00	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Total Capital Improvements	10,538,283.00	10,538,283.00	6,774,788.44	2,863,778.61	899,715.95	-
COUNTY DEBT SERVICE:						
Payment of State Aid County College Bonds (N.J.S. 18A:64A-22.6)	2,210,000.00	2,210,000.00	2,210,000.00	-	-	-
Payment of Bonds	30,163,859.00	30,163,859.00	30,163,859.00	-	-	-
Interest on State Aid County College Bonds (N.J.S. 18A:64A-22.6)	167,250.00	167,250.00	167,250.00	-	-	-
Interest on Bonds	15,781,496.00	15,781,496.00	15,777,014.68	-	-	4,481.32
Green Trust Loan Program - Principal and Interest Repayments	326,462.00	326,462.00	326,461.75	-	-	0.25
Total County Debt Service	48,649,067.00	48,649,067.00	48,644,585.43	-	-	4,481.57

DEFERRED CHARGES AND STATUTORY EXPENDITURES:

Deferred Charges to Future Taxation - Unfunded:						
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55 & 40A:4-55.8)	22,000,000.00	22,000,000.00	22,000,000.00	-	-	-
11-1: Reconstruct/Resurface County Roads	450,000.00	450,000.00	450,000.00	-	-	-
06-12: Reconstruction Rt.539 at new Fort Dix entrance	3,250.00	3,250.00	3,250.00	-	-	-
11-16: Berkely Island Park and park land in Tuckerton	51,750.00	51,750.00	51,750.00	-	-	-
Prior Year Bills:						
WM Filter LLC/Water Marque Inc.	1,381.00	1,381.00	1,372.91	-	-	8.09
Verizon Dallas	9,928.00	9,928.00	9,928.00	-	-	-
Liberty Power	8,060.00	8,060.00	8,060.00	-	-	-
Ricoh USA Program/GE Capital	196.00	196.00	196.00	-	-	-
Dolores Simpson	579.00	579.00	579.00	-	-	-
Watson Pharos	1,938.00	1,938.00	1,938.00	-	-	-
Robert McCullough	462.00	462.00	462.00	-	-	-
Carol Penna	300.00	300.00	300.00	-	-	-
William Senkbeil	969.00	969.00	969.00	-	-	-
Verlyn Gavin	700.00	700.00	700.00	-	-	-
Berry, Sahrndnik, Kotzas & Benson	29.00	29.00	29.00	-	-	-
Berry, Sahrndnik, Kotzas & Benson	154.00	154.00	154.00	-	-	-
Berry, Sahrndnik, Kotzas & Benson	165.00	165.00	165.00	-	-	-
Berry, Sahrndnik, Kotzas & Benson	263.00	263.00	263.00	-	-	-
Berry, Sahrndnik, Kotzas & Benson	636.00	636.00	636.00	-	-	-
Berry, Sahrndnik, Kotzas & Benson	111.00	111.00	111.00	-	-	-
CONMED, Inc.	891.00	891.00	891.00	-	-	-
Kenneth Lueddeke	442.00	442.00	442.00	-	-	-
Estate of Patricia Lueddeke	347.00	347.00	347.00	-	-	-
Ocean Aire Support Squadron	708.00	708.00	708.00	-	-	-
Bayville Elks Lodge #2394	400.00	400.00	400.00	-	-	-
Statutory Expenditures:						
Contribution to: Public Employees' Retirement System	17,047,478.00	17,047,478.00	17,011,891.31	-	35,586.69	-

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Social Security System (O.A.S.I.)	9,150,000.00	9,150,000.00	8,235,710.41	-	914,289.59	-
N.J. Temporary Disability Insurance	353,180.00	353,180.00	322,132.66	-	31,047.34	-
N.J. Catastrophic Illness Fund - Right-to-Know	6,600.00	6,600.00	6,600.00	-	-	-
Total Deferred Charges and Statutory Appropriations	49,090,917.00	49,090,917.00	48,109,985.29	-	980,923.62	8,09
Total General Appropriations for County Purposes	\$ 386,188,713.00	\$ 418,647,593.00	\$ 377,083,298.43	\$ 29,551,391.12	\$ 12,008,413.79	4,489.66
Original Budget	\$ 386,188,713.00					
Appropriation by 40A:4-87		\$ 32,458,880.00				
		\$ 418,647,593.00				
Cash Disbursed			\$ 316,505,112.08			
Inventory - Central Supply Warehouse			623,117.35			
Deferred Charges - Emergency Authorization			22,000,000.00			
Reserve for Federal & State Grants			37,955,069.00			
			\$ 377,083,298.43			

**COUNTY OF OCEAN
TRUST FUND
COMPARATIVE STATEMENT OF ASSETS, LIABILITIES
AND RESERVES - REGULATORY BASIS
DECEMBER 31, 2013 AND 2012**

ASSETS	REFERENCE	2013	2012
Cash and Cash Equivalents	B-1	\$ 40,482,461.57	\$ 78,261,656.32
Investments	B	45,000,000.00	-
Added and Omitted Taxes Receivable	B-3	167,637.79	209,323.52
Total Assets		\$ 85,650,099.36	\$ 78,470,979.84
LIABILITIES & RESERVES			
Interfund - Due Current	B-4	\$ 1,709.59	\$ 5,661.45
Reserve For:			
Encumbrances	B-5	2,900,804.88	4,840,555.57
County Library	B-6	10,873,664.32	10,388,766.29
Forensic Laboratory Fund N.J.S.A 2C:35-20	B-6	85,985.07	54,088.41
County Board of Health	B-6	49,901.73	57,483.31
Motor Vehicle Fines	B-6	2,742,194.63	2,697,897.23
Planning Board Drainage	B-6	3,028,349.18	2,882,608.43
Road Opening Permits	B-6	492,810.15	447,084.15
P.B./Engineering Developer Agreement	B-6	554,382.05	419,659.05
Subdivision and Site Plan Fees	B-6	19,073.32	17,942.12
Uniform Fire Safety Act N.J.S.A. 53:27D-192	B-6	265,143.89	226,921.83
O.C.C. - Supplies	B-6	3,710.13	9,765.89
Sheriff's Forfeited	B-6	21,159.55	15,609.07
Solid Waste Inclusion	B-6	41,585.05	41,535.05
Century of Art	B-6	38.63	38.63
Recycling Revenue and Residue	B-6	2,212,821.85	1,999,035.40
Inmate Welfare Fund - Commissary Account	B-6	236,773.43	168,346.44
Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135	B-6	42,269.38	29,716.49
O.C.U.A. Supplies	B-6	1,738.33	4,784.91
Accumulated Absences	B-6	1,463,809.75	1,575,646.10
Snow Removal	B-6	663,548.02	663,548.02
Self Insurance - General	B-6	11,361,758.97	12,998,839.88
Self Insurance - Unemployment Insurance	B-6	1,263,794.71	1,448,655.78
Audio Visual Aids Commission	B-6	145,145.33	151,676.71
Weights and Measures	B-6	209,963.52	199,739.17
Developer's Escrow	B-6	120,271.52	120,846.72
Tax Board Filing Fees	B-6	1,225,704.48	1,120,359.16
Golf Course Sales Tax	B-6	500.06	208.16
Environmental Reserve Fund	B-6	29,859.95	29,859.16
Prosecutor's - AMA	B-6	1,188.84	870.06
Prosecutor's - SATA	B-6	1,026,243.10	1,006,666.74
Prosecutor's - CLETA	B-6	438,296.75	459,701.62
U.S. Department of Justice - Forfeited	B-6	30,587.00	672.18
U.S. Department of Treasury - Forfeited	B-6	845.63	28,826.13
Natural Land Trust	B-6	42,703,780.67	32,851,637.89
Fishing Industry Program	B-6	190,319.22	233,260.03
Resource Recovery Investment Tax	B-6	-	1.02
Library Future Fund	B-6	495,492.76	494,034.23
County Clerk Filing Fees	B-6	467,174.65	609,541.57
County Sheriff Filing Fees	B-6	31,413.75	33,917.43
County Surrogate Filing Fees	B-6	206,285.52	134,972.36
Total Liabilities and Reserves		\$ 85,650,099.36	\$ 78,470,979.84

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
COMPARATIVE STATEMENT OF ASSETS, LIABILITIES, RESERVES
AND FUND BALANCE - REGULATORY BASIS
DECEMBER 31, 2013 AND 2012**

ASSETS	REFERENCE	2013	2012
Cash and Cash Equivalents	C-2	\$ 92,062,458.75	\$ 115,214,017.40
Investments	C	20,000,000.00	-
Deferred Charges to Future Taxation:			
Funded	C-4	383,638,290.37	394,427,385.08
Unfunded	C-5	53,332,655.44	32,291,092.06
N.J. Environmental Infrastructure Trust Loan Receivable	C-16	-	5,845,589.00
Other Accounts Receivable:			
County College Bonds	C-6	4,385,000.00	5,870,000.00
 Total		<u>\$ 553,418,404.56</u>	<u>\$ 553,648,083.54</u>
 LIABILITIES, RESERVES & FUND BALANCE			
Interfund - Current Fund	A	\$ 1,748.35	\$ 3,655.21
General Serial Bonds	C-6	378,510,000.00	388,080,000.00
Green Trust Loans Payable	C-7	183,788.15	501,796.08
N.J. Environmental Infrastructure Trust Loan Payable	C-8	4,944,502.22	5,845,589.00
Improvement Authorizations:			
Funded	C-9	71,781,591.72	80,352,829.94
Unfunded	C-9	39,737,280.14	19,804,453.86
Reserve for:			
Encumbrances	C-10	40,825,657.54	43,462,265.10
Interest Earned on Proceeds of Bonds	C-11	1,421,592.66	1,441,946.68
Payment of Serial Bonds	C-12	8,316,996.46	2,104,120.31
Preliminary Expenses		-	27,400.00
Beach Erosion	C-13	2,516,713.20	2,516,713.20
Capital Improvement Fund	C-14	365,888.73	1,364,050.21
Reserve for Accounts Receivable	C	4,385,000.00	5,870,000.00
Fund Balance	C-1	427,645.39	2,273,263.95
 Total		<u>\$ 553,418,404.56</u>	<u>\$ 553,648,083.54</u>

There were bonds and notes authorized but not issued on December 31, 2013 of \$53,332,655.44 and on December 31, 2012 was \$32,291,092.06 (Exhibit C-15)

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 2,273,263.95
Increased by Receipts:		
Funded Improvement Authorizations - Cancelled	\$ 343,812.88	
Premium Received on Bond Sale	30,408.96	
Funded Improvement Authorization Reimbursements	53,422.60	<u>427,644.44</u>
Subtotal		2,700,908.39
Decreased by Disbursements:		
Utilization as Current Fund Anticipated Revenue		<u>2,273,263.00</u>
Balance, December 31, 2013		<u><u>\$ 427,645.39</u></u>

The accompanying Notes to the Financial Statement are an integral part of this Statement.

**COUNTY OF OCEAN
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AND FUND BALANCE - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

ASSETS	<u>2013</u>	<u>2012</u>
Land	\$ 182,960,463.00	\$ 180,629,754.00
Building	214,899,983.00	214,791,836.00
Furniture, Fixtures and Equipment	32,416,936.00	30,765,451.00
Vehicles	<u>67,680,349.00</u>	<u>67,985,113.00</u>
Total	<u>\$ 497,957,731.00</u>	<u>\$ 494,172,154.00</u>
FUND BALANCE		
Investment in General Fixed Assets	<u>\$ 497,957,731.00</u>	<u>\$ 494,172,154.00</u>

The accompanying Notes to the Financial Statement are an integral part of this Statement.

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COUNTY OF OCEAN

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

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COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 1. Summary of Significant Accounting Policies

Reporting Entity

The County of Ocean was incorporated in 1850. It was then comprised of the townships of Brick, Toms River, Jackson, Plumsted, Stafford, and Union (Barnegat), which, in the aggregate, had previously been the portion of Monmouth County lying south of the Manasquan River. In 1891, Little Egg Harbor merged into the new political subdivision. Over time, this vast geographic area was carved into the 33 municipalities.

The 1850 census pegged Ocean County's population at 10,043 residents. One hundred years later it had reached 56,622. Today, as a result of unprecedented growth in the past three decades, more than 560,000 people call Ocean County home. Ocean County is the second largest county in the state containing 638 square miles of pine barrens and barrier islands and a 45-mile coastline along the Atlantic Ocean.

Toms River was selected as the "seat" of the new County government. On May 8, 1850, the first Board of Chosen Freeholders, consisting of two representatives from each of the six original townships, selected insignia to represent the public officials of the time. The sloop, schooner, and steamboat are still the official seals of the Freeholders, County Clerk, and Surrogate, respectively. The choice of these symbols reflects the rich maritime tradition of the area.

The County government operates under a five member Board of Chosen Freeholders, elected at-large by the voters of the County.

Component Units

The financial statements of the component unit of the County of Ocean are not presented in accordance with Governmental Accounting Standards Board Statement No. 14. If the provisions of GASBS No. 14 had been complied with, the financial statements of the following component unit would have been either blended or discretely presented with the financial statements of the County, the primary government:

- Ocean County Board of Health
- Ocean County Board of Social Services
- Ocean County College
- Ocean County Library
- Ocean County Mosquito Commission
- Ocean County Pollution Control Financing Authority
- Ocean County Utilities Authority
- Ocean County Vocational-Technical School

Basis of Accounting, Measurement Focus and Basis of Presentation

The financial statements of the County of Ocean 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. The principles and practices established by the Requirements of Audit 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. Generally, the financial statements are presented using the flow of current financial resources measurement focus and modified accrual basis of accounting with minor exceptions as

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2013

Note 1. Summary of Significant Accounting Policies (continued):

mandated by these "Requirements". In addition, the prescribed accounting principles previously referred to differ in certain respects from accounting principles generally accepted in the United States of America applicable to local government units. The more significant differences are explained in this Note.

In accordance with the "Requirements", the County of Ocean accounts for its financial transactions through the use of separate funds which are described as follows:

Current Fund - is used to account for all revenues and expenditures applicable to the general operations of County departments.

Grant Fund - is used to account for resources and expenditures of Federal, State and Local Grant Funds.

Trust Funds - are used to account for assets held by the County in a trustee capacity or as an agent for individuals and other governmental agencies. Funds held by the County which have restrictions placed on the use of such funds are recorded in the Trust Fund.

General Capital Fund - is used to account for financial resources to be used for the acquisition of general capital facilities. The major resources are derived from the sale of serial bonds and bond anticipation notes.

General Fixed Assets Account Group – is used to account for fixed assets used in general government operations:

Budgets and Budgetary Accounting - The County must adopt an annual budget for its current, open space trust and sewer utility funds in accordance with *N.J.S.A.40A:4* et seq. *N.J.S.A.40A:4-5* requires the governing body to introduce and approve the annual municipal budget no later than February 10 of each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget and must advertise the 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-9*. Amendments to adopted budgets, if any, are detailed in the statements of revenues and expenditures.

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

Budgets are adopted on the same basis of accounting utilized for the preparation of the County's financial statements.

Cash and Cash Equivalents - Cash and cash equivalents include petty cash, change funds, and cash on deposit with public depositories. All certificates of deposit are recorded as cash regardless of the date of maturity. Investments are stated at cost. Consequently, unrealized gain or loss on investments has not been recorded in accordance with Governmental Accounting Standards Board Statement No. 31.

New Jersey municipal units are required by *N.J.S.A. 40A:5-14* to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States or of the State of New Jersey or in the New Jersey Cash Management Fund. *N.J.S.A.40A:5-*

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2013

Note 1. Summary of Significant Accounting Policies (continued):

15.1 provides a list of investments which may be purchased by New Jersey municipal units. In addition, other State statutes permit investments in obligations issued by local authorities and other state agencies.

N.J.S.A.17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act ("GUDPA"), a multiple financial institutional collateral pool, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include State or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to 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, is available to pay the amount of their deposits to the governmental units.

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

Revenues - Revenues are recorded as received in cash except for statutory reimbursements and grant funds, which are due from other governmental units. State and federal grants for operating purposes are realized as revenues when anticipated in the County budget. Other amounts that are due to the County which are susceptible to accrual are recorded as receivables with offsetting reserves and recorded as revenue when received.

Expenditures - Expenditures are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when paid; however, for charges to amounts appropriated for "other expenses", an amount is encumbered through the issuance of a numerically controlled purchase order or when a contract is executed in accordance with *N.J.A.C.5:30-5.2*. When encumbered charges are paid, the amount encumbered is simultaneously liquidated in its original amount. Encumbrances are offset by an account entitled reserve for encumbrances. The reserve is classified as a cash liability under New Jersey municipal accounting. At December 31, this reserve represents the portion of appropriation reserves that has been encumbered and is subject to the same statutory provisions as appropriation reserves.

Appropriations for principal payments on outstanding general capital and utility bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis; whereas interest on utility indebtedness is on the accrual basis.

Fund Balance - Fund balances included in the current fund and utility operating funds represent amounts available for anticipation as revenue in future years' budgets, with certain restrictions.

County Taxes - Every municipality is responsible for levying, collecting, and remitting county taxes for the County of Ocean. Operations for every municipality are charged for the amount due the County for the year, based upon the ratables required to be certified to the County Board of Taxation by January 10 of the current year. In addition, operations for every municipality are charged for the County share of Added and Omitted Taxes certified to the County Board of Taxation by October 10 of the current year and due to be paid to the County by February 15 of the following year.

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2013

Note 1. Summary of Significant Accounting Policies (continued):

Encumbrances - contractual orders at December 31 are reported as expenditures through the establishment of a reserve for encumbrances. Encumbrances do not constitute expenditures under GAAP.

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.

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

Deferred Charges Unfunded and Funded - Upon authorization of capital projects, the County establishes deferred charges for the cost 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 New Jersey Statute 40A:2-4, the County may levy taxes on all taxable property within its jurisdiction to repay its debt. The County raises the debt requirements for its debt in its current budget as funds are raised; the deferred charges are reduced.

Compensated Absences - Compensated absences for vacation, sick leave and other compensated absences are recorded and provided for in trust fund reserve account in the year in which they are paid, on a pay-as-you-go basis. The annual budget provides funding for the trust fund reserve.

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.

Inventories of Supplies - the costs of inventories of supplies for all funds are recorded as expenditures at the time the individual items are purchased. GAAP requires that the cost of inventories be reflected on the balance sheet until utilized and expended. A general supplies inventory is reported in the current fund and is maintained through a central supply warehouse. Departments are charged for the cost of supplies used, as they are withdrawn from the warehouse. The inventory is valued at cost. Golf course pro shop inventories are reported in the current fund and maintained through the golf course pro shops. Inventory purchases are charged to budget appropriations. The balance sheet at December 31, 2013 reflects inventory on hand, verified by physical count, and stated at cost.

General Fixed Assets - Accounting for governmental fixed assets, as required by *N.J.A.C.5:30-5.6*, differs in certain respects from accounting principles generally accepted in the United States of America.

In accordance with the regulations, all local units, including municipalities, must maintain a general fixed assets reporting system that establishes and maintains a physical inventory of nonexpendable, tangible property as defined and limited by the U.S. Office of Management and Budget Circular A-87 (Attachment B, Section 19), except that the useful life of such property is at least five years. The County has adopted a

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 1. Summary of Significant Accounting Policies (continued):

capitalization threshold of \$5,000.00, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. In some instances, assets are valued at the assessed valuation of the property at the time of acquisition, which approximates fair value. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at their estimated fair market value on the acquisition date. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. Expenditures for construction in progress are recorded in the capital funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements, and transfers of fixed assets. In addition, a statement of general fixed assets, reflecting the activity for the year, must be included in the County of Oceans basic financial statements.

The regulations require that general fixed assets, whether constructed or acquired through purchase, grant or gift be included in the aforementioned inventory. In addition, property management standards must be maintained that includes accurate records indicating asset description, source, ownership, acquisition cost and date, the percentage of federal participation (if any), and the location, use, and condition of the asset. Periodically, physical inventories must be taken and reconciled with these records. Lastly, all fixed assets must be adequately controlled to safeguard against loss, damage, or theft.

Note 2. Cash and Cash Equivalents

The County is governed by the deposit and investment limitations of New Jersey state law. The Deposits and investments held at December 31, 2013, and reported at fair value are as follows:

Type	Carrying Value
Deposits	
Demand Deposits	\$ 234,319,868.84
Total Deposits	<u>\$ 234,319,868.84</u>
Reconciliation of Statement of Assets, Liabilities, Reserves and Fund Balance:	
Current Fund	\$ 101,177,038.01
Grant Fund	597,910.51
Trust - Other Fund	40,482,461.57
General Capital Fund	<u>92,062,458.75</u>
Total Cash	<u>\$ 234,319,868.84</u>

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 2. Cash and Cash Equivalents (continued):

Custodial Credit Risk Related to Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not be recovered. Although the County does not have a formal policy regarding custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). Under the Act, the first \$250,000 of governmental deposits in each insured depository is protected by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the County in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, bail funds, or funds that may pass to the County relative to the happening of a future condition. Such funds are shown as uninsured and uncollateralized in the schedule that follows.

As of December 31, 2013, the County's bank balances of \$234,290,375.41 were exposed to custodial credit risk as follows:

Uninsured & Uncollateralized	\$ 85,482,189.81
Insured Under F.D.I.C.	1,250,000.00
State of New Jersey Cash Management Fund	1,595,487.85
Collateralized Under GUDPA	<u>145,962,697.75</u>
Total	<u><u>\$ 234,290,375.41</u></u>

Note 3. Investments

Custodial Credit Risk - For an investment, custodial credit risk is a risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the County and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name. Of the county's \$65,000,000 investments listed below, \$0 is held by the counterparty and \$65,000,000 in the name of the County.

Investment Interest Rate Risk - Interest rate risk is the risk that changes in interest rates that will adversely affect the fire value of an investment. The County has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Maturities of investments held at December 31, 2013, are provided in the above schedule.

Credit Risk – Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. N.J.S.A 40A:5-15.1 limits the investments that the County may purchase such as Treasury securities in order to limit the exposure of governmental units to credit risk. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – The County does not place a limit on the amount that may be invested in any one issuer. All of the County's investments are with themselves.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 3. Investments (continued):

As of December 31, 2013, the County had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Credit Rating</u>	<u>Carrying Value</u>	<u>Fair Value</u>
General Capital Fund	N/A	AAA	\$ 20,000,000.00	\$ 20,000,000.00
General Trust Fund	N/A	AAA	10,000,000.00	10,000,000.00
Natural Lands Trust Fund	N/A	AAA	35,000,000.00	35,000,000.00
			<u>\$ 65,000,000.00</u>	<u>\$ 65,000,000.00</u>

Note: 4: Property Taxes

The County tax rate is determined by dividing the total County taxes levied among the County's constituent communities by the total equalized valuation of real and personal property of those municipalities. The net valuations of such property, prior to equalization, the equalized values and tax rate for each \$100 of equalized value for the past five years are as follows

The following is a three-year comparison of certain statistical information relative to property taxes and property tax collections for the current and previous two years.

<u>Year</u>	<u>Net Taxable Value</u>	<u>Net Valuation For County Tax Apportionment</u>	<u>(1) County Tax Rate</u>
2013	\$ 86,209,401,952.00	\$ 91,163,070,530.00	0.328
2012	95,226,448,568.00	100,121,886,595.00	0.303
2011	96,360,028,365.00	104,164,271,250.00	0.283

(1) The County library tax, local health service tax and open space preservation tax are not included in the rates.

Comparison of Tax Levies and Collection Currently

<u>YEAR</u>	<u>TAX LEVY</u>	<u>CASH COLLECTIONS</u>	<u>PERCENTAGE OF COLLECTION</u>
2013	\$ 296,797,759.00	\$ 296,797,759.00	100.00%
2012	300,026,643.00	300,026,643.00	100.00%
2011	293,278,750.00	293,278,750.00	100.00%

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note: 5: Fund Balance Appropriated

The following schedule details the amount of fund balance available at the end of the current year and two previous years and the amounts utilized in the subsequent year's budgets.

	BALANCE	UTILIZED IN	PERCENTAGE
YEAR	DECEMBER 31,	BUDGET OF	OF FUND
		SUCCEEDING	BALANCE
		YEAR	USED
CURRENT FUND:			
2013	\$ 35,603,730.85	\$ 16,500,000.00	46.34%
2012	34,073,042.42	16,500,000.00	48.43%
2011	34,403,041.77	17,000,000.00	49.41%

Note: 6: Interfund Receivables and Payables

The following interfunds remained as of December 31, 2013:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
Current Fund	\$ 1,318,443.47	\$ -
Grant Fund	-	1,314,985.53
Trust Fund	-	1,709.59
General Capital Fund	-	1,748.35
	<u>1,318,443.47</u>	<u>1,318,443.47</u>

The purpose of these interfunds is short-term borrowings. During 2014, the County expects to liquidate such interfunds, depending upon the availability of cash flow.

Note 7: Pension Plans

The County contributes to two cost-sharing multiple-employer defined benefit pension plans, the Public Employees' Retirement System (PERS) and the Police and Firemen's Retirement System (PFRS), which are administered by the New Jersey Division of Pensions and Benefits. In addition, several County employees participate in the Defined Contribution Retirement Program (DCRP), which is a defined contribution pension plan and is also administered by the New Jersey Division of Pensions and Benefits. Each plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 7: Pension Plans (continued):

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

Public Employees' Retirement System - The PERS was established in 1955. The PERS provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by *N.J.S.A.43:15A* and *43:3B*.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5.0% of their annual covered salary. Effective July 1, 2008, however, 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. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, effective October 1, 2011, the active member contribution rate was increased to 6.5%. An additional 1.0% increase will be phased-in over seven years beginning on July 1, 2012. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

The County is billed annually for its normal contribution plus any accrued liability. These contributions, equal to the required contributions are detailed below.

Fiscal Year	Normal Contribution	Accrued Liability	Other Liability	Total Liability	Funded by County
2013	\$ 2,598,086	\$ 6,212,091	\$ 524,355	\$ 9,334,532	\$ 9,334,532
2012	3,042,139	6,084,277	581,464	9,707,880	9,707,880
2011	3,489,978	5,561,050	687,420	9,738,448	9,738,448

Police and Firemen's Retirement System - The PFRS was established in 1944. The PFRS provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by *N.J.S.A.43:16A* and *43:3B*.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 204, P.L. 1989, plan members enrolled in the Police and Firemen's Retirement System are required to contribute 8.5% of their annual covered salary. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased to 10.0% in October, 2011. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, statute also requires the return to the normal rate when such surplus pension assets no longer exist.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 7: Pension Plans (continued):

The County is billed annually for its normal contributions plus any accrued liability. These contributions, equal to the required contributions are detailed below.

Fiscal Year	Normal Contribution	Accrued Liability	Other Liability	Total Liability	Funded by County
2013	\$ 2,519,177	\$ 4,158,476	\$ 306,737	\$ 6,984,390	\$ 6,984,390
2012	3,204,331	3,544,812	249,644	6,998,787	6,998,787
2011	4,306,744	3,401,649	341,755	8,050,148	8,050,148

Defined Contribution Retirement Program - The Defined Contribution Retirement Program (DCRP) is a cost-sharing multiple-employer defined contribution pension fund which was established in 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.) and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by *N.J.S.A.43:15C-1* et. seq.

The contribution requirements of plan members are determined by State statute. 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's contribution amounts for each pay period are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

The County's contributions were as follows:

Fiscal Year	Total Liability	Funded by County	Employee Deductions
2013	23,961.20	8,457.90	15,503.30
2012	18,533.98	6,544.37	11,989.61
2011	N/A	N/A	N/A

Related Party Investments - The Division of Pensions and Benefits does not invest in securities issued by the County.

Note 8: Other Post Employment Benefits

Plan Description

In addition to the pension benefits described in Note 7, the County contributes to the State Health Benefits Program (S.H.B.P.), a cost-sharing, multiple employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. S.H.B.P. was established in 1961 under *N.J.S.A.52:14-17.25 et seq.*, to provide health benefits to State employees, retirees, and their dependents. Rules governing the operation and administration of the program are found

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2013

Note 8: Other Post Employment Benefits (continued):

in Title 17, Chapter 9 of the New Jersey Administrative Code. S.H.B.P. provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The S.H.B.P. was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the S.H.B.P.

The County's defined benefit postemployment healthcare plan provides post employment health care benefits, at its cost, to certain retired employees. The County will cover the entire cost of post-retirement health benefits for the retirees and his/her dependents only when the employee has worked twenty-five (25) or more years in a State or locally administered retirement system and twenty (20) continuous years or more of service with the County of Ocean and remains in effect until the employee becomes Medicare eligible. The plan can be amended by the County subject to applicable collective bargaining and employment agreements.

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the S.H.B.P. 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 S.H.B.P. 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 www.state.nj.us/treasury/pensions/.

Funding 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 S.H.B.P. are billed to the County on a monthly basis. The County funds these benefits on a pay-as-you-go basis and therefore does not record accrued expenses related to these benefits.

The County contributions to SHBP for the years ended December 31, 2013, 2012, and 2011 were \$9,100,397.16, \$7,520,908, and \$6,691,267, respectively, which equaled the required contributions for each year. There were 596, 557, and 517 retired participants eligible at December 31, 2013, 2012, and 2011, respectively.

Note 9. Long-Term Debt

The Local Bond Law governs the issuance of bonds and notes to finance general municipal capital expenditures. Bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond anticipation notes are issued to temporarily finance capital projects, prior to the issuance of serial bonds. The term 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 date of the original note. The State of New Jersey also prescribes that on or before the third anniversary date of the original note a payment of at least equal to the first legally payable installment of the bonds in

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 9. Long-Term Debt (continued):

anticipation of which such notes were issued be paid. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary date of the original issuance and so on. Tax anticipation notes are issued if the cash on hand is not sufficient to carry on normal operations of the County at any time during the year. Such notes are authorized by a resolution adopted by the governing body.

Summary of County Debt	<u>Year 2013</u>	<u>Year 2012</u>	<u>Year 2011</u>
Issued & Outstanding			
General:			
Bonds, Loans & Notes	<u>\$ 383,638,290.37</u>	<u>\$ 394,427,385.08</u>	<u>\$ 395,393,538.03</u>
Deductions:			
Accounts Receivable from Other Public			
Authorities for Payment of Gross Debt	4,385,000.00	5,870,000.00	3,240,000.00
Funds Temporarily Held			
to pay Bonds & Notes	<u>8,316,996.46</u>	<u>2,104,120.31</u>	<u>2,143,884.96</u>
Total Deductions	<u>12,701,996.46</u>	<u>7,974,120.31</u>	<u>5,383,884.96</u>
Net Debt Issued	<u>370,936,293.91</u>	<u>386,453,264.77</u>	<u>390,009,653.07</u>
Authorized But Not Issued			
General - Bonds & Notes	<u>53,332,655.44</u>	<u>32,291,092.06</u>	<u>22,825,470.57</u>
Total Net Debt	<u>\$ 424,268,949.35</u>	<u>\$ 418,744,356.83</u>	<u>\$ 412,835,123.64</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 0.440%

	GROSS DEBT	DEDUCTIONS	NET DEBT
General Debt	<u>\$ 436,970,945.81</u>	<u>\$ 12,701,996.46</u>	<u>\$ 424,268,949.35</u>
Total	<u>\$ 436,970,945.81</u>	<u>\$ 12,701,996.46</u>	<u>\$ 424,268,949.35</u>

Net Debt, \$424,268,949.35 divided by Equalized Valuation Basis per N.J.S.A.40A:2-2, as amended, \$96,474,259,949 equals 0.440%.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 9. Long-Term Debt (continued):

Borrowing Power Under 40A:2-6:

2% of Equalized Valuation Basis	\$ 1,929,485,198.98
Net Debt	<u>424,268,949.35</u>
Remaining Borrowing Power	<u><u>\$ 1,505,216,249.63</u></u>

Summary of Annual Debt Service for Principal and Interest for Bonds and Loans Issued and Outstanding

General Debt - Serial Bonds

<u>Calendar Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 33,215,000.00	\$ 15,202,405.23	\$ 48,417,405.23
2015	30,660,000.00	14,117,843.78	44,777,843.78
2016	30,255,000.00	12,955,475.02	43,210,475.02
2017	32,570,000.00	11,758,787.52	44,328,787.52
2018	28,235,000.00	10,570,574.02	38,805,574.02
2019-2023	121,920,000.00	36,561,022.60	158,481,022.60
2024-2028	87,570,000.00	13,573,935.71	101,143,935.71
2029-2031	<u>14,085,000.00</u>	<u>1,041,950.00</u>	<u>15,126,950.00</u>
Totals	<u>\$ 378,510,000.00</u>	<u>\$ 115,781,993.88</u>	<u>\$ 494,291,993.88</u>

General Debt - NJEIT Loans Payable

<u>Calendar Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total**</u>
2014	\$ 413,613.49	\$ 12,050.00	\$ 425,663.49
2015	413,613.49	11,600.00	425,213.49
2016	413,613.49	11,000.00	424,613.49
2017	413,613.49	10,250.00	423,863.49
2018	413,613.49	9,500.00	423,113.49
2019-2023	2,093,067.47	36,500.00	2,129,567.47
2024-2028	<u>1,270,840.56</u>	<u>7,500.00</u>	<u>1,278,340.56</u>
Totals	<u>\$ 5,431,975.48</u>	<u>\$ 98,400.00</u>	<u>\$ 5,530,375.48</u>

** The totals above are taken from the original amortization schedules of the loans. Revised amortization schedules are completed after completion of approved NJEIT projects.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 9. Long-Term Debt (continued):

General Debt - Green Trust Loans

<u>Calendar Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 183,788.17	\$ 2,761.39	\$ 186,549.56
Totals	<u>\$ 183,788.17</u>	<u>\$ 2,761.39</u>	<u>\$ 186,549.56</u>

Changes in Outstanding Debt

During 2013 the following changes occurred in the outstanding debt of the County:

	<u>Balance Dec. 31, 2012</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2013</u>
General Serial Bonds	\$ 388,080,000.00	\$ 22,725,000.00	\$ 32,295,000.00	\$ 378,510,000.00
Green Trust Loans Payable	501,796.08	-	318,007.93	183,788.15
NJEIT Loans Payable	5,845,589.00	-	901,086.78	4,944,502.22
	<u>\$ 394,427,385.08</u>	<u>\$ 22,725,000.00</u>	<u>\$ 33,514,094.71</u>	<u>\$ 383,638,290.37</u>

Note 10. Compensated Absences

Any employee of the County who retires under either of the contributory pension systems may be eligible to receive payment of unused sick leave. Payment is limited to one half of the earned but unused sick leave days with a maximum payment of \$15,000.00. The payment may be taken as a lump sum or in two or three equal annual installments, and is computed at one half of the employee's daily rate of pay for each day of earned and unused accumulated sick leave at the effective date of retirement. Overtime pay, longevity, and any other supplemental compensation are excluded from the computation.

The accumulated cost of unused sick and vacation time has not been recorded in the financial statements as presented, however at December 31, 2013 it is calculated that accrued unused sick and vacation time payable are valued at \$2,177,880.33. The likelihood that this liability would be due and payable all at once is remote since the County's employees' ages and anticipated retirement dates vary.

The County has established a Compensated Absences Trust Fund to set aside funds for future payments of compensated absences. At December 31, 2013, the balance of the fund was \$1,463,809.75

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 11: Deferred Compensation Plan

The County offers its employees a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457 which has been approved by the Director of the Division of Local Government Services. The Plan, available to all full time employees at their option, permits employees to defer a portion of their salary to future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

Amounts deferred under Section 457 plans must be held in trust for the exclusive benefits of participating employees and not be accessible by the County or its creditors. Since the County does not have a fiduciary relationship with the Plan, the balances and activities of the Plan are not reported in the County's financial statements.

Note 12. Deferred Charges to be Raised in Succeeding Budgets

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2013, the following deferred charges are shown on the statement of assets, liabilities, reserves and fund balance of the following fund(s):

	<u>Balance Dec. 31, 2013</u>	<u>2014 Budget Appropriation</u>
Current Fund:		
Special Emergency Authorization - Superstorm Sandy	\$ 57,152,135.79	\$ 22,000,000.00

The appropriations in the 2014 budget as introduced are not less than that required by the statutes. The County expects a 90% of the Special Emergency Authorization to be funded by FEMA.

Note 13. General Fixed Assets

In 1988 the County entered into a contract with a company to count, record and maintain an inventory of its fixed assets. Apart from periodic physical inventories of fixed assets, which were performed by the company at the County's direction, the company relied on the County to provide information concerning additions, deletions, and transfers of assets in order to maintain an accurate fixed asset ledger. The company completed the last physical inventory on March 6, 1995. Items in the fixed assets inventory are valued at historical cost or estimated historical cost if actual historical cost is not available. Assets with values of \$1,000.00 or less were not included in the fixed asset group. As discussed in Note 1, effective in 2002 the County now maintains the inventory records for fixed assets. Effective January 1, 2009, the threshold used to account for Fixed Assets was increased from the amount of \$1,000.00 to the amount of \$5,000.00 as set forth in the Local Finance Notices issued by the Division. Therefore, only assets with a value of \$5,000.00 or more will be accounted for by the Department of Finance.

The following changes occurred in the fixed assets of the County during 2013

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 13. General Fixed Assets (continued):

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Land	\$ 180,629,754.00	\$ 2,330,709.00	\$ -	\$ 182,960,463.00
Buildings	214,791,836.00	108,147.00	-	214,899,983.00
Furniture, Fixtures and Equipment	30,765,451.00	1,793,434.00	141,949.00	32,416,936.00
Vehicles	<u>67,985,113.00</u>	<u>1,518,717.00</u>	<u>1,823,481.00</u>	<u>67,680,349.00</u>
Total General Fixed Assets	<u>\$ 494,172,154.00</u>	<u>\$ 5,751,007.00</u>	<u>\$ 1,965,430.00</u>	<u>\$ 497,957,731.00</u>

Note 14. Arbitrage

Under section 148 (f) of the Internal Revenue Code of the United States, interest on bonds of a local governmental unit is not tax exempt unless the issuer of such bonds rebates to the United States Government arbitrage profits earned from investing proceeds of the bond in higher yielding non-purpose investment.

As of the date of the audit, the County does not anticipate an arbitrage liability. Any liability would be paid from interest earned on Capital Fund cash, cash equivalents and contingent appropriations after review of the calculations by the County's financial advisors.

Note 15. Lease Commitments

On June 1, 1993, the County entered into a lease agreement with the Court House Associates for space located at 213 Washington Street, Toms River. The lease was to run from June 1, 1993 to May 31, 2001. During 1999, ownership of the property was transferred to 213 Washington Street Associates, LLC. The County continued to lease the premises under the same terms that were in effect with the previous owner. In 2001, the County negotiated an addendum to the original agreement extending the lease term to May 31, 2006 with an option to renew for an additional two (2) years. The County exercised said option thereby extending the lease term to May 31, 2008 and provided for an option to renew for two (2) additional years. Rather than exercising its option to renew for two (2) additional years, the County, on May 30, 2008, executed a new lease agreement with 213 Washington Street Associates, LLC. The term of this lease is for a period of fifteen (15) years commencing on June 1, 2008 and ending on May 31, 2023. Under the terms of this new lease, the County is required to pay equal monthly installments. The lease is described as triple net lease, which is defined as a lease whereby the tenant is solely responsible for all of the costs relating to the asset being leased. Examples of the types of costs relating to the asset being leased are taxes, insurance, maintenance expense and snow and trash removal.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 15. Lease Commitments (continued):

On June 1, 2009 and yearly thereafter until the end of the new lease term, May 31, 2023, the rent would increase by the CPI Index for the Philadelphia area as reported on year end December 31, 2008, and thereafter as of December 1 of the preceding year with the change to begin on June 1 of the following year. Annual increases in the base rent in the event of increases in the cost of living will be based on the “all items” Index for the Philadelphia area of the “Consumers Price Index for all Urban Consumers” published by the Bureau of Labor Statistics of the U.S. Department of Labor. The Index figure for the initial month shall be compared with the Index figure for the anniversary month in each subsequent year during the term of the lease. If the latter figure is more than the Index for the initial month, the latter figure shall be divided by the former figure to determine the new base rent. The new base rent will be divided by 12 to determine the new monthly installment provided, however, in no event shall the new monthly base rent be less than the prior years monthly base rent.

The amount expended by the County for this lease during the period under audit was \$353,977.63, which included real estate taxes.

On April 19, 1996, the County of Ocean and Board of Social Services entered into a lease agreement with Grunin Properties for space located at Building 2, 1027 Hooper Avenue, Toms River. The lease will run from June 1, 1996 to July 1, 2022, each of the tenants is responsible for their respective share of rents payable under the lease. In addition to the monthly rents, the tenants are responsible for insurance, common area costs and any direct costs. The monthly rents plus all other insurance, common area and direct costs attributable to the County was \$41,384.23 from January through May 2013 and \$40,415.59 thereafter. The amount expended by the County for this lease during the period under audit was \$489,816.28.

In 2005, the County relocated to a new space within the Ocean County Mall. In anticipation of the move, the County, on June 4, 2004, authorized the execution of a lease agreement with the landlord, Simon Property Group, Inc. (“the landlord”) for a period of 10 years. Minimum annual rents agreed to are as follows:

<u>Years</u>	<u>Price per Square Foot</u>	<u>Minimum Annual Rent</u>
1-3	\$ 30.00	\$ 73,740.00
4-7	33.00	81,114.00
8-10	36.00	88,488.00

In addition to the minimum annual rents, the County is also responsible for common area maintenance, real estate taxes, media funding and promotion. On February 4, 2005, the agreement was amended to provide for payment to the landlord for undertaking the renovations and fitout necessary for the relocation.

The amount expended by the County for this lease during the period under audit was \$177,732.80 which included the common area maintenance, real estate taxes, media funding and promotion.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 15. Lease Commitments (continued):

On November 20, 2001 the County authorized a lease agreement with 206 Courthouse, LLC for property located at 206 Courthouse Lane. The lease was to run from December 1, 2001 through November 30, 2006. Upon written notice to the landlord, the County can extend this lease three times for an additional three year period thereby extending the lease through 2015. During the first three years of the lease term, the County had agreed to a minimum annual rent of \$120,960.00. In years four and five, the minimum annual rent would increase to \$124,589.00. In addition to the minimum annual rent, there is a supplemental annual rent of \$23,501.00 for each of the five years of the lease term. The County is also responsible for real estate taxes and the cost of three parking spaces.

In a resolution dated December 20, 2006 and later amended by a resolution dated April 4, 2007, the County exercised its option by authorizing and executing an addendum to the lease agreement. The addendum extends the lease term for a period of three years, commencing December 1, 2006 and terminating November 30, 2009 and provides for an option to renew for three (3) additional years. On November 20, 2009, the County executed the option to extend the term of the lease for a period of three years, commencing December 1, 2009 and terminating November 30, 2012 with an option to renew for three additional years. On December 19, 2012, the County executed the option to extend the term of the lease for an additional period of three years, commencing December 1, 2012 and terminating November 30, 2015. The amount expended by the County for this lease for 2013 rent was \$160,461.00.

On August 8, 2002, the County entered into a lease agreement with Richard S. Haines for space located at 7 Hadley Avenue. The lease will run from September 1, 2002 through August 31, 2010. Rent was established at \$5,250.00 per month with an annual 3% increase over the previous years rent. The monthly rent payment will be offset by any rents paid by tenants currently in occupancy. This lease is described as a triple net lease which is defined as a lease where the tenant is solely responsible for all of the costs relating to the asset being leased. Examples are any upgrades, utilities and insurance. On December 16, 2009, the County and the landlord extended the lease for a term of eight (8) years commencing on January 1, 2010 and ending on December 31, 2017. The rent was established at \$6,000.00 per month. Upon the first anniversary and each year thereafter, the rent will increase to reflect increases per annum as determined by the previous year's rent based upon the Consumer Price Index of the Bureau of Labor Statistics of the U.S. Department of Labor for New York, using 2010 as the base year, but in no event shall the rent be less than \$6,000.00 per month. The amount expended by the County for this lease for 2013 rent was \$91,579.02

By way of resolution dated August 17, 2005, the County authorized and executed an agreement with the Ocean County Library Commission, the Township of Manchester and Commercial Net Lease Realty Services, Inc. for a portion of the premises known as Block 109, Lot 1 of the Township of Manchester also known as the Whiting Commons Shopping Center for the purpose of establishing a branch library facility within Manchester Township.

Commercial Net Lease Realty Services, Inc.'s rights under the agreement were assigned to NNN TRS, Inc., as successor by assignment. An amendment was made to the original lease on January 10, 2007 which was approved by resolution dated January 17, 2007. Said amendment provided for additional rent for the landlord's construction work in the amount of \$45,940.00 with half of that amount being due and payable on the rent commencement date, (the earlier of February 7, 2007 or opening day), and the balance being due six months thereafter.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 15. Lease Commitments (continued):

The original lease and its subsequent amendment thereto, provided for a minimum monthly rent of \$5,000.00. In addition to the minimum monthly rent, the tenant is responsible for taxes, insurance, common area maintenance and operating expenses as well as the additional rent for landlord's construction work referred to above.

The initial term of the lease is for ten (10) years with zero (0) options to extend the term of the lease.

In a resolution dated April 18, 2007, the County acknowledged the transfer of ownership of the Whiting Commons to Paramount Commons at Whiting, LLC who thereby acquired the landlord's interest in the lease agreement.

Payments under the lease agreement for 2013 amounted to \$60,000.00. The County received \$30,000.00 from Manchester Township as its share of the rent. Manchester's share of the rent was treated as miscellaneous revenue by the County.

Note 16. Ocean County Utilities Authority – Deficiency Advance Contract

Provisions of a deficiency advance contract (the "Contract" executed between the County and the Ocean County Utilities Authority (the "Authority") obligate the County to pay any principal and interest, which may become due on outstanding project or permanent bonds of the Authority. Although the County's obligation pursuant to the Contract is a direct and general obligation, the Authority anticipates that its operating costs and the principal and interest and reserve requirements on its obligations will be paid from the revenue derived from service charges to customers using the Authority's system. At December 31, 2013 the Authority's issued and outstanding debt principal was \$186,635,580. This number was abstracted from the most recent available audit of the Ocean County Utilities Authority.

Note 17. Risk Management

The County of Ocean is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. For the foregoing purpose it has established various trust funds to finance its self-insured retention program.

Certain component units and related entities, whose operating results are not otherwise reported in the basic financial statements of the County, make contributions to the trust funds, along with the County, based on actuarial estimates of the amounts needed to pay current and prior year claims. Following is a list of the coverage and the component units, if any associated with that coverage.

Coverage's

Worker' Compensation

General Liability

Component Units and Related Entities

Board of Social Services

Library Commission

Mosquito Commission

Private Industry Council

Library Commission

Mosquito Commission

Private Industry Council

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 17. Risk Management (continued):

<u>Coverage's</u>	<u>Component Units and Related Entities</u>
Automobile Liability	Library Commission Mosquito Commission Private Industry Council
Physical Damage	Library Commission Mosquito Commission Private Industry Council

The Actuarial Advantage, Inc. was engaged by the County to estimate their loss and loss adjustment expense reserves as of December 31, 2012 for their self-insured program. The County retains \$250,000.00 per occurrence for workers' compensation, general liability, automobile liability, public officials' liability and police professional liability coverage's. The County has obtained reinsurance in the private insurance marketplace for workers compensation, general and auto liability losses in excess of \$250,000.00 per occurrence.

The County, component unit and related entity participants in the self-insurance program make payments to the trust funds in accordance with the funding targets and timetable established by the review of Actuarial Advantages, Inc. The deposits in the trust funds at December 31, 2013, the most recent date for which information was available amounted to \$14,447,495.66, for funding of self-insured retentions. At December 31, 2013, the determined worth of open claims for self-insured risks was \$18,029,107, based on the requirements of Government Accounting Standards Board 10, which stipulates that a liability for claims be disclosed, if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Self-insurance reserves for automobile liability, police professional liability and general liability met or exceeded the actuarially recommended amounts at December 31, 2013. Self-insurance reserves for workers' compensation and public official's liability were below the actuarially recommended amounts at year-end. The County budgets annually to replenish these reserves:

The year-end status of the County's self-insurance reserves are as follows:

	Balance	Actuarial	Over/(Under)	Amount	Remainder to
	<u>Dec. 31, 2013</u>	<u>Recommendation</u>	<u>2012 Actuarial</u>	<u>Raised in</u>	<u>be Raised in</u>
		<u>at Dec. 31, 2012</u>	<u>Recommended</u>	<u>2014 Budget</u>	<u>Subsequent</u>
					<u>Budgets</u>
Workmen's Compensation	\$ 6,390,629.00	\$ 15,031,615.00	\$ (8,640,986.00)	\$ 5,000,000.00	\$ (3,640,986.00)
Automobile Liability	384,423	190,092	194,331	-	-
Self-insurance Police Professionals	1,003,623	744,966	258,657	-	-
Self-insurance Public Officials	390,386	247,586	142,800	-	-
General Liability	2,205,868	1,814,848	391,020	-	

The County purchases an Excess Liability Policy for all coverage's in excess of those provided through the application of the trust funds. The County is not able to estimate the possible losses related to these commercial coverage's.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 18. Mortgage Receivable

The County is the recipient of Home Investment Partnerships Program funds (the "HOME Program") pursuant to the provisions of the National Affordable Housing Act of 1990 (the "Act"). In accordance with the Act, and in keeping with federal regulations implementing it as adopted by the U.S. Department of Housing and Urban Development ("HUD"), the County entered into an agreement on June 28, 1994 with Cox Cro Urban Renewal Associates, L.P. (the "Subrecipient"), a limited partnership, to provide \$556,000.00 in HOME Program funds financing for an affordable housing project owned by the Subrecipient, and located in Dover Township, Ocean County, New Jersey.

The mortgage note, supporting the disbursement of the funds stipulated in the agreement, is dated June 28, 1994, in the sum of \$556,000.00, and bears interest at the rate of 7.52% to be compounded annually. All sums under the note, principal and interest are due June 28, 2044. In the event that the housing assisted with the HOME Program funds does not meet the affordability requirements of HUD regulations, the principal of the note must be repaid together with a prorated share of interest due based upon the date of repayment.

At December 31, 2013, principal and interest outstanding on the mortgage note amounted to \$2,289,297.99.

Note 19. Contracts Payable

The County has committed design and construction contracts outstanding at December 31, 2013 and 2012. These contracts are not accounted for separately. Contracts are encumbered at the time the bids are awarded. Outstanding contracts at year-end are reflected as encumbrances on the balance sheets of the respective funds of the County.

Note 20. Contingent Liabilities

State and Federal Assistance

The County receives financial assistance from the State of New Jersey and the U. S. Government in the form of grants. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the financial assistance agreements and applicable regulations, including the expenditure of the funds for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by grantors.

As a result of these audits, costs previously reimbursed could be disallowed and require repayment to the grantor agency. As of December 31, 2013, the County estimates that no material liabilities will result from such audits.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 21. Board of School Estimates

The Board of School Estimates approved an Appropriation of \$17,364,646 for the Ocean County Vocational Technical School Year July 1, 2012 to June 30, 2013. The County funded this amount by appropriating \$17,364,646 in the County's 2013 budget.

The Board of School Estimates approved an Appropriation of \$14,700,259 for the Ocean County College Year July 1, 2012 to June 30, 2013. The County funded this amount by appropriating \$14,700,259 in the County's 2013 budget.

Note 22. Litigation

The County is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the County, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

Note 23. Subsequent Events

The County has evaluated subsequent events through June 24, 2014, the date the financial statements were available to be issued.

SUPPLEMENTARY EXHIBITS

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CURRENT FUND

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**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF CURRENT CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>CURRENT</u>	<u>GRANTS</u>	
Balance, December 31, 2012	\$ 73,553,799.86	\$	1,531,148.82
Increased by:			
Revenue Accounts Receivable	\$ 69,493,948.13		
Non-budget Revenue	5,408,514.96		
County Taxes	296,797,759.00		
Interfund - Grant Fund	21,244,108.95		
Payroll Liabilities	71,738,119.14		
Investments Payable	65,000,000.00		
FEMA Reimbursements	30,847,864.21		
Grants - Accounts Receivable		\$ 27,115,156.69	
Interfund - Current Fund		575,281.07	
Grants - Unappropriated Reserves	560,530,314.39	48,650.18	27,739,087.94
Subtotal	<u>634,084,114.25</u>		<u>29,270,236.76</u>
Decreased by:			
2013 Budget Appropriations	316,505,112.08		
2012 Appropriation Reserves	73,067,624.05		
Refund of Prior Year Revenue	13,410.00		
Inventory - Central Supply Warehouse	618,087.90		
Accounts Payable	478,880.36		
Interfund - Grant Fund	22,239,906.71		
Reserve for Superstorm Sandy	3,941,786.39		
Reserve for Superstorm Sandy - Debris Removal	44,942,456.88		
Reserve for Salary Settlement	744,040.67		
Reserve for Due to Local Agencies	10,189.44		
Payroll Liabilities	70,348,531.76		
Interfund - Current Fund		21,244,108.95	
Grant - Appropriated Reserves	532,910,026.24	7,428,217.30	28,672,326.25
Balance, December 31, 2013	<u>\$ 101,174,088.01</u>	<u>\$</u>	<u>597,910.51</u>

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF DUE COUNTY FOR ADDED AND OMITTED TAXES
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012	\$ 1,101,670.56
Increased by:	
Added and Omitted Taxes	<u>898,497.90</u>
Subtotal	2,000,168.46
Decreased by:	
Collections	<u>1,106,913.84</u>
Balance, December 31, 2013	<u><u>\$ 893,254.62</u></u>

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE DECEMBER 31, 2012	ACCRUED IN 2013	REALIZED	BALANCE DECEMBER 31, 2013
Miscellaneous Revenue Anticipated:				
Recording Fees - County Clerk Fees	\$ 485,241.46	6,026,821.95	5,958,434.04	553,629.37
Surrogate Fees	45,322.58	519,510.76	524,077.84	40,755.50
Sheriff Fees	-	794,017.11	794,017.11	-
Interest on Investments and Deposits	-	281,028.40	281,028.40	-
Data Processing Time Sharing Service	-	4,124.24	4,124.24	-
Road Opening Permits	-	27,292.50	27,292.50	-
Copy Machine Fees - County Clerk	627.00	6,569.35	7,196.35	-
Notary Fees - County Clerk	1,845.00	29,805.00	29,910.00	1,740.00
Passport Fees - County Clerk	33,180.00	587,900.00	585,655.00	35,425.00
Federal and State Contract - Indirect Cost Allocation	-	1,088,247.86	1,088,247.86	-
Telephone Commissions	-	401,243.45	401,243.45	-
Sale of Plans and Specifications	-	12,526.00	12,526.00	-
College Debt Service Reimbursement	-	1,376,566.49	1,376,566.49	-
Rent - Ocean County Air Park	-	105,921.53	105,921.53	-
Rent - Parks - Picnic Areas	-	13,705.00	13,705.00	-
State Reimbursement - Inmates	-	55,177.96	55,177.96	-
County Parks - Non-Profit Program	-	92,363.68	92,363.68	-
Shared Services Agreements - Engineering	-	440,947.31	440,947.31	-
Shared Services Agreements - Planning	-	99,661.55	99,661.55	-
Shared Services Agreements - Roads	-	954,030.49	954,030.49	-
Shared Services Agreements - Transportation	-	100,000.00	100,000.00	-
Shared Services Agreements - Vehicle Services	-	407,541.94	407,541.94	-
Atlantis Complex Revenues	-	627,426.86	627,426.86	-
Forge Pond Golf Course Fees	-	425,573.15	425,573.15	-
Atlantis Pro Shop	-	20,726.06	20,726.06	-
Forge Pond Pro Shop	-	24,515.55	24,515.55	-
2013 Special Election Reimbursement	-	1,353,741.97	1,353,741.97	-
Reimbursement for Salary and Wages of Mental Health	-	15,000.00	15,000.00	-
Division of Aging - State Distribution Center Reimburse	-	96,810.83	96,810.83	-
State Aid - County College Bonds (N. J. S. 18A:64A-22	-	2,377,250.00	2,377,250.00	-
Judicial Unification Archive Space	-	2,625.00	2,625.00	-
Judicial Unification Telephone Service Agreement	-	268,112.00	268,112.00	-
Judicial Unification Mail Distribution Agreement	-	115,000.00	115,000.00	-
Prosecutor's Salary Reimbursement	-	65,000.00	65,000.00	-
State and Federal Reimbursement School Nutrition	-	40,019.74	40,019.74	-
Library Pension Payment	-	1,683,571.68	1,683,571.68	-
Supplemental Security Income	-	1,434,124.00	1,434,124.00	-
DMH&H Recoveries	-	14,623.27	14,623.27	-
B.O.S.S. CMC Agreement	-	36,000.00	36,000.00	-
DDD Assessment Program	-	19,714.24	19,714.24	-
Parks Vendor Commissions	-	15,289.00	15,289.00	-
Sample Ballots Postage	-	30,980.79	30,980.79	-
Sample Ballots Printing	-	17,284.53	17,284.53	-
Rent - T-Hangers at Airpark	-	146,900.00	146,900.00	-
Sub-Division and Site Plan Fees	-	17,942.00	17,942.00	-
Motor Vehicle Fines	-	2,697,897.00	2,697,897.00	-
Reserve to Pay Bonds	-	2,104,120.00	2,104,120.00	-
Capital Surplus	-	2,273,263.00	2,273,263.00	-
Recycling Reserve Trust	-	200,000.00	200,000.00	-

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE DECEMBER 31, 2012	ACCRUED IN 2013	REALIZED	BALANCE DECEMBER 31, 2013
Miscellaneous Revenue Anticipated:				
Constitutional Officers Fees - Tax Relief:				
County Clerk	286,822.00	3,224,857.00	3,280,640.00	231,039.00
Surrogate	41,836.23	479,546.60	483,762.35	37,620.48
Sheriff	-	443,035.90	443,035.90	-
Public Health Priority Funding (N.J.S.A. 26:2F-1)	101,496.37	1,275,590.00	1,243,002.24	134,084.13
Added and Omitted Taxes	-	1,106,913.84	1,106,913.84	-
Community Disaster Loan	-	5,000,000.00	5,000,000.00	-
CDBG Essential Services Grant	-	7,288,937.00	7,288,937.00	-
Build America Bonds Rebate	-	771,180.13	771,180.13	-
FEMA Reimbursement - Shared Services	-	19,000,000.00	19,000,000.00	-
FEMA Reimbursement - County	-	2,250,000.00	2,250,000.00	-
	<u>\$ 996,370.64</u>	<u>\$ 70,388,573.71</u>	<u>\$ 70,350,650.87</u>	<u>\$ 1,034,293.48</u>
 Cash Receipts			 \$ 69,493,948.13	
CDBG Receivable			<u>856,702.74</u>	
			<u><u>\$ 70,350,650.87</u></u>	

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF INVENTORY - CENTRAL SUPPLY WAREHOUSE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012	\$ 134,761.93
Increased by:	
Disbursements	<u>623,117.35</u>
Subtotal	757,879.28
Decreased by:	
2013 Budget Allocations	<u>523,383.77</u>
Balance, December 31, 2013	<u><u>\$ 234,495.51</u></u>

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF INTERFUNDS - OTHER
FOR THE YEAR ENDED DECEMBER 31, 2013**

	TRUST FUND	GENERAL CAPITAL FUND	TOTAL
Balance December 31, 2012 - Due From	\$ 5,661.45	\$ 3,655.21	\$ 9,316.66
Increased by:			
Interest Due From Other Funds	1,709.59	1,748.35	3,457.94
Total Increase and Balance	7,371.04	5,403.56	12,774.60
Decreased by:			
Interfunds Liquidated	5,661.45	3,655.21	9,316.66
Balance December 31, 2013 - Due From	<u>\$ 1,709.59</u>	<u>\$ 1,748.35</u>	<u>\$ 3,457.94</u>

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE		BUDGET AFTER	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
OPERATIONS					
GENERAL GOVERNMENT					
ADMINISTRATIVE AND EXECUTIVE					
Board of Chosen Freeholders					
Salaries and Wages	\$ -	\$ -	\$ 8,200.00	\$ -	\$ 8,200.00
Other Expenses	588.39	2,325.75	2,914.14	591.08	2,323.06
County Administrator					
Salaries and Wages	-	2,169.84	5,569.84	-	5,569.84
Other Expenses	12.84	31,876.76	181,889.60	124,320.05	57,569.55
Management System and Budget Analysis					
Salaries and Wages	-	6,365.11	10,165.11	-	10,165.11
Other Expenses	48,698.00	22,981.11	71,679.11	48,600.00	23,079.11
Wireless Technologies Division					
Other Expenses	3,888.54	580.25	4,468.79	3,893.51	575.28
Audit					
Other Expenses	175,000.00	-	175,000.00	175,000.00	-
Special Accounting Services					
Other Expenses	170,000.00	-	170,000.00	170,000.00	-
County Counsel					
Other Expenses	54,221.06	40,717.08	94,938.14	33,965.78	60,972.36
Adjusters Office					
Salaries and Wages	-	7,693.36	7,693.36	-	7,693.36
Other Expenses	307.39	60,024.96	60,332.35	966.82	59,365.53
Department of Finance					
Salaries and Wages	-	13,363.73	25,663.73	-	25,663.73
Other Expenses	2,878.77	46,584.45	49,463.22	2,916.39	46,546.83
Clerk of the Board					
Salaries and Wages	-	11,750.89	16,350.89	-	16,350.89
Other Expenses	3,437.14	10,415.49	13,852.63	3,450.19	10,402.44
Tourism Advisory Council					
Other Expenses	41,930.81	29,976.21	71,907.02	40,604.02	31,303.00
Employee Relations					
Salaries and Wages	-	73,808.44	18,808.44	-	18,808.44

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
OPERATIONS					
Other Expenses	502.91	3,886.77	4,389.68	2,147.91	2,241.77
Personnel Training Program					
Other Expenses	-	9,639.60	9,639.60	-	9,639.60
Labor Relations Consultant					
Other Expenses	6,798.88	2,744.81	9,543.69	8,912.13	631.56
Public Affairs					
Salaries and Wages	-	90,726.78	19,026.78		19,026.78
Other Expenses	3,725.68	10,610.30	14,335.98	2,327.12	12,008.86
Outreach Special Projects and Events					
Salaries and Wages	-	3,071.37	4,471.37		4,471.37
Other Expenses	58,808.66	14,582.41	73,391.07	48,444.13	24,946.94
County Connection					
Other Expenses	537.42	2,991.19	3,528.61	1,100.00	2,428.61
County Clerk					
Salaries and Wages	-	45,371.76	39,371.76		39,371.76
Other Expenses	33,231.41	10,150.37	43,381.78	42,284.12	1,097.66
Prosecutor's Programs					
Other Expenses	22,140.76	16,584.72	38,725.48	31,427.76	7,297.72
Prosecutor					
Salaries and Wages	1,000.00	9,651.73	360,651.73	83,144.17	277,507.56
Other Expenses	143,173.35	4,408.40	147,581.75	138,491.36	9,090.39
Gang Violence Initiative					
Salaries and Wages	-	189.16	8,189.16	-	8,189.16
Purchase Department					
Salaries and Wages	-	8,262.53	8,262.53	-	8,262.53
Other Expenses	1,633.11	63.93	1,697.04	1,610.60	86.44
Record Storage					
Salaries and Wages	-	9,162.28	3,162.28	2,220.89	941.39
Other Expenses	-	121.58	121.58	-	121.58
Warehouse					
Salaries and Wages		522.95	3,822.95	962.31	2,860.64
Other Expenses	239.08	249.94	489.02	89.95	399.07

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE		BUDGET AFTER	PAID OR CHARGED	BALANCE LAPSED
	DECEMBER 31, 2012 ENCUMBERED	RESERVED			
OPERATIONS					
Building and Grounds	-	196,341.52	156,341.52	103,133.98	53,207.54
Salaries and Wages	-	97,003.83	959,218.24	616,992.31	342,225.93
Other Expenses	862,214.41				
Security					
Salaries and Wages	-	181,469.69	84,469.69	58,533.28	25,936.41
Other Expenses	30,594.16	17,061.54	47,655.70	28,430.65	19,225.05
Insurance					
Group Insurance Plan for Employees	2,765,483.25	597,567.04	3,363,050.29	2,613,587.28	749,463.01
Health Benefit Waiver	-	-	1,875.00	-	1,875.00
Other Insurance Premiums					
Liability Self-Insurance (40A:10-6)	121,194.64	-	121,194.64	115,543.67	5,650.97
Employee Physicals and Policy	26,674.00	1,813.00	28,487.00	3,055.00	25,432.00
Insurance Consultant	15,450.00	-	15,450.00	7,120.00	8,330.00
Self-Insurance - Administration of Claims	-	0.28	0.28	-	0.28
Stationery, Printing and Advertising					
Other Expenses	-	5,217.82	5,217.82	566.32	4,651.50
Postage					
Other Expenses	50,000.00	30,707.50	80,707.50	41,500.00	39,207.50
Office of Information Technology					
Salaries and Wages	-	12,403.03	39,003.03	-	39,003.03
Other Expenses	228,287.36	648.41	228,935.77	227,964.68	971.09
Printing and Graphic Arts					
Salaries and Wages	-	23,281.95	11,281.95	-	11,281.95
Other Expenses	26,095.20	100,285.15	126,380.35	26,237.55	100,142.80
JUDICIARY					
Indigent Costs					
Other Expenses	-	434.20	434.20	434.20	-
Uniform Interstate Family Support Act					
Other Expenses	4,453.15	6,153.54	10,606.69	9,990.90	615.79
Grand Jury Fees					
Other Expenses	-	1,000.00	1,000.00	-	1,000.00
Surrogate					

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
OPERATIONS					
Salaries and Wages	-	18,150.24	18,150.24	-	18,150.24
Other Expenses	3,804.81	3,056.06	6,860.87	3,769.57	3,091.30
Sheriff's Office - Judicial Function					
Other Expenses	11,286.36	13,733.43	25,019.79	12,134.31	12,885.48
REGULATION					
Office of the Sheriff					
Salaries and Wages	2,977.60	165,260.90	538,238.50	183,545.02	354,693.48
Other Expenses	82,894.07	8,176.90	91,070.97	73,812.52	17,258.45
Sheriff's - 911 System (N.J.S. 40A:45.4(r))					
Salaries and Wages	-	49,889.31	52,889.31	17,428.34	35,460.97
Other Expenses	64,848.56	5,493.93	70,342.49	61,365.70	8,976.79
Sheriff - Communication and Operations Division					
Other Expenses	39,438.31	1,939.22	41,377.53	38,526.82	2,850.71
Sheriff - Criminal Division					
Other Expenses	53,564.58	14,465.64	68,030.22	55,671.02	12,359.20
Police Academy					
Other Expenses	3,731.50	1,076.49	4,807.99	2,540.40	2,267.59
Board of Taxation					
Salaries and Wages	-	40,166.30	10,166.30	-	10,166.30
Other Expenses	3,417.45	4,784.40	8,201.85	3,132.96	5,068.89
County Medical Examiner					
Salaries and Wages	-	20,713.28	8,213.28	-	8,213.28
Other Expenses	54,662.75	50,196.58	166,449.33	166,347.16	102.17
Burial Expenses - Indigents					
Other Expenses	-	2,284.00	2,284.00	2,096.00	188.00
Shade Tree Commission					
Salaries and Wages	-	18.30	1,518.30	-	1,518.30
Other Expenses	28,641.50	2,071.90	30,713.40	28,970.58	1,742.82
Election Board					
Salaries and Wages	-	164,755.12	34,755.12	-	34,755.12
Other Expenses	45,722.11	143,019.36	188,741.47	51,340.65	137,400.82
Rent of Polling Places					

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

OPERATIONS	BALANCE DECEMBER 31, 2012		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Other Expenses	7,600.00	17,900.00	25,500.00	7,800.00	17,700.00
District Election Board Members					
Other Expenses	-	131,216.88	69,626.88	3,145.63	66,481.25
County Clerk - Election Expense					
Other Expenses	157,543.89	2,837.51	160,381.40	157,543.89	2,837.51
School Board Election Expense - Election Board					
Other Expenses	-	311,290.41	311,290.41	-	311,290.41
School Board Election Expense - County Clerk					
Other Expenses	-	29,086.51	29,086.51	-	29,086.51
Sheriff - Emergency Services Division					
Other Expenses	20,968.09	1,284.87	22,252.96	18,842.43	3,410.53
Planning Board (N.J.S. 40:27-3)					
Salaries and Wages	1,000.00	131,400.30	17,400.30	1,000.00	16,400.30
Other Expenses	4,822.14	25,521.41	30,343.55	4,845.87	25,497.68
Consumer Protection (N.J.S. 40:23-6.47)					
Salaries and Wages	-	21,007.45	15,007.45	2,681.06	12,326.39
Other Expenses	-	3,947.31	3,947.31	-	3,947.31
Construction Board of Appeals (N.J.S. 52:27D-127)					
Other Expenses	-	1,000.00	1,000.00	-	1,000.00
ROADS AND BRIDGES					
Roads					
Salaries and Wages	-	528,645.64	258,645.64	156,574.98	102,070.66
Other Expenses	1,166,354.59	136,170.02	1,302,524.61	906,180.83	396,343.78
Vehicle Services					
Salaries and Wages	-	48,828.78	78,828.78	78,828.78	-
Other Expenses	33,962.32	2,682.24	36,644.56	30,728.52	5,916.04
Engineering Department					
Salaries and Wages	-	112,681.20	102,681.20	22,634.12	80,047.08
Other Expenses	30,205.48	23,579.75	53,785.23	34,369.41	19,415.82
Beach Erosion					
Other Expenses	12,299.80	69,918.00	82,217.80	12,299.80	69,918.00
Transportation Services					

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
OPERATIONS					
Salaries and Wages	-	169,071.11	109,071.11	60,689.67	48,381.44
Other Expenses	13,466.94	4,988.89	18,455.83	12,246.28	6,209.55
Shared Services Agreements:					
Salaries and Wages - Roads	-	22,919.03	22,919.03	-	22,919.03
Other Expenses - Roads	165,153.00	147,061.44	312,214.44	133,758.60	178,455.84
Salaries and Wages - Engineering	-	406.95	406.95	-	406.95
Other Expenses - Engineering	313,046.00	83,890.33	396,936.33	313,046.00	83,890.33
Other Expenses - Vehicle Services	595.98	125,639.76	126,235.74	595.98	125,639.76
Maintenance of Pumping Facility					
Other Expenses	18,956.00	16,425.42	35,381.42	20,741.50	14,639.92
CORRECTIONAL AND PENAL					
Department of Corrections					
Salaries and Wages	-	327,828.48	1,227,828.48	823,249.73	404,578.75
Other Expenses	183,143.90	8,271.86	191,415.76	159,449.48	31,966.28
Corrections - Healthcare Services					
Other Expenses	279,443.67	104,799.98	384,243.65	317,179.49	67,064.16
Law Enforcement Crime Prevention					
Other Expenses	45,462.00	1,500.00	46,962.00	45,462.00	1,500.00
HEALTH AND WELFARE					
Department of Human Services					
Salaries and Wages	1,000.00	10,349.59	12,449.59	1,000.00	11,449.59
Other Expenses	20,129.77	2,999.45	23,129.22	3,092.90	20,036.32
Aid to Uniform Fire Prevention (40:23-8.13)					
Fire and First Aid Training Center	-	9,000.00	9,000.00	-	9,000.00
Salaries and Wages	-	3,457.66	7,657.66	-	7,657.66
Other Expenses	11,089.60	8,862.06	19,951.66	10,640.43	9,311.23
Aid to First Aid Captain's Association (N.J.S. 40:5-2)					
Other Expenses	-	2,700.00	2,700.00	-	2,700.00
Maintenance of Patients O/T State Institutions					
Board of Social Services:	-	11,186.80	24,486.80	24,455.44	31.36
Administration					
Aid to Saint Francis Community Center (N.J.S. 40:5-2.9)	-	13,587.70	13,587.70	-	13,587.70

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

OPERATIONS	BALANCE DECEMBER 31, 2012		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Other Expenses	-	12,718.00	12,718.00	12,718.00	-
Building Rental - BOSS	165,539.16	8,387.00	173,926.16	165,536.92	8,389.24
Juvenile Services Educational Programs					
Other Expenses	32,000.00	6,954.00	38,954.00	31,902.30	7,051.70
Juvenile Services - State Housing					
Other Expenses	7,606.60	1,416.66	9,023.26	7,550.00	1,473.26
Juvenile Services					
Salaries and Wages	376.32	129,026.03	64,402.35	9,191.11	55,211.24
Other Expenses	19,035.00	33,237.72	52,272.72	18,528.09	33,744.63
Juvenile Services - Non-Secure Programs					
Other Expenses	5,806.00	234.00	6,040.00	5,456.00	584.00
Juvenile Gang Initiatives					
Other Expenses	6,600.00	21,288.89	27,888.89	6,600.00	21,288.89
Office of Senior Services					
Salaries and Wages	-	8,838.54	8,838.54	-	8,838.54
Other Expenses	13,564.81	93,877.66	107,442.47	15,202.75	92,239.72
War Veterans' Burial and Grave Decorations					
Other Expenses	-	550.00	550.00	-	550.00
County Environmental Agency					
Other Expenses	-	180.00	180.00	-	180.00
Hazardous Household Waste Program					
Other Expenses	96,254.17	43,024.85	139,279.02	77,647.95	61,631.07
Solid Waste Management					
Salaries and Wages	-	41,725.08	51,725.08	22,192.40	29,532.68
Other Expenses	60,707.17	39,578.72	100,285.89	45,025.37	55,260.52
Disability Awareness Through Education (D.A.T.E.)					
Other Expenses	4,760.00	20.00	4,780.00	1,440.00	3,340.00
Commission for Individual with Disabilities					
Other Expenses	-	332.61	332.61	-	332.61
Division on Aging - State District Center Reimbursement					
Other Expenses	114,142.71	8,975.72	123,118.43	7,300.48	115,817.95
School Nutrition Program					

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

OPERATIONS	BALANCE		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	DECEMBER 31, 2012 ENCUMBERED	RESERVED			
Other Expenses	3,388.80	0.92	3,389.72	3,388.80	0.92
EDUCATIONAL					
County Superintendent of Schools					
Salaries and Wages	-	8,458.49	8,458.49	-	8,458.49
Other Expenses	556.00	4,275.18	4,831.18	383.00	4,448.18
Vocational School					
Other Expenses	4,341,161.00	-	4,341,161.00	4,341,161.00	-
County Extension Service Farm and Home Demonstration					
Salaries and Wages	-	19,311.67	7,311.67	-	7,311.67
Other Expenses	625.94	1,321.94	1,947.88	1,088.05	859.83
Rutgers Co-Op Extension					
Other Expenses	-	55,993.64	55,993.64	-	55,993.64
County College					
Other Expenses	7,300,129.50	-	7,300,129.50	7,300,129.50	-
Ocean County College Nursing Program					
Other Expenses	50,000.00	-	50,000.00	50,000.00	-
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S. 18A:64A-23)					
Other Expenses	-	38,511.06	38,511.06	12,237.54	26,273.52
County Cultural and Heritage Commission (N.J.S. 40:33A-6)					
Other Expenses	9,504.06	437.08	9,941.14	9,411.47	529.67
RECREATION					
County Parks (N.J.S. 40:32-2.4)					
Salaries and Wages	1,000.00	215,076.93	116,076.93	36,420.20	79,656.73
Other Expenses	40,209.18	5,697.90	45,907.08	35,757.46	10,149.62
County Parks - Non-Profit Program					
Other Expenses	24,700.12	4,449.11	29,149.23	23,411.68	5,737.55
Forge Pond Complex					
Other Expenses	10,318.74	1,124.94	11,443.68	9,045.83	2,397.85
Atlantis Complex					
Other Expenses	11,260.85	989.64	12,250.49	10,236.42	2,014.07
Rent/Lease of Equipment					

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

OPERATIONS	BALANCE		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Other Expenses	4,862.72	14,827.68	19,690.40	-	19,690.40
Atlantis Golf Course Pro Shop					
Other Expenses	4,048.83	1,900.08	5,948.91	3,123.48	2,825.43
Forge Pond Golf Course Pro Shop					
Other Expenses	5,822.46	1,044.70	6,867.16	999.31	5,867.85
UNCLASSIFIED					
County Airpark					
Salaries and Wages	-	1,678.97	1,678.97	1,009.99	668.98
Other Expenses	5,160.08	2,330.93	7,491.01	5,474.79	2,016.22
Purchase of County Fleet					
Other Expenses	-	150,000.00	-	-	-
Repairs and Maintenance of County Vehicles					
Other Expenses	300,736.32	9,383.55	310,119.87	263,571.34	46,548.53
Environmental Insurance Fund					
Other Expenses	9,505.30	20,286.16	29,791.46	9,534.05	20,257.41
Rental/Lease Office Premises					
Other Expenses	-	7,640.30	7,640.30	5,644.57	1,995.73
County Public Transportation Program					
Other Expenses	-	290.00	290.00	-	290.00
Aid: Pollution Control Authority					
Other Expenses	-	200.00	200.00	-	200.00
Purchase, Replacement, Repairs and Rental of Equipment					
Other Expenses	27,221.99	64,395.14	91,617.13	26,764.62	64,852.51
Veteran's Service Bureau					
Salaries and Wages	-	701.73	4,701.73	-	4,701.73
Other Expenses	125.00	5,383.00	5,508.00	151.00	5,357.00
N.J. Association of Counties					
Other Expenses	-	434.00	434.00	-	434.00
Special Projects					
Other Expenses	5,446.44	156,384.29	161,830.73	2,446.41	159,384.32
Physical Damage Vehicle					
Other Expenses	10,408.75	47,575.19	57,983.94	7,957.12	50,026.82

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

OPERATIONS	BALANCE		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Utilities:					
Gasoline	521,282.35	100,667.30	621,949.65	285,503.59	336,446.06
Telephone	4,875.50	162,709.78	182,585.28	182,584.18	1.10
Natural Gas	-	800,232.64	400,232.64	188,373.88	211,858.76
Heating Oil	10,000.00	1,832.12	11,832.12	2,282.82	9,549.30
Water	-	157,036.08	157,036.08	68,766.05	88,270.03
Data Transmission	3,024.12	3,818.36	6,942.48	6,933.07	9.41
Sewer	-	84,860.92	84,860.92	3,475.06	81,385.86
Trash Disposal	93,251.20	5,452.79	98,703.99	32,209.93	66,494.06
Electricity	-	1,289,843.88	862,368.88	297,487.37	564,881.51
Street Lighting	-	4,619.64	4,619.64	4,619.64	-
Grant Management:					
Matching Funds For Future Grants	-	177,397.00	177,397.00	-	177,397.00
Contingent	42,746.00	19,430.60	62,176.60	42,746.00	19,430.60
CAPITAL IMPROVEMENTS					
Structural Repairs and Additions to Various County Buildings:					
Installation of Traffic Lights	328,433.44	407,995.54	736,428.98	311,515.89	424,913.09
Road Overlays and Reconstruction - Roads	-	7,500.00	7,500.00	-	7,500.00
Road Overlays and Reconstruction - Engineering	293,942.46	412,990.51	706,932.97	216,620.17	490,312.80
Purchase of Data Processing Equipment	227,933.78	47,142.10	275,075.88	227,985.78	47,090.10
Purchase of Communication Equipment	45,015.37	4.66	45,020.03	45,001.62	18.41
Purchase of Office Equipment, Machinery and Furniture	400,000.00	-	400,000.00	399,999.97	0.03
Purchase of Trucks	142,202.32	137,486.52	279,688.84	139,248.27	140,440.57
Engineering Projects - Design, Permits and Other	369,086.00	63,619.00	432,705.00	369,086.00	63,619.00
Antenna and Microwave Bands	-	200,000.00	200,000.00	-	200,000.00
Roof Upgrades and Alterations	94,814.16	34,873.94	129,688.10	92,131.16	37,556.94
Statutory Expenditures:	103,167.32	146,832.68	250,000.00	101,787.44	148,212.56
Contribution to Public Employees Retirement System	-	43,644.62	43,644.62	2,987.51	40,657.11
Social Security System (O.A.S.I.)	-	37,865.31	187,865.31	-	187,865.31
N.J. Temporary Disability Insurance	-	78,766.59	78,766.59	11,774.18	66,992.41
Municipal Debris Removal & Monitoring	48,894,005.00	-	48,894,005.00	48,383,508.15	510,496.85
Superstorm Sandy	1,491,360.04	-	1,491,360.04	1,034,982.30	456,377.74

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE DECEMBER 31, 2012	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
OPERATIONS	ENCUMBERED RESERVED			
Total	\$ 73,542,156.22	\$ 10,975,302.94	\$ 73,921,573.01	\$ 10,595,886.15
Cash Disbursements			\$ 73,067,624.05	
Accounts Payable			<u>853,948.96</u>	
			<u>\$ 73,921,573.01</u>	

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 1,379,550.37
Increased by:		
2012 Appropriations Reserves - Accounts Payable		<u>853,948.96</u>
Subtotal		2,233,499.33
Decreased by:		
Disbursements	\$ 478,880.36	
Cancelled	<u>70,090.10</u>	<u>548,970.46</u>
Balance, December 31, 2013		<u><u>\$ 1,684,528.87</u></u>

Analysis of Balance, December 31, 2013

2008 Account Payable (2007 Purchase Orders)		\$ 15,065.00
2009 Account Payable (2008 Purchase Orders)		24,919.11
2010 Account Payable (2009 Purchase Orders)		171,355.11
2011 Account Payable (2010 Purchase Orders)		216,474.38
2012 Account Payable (2011 Purchase Orders)		402,766.31
2013 Account Payable (2012 Purchase Orders)		<u>853,948.96</u>
		<u><u>\$ 1,684,528.87</u></u>

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF PAYROLL LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE DECEMBER 31, 2012	INCREASED BY RECEIPTS	DECREASED BY DISBURSEMENTS	BALANCE DECEMBER 31, 2013
Interest Earned	\$ 18.11	\$ 1,007.91	\$ 864.47	\$ 161.55
Federal Withholding Tax	-	1,393,216.67	1,393,216.67	-
A.F.L.A.C.	3,146.54	27,541.26	21,321.54	9,366.26
F.I.C.A. and Medicare Taxes	985,522.89	36,697,689.52	35,873,927.68	1,809,284.73
State Pension Systems	1,114,403.25	29,707,985.81	29,478,462.95	1,343,926.11
New Jersey Disability	1,659,917.17	992,483.56	778,469.63	1,873,931.10
County State Health Benefits Contributions	164,124.74	2,774,060.17	2,685,430.89	252,754.02
Library State Health Benefits Contributions	4,211.56	144,134.24	116,837.93	31,507.87
Total	\$ 3,931,344.26	\$ 71,738,119.14	\$ 70,348,531.76	\$ 5,320,931.64

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF INVESTMENTS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

	DATE	AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
General Capital Fund	4/17/2013	\$ 20,000,000.00	0.01%	\$ -	\$ 20,000,000.00	\$ -	\$ 20,000,000.00
General Trust Fund	4/17/2013	10,000,000.00	0.01%	-	10,000,000.00	-	10,000,000.00
Natural Lands Trust	4/17/2013	35,000,000.00	0.01%	-	35,000,000.00	-	35,000,000.00
				\$ -	\$ 65,000,000.00	\$ -	\$ 65,000,000.00

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF DEFERRED CHARGES
N.J.S. 40A:4-53 SPECIAL EMERGENCY
FOR THE YEAR ENDED DECEMBER 31, 2013

PURPOSE	DATE AUTHORIZED	NET AMOUNT AUTHORIZED	1/5 OF NET AMOUNT AUTHORIZED	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED BY		BALANCE DECEMBER 31, 2013
						FEMA REIMBURSEMENT	2013 BUDGET	
Recovery from Superstorm Sandy	11/7/2012	\$ 15,000,000.00	\$ 3,000,000.00	\$ 15,000,000.00	\$ -	\$ -	\$ 3,000,000.00	12,000,000.00
Recovery from Superstorm Sandy - Municipal Debris Removal and Monitoring	*12/5/2012	95,000,000.00	19,000,000.00	50,000,000.00	45,000,000.00	30,847,864.21	19,000,000.00	45,152,135.79
				\$ 65,000,000.00	\$ 45,000,000.00	\$ 30,847,864.21	\$ 22,000,000.00	\$ 57,152,135.79

*Amended per resolution dated March 6, 2013 to increase authorization by \$45,000,000

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF RESERVE FOR SUPERSTORM SANDY
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012	\$ 12,758,569.21
Decreased by:	
Cash Disbursements	<u>3,941,786.39</u>
Balance, December 31, 2013	<u><u>\$ 8,816,782.82</u></u>

**SCHEDULE OF RESERVE FOR SUPERSTORM SANDY - MUNICIPAL DEBRIS REMOVAL
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012	\$ 1,105,995.00
Increased by:	
Special Emergency Authorization	<u>45,000,000.00</u>
Subtotal	46,105,995.00
Decreased by:	
Cash Disbursements	<u>44,942,456.88</u>
Balance, December 31, 2013	<u><u>\$ 1,163,538.12</u></u>

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF RESERVE FOR SALARY SETTLEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012	\$	780,600.00
Decreased by:		
Cash Disbursements		744,040.67
Balance, December 31, 2013	\$	36,559.33

**SCHEDULE OF RESERVE FOR DUE TO LOCAL AGENCIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012	\$	10,189.44
Decreased by:		
Cash Disbursements		10,189.44
Balance, December 31, 2013	\$	-

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANT FUND DEPOSITS HELD BY P.I.C. - STATE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012	\$ 67,883.00
Increased by:	
P.I.C. Receipts	<u>1,821,883.00</u>
Subtotal	1,889,766.00
Decreased by:	
P.I.C. Disbursements	<u>1,872,014.32</u>
Balance, December 31, 2013	<u><u>\$ 17,751.68</u></u>

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF DUE TO CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$	388,568.34
Increased by:			
Cancellation of Appropriation Reserves	589,325.21		
Interfund Loan	22,239,906.71		
Cash Receipts:			
Board of Social Services - HUD Advancements	575,000.00		
Interest Earned	281.07		
			23,404,512.99
Subtotal			23,793,081.33
Decreased by:			
Cancellation of Receivables	563,998.85		
County Matching Share of Grants	669,988.00		
Cash Disbursements:			
Repayments to Current Fund	21,068,020.60		
Board of Social Services - HUD Advance Repayments	176,088.35		
			22,478,095.80
Balance, December 31, 2013		\$	1,314,985.53

**SCHEDULE OF MORTGAGE RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$	2,129,183.40
Increased by:			
Accrued Interest			160,114.59
Balance, December 31, 2013		\$	2,289,297.99

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012	2013 ANTICIPATED REVENUE	CASH RECEIVED	UNAPPROPRIATED RESERVES REALIZED AS REVENUE	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2013
Project Life Saver FY03	\$ 0.56	-	-	-	-	-	0.56
Crosswind Runway Design 14/32 FY07	25,750.50	-	-	-	-	25,750.50	-
Obstruction Removal FY08	21,958.75	-	-	-	-	21,958.75	-
Airport Layout Plan Update	1,140.50	-	-	-	-	1,140.50	-
NJ State Airport AID FY08	6,987.16	-	-	-	-	6,987.16	-
State Homeland Security FY08	23.97	-	-	-	-	23.97	-
Design of Apron Expansion FY08	10,077.00	-	-	-	-	10,077.00	-
Fort Dix / McGuire AFB / Lakehurst	163,884.00	-	163,272.00	-	-	612.00	-
Barnegat Branch Retrofit FY09	299,959.31	-	6,089.00	-	-	-	293,870.31
Historic Site Management FY09	49,500.00	-	39,600.00	-	-	-	9,900.00
Runway 6-24 Joint Repair	67,975.97	-	-	-	-	67,975.97	-
Expand Bicycling & Pedestrian	2,374.78	-	-	-	-	2,374.78	-
Ed Byrne Recovery Act FY09	213,563.47	-	197,243.70	-	-	16,319.77	-
State Body Armor FY09 Sheriff	0.98	-	-	-	-	0.98	-
ARRA Waste Water Plan	12,549.51	-	12,549.51	-	-	-	-
State Homeland Security FY09	163,922.49	-	162,144.03	-	-	1,778.46	(0.00)
Water Quality Management FY09	44,866.63	-	-	-	-	-	44,866.63
Replace Taxi Lighting / Signage	5,650.00	-	-	-	-	5,650.00	-
966 Reimbursement Program FY09	28,544.63	-	-	-	-	28,544.63	-
ARRA Energy Efficiency Conservation Block	24,647.29	-	22,138.54	-	-	-	2,508.75
Senior Citizens & Persons W/ Disabilities FY09	332,701.65	-	-	-	(332,701.65)	-	-
Polling Place Accessibility FY10	666.00	-	-	-	-	666.00	-
State Home Cars - E Aciation FY10	96,650.50	-	-	-	-	96,650.50	-
Jet A Fuel / Self Service FY10	55,537.47	-	-	-	-	55,537.47	-
State Home Cares - E Canine FY10	1,710.49	-	-	-	-	1,710.49	-
State Body Armor FY10 Correction	0.55	-	-	-	-	0.55	-
State Body Armor FY10 Prosecutor	0.09	-	-	-	-	-	0.09
Barnegat Branch Trail IV FY10	75,000.00	-	-	-	-	-	75,000.00
State Homeland Security FY10	562,508.46	-	558,827.07	-	-	-	3,681.39
Bullet Proof Vest Partnership FY10 Correction	3,349.75	-	-	-	-	-	3,349.75
Bullet Proof Vest Partnership FY10 Prosecutor	16,057.00	-	11,128.32	-	-	-	4,928.68
Replace Taxi Lighting / Signage	18,447.00	-	-	-	-	-	18,447.00
966 Reimbursement Program FY10	18,516.76	-	-	-	-	-	18,516.76
Title IV-D Reimbursement	0.90	12,908.00	12,907.43	-	-	-	1.47
Ocean Area Plan Grant FY11	931.00	-	-	-	-	931.00	(0.00)
Regionalized Traffic Enforcement FY11	40,000.00	-	39,825.00	-	-	175.00	-

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE	2013	CASH	UNAPPROPRIATED	CARRYOVER OF	BALANCE
	DECEMBER 31, 2012	ANTICIPATED REVENUE				
Senior Citizens & Persons W/ Disabilities FY11	377,592.30	-	-	-	-	377,592.30
Child Restraint & Protection FY11	6,030.91	-	-	-	6,030.91	-
RRP: Reimbursement for Catering	3,049.47	-	322.00	-	2,727.47	-
Family Court Services FY11	48,653.00	-	48,653.00	-	-	-
Interoperable Emergency Commission	23,018.00	-	16,500.00	-	-	6,518.00
Land Release & Environmental Mitigation	72,069.00	-	50,528.10	-	-	21,540.90
State Cola Senior Services FY11	68,415.00	-	68,415.00	-	-	-
Juvenile Accountability Block Grant	15,857.97	-	15,503.44	-	-	354.53
Stop Violence Against Women	8,125.84	-	8,125.84	-	-	-
Clean Community FY11	0.68	-	-	-	-	0.68
Multi Jurisdictional Narc Taskforce	0.12	-	0.12	-	-	-
State Body Armor FY11 Correction	0.95	-	-	-	0.95	-
State Body Armor FY11 Prosecutor	0.61	-	-	-	0.61	-
State Body Armor FY11 Sheriffs	0.65	-	-	-	0.65	-
Barnegat Branch Trail V FY11	350,000.00	-	262,500.00	-	-	87,500.00
Sexual Assault Nurse Examiners FY11/12	626.48	-	626.48	-	-	-
ED Byrne JAG FY11	11,621.06	-	11,621.06	-	-	-
Subregional MUTCD FY11	130,920.25	-	130,920.25	-	-	-
NJ Historical Commission FY11	1,958.40	-	1,958.40	-	-	-
Hazard Mitigation Grant Program	273,000.00	-	-	-	-	273,000.00
Law Enforcement Officers Training & Equipment FY11	0.44	-	(136,561.36)	-	(136,561.36)	0.00
State Homeland Security Initiative	447,246.00	-	297,116.54	-	-	150,129.46
Urban Areas Security Initiative	76.85	-	-	-	76.85	-
Bullet Proof Vest Partnership FY11 Correction	4,349.00	-	-	-	-	4,349.00
Bullet Proof Vest Partnership FY11 Sheriff	712.00	-	671.23	-	40.77	-
Bullet Proof Vest Partnership FY11 Prosecutor	2,135.00	-	-	-	2,135.00	-
Bullet Proof Vest Partnership FY11 Juvenile Services	362.75	-	362.75	-	-	-
Partnership in Safety FY11/12	25,000.00	-	13,518.17	-	11,481.83	-
FTA: New Freedom Program FY11	60,299.48	-	54,341.62	-	-	5,957.86
Subregional Internship Supplemental Program	931.09	-	-	-	931.09	-
966 Reimbursement Program FY11	14,734.35	-	4,905.00	-	-	9,829.35
Title IV-D Reimbursement	-	82,079.00	82,078.07	-	-	(0.00)
Adult Protective Services FY12	41,535.00	-	-	-	0.93	41,535.00
Driving While Intoxicated FY12	-	70,500.00	69,626.80	-	-	873.20
Subregional Transportation FY12	63,380.67	-	63,380.66	-	-	(0.00)
Senior Citizens & Persons W/ Disabilities FY12	1,089,589.62	-	583,671.33	-	0.01	505,918.29
Child Restraint & Protection FY12	-	29,000.00	28,565.08	-	-	434.92
U.S. Marshall Fugitive FY12/13	-	32,000.00	32,000.00	-	-	-

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012	2013 ANTICIPATED REVENUE	CASH RECEIVED	UNAPPROPRIATED RESERVES REALIZED AS REVENUE	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2013
Council of the Arts FY12	11,449.00	-	-	-	-	-	11,449.00
DHS Emergency Food & Shelter FY12	29,460.00	-	29,460.00	-	-	-	-
Veterans Transportation FY12	17,500.00	-	17,500.00	-	-	-	-
Recycling Enhancement Tax Entitlement FY12	-	335,500.00	335,500.00	-	-	-	-
Social Services Block Grant FY12	28,264.00	-	28,264.00	-	-	-	-
RRP: Reimbursement for Catering	23,000.00	-	7,407.00	-	-	-	15,593.00
Family Court Services FY12	210,437.00	-	210,437.00	-	-	-	-
Juvenile Accountability Block Grant	25,808.00	-	10,512.65	-	-	-	15,295.35
State Health Insurance Assistance Program FY12	13,200.00	-	13,200.00	-	-	-	-
Clean Community FY12	0.25	-	-	-	0.25	-	-
Multi Jurisdictional Gang, Gun, Narcotic Task Force	71,569.00	-	71,569.00	-	-	-	-
Child Abuse & Neglect FY12	-	-	(22.07)	-	-	22.07	-
Victims of Crime Assistance FY12	158,485.00	-	158,485.00	-	-	-	-
State Facilities Ed Act FY12	42,750.00	-	42,750.00	-	-	-	-
Special Initiative & Transportation FY12	49,510.00	-	42,284.00	-	-	-	7,226.00
State Body Armor FY12 Corrections	0.89	-	-	-	-	-	0.89
State Body Armor FY12 Sheriff	0.85	-	-	-	-	-	0.85
Barnegat Branch Trail Phase VI FY12	-	290,000.00	-	-	-	-	290,000.00
Sexual Assault Nurse Examiners FY12/13	-	74,860.00	68,258.48	-	-	-	6,601.52
Ed Byrne JAG FY12	-	13,705.00	-	-	-	-	13,705.00
Forensic Science Improvement	-	30,000.00	-	-	-	-	30,000.00
NI Historical Commission FY12	-	13,056.00	13,056.00	-	-	-	-
Child Inter-AG Coordinator Council FY12	19,708.00	-	19,708.00	-	-	-	-
DRE Callout Program FY12	-	35,000.00	32,978.50	-	-	-	2,021.50
Law Enforcement Officers Training & Equipment FY12	-	33,771.00	170,331.97	-	136,561.36	-	0.39
Insurance Fraud Prosecutor FY12	250,000.00	-	250,000.00	-	-	-	-
State Homeland Security FY12	-	231,310.00	-	-	-	-	231,310.00
FTA JARC Rt 37 Bus Service FY12	290,000.00	-	259,898.48	-	-	-	30,101.52
Bullet Proof Vest Partnership FY12 Correction	3,369.00	-	658.13	-	-	-	2,710.87
Bullet Proof Vest Partnership FY12 Sheriff	761.00	-	761.00	-	-	-	-
Bullet Proof Vest Partnership FY12 Prosecutor	1,141.00	-	-	-	-	1,141.00	-
Bullet Proof Vest Partnership FY12 Juvenile Services	163.00	-	163.00	-	-	-	-
Program Service Fund FY12	235,560.95	-	226,072.50	-	-	-	9,488.45
Program Management Funds FY12	17,320.76	-	17,320.76	-	-	-	-
Partnership in Safety FY12/13	-	22,500.00	10,414.00	-	-	-	12,086.00
FTA: New Freedom Program FY12	-	60,000.00	6,273.84	-	-	-	53,726.16
Subregional Internship Supplemental Program	-	15,000.00	12,107.21	-	-	-	2,892.79
966 Reimbursement Program FY12	22,213.00	-	14,091.62	-	-	-	8,121.38

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE	2013	CASH	UNAPPROPRIATED	CARRYOVER OF	BALANCE
	DECEMBER 31, 2012	ANTICIPATED REVENUE	RECEIVED	RESERVES REALIZED AS REVENUE	FUNDS ALLOWED BY STATE	DECEMBER 31, 2013
U.S.D.A. FY12	42,165.00	-	42,165.00	-	-	-
Crosswind Runway Design 14/32 FY12	6,189,555.00	341,965.00	5,287,235.83	-	-	1,244,284.17
Safe Housing & Transportation FY13	-	88,940.00	88,940.00	-	-	-
Adult Protective Services FY13	-	321,246.00	321,246.00	-	-	-
Ocean Area Plan Grant FY13	-	2,762,308.00	2,762,308.00	-	-	-
Care Coordination FY13	-	23,810.00	23,810.00	-	-	-
Personal Assistance Services Program FY13	-	94,369.00	94,368.30	-	-	0.70
Driving While Intoxicated FY13	-	92,000.00	-	-	-	92,000.00
Disaster Assistance FY13	-	5,197.00	5,197.00	-	-	-
Subregional Transportation FY13	-	102,815.00	35,026.47	-	-	67,788.53
Senior Citizens & Persons W/ Disabilities FY13	-	1,865,541.00	1,208,032.45	-	332,701.65	990,210.20
Human Services Advisory Council FY13	-	69,275.00	69,275.00	-	-	-
Council of the Arts FY13	-	76,329.00	64,880.00	-	-	11,449.00
DHS Emergency Food & Shelter FY13	-	678,838.00	496,121.00	-	-	182,717.00
Veterans Transportation FY13	-	30,000.00	12,500.00	-	-	17,500.00
Regional Radio Emergency Prep FY13	-	960.00	-	-	-	960.00
Social Services Block Grant FY13	-	232,635.00	232,635.00	-	-	-
RERP- Reimbursement for Catering	-	23,000.00	-	-	-	23,000.00
Family Court Juvenile Services FY13	-	342,020.00	-	-	-	342,020.00
State Cola Senior Services FY13	-	410,495.00	342,787.00	-	-	67,708.00
Juvenile Accountability Block Grant	-	15,688.00	-	-	-	15,688.00
Medicaid Match FY13	-	34,064.00	34,064.00	-	-	-
State Health Insurance Assistance Program FY13	-	33,000.00	19,800.00	-	-	13,200.00
Detention Facility Incentive	-	7,382.00	-	-	-	7,382.00
Clean Community FY13	-	187,904.00	187,903.05	-	-	0.95
Subregional Studies Program	-	292,000.00	-	-	-	292,000.00
Community Living Program FY13	-	7,500.00	7,500.00	-	-	-
Multi Jurisdictional Gang, Gun, Narcotic Task Force	-	71,418.00	-	-	-	71,418.00
Victims of Crime Assistance FY13	-	201,257.00	-	-	-	201,257.00
State Facilities Ed Act FY13	-	67,500.00	33,750.00	-	-	33,750.00
SHRAP FY13	-	14,301,400.00	3,575,351.00	-	-	10,726,049.00
Special Initiative & Transportation FY13	-	71,630.00	17,908.00	-	-	53,722.00
Cattus Island Wetlands / Restore	-	2,500.00	2,500.00	-	-	-
NJ Historical Commission FY13	-	15,455.00	7,727.50	-	-	7,727.50
Child Inter-AG Coordinator Council FY13	-	39,418.00	19,710.00	-	-	19,708.00
DRE Callout Program FY13	-	36,000.00	-	-	-	36,000.00

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012	2013 ANTICIPATED REVENUE	CASH RECEIVED	UNAPPROPRIATED RESERVES REALIZED AS REVENUE	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2013
Insurance Fraud Prosecutor FY13	-	250,000.00	-	-	-	-	250,000.00
State Homeland Security FY13	-	255,902.00	-	-	-	-	255,902.00
SSBG Residential Maintenance FY13	-	1,816,618.00	-	-	-	-	1,816,618.00
SSBG Home Delivered Meals FY13	-	8,246.00	8,246.00	-	-	-	-
SSBG Residential Admin FY13	-	72,838.00	-	-	-	-	72,838.00
FTA: JARC Rt 37 Bus Service FY13	-	250,000.00	21,638.62	-	-	-	228,361.38
State Criminal Allen Asst FY13	-	182,679.00	182,679.00	-	-	-	-
Victim / Witness Supp FY13	-	32,379.00	-	-	-	-	32,379.00
Stop Violence Against Women FY13	-	30,470.00	17,001.45	-	-	-	13,468.55
Program Service Fund FY13	-	334,482.00	-	-	-	-	334,482.00
Program Management Funds FY13	-	55,550.00	-	-	-	-	55,550.00
Crosswind Runway Design 14/32 FY13	-	1,240,135.00	-	-	-	-	1,240,135.00
Juvenile Detention Alternative Initiative	-	120,000.00	-	-	-	-	120,000.00
966 Reimbursement Program FY13	-	59,097.00	-	-	-	-	59,097.00
U.S.D.A FY 13	-	200,227.00	200,227.00	-	-	-	-
Workforce Investment Act Plan FY11	98,942.00	-	98,942.00	-	-	-	-
Workforce Investment Act Plan FY12	2,333,315.00	-	2,302,573.00	-	-	-	30,742.00
Hurricane Sandy Disaster Neg	217,947.00	774,561.00	880,947.00	-	-	-	111,561.00
Workforce Investment Act Plan FY13	-	3,291,851.00	692,935.00	-	-	-	2,598,916.00
Work First NJ Program WFNJ FY12/13	1,317,530.00	250,000.00	1,383,687.00	-	-	171,166.00	12,677.00
Workforce Learning Link FY12	7,665.00	42,000.00	49,665.00	-	-	-	-
Workforce Development Partnership	11,120.00	-	11,120.00	-	-	-	-
Smartsteps Program FY12	-	4,815.00	4,815.00	-	-	-	-
Work First NJ Program WFNJ FY13/14	-	1,921,373.00	356,222.00	-	-	-	1,565,151.00
Workforce Learning Link FY13	-	102,000.00	12,348.00	-	-	-	89,652.00
Workforce Development Partnership	-	74,800.00	4,026.00	-	-	-	70,774.00
Smartsteps Program FY13	-	8,025.00	-	-	-	-	8,025.00
HUD: Home Program Income FY98	2.46	-	-	-	-	-	2.46
HUD: CDBG Program Income FY12	-	19,950.00	7,950.00	12,000.00	-	-	-
HUD: CDBG Program Income FY13	-	10,000.00	10,000.00	-	-	-	-
Emergency Shelter S-98-UC-34-0020	3,075.33	-	-	-	-	-	3,075.33
HUD: CDBG B-99-UC-34-0108	5,291.28	-	-	-	-	-	5,291.28
HUD: Home Investment Partnership FY00	24,353.00	-	-	-	-	-	24,353.00
HUD: Home Investment Partnership FY01	5,037.00	-	-	-	-	-	5,037.00
HUD: CDBG FY01	5,937.30	-	-	-	-	-	5,937.30
HUD: CDBG FY02	5,385.50	-	-	-	-	-	5,385.50
HUD: CDBG FY04	11,563.87	-	-	-	-	-	11,563.87
HUD: Home Investment Partnership FY04	81,541.39	-	1,200.00	-	-	-	80,341.39

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012	2013 ANTICIPATED REVENUE	CASH RECEIVED	UNAPPROPRIATED RESERVES REALIZED AS REVENUE	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2013
HUD: CDBG FY05	6,131.76	-	-	-	-	-	6,131.76
HUD: Home Investment Partnership FY05	48,466.48	-	-	-	-	-	48,466.48
HUD: CDBG FY06	35,771.64	-	10,513.00	-	-	-	25,258.64
HUD: Home Investment Partnership FY06	43,767.24	-	-	-	-	-	43,767.24
HUD: CDBG FY07	87,483.80	-	74,198.07	-	-	-	13,285.73
HUD: Home Investment Partnership FY07	228,066.74	-	20,683.00	-	-	-	207,383.74
HUD: CDBG FY08	55,016.38	-	1,296.00	-	-	-	53,720.38
HUD: Home Investment Partnership FY08	55,923.44	-	2,742.00	-	-	-	53,181.44
HUD: CDBG FY09	179,901.57	-	134,744.14	-	-	-	45,157.43
HUD: Home Investment Partnership FY09	161,096.81	-	53,207.75	-	-	-	107,889.06
HUD: Home Investment Partnership FY10	675,942.53	-	408,692.20	-	-	-	267,250.33
HUD: CDBG FY10	280,041.13	-	199,336.02	-	-	-	80,705.11
HUD: CDBG FY11	475,371.48	-	294,194.56	-	-	-	181,176.92
HUD: Home Investment Partnership FY11	914,902.67	-	500,390.40	-	-	-	414,512.27
HUD: CDBG FY12	1,168,113.55	-	772,054.51	-	-	-	396,059.04
HUD: Home Investment Partnership FY12	838,115.00	-	170,500.00	-	-	-	667,615.00
HUD: Home Investment Partnership FY13	-	951,262.00	5,000.00	-	-	-	946,262.00
HUD: CDBG FY13	-	1,268,761.00	46,011.12	-	-	-	1,222,749.88
HUD: Home Investment Partnership FY03	2,115.89	-	-	-	-	-	2,115.89
Grand Total All Pages	\$ 22,645,073.00	\$ 37,955,069.00	\$ 28,937,039.69	\$ 12,000.00	\$ -	\$ 563,998.85	\$ 31,087,103.46

Original Budget
Chapter 159
Cash Receipts
P.I.C. Receipts

\$ 7,997,669.00
29,957,400.00
\$ 27,115,156.69
1,821,883.00
\$ 37,955,069.00 \$ 28,937,039.69

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012		TRANSFERS	TRANSFERS FROM 2013 BUDGET	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2013	
	ENCUMBERED	RESERVED					ENCUMBERED	RESERVED
Local: Crosswind Runway 14/32	\$ -	\$ 10,289.85	\$ -	\$ -	\$ -	\$ 10,289.85	\$ -	\$ -
Local: Obstruction Removal	-	4,263.25	-	-	-	4,263.25	-	-
Local: Airport Layout Update	-	3,053.00	-	-	-	3,053.00	-	-
Local: Design of Apron Expansion FY08	114.00	2,186.50	-	-	-	2,300.50	-	-
Local: Runway 6-24 Joint FY09	97.15	2,950.33	-	-	-	3,047.48	-	-
Local: Expand Bike / Pedestrian	-	593.69	-	-	-	593.69	-	-
Local: Replace Lighting / Signage	-	3,800.00	-	-	-	3,800.00	-	-
Local: ARRA Energy Eff. Cons.	-	56,700.00	-	-	23,650.00	-	-	33,050.00
Local: Jet "A" Fuel Self Service FY10	2,216.12	706.91	-	-	-	2,923.03	-	(0.00)
Local: Bullet Proof Vest FY10 Corrections	3,349.75	-	-	-	3,349.75	-	-	-
Local: Bullet Proof Vest FY10 Prosecutor	965.25	4,446.04	-	-	482.62	4,928.67	-	-
Local: Replace Lighting / Signage	-	970.73	-	-	-	970.73	-	-
Local: Land Release & Environmental Mitigation	2,443.15	360.00	-	-	2,118.14	-	325.01	360.00
Local: Juvenile Accountability Block Grant FY11	278.01	26.29	-	-	301.82	-	-	2.48
Local: Stop Violence Against Women	-	713.61	-	-	713.61	-	-	-
Local: Hazard Mitigation Grant	-	91,000.00	-	-	-	-	-	91,000.00
Local: Bullet Proof Vest FY11 Corrections	4,349.00	-	-	-	4,349.00	-	-	-
Local: Bullet Proof Vest FY11 Sheriff	630.45	81.55	-	-	671.22	40.78	-	(0.00)
Local: Bullet Proof Vest FY11 Prosecutors	-	2,135.00	-	-	-	2,135.00	-	-
Local: Bullet Proof Vest FY 11 Juvenile Services	-	74.00	-	-	74.00	-	-	-
Local: FTA New Freedom Program FY11	-	48,349.33	-	-	48,349.33	-	-	-
Local: Subregional Transportation FY12	-	15,845.42	-	-	15,845.16	0.26	-	0.00
Local: Juvenile Accountability Block Grant FY12	443.70	2,148.74	-	-	1,730.55	-	839.44	22.45
Local: Sexual Assault Nurse Examiner	-	-	-	18,715.00	18,715.00	-	-	-
Local: FTA JARC Rt 37 FY12	141,987.20	50,000.00	-	-	191,987.20	-	-	-
Local: Bullet Proof Vest FY12 Corrections	-	3,369.00	-	-	1,017.51	-	390.00	1,961.49
Local: Bullet Proof Vest FY12 Sheriff	-	761.00	-	-	761.00	-	-	-
Local: Bullet Proof Vest FY12 Prosecutor	-	1,141.00	-	-	-	1,141.00	-	-
Local: Bullet Proof Vest FY12 Juvenile Services	-	163.00	-	-	-	-	-	-
Local: New Freedom Program FY12	-	-	-	60,000.00	-	-	-	-
Local: Crosswind Runway 14/32 FY12	673,594.00	13,774.00	-	-	21,555.47	-	73,681.38	38,444.53
Local: DCA Home Delivered Meals FY13	-	-	-	18,817.00	18,817.00	-	-	-
Local: Subregional Transportation FY12	-	-	-	25,704.00	8,756.61	-	-	16,947.39
Local: Human Services Advisory Council FY13	-	-	-	15,900.00	15,900.00	-	-	-
Local: Social Services Block Grant FY13	-	-	-	58,159.00	58,159.00	-	-	-
Local: Juvenile Accountability Block Grant FY12	-	-	-	1,743.00	426.29	-	161.85	1,154.86
Local: Subregional Studies Program	-	-	-	73,000.00	-	-	-	73,000.00
Local: FTA JARC Rt 37 FY13	-	-	-	250,000.00	43,949.41	-	156,050.59	50,000.00
Local: Stop Violence Against Women	-	-	-	10,157.00	8,605.11	-	-	1,551.89
Local: Crosswind Runway 14/32 FY13	-	-	-	137,793.00	18,087.36	-	112,928.49	6,777.15
NJDCA Smart Growth Planning Program	-	-	-	-	-	-	-	40,000.00
Project Life Saver FY03	-	40,000.00	-	-	-	-	-	-
Scrap Tire Management FY05	5,536.80	571.10	-	-	-	-	569.89	1.21
		6,435.02	-	-	1,138.40	-	5,575.85	5,257.57

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012		TRANSFERS	TRANFERS FROM 2013 BUDGET	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2013	
	ENCUMBERED	RESERVED					ENCUMBERED	RESERVED
Area Plan III E State FY06	-	1,166.00	-	-	-	-	-	1,166.00
Ocean Area Plan Grant FY06	-	372.81	-	-	186.00	-	-	186.81
Ocean Area Comprehensive FY06	-	399.50	-	-	-	-	-	399.50
Area Plan III E Admin FY06	-	637.94	-	-	-	-	-	637.94
Gull Island County Conservation FY06	200.00	30,278.00	-	-	5,093.28	-	-	25,384.72
Area Plan III E State FY07	-	2,202.97	-	-	-	-	-	2,202.97
Ocean Area Plan Grant FY07	-	0.56	-	-	-	-	-	0.56
Ocean Area Comprehensive Plan FY07	-	0.71	-	-	-	-	-	0.71
Area Plan III E Admin FY07	-	0.65	-	-	-	-	-	0.65
Crosswind Runway Design 14/32 FY07	-	25,367.53	-	-	25,367.53	-	-	-
Obstruction Removal FY08	-	21,957.75	-	-	21,957.75	-	-	-
Airport Layout Plan Update	-	1,140.50	-	-	1,140.50	-	-	-
Enhanced 9-1-1 General Assistance FY08	10,393.83	-	-	-	5,371.23	-	5,022.60	-
NJ State Airport AID FY08	-	6,987.16	-	-	-	6,987.16	-	-
Cattus Island County Park Environment	-	8,270.35	-	-	450.00	-	-	7,820.35
State Homeland Security FY08	-	23.97	-	-	-	23.97	-	-
Design of Apron Expansion FY08	4,446.00	5,630.50	-	-	-	10,076.50	-	-
Area Plan III E State FY09	-	440.00	-	-	-	-	-	440.00
Ocean Area Plan Grant FY09	3,995.50	9.27	-	-	4,004.77	-	-	-
Ocean Area Comprehensive FY09	-	0.68	-	-	-	-	-	0.68
Fort Dix / McGuire AFB / Lakehurst	56,335.82	611.91	-	-	56,335.76	611.97	-	0.00
2009 Recycling Enhance Tax Entitlement	8,500.00	472.50	-	-	8,500.00	-	472.50	-
Area Plan III E Admin FY09	-	0.01	-	-	-	-	-	0.01
Barnegat Branch Retrofit FY09	-	294,830.31	-	-	8,108.00	-	53,847.00	232,875.31
Runway 6-24 Joint Repair	1,846.14	56,056.35	-	-	-	57,902.49	-	-
Expand Bicycling & Pedestrian	-	2,374.78	-	-	-	2,374.78	-	-
Ed Byrne Recovery Act FY09	204,622.00	8,941.47	-	-	197,243.70	16,319.77	-	(0.00)
State Body Armor FY09 Sheriff	4,066.00	-	-	-	4,066.00	-	-	-
ARRA Waste Water Plan	-	6,975.38	-	-	6,975.38	-	-	-
Recycling Act Tax Bonus FY09	55,257.81	2,526.93	-	-	37,789.78	-	19,994.96	-
State Homeland Security FY09	-	1,778.46	-	-	-	1,778.46	-	-
Water Quality Management FY09	-	33,654.32	-	-	27,955.33	-	-	5,698.99
State Criminal Alien Asst FY09	156,032.37	83,014.75	-	-	226,266.49	-	12,780.63	0.00
Replace Taxi Lighting / Signage	-	1,950.00	-	-	-	1,950.00	-	-
966 Reimbursement Program FY09	180.50	28,364.13	-	-	-	28,544.63	-	-
ARRA Energy Efficiency Conservation Block	24,647.29	-	-	-	22,138.54	-	-	2,508.75
Area Plan III E State FY10	-	1,226.20	-	-	969.00	-	-	257.20
Ocean Area Plan Grant FY10	-	4.37	-	-	4.37	-	-	-
Ocean Area Comprehensive FY10	-	0.05	-	-	-	-	-	0.05
Senior Citizens & Persons W/Disabilities FY09	-	332,701.65	(332,701.65)	-	-	-	-	-
Polling Place Accessibility FY10	5,116.00	-	-	-	4,450.00	666.00	-	-
Recycling Enhancement Tax Entitlement FY10	243,642.00	31,847.83	-	-	227,670.00	-	47,819.00	0.83
AREA Plan II E Admin FY10	-	0.13	-	-	-	-	-	0.13

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013

GRANT	BALANCE		TRANSFERS	TRANSFERS FROM 2013 BUDGET	EXPENDED	CANCELLED	BALANCE	
	ENCUMBERED	RESERVED					ENCUMBERED	RESERVED
State Home Cars - E Aciation FY10	-	96,650.50	-	-	-	96,650.50	-	
Jet A Fuel / Self Service FY10	42,107.13	13,430.34	-	-	-	55,537.47	-	
State Home Cares - E Canine FY10	-	1,710.49	-	-	-	1,710.49	-	
State Body Armor FY10 Correction	592.50	-	-	592.50	-	-	-	
State Body Armor FY10 Prosecutor	-	3,194.80	-	-	-	-	107.20	
State Homeland Security FY10	396,123.37	142,678.70	-	535,431.45	-	-	3,370.62	
State Criminal Alien Assistance FY10	-	330,380.00	-	37,974.69	-	-	198,990.29	
Bullet Proof Vest Partnership FY10 Correction	3,349.75	-	-	3,349.75	-	-	-	
Bullet Proof Vest Partnership FY10 Prosecutor	965.25	4,446.04	-	482.63	-	4,928.66	-	
Replace Taxly Lighting / Signage	-	18,446.77	-	-	-	18,446.77	-	
966 Reimbursement Program FY10	-	17,314.03	-	-	-	-	-	
Title IV-D Reimbursement	-	0.90	-	12,908.00	-	-	17,314.03	
Ocean Area Plan Grant FY11	3,082.65	457.29	-	12,907.43	-	1.47	(0.00)	
Ocean Area Comprehensive FY11	-	931.03	-	3,539.65	-	0.29	(0.00)	
Regionalized Traffic Enforcement FY11	-	175.00	-	-	-	931.03	-	
Senior Citizens & Persons W/ Disabilities FY11	-	377,592.30	-	-	-	175.00	-	
Child Restraint & Protection FY11	-	6,030.91	-	-	-	-	-	
Recycling Enhancement Tax Entitlement FY11	-	115,913.57	-	-	-	6,030.91	-	
RRP: Reimbursement for Catering	210.00	2,517.46	-	19,992.70	-	-	73,028.54	
Interoperable Emergency Commission	-	6,518.00	-	-	-	2,727.46	-	
Land Release & Environmental Mitigation	46,419.94	6,840.00	-	40,244.75	-	-	6,518.00	
Juvenile Accountability Block Grant	2,502.20	234.64	-	2,728.55	-	-	6,840.00	
Stop Violence Against Women	-	2,141.68	-	2,141.68	-	-	8.29	
Clean Community FY11	4,219.45	3.61	-	1,403.61	-	-	-	
State Body Armor FY11 Correction	16,946.00	-	-	16,946.00	-	-	451.45	
State Body Armor FY11 Prosecutor	-	7,232.00	-	-	-	-	-	
State Body Armor FY11 Sheriffs	11,322.00	-	-	11,322.00	-	-	7,232.00	
Barneget Branch Trail V FY11	350,000.00	-	-	350,000.00	-	-	-	
Sexual Assault Nurse Examiners FY11/12	398.03	-	-	398.03	-	-	-	
ED Byrne JAG FY11	6,347.18	-	-	6,347.18	-	-	-	
Subregional MUTCD FY11	46,344.87	-	-	46,344.87	-	-	-	
Hazard Mitigation Grant Program	68,000.00	205,000.00	-	53,846.56	-	-	205,000.00	
Law Enforcement Officers Training & Equipment FY11	8,431.65	120,949.14	-	(7,181.01)	-	0.44	-	
State Homeland Security Initiative	387,530.69	6,455.00	(136,561.36)	245,392.87	-	-	1,655.53	
State Criminal Alien Assistance FY11	-	213,972.00	-	100.00	-	-	213,872.00	
Urban Areas Security Initiative	-	76.85	-	-	-	76.85	-	
Bullet Proof Vest Partnership FY11 Correction	4,349.00	-	-	4,349.00	-	-	-	
Bullet Proof Vest Partnership FY11 Sheriff	712.00	-	-	671.23	-	40.77	(0.00)	
Bullet Proof Vest Partnership FY11 Prosecutor	-	2,135.00	-	-	-	2,135.00	-	
Bullet Proof Vest Partnership FY11 Juvenile Services	-	74.00	-	74.00	-	-	-	
Partnership in Safety FY11	4,092.00	7,389.83	-	-	-	11,481.83	-	
FTA: New Freedom Program FY11	-	48,349.34	-	48,349.34	-	-	-	
Subregional Intership Supplemental Program	-	931.09	-	-	-	931.09	-	

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012		TRANSFERS FROM 2013 BUDGET	TRANFERS APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2013	
	ENCUMBERED	RESERVED					ENCUMBERED	RESERVED
	966 Reimbursement Program FY11	2,165.40					7,378.15	-
Area Plan IIE State FY12	-	653.00	-	653.00	-	-	-	-
Safe Housing & Transportation FY12	-	0.32	-	-	0.32	-	-	-
Title IV-D Reimbursement	-	-	82,079.00	-	0.93	-	-	(0.00)
Ocean Area Plan Grant FY12	39,382.26	6,265.39	-	-	82,078.07	-	-	3,009.11
Ocean Area Comprehensive FY12	-	6,117.50	-	-	42,638.54	-	-	-
Disaster Liaison Grant FY12	-	2,500.00	-	-	6,117.00	-	-	0.50
Driving While Intoxicated FY12	-	-	70,500.00	-	2,500.00	-	-	-
Subregional Transportation FY12	-	63,380.67	-	-	69,626.80	-	-	873.20
Senior Citizens & Persons W/Disabilities FY12	177,833.64	396,302.33	-	-	63,380.66	0.01	-	(0.00)
Human Services Advisory Council FY12	2,908.00	-	-	-	68,217.68	-	-	505,918.29
Child Restraint & Protection FY12	-	-	29,000.00	-	2,908.00	-	-	-
U.S. Marshall Fugitive FY12/13	24,393.34	-	32,000.00	-	28,565.08	-	-	434.92
Council of the Arts FY12	24,479.00	1.43	-	-	32,000.00	-	400.00	-
DHS Emergency Food & Shelter FY12	-	-	-	-	23,993.34	-	-	-
Veterans Transportation FY12	-	12,309.75	-	-	24,479.00	-	-	1.43
Recycling Enhancement Tax Entitlement FY12	-	-	335,500.00	-	12,309.75	-	-	-
Area Plan III E Admin FY12	-	495.35	-	-	179,395.64	-	105,500.00	50,604.36
REP: Reimbursement for Catering	3,512.50	16,275.50	-	-	-	-	-	495.35
Family Court Services FY12	40,313.64	10,000.00	-	-	18,731.40	-	-	1,056.60
Juvenile Accountability Block Grant	3,993.32	19,334.46	-	-	50,313.64	-	-	-
State Health Insurance Assistance Program FY12	984.45	6,710.43	-	-	15,575.16	-	7,554.94	197.68
Clean Community FY12	2,420.04	100,673.11	-	-	7,694.78	0.10	-	0.00
Multi Jurisdictional Gang, Gun, Narcotic Task Force	-	70,011.40	-	-	103,093.15	-	-	-
Child Abuse & Neglect FY12	14,337.93	22.07	-	-	70,011.40	-	-	-
Victims of Crime Assistance FY12	-	31,051.49	-	-	14,337.93	-	-	(0.00)
Special Initiative & Transportation FY12	53,909.84	-	-	-	31,051.49	-	-	-
State Body Armor FY12 Corrections	-	18,627.00	-	-	53,909.84	-	-	-
State Body Armor FY12 Prosecutor	-	7,155.00	-	-	18,391.22	-	235.78	(0.00)
State Body Armor FY12 Sheriff	-	11,359.00	-	-	-	-	2,951.30	7,155.00
Barnegat Branch Trail Phase VI FY12	-	-	290,000.00	-	8,407.70	-	-	(0.00)
Sexual Assault Nurse Examiners FY12/13	-	-	74,860.00	-	-	-	-	290,000.00
Ed Byrne JAG FY12	-	-	13,705.00	-	69,149.89	-	5,698.14	11.97
Forensic Science Improvement	-	-	30,000.00	-	4,122.09	-	9,460.25	122.66
NJ Historical Commission FY12	-	-	13,056.00	-	-	-	-	30,000.00
Child Inter-AG Coordinator Council FY12	-	16,455.18	-	-	13,056.00	-	-	-
DRE Callout Program FY12	-	-	35,000.00	-	16,455.18	-	-	-
Law Enforcement Officers Training & Equipment FY12	-	-	33,771.00	-	32,978.50	-	-	2,021.50
Insurance Fraud Prosecutor FY12	-	51,001.56	136,561.36	-	35,502.11	-	20,433.52	114,396.73
State Homeland Security FY12	-	-	-	-	51,001.56	-	-	-
FTA/JARC Rt 37 Bus Service FY12	141,987.20	50,000.00	-	231,310.00	35,183.29	-	185,600.00	10,526.71
Bullet Proof Vest Partnership FY12 Correction	-	3,369.00	-	-	191,987.20	-	-	-
Bullet Proof Vest Partnership FY12 Sheriff	-	761.00	-	-	1,017.52	-	390.00	1,961.48
					761.00			

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE		TRANSFERS	TRANSFERS FROM 2013 BUDGET	EXPENDED	CANCELLED	BALANCE	
	ENCUMBERED	RESERVED					ENCUMBERED	RESERVED
Bullet Proof Vest Partnership FY12 Prosecutor	-	1,141.00	-	-	-	1,141.00	-	-
Bullet Proof Vest Partnership FY12 Juvenile Services Program Service Fund FY12	-	163.00	-	-	163.00	-	-	-
Partnership in Safety FY12/13	73,667.75	22,548.24	-	-	96,083.54	-	-	132.45
FTA: New Freedom Program FY12	-	-	-	22,500.00	10,414.00	-	-	12,086.00
Subregional Internship Supplemental Program	-	-	-	60,000.00	21,555.46	-	-	38,444.54
Juvenile Detention Alternative Initiative	-	-	-	15,000.00	12,107.21	-	-	2,892.79
966 Reimbursement Program FY12	58,791.00	7,881.00	-	-	48,056.54	-	-	18,615.46
Crosswind Runway Design 14/32 FY12	17,380.20	4,832.80	-	-	19,063.01	-	821.18	2,328.81
Area Plan III E.State FY12	6,062,343.00	123,972.00	-	341,965.00	5,491,576.92	-	663,129.62	373,573.46
Safe Housing & Transportation FY13	-	-	-	98,130.00	97,563.30	-	-	566.70
Adult Protective Services FY13	-	-	-	88,940.00	88,940.00	-	-	-
Ocean Area Plan Grant FY13	-	-	-	321,246.00	321,246.00	-	-	-
Ocean Area Comprehensive FY13	-	-	-	2,224,584.00	2,187,079.78	-	22,917.47	14,586.75
DCA: Home Delivered Meals FY13	-	-	-	213,870.00	205,022.10	-	-	8,847.90
Care Coordination FY13	-	-	-	117,844.00	117,844.00	-	-	-
Personal Assistance Services Program FY13	-	-	-	75,269.00	75,269.00	-	-	-
Driving While Intoxicated FY13	-	-	-	23,810.00	23,810.00	-	-	-
Disaster Assistance FY13	-	-	-	94,369.00	94,368.30	-	-	0.70
Subregional Transportation FY13	-	-	-	92,000.00	-	-	-	92,000.00
Senior Citizens & Persons W/ Disabilities FY13	-	-	-	5,197.00	5,197.00	-	-	-
Human Services Advisory Council FY13	-	-	332,701.65	102,815.00	35,026.48	-	-	67,788.52
Council of the Arts FY13	-	-	-	1,865,541.00	1,753,773.46	-	172,306.36	272,162.83
DHS Emergency Food & Shelter FY13	-	-	-	69,275.00	65,727.53	-	3,547.46	0.01
Veterans Transportation FY13	-	-	-	76,329.00	59,916.05	-	16,412.95	(0.00)
Regional Radio Emergency Prep FY13	-	-	-	678,838.00	594,352.00	-	84,486.00	-
Social Services Block Grant FY13	-	-	-	30,000.00	15,067.34	-	-	14,932.66
Area Plan III E Admin FY13	-	-	-	960.00	-	-	746.00	214.00
RERP: Reimbursement for Catering	-	-	-	232,635.00	232,635.00	-	-	-
Family Court Juvenile Services FY13	-	-	-	32,611.00	26,605.93	-	-	6,005.07
State Cola Senior Services FY13	-	-	-	23,000.00	6,204.96	-	3,784.00	13,011.04
Juvenile Accountability Block Grant	-	-	-	342,020.00	229,370.68	-	61,495.68	51,153.64
Medicaid Match FY13	-	-	-	410,495.00	410,495.00	-	-	-
State Health Insurance Assistance Program FY13	-	-	-	15,688.00	3,836.51	-	1,456.72	10,394.77
Detention Facility Incentive	-	-	-	34,064.00	34,064.00	-	-	-
Clean Community FY13	-	-	-	33,000.00	26,605.10	-	-	550.17
Subregional Studies Program	-	-	-	187,904.00	86,840.02	-	3,863.35	5,844.73
Community Living Program FY13	-	-	-	292,000.00	-	-	-	3,518.65
Multi Jurisdictional Gang, Gun, Narcotic Task Force	-	-	-	7,500.00	7,500.00	-	-	86,956.05
Victims of Crime Assistance FY13	-	-	-	1,808.89	1,808.89	-	-	292,000.00
State Facilities Ed Act FY13	-	-	-	201,257.00	139,544.66	-	14,107.93	69,609.11
SHRAP FY13	-	-	-	67,500.00	67,500.00	-	-	61,712.34
	-	-	-	14,301,400.00	3,575,351.00	-	3,115,349.00	7,610,700.00

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013

GRANT	BALANCE		TRANSFERS	TRANSFERS FROM 2013 BUDGET	EXPENDED	CANCELLED	BALANCE	
	DECEMBER 31, 2012						DECEMBER 31, 2013	
	ENCUMBERED	RESERVED					ENCUMBERED	RESERVED
Special Initiative & Transportation FY13	-	-	-	71,630.00	15,172.52	-	56,457.48	(0.00)
Cattus Island Wetlands / Restore	-	-	-	2,500.00	-	-	-	2,500.00
NJ Historical Commission FY13	-	-	-	15,455.00	-	-	-	15,455.00
Child Inter-AG Coordinator Council FY13	-	-	-	39,418.00	25,035.77	-	-	14,382.23
DRE Callout Program FY13	-	-	-	36,000.00	-	-	-	36,000.00
Insurance Fraud Prosecutor FY13	-	-	-	250,000.00	224,027.82	-	-	25,972.18
State Homeland Security FY13	-	-	-	255,902.00	-	-	-	255,902.00
SSBG Residential Maintenance FY13	-	-	-	1,816,618.00	-	-	-	1,816,618.00
SSBG Home Delivered Meals FY13	-	-	-	8,246.00	8,246.00	-	-	-
SSBG Residential Admin FY13	-	-	-	72,838.00	-	-	-	72,838.00
FTA: JARC Rt 37 Bus Service FY13	-	-	-	250,000.00	43,949.41	-	156,050.59	50,000.00
State Criminal Alien Asst FY13	-	-	-	182,679.00	-	-	-	182,679.00
Victim / Witness Supp FY13	-	-	-	32,379.00	31,453.66	-	-	925.34
Stop Violence Against Women FY13	-	-	-	30,470.00	30,470.00	-	-	-
Program Service Fund FY13	-	-	-	334,482.00	272,634.00	-	37,842.00	24,006.00
Program Management Funds FY13	-	-	-	55,550.00	55,550.00	-	-	-
Crosswind Runway Design 14/32 FY13	-	-	-	1,240,135.00	162,786.26	-	1,016,359.34	60,989.40
Juvenile Detention Alternative Initiative	-	-	-	120,000.00	-	-	104,300.00	15,700.00
966 Reimbursement Program FY13	-	-	-	59,097.00	-	-	8,160.19	50,936.81
U.S.D.A FY 13	-	-	-	200,227.00	200,227.00	-	-	-
Workforce Investment Act Plan FY07	105.00	-	-	-	105.00	-	-	-
Workforce Investment Act Plan FY08	1,160.43	13,719.68	-	-	6,062.54	-	3,945.64	4,871.93
Workforce Investment Act Plan FY11	-	98,942.00	-	-	98,942.00	-	-	-
Workforce Investment Act Plan FY12	-	2,333,315.00	-	-	2,302,573.00	-	-	30,742.00
Hurricane Sandy Disaster Neg	-	217,947.00	-	774,561.00	880,947.00	-	-	111,561.00
Workforce Investment Act Plan FY13	-	-	-	3,291,851.00	692,935.00	-	-	2,598,916.00
Work First NJ Program WFNJ FY12/13	-	1,380,333.00	-	250,000.00	1,446,482.00	171,166.00	-	12,685.00
Workforce Learning Link FY12/13	-	10,719.00	-	42,000.00	52,719.00	-	-	-
Workforce Development Partnership	-	13,146.00	-	-	13,146.00	-	-	-
Smartsteps Program FY12/13	-	-	-	4,815.00	4,815.00	-	-	-
Work First NJ Program WFNJ FY13/14	-	-	-	1,921,373.00	338,479.32	-	-	1,582,893.68
Workforce Learning Link FY13	-	-	-	102,000.00	12,347.00	-	-	89,653.00
Workforce Development Partnership FY13	-	-	-	74,800.00	4,026.00	-	-	70,774.00
Smartsteps Program FY13	-	-	-	8,025.00	-	-	-	8,025.00
HUD: Home Subrecipient Contribution FY11	109,750.00	-	-	-	109,750.00	-	-	-
HUD: Home Subrecipient Contribution FY12	-	90,000.00	-	-	90,000.00	-	-	-
HUD: Home Program Income FY07	-	25,093.01	-	-	-	-	-	25,093.01
HUD: Home Program Income FY08	320,044.00	29,521.76	-	-	113,200.17	-	208,149.83	28,215.76
HUD: CDBG Program Income FY08	-	1,125.00	-	-	-	-	-	1,125.00
HUD: Home Program Income FY08	-	98,665.00	-	-	31,875.00	-	20,745.00	46,045.00
HUD: CDBG Program Income FY09	-	6,177.00	-	-	-	-	-	6,177.00
HUD: Home Program Income FY09	-	44,970.00	-	-	-	-	-	44,970.00
HUD: Home Program Income FY10	-	25,355.00	-	-	-	-	-	25,355.00

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012		TRANSFERS FROM 2013 BUDGET	TRANFERS FROM 2013 BUDGET	APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2013	
	ENCUMBERED	RESERVED						ENCUMBERED	RESERVED
HUD: CDBG Program Income FY10	-	7,772.00	-	-	-	-	-	-	7,772.00
HUD: Home Program Income FY11	-	31,820.00	-	-	-	-	-	-	31,820.00
HUD: CDBG Program Income FY11	-	39,575.00	-	-	15,550.00	-	-	-	24,025.00
HUD: CDBG Program Income FY12	-	21,940.00	-	19,950.00	-	-	-	-	41,890.00
HUD: Home Program Income FY12	-	-	-	10,000.00	-	-	-	-	10,000.00
HUD: Home Investment Partnership FY01	2,920.00	2,117.00	-	-	-	-	2,920.00	-	2,117.00
HUD: CDBG FY01	-	1.74	-	-	-	-	-	-	1.74
HUD: CDBG FY02	-	4,884.50	-	-	-	-	-	-	4,884.50
HUD: CDBG FY04	9,125.00	2,966.14	-	-	-	-	9,125.00	-	2,966.14
HUD: Home Investment Partnership FY04	-	103,698.50	-	-	1,200.00	-	-	-	102,498.50
HUD: CDBG FY05	1,311.26	6,118.23	-	-	-	-	1,311.26	-	6,118.23
HUD: Home Investment Partnership FY05	-	48,466.48	-	-	-	-	-	-	48,466.48
HUD: CDBG FY06	26,325.80	10,310.84	-	-	10,513.00	-	-	-	26,123.64
HUD: Home Investment Partnership FY06	525.00	44,695.25	-	-	-	-	525.00	-	44,695.25
HUD: CDBG FY07	76,749.07	12,786.73	-	-	74,198.07	-	-	-	12,526.30
HUD: Home Investment Partnership FY07	175,975.00	35,525.36	-	-	18,357.80	-	175,975.00	-	17,167.56
HUD: CDBG FY08	47,872.38	7,144.00	-	-	1,296.00	-	-	-	35,896.50
HUD: Home Investment Partnership FY08	17,900.00	32,612.44	-	-	-	-	17,900.00	-	32,612.44
HUD: CDBG FY09	177,437.25	5,406.67	-	-	134,744.14	-	42,539.71	-	5,560.07
HUD: Home Investment Partnership FY09	-	38,923.60	-	-	-	-	-	-	38,923.60
HUD: Home Investment Partnership FY10	299,354.00	38,439.53	-	-	319,715.20	-	-	-	18,078.33
HUD: CDBG FY10	155,672.65	126,567.42	-	-	199,336.02	-	-	-	69,150.88
HUD: CDBG FY11	390,253.91	102,875.11	-	-	317,352.49	-	-	-	7,212.75
HUD: Home Investment Partnership FY11	854,960.00	103,479.17	-	-	910,554.00	-	168,563.78	-	47,535.17
HUD: CDBG FY12	821,540.55	346,573.00	-	-	751,499.75	-	-	-	181,194.91
HUD: Home Investment Partnership FY12	549,000.00	289,115.00	-	-	296,500.00	-	-	-	149,115.00
HUD: Home Investment Partnership FY13	-	-	-	951,262.00	5,000.00	-	-	-	183,305.00
HUD: CDBG FY13	-	-	-	1,268,761.00	46,011.12	-	-	-	454,261.00
HUD: Home Investment Partnership FY03	-	0.02	-	-	-	-	-	-	0.02
HUD: CDBG FY03	-	531.81	-	-	-	-	-	-	531.81
Total	\$ 13,802,115.31	\$ 10,041,421.17	\$ -	\$ 38,625,057.00	\$ 31,540,138.33	\$ 589,325.21	\$ 9,507,658.95	\$ 20,831,470.99	\$ -

Original Budget	\$ 7,997,669.00
Chapter 159	29,957,400.00
Matching Funds - Due From Current Fund	669,988.00
Interfund - Current Fund	\$ 22,239,906.71
P.I.C. State Deposits	1,872,014.32
Cash Disbursements	7,428,217.30
Total	\$ 38,625,057.00

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2013**

GRANT	BALANCE DECEMBER 31, 2012	FUNDING RECEIVED	TRANSFERRED TO ANTICIPATED REVNEUE	BALANCE DECEMBER 31, 2013
HUD: CDBG Program Income FY12	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -
State Body Armor FY13 Prosecutors	-	9,176.55	-	9,176.55
State Body Armor FY13 Corrections	-	24,132.17	-	24,132.17
State Body Armor FY13 Sheriff's	-	15,341.46	-	15,341.46
	<hr/>			
Total	<u>\$ 12,000.00</u>	<u>\$ 48,650.18</u>	<u>\$ 12,000.00</u>	<u>\$ 48,650.18</u>

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TRUST FUND

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**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF TRUST CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 78,261,656.32
Increased by Receipts:		
Added and Omitted Taxes Receivable	\$ 210,127.37	
2013 Tax Levy	54,487,240.00	
Interfund - Current Fund	120,224.14	
Trust Reserves	23,655,579.83	78,473,171.34
		<hr/>
Total Increases & Balances		156,734,827.66
Decreased by Disbursements:		
Interfund - Current Fund	124,175.57	
Investment - Current Fund	45,000,000.00	
Trust Reserves	71,128,190.52	116,252,366.09
		<hr/>
Balance, December 31, 2013		<u><u>\$ 40,482,461.57</u></u>

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF 2013 TAXES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Total	County Library	County Health	County Open Space
Balance, December 31, 2012	\$ -	-	-	-
Increased by:				
2013 Levy	54,487,240.00	33,325,872.00	10,221,800.00	10,939,568.00
Subtotal	54,487,240.00	33,325,872.00	10,221,800.00	10,939,568.00
Decreased by:				
Collections	\$ 54,487,240.00	33,325,872.00	10,221,800.00	10,939,568.00
Balance, December 31, 2013	\$ -	\$ -	\$ -	\$ -

EXHIBIT B-3

**SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Total	County Library	County Health	County Open Space
Balance, December 31, 2012	\$ 209,323.52	\$ 125,205.27	\$ 39,040.22	\$ 45,078.03
Increased by:				
Added and Omitted Taxes	168,441.64	103,085.60	31,458.64	33,897.40
Subtotal	377,765.16	228,290.87	70,498.86	78,975.43
Decreased by:				
Collections	210,127.37	125,811.36	39,040.22	45,275.79
Balance, December 31, 2013	\$ 167,637.79	\$ 102,479.51	\$ 31,458.64	\$ 33,699.64

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF DUE TO/FROM CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 5,661.45
Increased by:		
Interest on Investments & Deposits	\$ 33,250.00	
Receipts	86,974.14	120,224.14
		<hr/>
Subtotal		125,885.59
Decreased by:		
Disbursements		<hr/> 124,176.00
Balance, December 31, 2013		<hr/> <u>\$ 1,709.59</u>

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE DECEMBER 31, 2012	TRANSFERRED TO RESERVES	ENCUMBERED	BALANCE DECEMBER 31, 2013
County Library	\$ 61,488.72	\$ 61,488.72	\$ -	\$ -
Forensic Laboratory Fund N.J.S.A 2C:35-20	25,607.84	25,607.84	11,126.32	11,126.32
Uniform Fire Safety Act N.J.S.A. 53:27D-192	18,635.78	18,635.78	64,956.73	64,956.73
Recycling Revenue and Residue	1,822,090.18	1,822,090.18	148,946.47	148,946.47
P.B./Engineering Developer Agreement	-	-	72.00	72.00
Inmate Welfare Fund - Commissary Account	42,985.10	42,985.10	41,173.71	41,173.71
Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135	250.00	250.00	-	-
Self Insurance - General	1,358,381.33	1,358,381.33	1,894,726.79	1,894,726.79
Weights and Measures	18,789.55	18,789.55	7,006.09	7,006.09
Tax Board Filing Fees	616,307.57	616,307.57	98,365.39	98,365.39
Environmental Reserve Fund	10,777.50	10,777.50	3,210.00	3,210.00
Prosecutor's - CLETA	65,815.40	65,815.40	65,614.79	65,614.79
Natural Land Trust	235,566.27	235,566.27	304,183.07	304,183.07
Fishing Industry Program	43,069.16	43,069.16	41,753.24	41,753.24
Resource Recovery Investment Tax	50,649.02	50,649.02	-	-
County Clerk Filing Fees	379,408.40	379,408.40	218,130.77	218,130.77
County Sheriff Filing Fees	4,237.75	4,237.75	-	-
County Surrogate Filing Fees	86,496.00	86,496.00	1,539.51	1,539.51
Total Encumbrances Payable	\$ 4,840,555.57	\$ 4,840,555.57	\$ 2,900,804.88	\$ 2,900,804.88

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE TRUST ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE DECEMBER 31, 2012	RECEIPTS	ACCRUED OR LEVIED	EXPENDED	BALANCE DECEMBER 31, 2013
County Library	\$ 10,388,766.29	\$ 4,416,984.48	\$ 33,428,957.00	\$ 37,361,043.45	\$ 10,873,664.32
Forensic Laboratory Fund N.J.S.A. 2C:35-20	54,088.41	71,420.58	-	39,523.92	85,985.07
County Board of Health	57,483.31	10,124.76	10,253,259.00	10,270,965.34	49,901.73
Motor Vehicle Fines	2,697,897.23	2,742,194.40	-	2,697,897.00	2,742,194.63
Planning Board Drainage	2,882,608.43	157,395.00	-	11,654.25	3,028,349.18
Road Opening Permits	447,084.15	90,126.00	-	44,400.00	492,810.15
P.B./Engineering Developer Agreement	419,659.05	134,795.00	-	72.00	554,382.05
Subdivision and Site Plan Fees	17,942.12	19,073.20	-	17,942.00	19,073.32
Uniform Fire Safety Act N.J.S.A. 53:27D-192	226,921.83	338,929.43	-	300,707.37	265,143.89
O.C.C. - Supplies	9,765.89	30,000.00	-	36,055.76	3,710.13
Sheriff's Forfeited	15,609.07	13,027.96	-	7,477.48	21,159.55
Solid Waste Inclusion	41,535.05	50.00	-	-	41,585.05
Century of Art	38.63	-	-	-	38.63
Recycling Revenue and Residue	1,999,035.40	1,902,023.02	-	1,688,236.57	2,212,821.85
Inmate Welfare Fund - Commissary Account	168,346.44	198,318.38	-	129,891.39	236,773.43
Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135	29,716.49	15,938.40	-	3,385.51	42,269.38
O.C.U.A. Supplies	4,784.91	6,000.00	-	9,046.58	1,738.33
State Fund Social Services Program	-	3,459,001.00	-	3,459,001.00	-
Accumulated Absences	1,575,646.10	100,000.00	-	211,836.35	1,463,809.75
Snow Removal	663,548.02	-	-	-	663,548.02
Self Insurance - General	12,998,839.88	4,709,717.18	-	6,346,798.09	11,361,758.97
Self Insurance - Unemployment Insurance	1,448,655.78	4,028.34	-	188,889.41	1,263,794.71
Audio Visual Aids Commission	151,676.71	733.62	-	7,265.00	145,145.33
Weights and Measures	199,739.17	86,871.38	-	76,647.03	209,963.52
Developer's Escrow	120,846.72	98.45	-	673.65	120,271.52
Tax Board Filing Fees	1,120,359.16	322,158.50	-	216,813.18	1,225,704.48
Golf Course Sales Tax	208.16	21,367.51	-	21,075.61	500.06
Environmental Reserve Fund	29,859.16	2.29	-	1.50	29,859.95
Prosecutor's - AMA	870.06	1,083.28	-	764.50	1,188.84
Prosecutor's - SATA	1,006,666.74	577,621.64	-	558,045.28	1,026,243.10

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE TRUST ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BALANCE DECEMBER 31, 2012	RECEIPTS	ACCRUED OR LEVIED	EXPENDED	BALANCE DECEMBER 31, 2013
Prosecutor's - CLETA	459,701.62	205,254.44	-	226,659.31	438,296.75
U.S. Department of Justice - Forfeited	672.18	30,052.57	-	137.75	30,587.00
U.S. Department of Treasury - Forfeited	28,826.13	19.50	-	28,000.00	845.63
Natural Land Trust	32,851,637.89	3,567,512.07	10,973,465.00	4,688,834.29	42,703,780.67
Fishing Industry Program	233,260.03	42,500.00	-	85,440.81	190,319.22
Resource Recovery Investment Tax	1.02	2.09	-	3.11	-
Library Future Fund	494,034.23	1,458.53	-	-	495,492.76
County Clerk Filing Fees	609,541.57	275,019.47	-	417,386.39	467,174.65
County Sheriff Filing Fees	33,917.43	29,808.14	-	32,311.82	31,413.75
County Surrogate Filing Fees	134,972.36	74,869.86	-	3,556.70	206,285.52
Total All Trust Accounts	\$ 73,624,762.82	\$ 23,655,580.47	\$ 54,655,681.00	\$ 69,188,439.40	\$ 82,747,584.89
Analysis:					
2013 Levy			\$ 54,487,240.00		
2013 Added and Omitted Taxes			168,441.00		
			<u>\$ 54,655,681.00</u>		
Disbursements				\$ 71,128,190.52	
Reserve for Encumbrances - Prior Year				(4,840,556.00)	
Reserve for Encumbrances - Current Year				<u>2,900,804.88</u>	
				<u>\$ 69,188,439.40</u>	

GENERAL CAPITAL FUND

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**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012	\$	115,214,017.40
Increased by:		
Fund Balance	\$	83,831.56
Deferred Charges to Future Taxation - Unfunded:		
Budget Appropriation	505,000.00	
State Aid	10,886,343.13	
Premiums from Bond Sale	1,560,621.49	
General Serial Bonds	22,725,000.00	
Improvement Authorizations - Reimbursements	48,777.50	
NJEIT Loan Proceeds	5,023,361.00	
Reserve for:		
Interest Earned on Proceeds of Bonds	200,943.52	
Payment of Serial Bonds	885,516.90	
Interfund - Current Fund	1,873.35	
Budget Appropriations - Capital Improvement Fund	3,585,000.00	45,506,268.45
Subtotal		160,720,285.85
Decreased by:		
Anticipated as Revenue in Current Fund:		
Fund Balance	2,273,263.00	
Reserve for Payment of Serial Bonds	2,104,120.00	
Interfund - Current Fund	3,655.21	
Improvement Authorizations	1,603,901.76	
Investment - Current Fund	20,000,000.00	
Reserve for:		
Encumbrances	42,451,589.59	
Interest Earned on Proceeds of Bonds	221,297.54	68,657,827.10
Balance, December 31, 2013	\$	<u>92,062,458.75</u>

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

Investments	\$ (20,000,000.00)
Interfund - Current Fund	1,748.35
Reserve for Encumbrances	40,825,657.54
Reserve for Interest Earned on Proceeds of Bonds	1,421,592.66
Reserve for Payment of Serial Bonds	8,316,996.46
Reserve for Preliminary Expenses	-
Reserve for Beach Erosion	2,516,713.20
Capital Improvement Fund	365,888.73
Fund Balance	427,645.39

Improvement Authorizations:

ORDINANCE NUMBER	DESCRIPTION	
97-23	Alterations, Additions, Equipment, Apparatus, and Equipage for Various County Buildings, to Comply with the Requirements of the Americans with Disabilities Act, in and for the County of Ocean	1,588.85
00-11	Authorizing the Upgrading of Underground Storage Tanks	108.07
02-02	Closure of the Unlined Portion and Post Closure of the Southern Ocean Landfill in the Township of Ocean, County of Ocean	2,149,256.85
03-38	Cost of Reconstruction of Flint Road (Design), South Toms River Borough, in the County of Ocean	157,613.66
04-27	Design, Permitting and Construction of a Recreational Trail Project to be Known as Barnegat Branch Trail, in the County of Ocean	488.88
05-16	Costs of Environmental Remediation at Various Locations within the County of Ocean	256.62
05-18	Fischer Boulevard Extension Feasibility Study, Dover Township, in the County of Ocean	(75,000.00)
05-35	Cost of Reconstruction of Bay Avenue at Route 88, Point Pleasant Borough, in the County of Ocean	0.10
06-15	Cost of Construction of the County Fishing Pier at the Mantoloking Bridge, in the Township of Brick, County of Ocean	127,347.88
06-19	Design, Permitting and Redevelopment of Various County Parks, all Located in the County of Ocean	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

06-22	Construction of the Southern County Complex to House the Departments of Roads, Solid Waste Management, Transportation Services and Vehicle Services, in the Township of Stafford, in the County of Ocean	82,009.45
06-26	Cost of the Reconstruction of Route 571 at Route 527, Dover Township; the Reconstruction of Hyson Road Near Cook Road, Jackson Township; and the Construction of New Rova Farms Bridge, Jackson Township, all in the County of Ocean	773,504.99
06-38	Preliminary Costs in Connection With the Construction of the CIU Building, Including, but not Limited to, the Design and Permitting, in the County of Ocean	499,190.15
07-02	Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, Phase I, all in the County of Ocean	-
07-07	Phase II of the Expansion of the County Justice Complex and Corrections Facility, in the County of Ocean	19,176.58
07-10	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase I, all in the County of Ocean	45.30
07-12	Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, Phase II, all in the County of Ocean	25,031.31
07-13	Improvements to the Mantoloking Fishing Pier Park at the Mantoloking Bridge, Township of Brick, County of Ocean	171,232.33
07-17	Phase II of the Construction, Redevelopment and Renovations to the Stanley H. "Tip" Seaman Park, Borough of Tuckerton, in the County of Ocean	219,394.65
07-19	Improvements to and the Expansion of the Ocean County Training Center, Township of Ocean, in the County of Ocean	4,764,189.51
07-20	Reconstruction of Old Freehold Road/Cox Cro Road (Church Road to Route 9), Toms River Township, in the County of Ocean	658,926.78
07-21	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase II, all in the County of Ocean	230.00
07-29	Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean	(309,641.74)

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

07-33	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	44.68
08-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing Certain County Roads, all in the County of Ocean	147,889.78
08-04	Cost of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	57,106.61
08-05	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Along County Roads, all in the County of Ocean	1,671.24
08-06	Phase II of the Reconstruction and Resurfacing of Various County Roads, in the County of Ocean	16,380.94
08-09	Various Capital Improvements	803,269.00
08-11	Development and Construction of Barnegat Park, in the Township of Barnegat, County of Ocean	768,827.36
08-12	Capital Renewal and Replacement Facilities Improvement Project FY 2008 at the County College in the County of Ocean	21,425.46
08-13	Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean	1,667,612.47
08-15	Costs of Redevelopment of Gull Island, Including, but not Limited to, Improvements to Bathroom Facilities, Landscaping and Construction of New Paths, in the County of Ocean	54,456.06
08-16	Acquisition and Installation of Prefabricated Inmate Housing Units and Related Improvements for the County Justice Complex and Corrections Facility Located in the County of Ocean	(2,086,058.57)
08-19	Reconstruction and Design of Various County Bridges and Culverts, all in the County of Ocean	17,735.86
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean	(313,244.03)
08-22	Cost of the Reconstruction of Various County Bridges, all in the County of Ocean	856,058.45
08-23	Construction of a Parking Lot at Ocean County College	1,435.75

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

09-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	12,645.49
09-03	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	5,006.21
09-05	Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase I, in the County of Ocean	20,769.26
09-06	Various Capital Improvements for the County of Ocean	-
09-07	Construction of the Miller Road Culvert, Located in the Township of Lakewood, in the County of Ocean	389,317.09
09-08	Cost of Design and Improvements for Various Projects, all in the County of Ocean	1,050,801.11
09-11	Reconstruction and Resurfacing of Various Roads, Bridge Replacement and Construction of Traffic Signals Countywide, all in the County of Ocean	(705,626.37)
09-13	Cost of Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail Known as the Barnegat Branch Trail, Phase III, in the County of Ocean	41,095.37
09-14	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase II, all in the County of Ocean	10,606.07
09-16	Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase II, in the County of Ocean	18,352.72
09-17	Rehabilitation and Management of Various Bridges, in the County of Ocean	141,025.50
09-18	Various Capital Improvements, in the County of Ocean	1,231,699.94
09-20	Construction of a Vehicle Wash Facility and Acquisition of Equipment Necessary for Operation of Said Facility, in the County of Ocean	295,079.99
09-21	Preliminary Plans, Including Design, Permitting and Preconstruction Costs for the Western Regional Road Garage and Transportation Facility, in the Township of Manchester, County of Ocean	180,216.72
09-22	Cost of the Reconstruction of Various County Bridges, all in the County of Ocean	500,095.49

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

09-23	Phase II of the Replacement of the Existing Airpark Terminal Building, Including, but not Limited to, the Purchase of Furniture, Fixtures and Other Apparatus, in the County of Ocean	21,826.69
09-24	Design of the Construction of the Francis Mills Bridge on Route 571, Jackson Township, in the County of Ocean	1.49
10-02	Phase I of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	17,988.93
10-03	Cost of the Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	0.94
10-04	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	7,235.00
10-05	Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	304,564.35
10-06	Phase II of the Interchange 91 Project, Located in the Township of Brick, County of Ocean	(1,000,000.00)
10-07	Ocean County College Infrastructure Improvements, Including, but not Limited to, Access Driveways, Roadways, Parking Lots, Stormwater Management Facilities and Utilities, Located in the Township of Toms River, County of Ocean	502,934.60
10-09	Various Capital Improvements, for the County of Ocean	1,064.32
10-10	Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements at Various Locations, all in the County of Ocean	2,300,137.63
10-11	Reconstruction and Design of Various Bridges, all in the County of Ocean	1,464,207.89
10-12	Cost of Various Design Projects, all in the County of Ocean	1,099,073.14
10-14	Phase II of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	610,577.46
10-15	Capital Renewal and Replacement Facilities Improvement Project FY 2010 at the County College, in the County of Ocean	36,295.69

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

10-17	Various Capital Improvements to the Hooper Avenue Pedestrian Bridge; 129 Hooper Avenue and Adjacent Parking Garage; 119 Hooper Avenue and 101 Hooper Avenue; all Located in the Township of Toms River, in the County of Ocean	1,277,425.04
10-18	Cost of Various Capital Improvements, Renovations, Repairs and Site Studies, at Various Branches of the County Library System, all Located in the County of Ocean	4,845.49
10-20	Construction of a New Connector Road, from State Highway 9 to County Road 571 (Indian Head Road), Toms River, County of Ocean	9,041.91
11-02	Phase I of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	704,569.14
11-03	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	287,715.25
11-04	Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	0.93
11-05	Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	442,114.14
11-06	Cost of Improvements to the Law Enforcement Facilities at the Chestnut Street Complex, Located in the Township of Toms River, in the County of Ocean	11,518.73
11-09	Phase II of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	1,008,305.79
11-10	Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements, at Various Locations, all in the County of Ocean	1,820,958.54
11-11	Reconstruction and Design of Radio Road Bridge, Little Egg Harbor Township, and Bridge Rehabilitation and Management, all in the County of Ocean	2,868,650.80
11-12	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Garden State Parkway Interchange 91, Township of Brick, and Francis Mills Bridge, Township of Jackson, and Including the Replacement of Francis Mills Bridge, Township of Jackson, all in the County of Ocean	(4,500,224.72)

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

11-13	Reconstruction of County Road 549 (Hooper Avenue) Intersections, from Church Road to College Drive, Toms River Township, in the County of Ocean	993,955.30
11-15	Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean	(17,935.00)
11-16	Preliminary Engineering Costs for the Redevelopment of Berkeley Island Park, Berkeley Township, and the Acquisition of Park Lands in the Borough of Tuckerton, Block 13; and Ocean Township, Block 47, Lot 2; all in the County of Ocean	(107,750.08)
11-17	Cost of Various Capital Improvements, Renovations and Repairs at Various Branches of the County Library System, all in the County of Ocean	1,420.65
11-19	Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge Pond golf Course, Brick Township; and Other Various Locations, all in the County of Ocean	48,588.00
11-20	Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean	(70,190.63)
11-21	Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean	(1,132.66)
12-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads.	(949,999.60)
12-03	Roof Renovations and Replacement of HVAC Systems at the Justice Complex and Courthouse Buildings, Located in the Toms River Township, in the County of Ocean	1,115,878.67
12-04	Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	459,067.45
12-05	Upgrades and Conversion of the County 911 Dispatch System	546,189.03
12-06	Rehabilitation and Management of Various Bridges	996,397.81
12-07	Reconstruction and Resurfacing of Certain County Roads	785,430.08
12-08	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land	1,775,591.84
12-09	Construction of Stormwater Management Facilities	1,495,329.91

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

12-10	Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations	224,451.18
12-11	Phase II of the Ocean County College Infrastructure Improvements Project	8,479,622.83
12-12	Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse	417,967.27
12-14	Improvements at the County College Center and College Bookstore	170,180.11
12-15	Reconstruction of Various County Bridges	271,632.09
12-16	Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail known as the Barnegat Branch Trail	598,908.00
12-17	Design and Redevelopment of the Berkeley Island Stabilization Project; Acquisition, Design and Redevelopment of Various Park Locations	506,109.74
12-18	HVAC Replacements, Roof Replacements and Installation of Automated Doors at Various Library Branch Locations	198,944.25
12-19	Upgrading Fueling Sites at Vehicle Services Locations	42,746.92
12-20	Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes; Interior Alterations to 911 Dispatch Center at the Chestnut Street Complex	438,314.25
12-21	Replacement of Radio Road (Atlantis) Bridge	(1,000,000.00)
12-22	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land for Parkway Interchange and Replacement of Francis Mills Bridge	(1,124,259.50)
12-23	Rehabilitation of Schencks Mill Bridge	(198,823.94)
12-24	Various Storm Improvements and Other Related Expenses	(4,523.20)
13-01	Reconstruction and Resurfacing of Various Roads, all in the County of Ocean	2,733,556.12

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

13-02	Reconstruction of Route 549 (Hooper Avenue) Intersections, Church Road to College Drive, Toms River Township: the Reconstruction of Route 526 (Apple Street to Route 549, Including Lanes Mills Bridge), Lakewood Township; the Reconstruction and Resurfacing of Route 528 (East Veterans Highway) from Stacy Court to 1,200 Feet East of Route 527 (Whitesville Road), Jackson Township; the Reconstruction and Resurfacing of Route 528 (East Veterans Highway) from 500 Feet East of Whitesville Road to 700 Feet East of Siena Drive, Jackson Township; the Reconstruction and Resurfacing of Route 528 (East Veterans Highway) From 700 Feet East of Siena Drive to Bennetts Mills Road, Jackson Township; and the Reconstruction and Resurfacing of Certain County Roads, in Accordance with Plans and Specifications on File in the Ocean County Engineering Department, Including All Else Necessary Therefor and Incidental Thereto	1,766,300.00
13-03	Reconstruction of County Road 526 (East County Line Road), from Apple Street to Lanes Mills Road, Located in Lakewood Township, County of Ocean	1,747,942.26
13-04	Installation of Stormwater Collection in Commonwealth Boulevard, Located in Manchester Township, in the County of Ocean	595,269.53
13-05	Garden State Parkway Interchange 91 Improvements, Located in the Township of Brick, in the County of Ocean	(1,094,463.55)
13-07	Reconstruction of County Road 549 (Hooper Avenue) Intersections, from Church Road to College Drive, Located in Toms River Township, in the County of Ocean.	996,441.91
13-08	Purchase of Trucks, Heavy-Duty Road Equipment, Buses and Other Apparatus, in the County of Ocean	583,437.01
13-09	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	1,495,324.14
13-10	Various Engineering, Road, Bridge and Drainage Improvements, at Various Locations, all in the County of Ocean	996,451.91
13-11	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	2,991,972.32
13-12	Replacement of Jackson Mills Culvert No. 1511-042, Located in the Township of Jackson, in the County of Ocean	98,680.95
13-13	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements along County Roads, all in the County of Ocean	498,968.85

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2013**

13-14	Acquiring Land Adjacent to Various Park Locations and the Redevelopment and Renovation of Various Parks, all in the County of Ocean	748,980.85
13-15	Interior Revenovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse Buildings, Located in Toms river Township, in the County of Ocean.	747,001.81
13-16	Improvements, Renovations and Repairs at Various Branches of the County Library System, all in the County of Ocean	92,457.45
13-17	Improvements, Renovations and Repairs at Various Locations of the County Vocational Technical School District, all in the County of Ocean	1,073.40
13-18	Roof and Exterior Renovations at the Justice Complex and Courthouse Buildings Located in Toms River Township, in the County of Ocean	1,744,970.55
13-19	Design, Permitting and Construction of Antennas at Various Locations, in the County of Ocean	996,451.91
13-20	Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes, in the County of Ocean	599,060.45
13-21	Preparation of a Disaster Recovery Plan, Hazard Mitigation Planning Report and a County Facilities and Capital Improvement Master Plan, in the County of Ocean	19,254.45
13-22	Install a New Manufactured Treatment Device (MTD) to be Located Under Moorage Ave Near the Southeast Corner of the H&M Potter Elementary School in Berkeley Township for the Purpose of Removing Total Suspended Solids, Floatables, and Other Pollutant Loadings from Stormwater Runoff Prior to Entering the Nearby Lagoons, the Installation of which will Involve New Piping to Redirect and Combine Outfalls (BBB Project No. 03), and (ii) Retrofitting 11 Existing Stormwater Outfalls to Include Manufactured Treatment Devices for the Purpose of Removing Total Suspended Solids and Floatables from Stormwater Runoff at 11 Various Locations of Existing Outfalls Discharging into Twilight Lake which is located in Bay Head Borough in Ocean County and Dredging 26,500 Cubic Yards of Sediment from Twilight Lake (BBB Project No. 05), all located in the County, including All Work and Services Necessary Therefor or Incidental Thereto	(36,501.71)
		\$ 92,062,458.75

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$	394,427,385.08
Increased by:			
Improvements Costs Funded by:			
Serial Bonds Issued	\$	22,725,000.00	
N.J. Environmental Loans Proceeds (Excess of Par)		28,551.00	22,753,551.00
Subtotal			417,180,936.08
Decreased by:			
2013 Budget Appropriations:			
Serial Bonds		32,295,000.00	
Green Trust Loans		318,007.93	
NJEIT Loans		78,858.78	
NJEIT Loans - Deobligation of Funds		850,779.00	33,542,645.71
Balance, December 31, 2013		\$	<u>383,638,290.37</u>

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2012	2013 AUTHORIZATIONS	FUNDED BY STATE AID	FUNDED BY ON BOND SALE	CANCELLED AUTHORIZATIONS	FUNDED BY BUDGET APPROPRIATION	FUNDED BY ISSUANCE OF BONDS	DEOBLIGATION OFFUNDING	BALANCE DECEMBER 31, 2013	ANALYSIS OF BALANCE DECEMBER 31, 2013	
											UNEXPENDED BALANCE	EXPENDED BALANCE
05-18	Fischer Boulevard Extension Feasibility Study, Dover Township, in the County of Ocean	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
06-12	Reconstruction of Route 539 at the New Fort Dix Entrance, Jackson and Plumsted Townships, in the County of Ocean	3,250.00	-	-	-	-	3,250.00	-	-	-	-	-
07-29	Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean	930,399.79	-	617,175.46	-	-	-	-	-	313,224.33	3,582.59	309,641.74
08-13	Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean	500,000.00	-	-	-	-	-	-	-	500,000.00	500,000.00	-
08-16	Acquisition and Installation of Prefabricated Inmate Housing Units and Related Improvements for the County Justice Complex and Corrections Facility Located in the County of Ocean	3,891,892.76	-	-	-	-	-	-	-	3,891,892.76	1,805,834.19	2,086,058.57
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean	674,813.54	-	66,915.35	-	-	-	-	-	607,898.19	294,654.16	313,244.03
09-11	Reconstruction and Resurfacing of Various Roads, Bridge Replacement and Construction of Traffic Signals Countywide, all in the County of Ocean	705,626.37	-	-	-	-	-	-	-	705,626.37	705,626.37	-
09-24	Design of the Construction of the Francis Mills Bridge on Route 571, Jackson Township, in the County of Ocean	27,827.11	-	27,827.11	-	-	-	-	-	-	-	-
10-06	Phase II of the Interchange 91 Project, Located in the Township of Brick, County of Ocean	1,000,000.00	-	-	-	-	-	-	-	1,000,000.00	1,000,000.00	-
11-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	450,000.00	-	-	-	-	450,000.00	-	-	-	-	-
11-12	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Garden State Parkway Interchange 91, Township of Brick, and Francis Mills Bridge, Township of Jackson, and Including the Replacement of Francis Mills Bridge, Township of Jackson, all in the County of Ocean	8,500,000.00	-	3,492,986.10	-	-	-	-	-	5,007,013.90	506,789.18	4,500,224.72
11-15	Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean	562,250.00	-	527,020.00	-	-	-	-	-	35,230.00	17,295.00	17,935.00
11-16	Preliminary Engineering Coss for the Redevelopment of Berkeley Island Park, Berkeley Township, and the Acquisition of Park Lands in the Borough of Tuckerton, Block 13; and Ocean Township, Block 47, Lot 2; all in the County of Ocean	400,000.00	-	-	-	-	51,750.00	-	-	348,250.00	240,499.92	107,750.08
11-19	Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge Pond Golf Course, Brick Township; and Other Various Locations, all in the County of Ocean	950,000.00	-	-	-	-	-	-	-	950,000.00	950,000.00	-
11-20	Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean	3,313,434.00	-	-	-	-	-	-	(837,408.00)	4,150,842.00	4,080,651.37	70,190.63

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2012	2013 AUTHORIZATIONS	FUNDED BY STATE AID	FUNDED BY PREMIUM ON BOND SALE	AUTHORIZATIONS CANCELLED	FUNDED BY BUDGET APPROPRIATION	FUNDED BY ISSUANCE OF BONDS	DEOBLIGATION OFFUNDING	BALANCE DECEMBER 31, 2013	ANALYSIS OF BALANCE DECEMBER 31, 2013	
											UNEXPENDED BALANCE	EXPENDED BALANCE
11-21	Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean	840,977.00	-	-	-	-	-	-	15,180.00	825,797.00	824,664.34	1,132.66
12-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads.	950,000.00	-	-	-	-	-	-	-	950,000.00	0.40	949,999.60
12-06	Rehabilitation and Management of Various Bridges and College Bookstore	950,000.00	-	-	62,000.00	-	-	888,000.00	-	-	-	-
12-14	Improvements at the County College Center and College Bookstore	1,505,621.49	-	-	79,621.49	-	-	1,426,000.00	-	-	-	-
12-21	Replacement of Radio Road (Atlantis) Bridge	1,000,000.00	-	-	-	-	-	-	-	1,000,000.00	-	1,000,000.00
12-22	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land for Parkway Interchange and Replacement of Francis Mills Bridge	3,500,000.00	-	913,135.50	-	-	-	-	-	2,586,864.50	1,462,605.00	1,124,259.50
12-23	Rehabilitation of Schencks Mill Bridge	560,000.00	-	274,983.61	-	-	-	-	-	285,016.39	86,192.45	198,823.94
12-24	Various Storm Improvements and Other Related Expenses	1,000,000.00	-	-	-	-	-	-	-	1,000,000.00	995,476.80	4,523.20
13-1	Recon. & Resurf. Certain County Roads	-	4,750,000.00	-	309,000.00	-	-	4,441,000.00	-	-	-	-
13-2	Recon of Rt 549 (Hooper Ave.) Intersections, Church Rd. to College Dr., Toms River Twp.; Recon Rt 526 (Apple St. to Rt 549, including Lanes Mills Bridge), Lakewood Twp.; Recon & Resurf of Rt 528 (E. Veterans Hwy.), Stacy Ct. to 1,200 ft East of Whitesville Rd., Jackson Twp.; Recon & Resurf of Rt 528 (E. Veterans Hwy.), 500 ft East of Whitesville Rd., to 700 ft East of Sierra Dr., Jackson Twp.; Recon & Resurf of Rt 528 (E. Veterans Hwy), 700 ft East of Sierra Dr. to Benetts Mills Rd., Jackson Twp.; Recon & Resurf of certain County Roads	-	4,966,300.00	4,966,300.00	-	-	-	-	-	-	-	-
13-3	Recon CR 526 (E Co Line Rd) Apple St to Lanes Mill Rd, Lakewood Township	-	1,900,000.00	-	123,000.00	-	-	1,777,000.00	-	-	-	-
13-4	Installation of Stormwater Collection in Commonwealth Blvd., Manchester Twp	-	1,045,000.00	-	68,000.00	-	-	977,000.00	-	-	-	-
13-5	GSP Interchange 91 Improvements, Brick Twp.	-	30,500,000.00	-	-	5,400,000.00	-	-	-	25,100,000.00	24,005,536.45	1,094,463.55
13-6	New Water Quality Basin at Berkeley Shores, Berkeley Twp.; Dredge Twilight Lake, Bay Head Borough	-	3,120,000.00	-	-	3,120,000.00	-	-	-	-	-	-
13-7	Reconstruction of Route 549 (Hooper Avenue) Intersections, Church Road to College Drive, Toms River Township	-	950,000.00	-	62,000.00	-	-	888,000.00	-	-	-	-
13-8	Heavy Duty Vehicles and Equipment	-	4,722,500.00	-	306,500.00	-	-	4,416,000.00	-	-	-	-
13-9	Install New & Upgrade Traffic Control Devices	-	1,425,000.00	-	93,000.00	-	-	1,332,000.00	-	-	-	-
13-10	Engineering, Road, Bridge & Drainage Improvements	-	950,000.00	-	62,000.00	-	-	888,000.00	-	-	-	-
13-11	Stormwater Management	-	2,850,000.00	-	185,000.00	-	-	2,665,000.00	-	-	-	-

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2013

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2012	2013 AUTHORIZATIONS	FUNDED BY STATE AID	FUNDED BY PREMIUM ON BOND SALE	AUTHORIZATIONS CANCELLED	FUNDED BY BUDGET APPROPRIATION	FUNDED BY ISSUANCE OF BONDS	DEOBLIGATION OFFUNDING	BALANCE DECEMBER 31, 2013	ANALYSIS OF BALANCE DECEMBER 31, 2013	
											UNEXPENDED BALANCE	EXPENDED BALANCE
13-12	Replacement of Jackson Mills Culvert No.1511-042, Jackson Twp.	-	1,000,000.00	-	-	-	-	-	-	1,000,000.00	1,000,000.00	-
13-15	Interior renovations, improvements, upgrades and equipment at the Justice Complex and Courthouse Buildings, Toms River Twp	-	712,500.00	-	46,500.00	-	-	666,000.00	-	-	-	-
13-18	Justice Complex and Court House Buildings Roof and Exterior Renovations, Toms River Twp	-	1,575,000.00	-	102,000.00	-	-	1,473,000.00	-	-	-	-
13-19	Design, permitting and construction of antennas at various locations	-	950,000.00	-	62,000.00	-	-	888,000.00	-	-	-	-
13-22	Various Infrastructure Improvements	-	3,000,000.00	-	-	-	-	-	-	3,000,000.00	2,963,498.29	36,501.71
		\$ 32,291,092.06	\$ 64,416,300.00	\$ 10,886,343.13	\$ 1,560,621.49	\$ 8,520,000.00	\$ 505,000.00	\$ 22,725,000.00	\$ (822,228.00)	\$ 53,332,655.44	\$ 39,737,280.14	\$ 13,595,375.30

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT				
General Improvement Bonds - Series 2004	09/01/04	\$ 27,700,000.00			\$	\$	\$	\$
General Improvement Bonds - Series 2005	08/01/05	27,235,000.00						
General Obligation Refunding Bonds - Series 2005	11/01/05	65,100,000.00	11/01/14	8,025,000.00	5.00%	-	1,455,000.00	-
			11/01/15	6,880,000.00	5.00%	-		-
			11/01/16	5,970,000.00	5.00%	-		-
			11/01/17	6,075,000.00	5.00%	-		-
			11/01/18	1,795,000.00	4.00%	-		-
		11/01/19	1,775,000.00	4.00%	-		-	
General Improvement Bonds - Series 2006A	08/01/06	36,580,000.00	08/01/14	2,030,000.00	4.125%	-	1,950,000.00	6,345,000.00
			08/01/15	2,115,000.00	4.125%	-		
			08/01/16	2,200,000.00	4.125%	-		
General Improvement Bonds - Series 2006B	08/01/06	4,540,000.00	08/01/14	220,000.00	4.50%	-	210,000.00	3,275,000.00
			08/01/15	220,000.00	4.50%	-		
			08/01/16	220,000.00	4.50%	-		
			08/01/17	225,000.00	4.50%	-		
			08/01/18	225,000.00	4.50%	-		
			08/01/19	225,000.00	4.50%	-		
			08/01/20	240,000.00	4.50%	-		
			08/01/21	255,000.00	4.50%	-		
			08/01/22	270,000.00	4.50%	-		
			08/01/23	280,000.00	4.625%	-		
			08/01/24	290,000.00	4.625%	-		
		08/01/25	295,000.00	4.750%	-			
		08/01/26	310,000.00	5.250%	-			
General Improvement Bonds - Series 2007	08/01/07	41,770,000.00	08/01/14	1,825,000.00	4.250%	-	1,755,000.00	32,255,000.00
			08/01/15	1,890,000.00	4.250%	-		
			08/01/16	1,960,000.00	4.250%	-		
			08/01/17	2,030,000.00	4.250%	-		
			08/01/18	2,105,000.00	4.250%	-		
			08/01/19	2,175,000.00	4.250%	-		
			08/01/20	2,250,000.00	4.250%	-		
			08/01/21	2,320,000.00	4.250%	-		
			08/01/22	2,400,000.00	4.250%	-		
			08/01/23	2,480,000.00	4.250%	-		
			08/01/24	2,570,000.00	4.300%	-		
			08/01/25	2,660,000.00	4.375%	-		
			08/01/26	2,750,000.00	4.500%	-		
			08/01/27	2,840,000.00	4.500%	-		

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2012	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT					
General Improvement Bonds - Series 2008	09/04/08	59,770,000.00	08/01/14	2,440,000.00	4.00%	50,980,000.00	-	2,345,000.00	48,635,000.00
			08/01/15	2,535,000.00	4.00%				
			08/01/16	2,640,000.00	4.00%				
			08/01/17	2,730,000.00	4.00%				
			08/01/18	2,835,000.00	4.00%				
			08/01/19	2,955,000.00	4.00%				
			08/01/20	3,065,000.00	4.00%				
			08/01/21	3,185,000.00	4.00%				
			08/01/22	3,310,000.00	4.00%				
County College Capital Improvement Bonds - Series 2008			08/01/23	3,450,000.00	4.125%				
			08/01/24	3,590,000.00	4.125%				
			08/01/25	3,740,000.00	4.125%				
			08/01/26	3,890,000.00	4.25%				
			08/01/27	4,045,000.00	4.25%				
			08/01/28	4,225,000.00	4.25%				
						1,180,000.00	-	1,180,000.00	-
		09/04/08	5,910,000.00						
General Obligation Refunding Bonds - Series 2008A	09/04/08	26,290,000.00	12/01/14	2,190,000.00	4.00%	4,435,000.00	-	2,245,000.00	2,190,000.00
	09/04/08	9,140,000.00	12/01/14	-	4.00%	6,530,000.00	-	-	6,530,000.00
			12/01/15	1,575,000.00	4.00%				
			12/01/16	1,660,000.00	4.00%				
			12/01/17	1,655,000.00	4.00%				
			12/01/18	1,640,000.00	4.00%				
General Improvement Bonds - Series 2009 (Tax Exempt)	09/03/09	18,860,000.00	08/01/14	1,890,000.00	3.00%	14,385,000.00	-	1,830,000.00	12,555,000.00
			08/01/15	1,970,000.00	4.00%				
			08/01/16	2,045,000.00	4.00%				
			08/01/17	2,130,000.00	4.00%				
			08/01/18	2,215,000.00	4.00%				
			08/01/19	2,305,000.00	4.00%				
General Improvement Bonds - Series 2009 (Taxable)	09/03/09	26,440,000.00	08/01/20	2,395,000.00	4.75%	26,440,000.00	-	-	26,440,000.00
			08/01/21	2,500,000.00	4.85%				
			08/01/22	2,590,000.00	4.85%				
			08/01/23	2,695,000.00	4.85%				
			08/01/24	2,710,000.00	4.85%				
			08/01/25	2,710,000.00	4.85%				
			08/01/26	2,710,000.00	4.85%				
			08/01/27	2,710,000.00	4.85%				
			08/01/28	2,710,000.00	5.50%				
			08/01/29	2,710,000.00	5.50%				

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2012	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2013
			OUTSTANDING DECEMBER 31, 2013	DATE					
General Improvement Bonds - Series 2010 Tax/Exempt	08/11/10	9,775,000.00	1,195,000.00	08/01/14	2.00%	7,465,000.00	-	1,170,000.00	6,295,000.00
			1,220,000.00	08/01/15	3.00%				
			1,255,000.00	08/01/16	3.00%				
			1,295,000.00	08/01/17	3.00%				
			1,330,000.00	08/01/18	3.00%				
General Improvement Bonds - Series 2010 Taxable (BABS)	08/11/10	21,025,000.00	-	8/1/2014	0.00%	21,025,000.00	-	-	21,025,000.00
			-	8/1/2015	0.00%				
			-	8/1/2016	0.00%				
			-	8/1/2017	0.00%				
			-	8/1/2018	0.00%				
			1,370,000.00	08/01/19	3.80%				
			1,425,000.00	08/01/20	4.00%				
			1,480,000.00	08/01/21	4.15%				
			1,540,000.00	08/01/22	4.30%				
			1,610,000.00	08/01/23	4.45%				
			1,680,000.00	08/01/24	4.60%				
			1,755,000.00	08/01/25	4.75%				
			1,840,000.00	08/01/26	4.90%				
		1,930,000.00	08/01/27	5.00%					
		2,025,000.00	08/01/28	5.10%					
		2,130,000.00	08/01/29	5.20%					
		2,240,000.00	08/01/30	5.30%					
County College Capital Improvement Bonds - Series 2010	08/11/10	1,100,000.00	220,000.00	08/01/14	4.00%	660,000.00	-	220,000.00	440,000.00
			220,000.00	08/01/15	4.00%				
General Obligation Refunding Bonds - Series 2010	08/11/10	39,005,000.00	4,210,000.00	08/01/14	3.00%	37,685,000.00	-	2,585,000.00	35,100,000.00
			2,910,000.00	08/01/15	4.00%				
			3,005,000.00	08/01/16	4.00%				
			4,860,000.00	08/01/17	4.00%				
			5,075,000.00	08/01/18	4.00%				
			5,355,000.00	08/01/19	4.00%				
			3,665,000.00	08/01/20	4.00%				
			1,910,000.00	08/01/21	4.00%				
		1,995,000.00	08/01/22	4.00%					
		2,115,000.00	08/01/23	4.00%					

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2012	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2013
			OUTSTANDING DECEMBER 31, 2013	AMOUNT					
General Improvement Bonds - Series 2010 Ocean County College Gateway Building Project	12/30/10	15,000,000.00	12/01/14	620,000.00	2.00%	13,780,000.00	-	615,000.00	13,165,000.00
			12/01/15	630,000.00	2.00%				
			12/01/16	640,000.00	2.50%				
			12/01/17	655,000.00	4.00%				
			12/01/18	670,000.00	4.00%				
			12/01/19	690,000.00	4.00%				
			12/01/20	710,000.00	4.00%				
			12/01/21	730,000.00	4.00%				
			12/01/22	755,000.00	4.00%				
			12/01/23	780,000.00	4.00%				
			12/01/24	805,000.00	4.00%				
			12/01/25	835,000.00	4.25%				
			12/01/26	865,000.00	4.25%				
			12/01/27	895,000.00	4.38%				
			12/01/28	925,000.00	4.40%				
			12/01/29	960,000.00	4.50%				
			12/01/30	1,000,000.00	4.625%				
			1,070,000.00			25,125,000.00	-	1,050,000.00	24,075,000.00
General Improvement Bonds - Series 2011	09/08/11	26,200,000.00	08/01/14	1,070,000.00	2.00%				
			08/01/15	1,090,000.00	2.00%				
			08/01/16	1,115,000.00	2.25%				
			08/01/17	1,135,000.00	2.25%				
			08/01/18	1,160,000.00	2.25%				
			08/01/19	1,185,000.00	2.25%				
			08/01/20	1,215,000.00	2.25%				
			08/01/21	1,245,000.00	2.25%				
			08/01/22	1,275,000.00	2.50%				
			08/01/23	1,310,000.00	3.00%				
			08/01/24	1,350,000.00	3.00%				
		08/01/25	1,395,000.00	3.00%					
		08/01/26	1,440,000.00	3.125%					
		08/01/27	1,495,000.00	3.25%					
		08/01/28	1,550,000.00	4.00%					
		08/01/29	1,615,000.00	4.00%					
		08/01/30	1,680,000.00	4.00%					
		08/01/31	1,750,000.00	4.00%					

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2012	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2013
			OUTSTANDING DECEMBER 31, 2013	AMOUNT					
General Obligation Refunding Bonds - Series 2011	09/08/11	30,600,000.00	08/01/14	2,885,000.00	2.00%	30,380,000.00	-	170,000.00	30,210,000.00
			08/01/15	2,940,000.00	2.00%				
			08/01/16	2,985,000.00	2.00%				
			08/01/17	3,045,000.00	2.00%				
			08/01/18	3,095,000.00	4.00%				
			08/01/19	3,205,000.00	4.00%				
			08/01/20	3,340,000.00	4.00%				
			08/01/21	3,465,000.00	4.00%				
			08/01/22	3,610,000.00	4.00%				
			08/01/23	1,640,000.00	4.00%				
General Improvement Bonds - Series 2012	06/29/12	27,035,000.00	06/01/14	1,225,000.00	3.00%	27,035,000.00	-	1,200,000.00	25,835,000.00
			06/01/15	1,260,000.00	4.00%				
			06/01/16	1,320,000.00	5.00%				
			06/01/17	1,385,000.00	5.00%				
			06/01/18	1,460,000.00	5.00%				
			06/01/19	1,530,000.00	5.00%				
			06/01/20	1,610,000.00	5.00%				
			06/01/21	1,695,000.00	5.00%				
			06/01/22	1,780,000.00	5.00%				
			06/01/23	1,870,000.00	5.00%				
		06/01/24	1,970,000.00	5.00%					
		06/01/25	2,070,000.00	5.00%					
		06/01/26	2,155,000.00	3.00%					
		06/01/27	2,220,000.00	3.00%					
		06/01/28	2,285,000.00	3.125%					
General Obligation Refunding Bonds - Series 2012	06/29/12	30,340,000.00	08/01/14	1,220,000.00	3.00%	30,340,000.00	-	2,665,000.00	27,675,000.00
			08/01/15	1,255,000.00	4.00%				
			08/01/16	1,290,000.00	5.00%				
			08/01/17	3,400,000.00	5.00%				
			08/01/18	3,485,000.00	5.00%				
			08/01/19	3,565,000.00	5.00%				
			08/01/20	2,360,000.00	5.00%				
			08/01/21	2,480,000.00	5.00%				
			08/01/22	2,600,000.00	5.00%				
			08/01/23	2,690,000.00	4.00%				
		08/01/24	1,640,000.00	4.00%					
		08/01/25	1,690,000.00	4.00%					
College Capital Improvement Bonds Series 2012	06/29/12	4,030,000.00	08/01/14	805,000.00	3.00%	4,030,000.00	-	810,000.00	3,220,000.00
			08/01/15	805,000.00	3.00%				
			08/01/16	805,000.00	3.00%				

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2012	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT					
General Improvement Bonds Series 2013	05/4/14	22,000,000.00	11/1/2014	1,000,000.00	2.000%	-	22,000,000.00	-	22,000,000.00
			11/1/2015	1,000,000.00	3.000%				
			11/1/2016	1,000,000.00	4.000%				
			11/1/2017	1,000,000.00	4.000%				
			11/1/2018	1,000,000.00	4.000%				
			11/1/2019	1,000,000.00	4.000%				
			11/1/2020	2,000,000.00	5.000%				
			11/1/2021	2,000,000.00	5.000%				
			11/1/2022	2,000,000.00	5.000%				
			11/1/2023	2,000,000.00	3.000%				
			11/1/2024	2,000,000.00	3.000%				
			11/1/2025	2,000,000.00	3.000%				
			11/1/2026	2,000,000.00	3.000%				
		11/1/2027	2,000,000.00	3.250%					
College Capital Bonds Series 2013	05/4/14	725,000.00	11/1/2014	145,000.00	2.000%	-	725,000.00	-	725,000.00
			11/1/2015	145,000.00	2.000%				
			11/1/2016	145,000.00	2.000%				
			11/1/2017	145,000.00	3.000%				
			11/1/2018	145,000.00	3.000%				
TOTAL						\$ 388,080,000.00	\$ 22,725,000.00	\$ 32,295,000.00	\$ 378,510,000.00

	Accounts Receivable - College Bonds	\$ 4,385,000.00
	General Obligation Bonds	374,125,000.00
	\$	378,510,000.00

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GREEN TRUST LOANS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF LOANS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2012	DECREASED	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT				
Cattus Island Acquisition	10/27/93	\$ 2,250,000.00				\$ 137,841.10	\$ 137,841.10	\$ -
Golf Course Acquisition	10/11/94	3,000,000.00	1/11/2014	91,436.90	1.00%	363,954.98	180,166.83	183,788.15
			7/11/2014	92,351.25	1.00%			
			Total			\$ 501,796.08	\$ 318,007.93	\$ 183,788.15
						Total Budget Appropriation	\$ 326,461.75	
						Less: Interest on Loan	(8,453.82)	
							\$ 318,007.93	

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2013

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INCREASED	DECREASED	BALANCE DECEMBER 31, 2013				
			DECEMBER 31, 2013	DECEMBER 31, 2012							
Series 2012 A	5/3/2012	265,000.00	N/A	\$	265,000.00	\$	28,551.00	\$	15,000.00	\$	278,551.00
Series 2012 B-1	5/3/2012	\$	894,023.00		894,023.00		-		77,229.78		816,793.22
				63,858.78							
				63,858.78							
				63,858.78							
				63,858.78							
				63,858.78							
				63,858.78							
				63,858.78							
				63,858.78							
				50,487.86							
Series 2012 B-2	5/18/2012	4,686,566.00	N/A		4,686,566.00		-		837,408.00		3,849,158.00
		\$		\$	5,845,589.00	\$	28,551.00	\$	929,637.78	\$	4,944,502.22

Loan Principal - Paid by Budget Appropriation \$ 78,858.78
 Deobligation of Funds 850,779.00
\$ 929,637.78

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
97-23	Alterations, Additions, Equipment, Apparatus, and Equipage of Various County Buildings, to Comply with the Requirements for the Americans with Disabilities Act, in and for the County of Ocean	9/03/97	\$ 527,000.00	17,038.85	-	-	-	15,450.00	-	1,588.85	-
00-11	Authorizing the Upgrading of Underground Storage Tanks, Under County Responsibility, to Achieve Compliance With Federal and State Underground Storage Tank Regulations Including Planning, Upgrading, Removal, Replacement of Remediation As Necessary, in and for the County of Ocean	05/03/00	2,000,000.00	108.07	-	-	-	-	-	108.07	-
02-02	Closure of the Unlined Portion and Post Closure of the Southern Ocean Landfill in the Township of Ocean, County of Ocean	02/06/02	15,000,000.00	2,287,526.99	-	-	1,284.71	139,554.85	-	2,149,256.85	-
03-11	Acquisition of the Barnegat Park site and Design, in the Township of Barnegat, for the County of Ocean	04/16/03	2,600,000.00	356.74	-	-	2,500.00	2,805.60	53.14	-	-
03-30	Cost of Reconstruction of Route 530, Manchester Township in the County of Ocean	07/16/03	500,000.00	1.17	-	-	4,555.75	-	4,556.92	-	-
03-38	Cost of Reconstruction of Flint Road (Design) South Toms river Borough, in the County of Ocean	09/03/03	500,000.00	157,613.66	-	-	-	-	-	157,613.66	-
04-17	Corrections' Electronic Upgrades, Phase II, in the County of Ocean	04/21/04	700,000.00	15,459.80	-	-	-	-	15,459.80	-	-
04-27	Design, Permitting and construction of a Recreational Trail Project to be Known as Barnegat Branch Trail, in the County of Ocean	06/16/04	2,000,000.00	73,784.77	-	-	-	73,295.89	-	488.88	-
05-09	Cost of Various Engineering, Road, Bridge and Drainage Improvements in the County of Ocean	04/20/05	2,200,000.00	2.38	-	-	1,817.80	-	1,820.18	-	-
05-16	Costs of Environmental Remediation at Various Locations Within the County of Ocean	04/20/05	2,500,000.00	123,553.89	-	-	2.73	123,300.00	-	256.62	-
05-33	Cost of Phase II of the Reconstruction and Resurfacing of Portions of Certain County Roads, all in the County of Ocean	07/20/05	1,000,000.00	0.30	-	-	-	-	0.30	-	-
05-35	Cost of Reconstruction of Bay Avenue at Route 88, Point Pleasant Borough, in the County of Ocean	07/20/05	500,000.00	0.10	-	-	-	-	-	0.10	-
06-15	Cost of Construction of the county Fishing Pier at the Mantoloking Bridge, in the Township of Brick, County of Ocean	04/19/06	250,000.00	127,347.88	-	-	-	-	-	127,347.88	-
06-19	Design, Permitting and Redevelopment of Various County Parks, all Located in the County of Ocean	05/17/06	1,000,000.00	0.05	-	-	-	0.05	-	-	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
06-22	Construction of the Southern County Complex to House the Departments of Roads, Solid Waste Management, Transportation Services and Vehicle Services, in the Township of Stafford, in the County of Ocean	05/17/06	20,000,000.00	101,596.71	-	-	6,656.24	26,243.50	-	82,009.45	-
06-26	Cost of Reconstruction of Route 571 at Route 527, Dover Township; the Reconstruction of Hyson Road Near Cook Road, Jackson Township; and the Construction of New Rova Farms Bridge, Jackson Township, all in the County of Ocean	06/21/06	1,500,000.00	708,715.11	-	-	71,739.88	6,950.00	-	773,504.99	-
06-32	Expansion of the County Justice Complex and Corrections Facility, in the County of Ocean	06/21/06	2,500,000.00	0.87	-	-	-	0.87	-	-	-
06-38	Preliminary Costs in Connection with the Construction of the CIU Building, Including, but not Limited to, the Design and Permitting, in the County of Ocean	07/19/06	500,000.00	499,190.15	-	-	-	-	-	499,190.15	-
07-02	Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, Phase I, all in the county of Ocean	02/21/07	600,000.00	14,943.99	-	-	339.00	-	15,282.99	-	-
07-07	Phase II of the Expansion of the county Justice Complex and Corrections Facility, in the County of Ocean	02/21/07	5,000,000.00	1.08	-	-	19,175.50	-	-	19,176.58	-
07-10	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or drainage System Improvements Along County Roads, Phase I, all in the County of Ocean	04/18/07	1,000,000.00	428.90	-	-	243.00	626.60	-	45.30	-
07-12	Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, Phase II, all in the county of Ocean	04/18/07	1,800,000.00	118.29	-	-	24,913.02	-	-	25,031.31	-
07-13	Improvements to the Mantoloking Fishing Pier Park at the Mantoloking Bridges, Township of Brick, County of Ocean	04/18/07	1,700,000.00	173,268.33	-	-	-	2,036.00	-	171,232.33	-
07-17	Phase II of the Construction, Revolpment and Renovations to the Stanley H. "Tip" Scaman Park, Borough of Turkerton, in the County of Ocean	05/16/07	3,300,000.00	226,136.36	-	-	317.90	7,059.61	-	219,394.65	-
07-19	Improvements to and the Expansion of the Ocean County Training Center, Township of Ocean, in the County of Ocean	05/16/07	4,900,000.00	4,834,189.51	-	-	-	70,000.00	-	4,764,189.51	-
07-20	Reconstruction of Old Freehold Road/Cox Cro Road (Church Road to Route 9), Tomis River Township, in the County of Ocean	06/20/07	1,400,000.00	646,776.78	-	-	12,150.00	-	-	658,926.78	-
07-21	Acquisition of Title, Rights-of-Way and/or Easements or certain Parcels of Land (or Parts thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase II, all in the County of Ocean	06/20/07	2,000,000.00	230.00	-	-	150.00	150.00	-	230.00	-

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
07-29	Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean	09/19/07	3,100,000.00	-	3,582.59	-	-	-	-	-	3,582.59
07-33	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	11/20/07	1,000,000.00	44.68	-	-	-	-	-	44.68	-
08-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	03/05/08	1,000,000.00	145,490.78	-	-	2,399.00	-	-	147,889.78	-
08-04	Cost of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	03/05/08	600,000.00	8,765.34	-	-	48,341.27	-	-	57,106.61	-
08-05	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	04/16/08	3,000,000.00	60,288.05	-	-	14,947.25	73,564.06	-	1,671.24	-
08-06	Phase II of the Reconstruction and Resurfacing of Various County Roads, in the County of Ocean	04/16/08	6,800,000.00	452.54	-	-	15,928.40	-	-	16,380.94	-
08-09	Bridge Rehabilitation and Management; Engineering Road, Bridge and Drainage Improvements; Widening Bay Avenue (Bridge to Route 88), Phase II, Bay Head and Point Pleasant Boroughs; Stormwater Improvements at Princeton Avenue near Elizabeth Avenue, Phase II, Brick Township; Dam Break Analysis for Four Class II Dams, Jackson, Stafford, Brick and Lakewood Townships; Reconstruction of Sunset Road, Lakewood Township; Traffic Signal at Lanes Mills Road and Joe Parker Road, Brick Township; Traffic signal at Cooks Bridge Road and Brewers Bridge Road, Jackson Township; Pavement Condition Rating; Bay Parkway Reconstruction at Route 9, Ocean Township; Traffic Signal and Reconstruction at Van Hiseville Intersection, Jackson Township; Traffic Signal and Reconstruction at Route 537 and Hawkin Intersection, Plumsted Township; Traffic Signal at Barnegat Boulevard and Rose Hill Road, Barnegat Township; Construction of Parkertown Road Drainage at Railroad Drive, Little Egg Harbor Township; Reconstruction of Miller Road Shoulder Widening and Sidewalks, Lakewood Township; Local Safety Program, Toms River Bus Terminal/Park and Ride Pedestrian Access Improvements; Parking Garage Roof Sealant and Repairs, Toms River Township; all in the County of Ocean	04/16/08	7,242,390.00	236,731.96	-	-	566,537.04	-	-	803,269.00	-
08-11	Development and Construction of Barnegat Park, in the Township of Barnegat, County of Ocean	04/16/08	3,000,000.00	1,051,544.54	-	-	6.79	282,723.97	-	768,827.36	-
08-12	Capital Renewal and Replacement Facilities Improvement Project FY 2008 at the Ocean College, in the County of Ocean	04/16/08	12,000,000.00	21,425.46	-	-	-	-	-	21,425.46	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDED	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
08-13	Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean	05/21/08	3,200,000.00	2,654,211.67	500,000.00	-	71,096.17	1,057,695.37	-	1,667,612.47	500,000.00
08-15	Costs of Redevelopment of Gull Island, Including, but not Limited to, Improvements to Bathroom Facilities, Landscaping and Construction of New Paths, in the County of Ocean	05/21/08	250,000.00	56,931.06	-	-	-	2,475.00	-	54,456.06	-
08-16	Acquisition and Installation of Prefabricated Inmate Housing Units and Related Improvements for the County Justice Complex and Corrections Facility Located in the County of Ocean	05/21/08	38,000,000.00	-	3,392,764.07	-	10,495.97	1,597,425.85	-	-	1,805,834.19
08-19	Reconstruction and Design of Various County Bridges and Culverts, all in the County of Ocean	08/20/08	3,650,000.00	0.80	-	-	17,735.06	-	-	17,735.86	-
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean	8/20/08	1,000,000.00	-	450,001.38	-	-	155,347.22	-	-	294,654.16
8-22	Cost of the Reconstruction of Various County Bridges, all in the County of Ocean	11/05/08	1,395,462.46	855,919.25	-	-	139.20	-	-	856,058.45	-
08-23	Construction of a Parking Lot at Ocean County College Including, but not Limited to, Extension of an Access Drive, Drainage, Utilities, Design and Permitting Thereof, Located in Toms River Township, County of Ocean	12/03/08	2,750,000.00	295.75	-	-	1,140.00	-	-	1,435.75	-
09-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	03/04/09	1,000,000.00	12,645.49	-	-	-	-	-	12,645.49	-
09-02	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase I, all in the County of Ocean	03/04/09	1,000,000.00	6,645.41	-	-	-	6,354.15	291.26	0.00	-
09-03	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	03/04/09	500,000.00	433,529.38	-	-	5,716.83	434,240.00	-	5,006.21	-
09-04	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	03/04/09	1,200,000.00	0.14	-	-	-	-	0.14	-	-
09-05	Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase I, in the County of Ocean	03/04/09	1,000,000.00	98,212.54	-	-	76,370.13	153,813.41	-	20,769.26	-
09-06	Various Capital Improvements for the County of Ocean	05/06/09	3,800,000.00	2,267,805.24	-	-	-	-	2,267,805.24	-	-
09-07	Construction of the Miller Road Culvert, Located in the Township of Lakewood, in the County of Ocean	05/06/09	400,000.00	389,317.09	-	-	-	-	-	389,317.09	-
09-08	Cost of Design and Improvements for Various Projects, all in the County of Ocean	05/06/09	1,250,000.00	1,031,926.11	-	-	18,875.00	-	-	1,050,801.11	-
09-10	Replacement and Construction of Various Bridges, all in the County of Ocean	05/06/09	2,441,000.00	994,686.64	-	-	-	-	994,686.64	-	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT		BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
			DATE	AMOUNT	FUNDED	UNFUNDED					FUNDED	UNFUNDED
09-13	Cost of Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail Known as the Barnegat Branch Trail, Phase III, in the County of Ocean	05/06/09	750,000.00	-	41,995.37	-	-	-	900.00	-	-	41,095.37
09-14	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Roads, Bridge and/or Drainage System Improvements Along County Roads, Phase II, all in the County of Ocean	6/03/09	2,000,000.00	-	54,306.07	-	45,027.50	88,727.50	-	-	-	10,606.07
09-16	Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase II, in the County of Ocean	06/03/09	2,000,000.00	-	1,690,732.30	-	18,188.87	1,690,568.45	-	-	-	18,352.72
09-17	Rehabilitation and Management of Various Bridges, in the County of Ocean	06/03/09	400,000.00	-	193,725.43	-	114,335.13	167,035.06	-	-	-	141,025.50
09-18	Various Capital Improvements, in the County of Ocean	06/03/09	6,250,000.00	-	1,940,757.05	-	40.06	709,097.17	-	-	-	1,231,699.94
09-20	Construction of a Vehicle Wash Facility and Acquisition of Equipment Necessary for Operation of Said Facility, in the County of Ocean	06/03/09	1,200,000.00	-	298,566.97	-	-	3,486.98	-	-	-	295,079.99
09-21	Preliminary Plans, Including Design, Permitting and Reconstruction Costs for the Western Regional Road Garage and Transportation Facility, in the Township of Manchester, County of Ocean	06/03/09	500,000.00	-	180,216.72	-	-	-	-	-	-	180,216.72
09-22	Cost of the Reconstruction of Various County Bridges, all in the County of Ocean	06/03/09	500,875.03	-	500,095.49	-	-	-	-	-	-	500,095.49
09-23	Phase II of the Replacement of the Existing Airpark Terminal Building, Including, but not Limited to, the Purchase of Furniture, Fixtures and Other apparatus, in the County of Ocean	09/02/09	1,000,000.00	-	47,578.38	-	-	25,751.69	-	-	-	21,826.69
09-24	Design of the Construction of the Francis Mills Bridge on Route 571, Jackson Township, in the County of Ocean	09/02/09	700,000.00	-	-	1.49	-	-	-	-	-	1.49
10-02	Phase I of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	03/03/10	1,000,000.00	-	17,988.93	-	400.00	400.00	-	-	-	17,988.93
10-03	Cost of the Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	03/03/10	500,000.00	-	0.94	-	-	-	-	-	-	0.94
10-04	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	03/03/10	1,200,000.00	-	7,235.00	-	-	-	-	-	-	7,235.00
10-05	Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	03/03/10	1,000,000.00	-	991,110.71	-	153.20	686,699.56	-	-	-	304,564.35
10-07	Ocean County college Infrastructure Improvements, Including, but not Limited to, Access Driveways, Roadways, Parking Lots, Stormwater Management Facilities and Utilities, Located in the Township of Toms River, County of Ocean	04/21/10	5,000,000.00	-	3,583,204.98	-	14,645.20	3,094,915.58	-	-	-	502,934.60

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
10-09	Various Capital Improvements, for the County of Ocean	4/21/10	4,200,000.00	1.81	-	-	1,062.51	-	-	1,064.32	-
10-10	Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements at Various Locations, all in the County of Ocean	04/21/10	2,600,000.00	2,300,132.32	-	-	5.31	-	-	2,300,137.63	-
10-11	Reconstruction and Design of Various Bridges, all in the County of Ocean	4/21/10	3,000,000.00	1,457,399.89	-	-	6,808.00	-	-	1,464,207.89	-
10-12	Cost of Various Design Projects, all in the County of Ocean	4/21/10	1,100,000.00	1,099,073.14	-	-	-	-	-	1,099,073.14	-
10-14	Phase II of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	05/19/10	2,000,000.00	899,882.86	-	-	14,305.05	303,610.45	-	610,577.46	-
10-15	Capital Renewal and Replacement Facilities Improvement Project FY 2010 at the County College, in the County of Ocean	05/19/10	2,353,000.00	38,295.69	-	-	-	2,000.00	-	36,295.69	-
10-17	Various Capital Improvements to the Hooper Avenue Pedestrian Bridge; 129 Hooper Avenue and Adjacent Parking Garage; 119 Hooper Avenue and 101 Hooper Avenue, all Located in the Township of Toms River, in the County of Ocean	07/21/10	1,850,000.00	1,277,450.91	-	-	-	25.87	-	1,277,425.04	-
10-18	Cost of Various Capital Improvements, Renovations, Repairs and Site Studies, at Various Branches of the County Library System, all Located in the County of Ocean	08/04/10	500,000.00	4,845.49	-	-	-	-	-	4,845.49	-
10-20	Construction of a New Connector Road, from State Highway 9 to County Road 571 (Indian Head Road), Toms River, County of Ocean	08/04/10	2,000,000.00	-	-	-	9,070.00	28.09	-	9,041.91	-
10-22	Various Capital Improvements, for the County of Ocean	11/17/10	4,650,000.00	4,431,094.04	-	-	-	-	4,431,094.04	-	-
11-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	2/16/11	1,000,000.00	-	-	-	125,477.52	125,477.52	-	-	-
11-02	Phase I of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	02/16/11	1,000,000.00	749,499.60	-	-	-	44,930.46	-	704,569.14	-
11-03	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	02/16/11	1,500,000.00	665,912.17	-	-	6,746.28	384,943.20	-	287,715.25	-
11-04	Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	02/16/11	1,500,000.00	21,583.38	-	-	39,489.21	61,071.66	-	0.93	-
11-05	Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	2/16/11	1,000,000.00	446,101.70	-	-	-	3,987.56	-	442,114.14	-
11-06	Cost of Improvements to the Law Enforcement Facilities at the Chesnut Street complex, Located in the Township of Toms River, in the County of Ocean	04/06/11	2,000,000.00	77,088.29	-	-	33.50	65,603.06	-	11,518.73	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT		BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
			AMOUNT		FUNDED	UNFUNDED					FUNDED	UNFUNDED
11-08	Phase II of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	05/18/11	3,000,000.00	-	386,125.39	-	-	1,359.17	386,122.89	1,361.67	(0.00)	-
11-09	Phase II of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean	05/18/11	2,000,000.00	-	1,990,906.16	-	-	-	982,600.37	-	1,008,305.79	-
11-10	Phase II of Various Engineerings, Road, Bridge, Drainage and Dredging Improvements, at Various Locations, all in the County of Ocean	05/18/11	2,000,000.00	-	1,861,186.63	-	-	-	40,228.09	-	1,820,958.54	-
11-11	Reconstruction and Design of Radio Road Bridge, Little Egg Harbor Township, and Bridge Rehabilitation and Management, all in the County of Ocean	05/18/11	5,000,000.00	-	2,908,508.73	-	27,244.30	-	67,102.23	-	2,868,650.80	-
11-12	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Garden State Parkway Interchange 91, Township of Brick, and Francis Mills Bridge, Township of Jackson, and Including the Replacement of Francis Mills Bridge, Township of Jackson, all in the County of Ocean	05/18/11	8,500,000.00	-	-	4,200,286.97	-	-	3,693,497.79	-	-	506,789.18
11-13	Reconstruction of County Road 549 (Hooper Avenue) Intersections, form Church Road to College Drive, Toms River Township, in the County of Ocean	05/18/11	1,000,000.00	-	994,619.35	-	-	-	664.05	-	993,955.30	-
11-14	Cost of the Replacement of Bowman Road Bridge, Jackson Township, in the County of Ocean	06/15/11	200,000.00	-	19,717.78	-	-	-	-	19,717.78	-	-
11-15	Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean	07/20/11	-	-	-	-	34,255.00	34,255.00	16,960.00	-	-	17,295.00
11-16	Preliminary Engineering Costs for the Redevelopment of Berkeley Island Park, Berkeley Township, and the Acquisition of Park Lands in the Borough of Tuckerton, Block 13; and Ocean Township Block 47, Lot 2; all in the County of Ocean	08/17/11	750,000.00	-	-	241,615.69	-	7,240.00	8,355.77	-	-	240,499.92
11-17	Cost of Various Capital Improvements, Renovations and Repairs at Various Branches of the County Library System, all in the County of Ocean	08/17/11	250,000.00	-	1,420.65	-	-	-	-	-	1,420.65	-
11-18	Cost of Purchasing a Mosquito Sprayer System and Replacement of the Helicopter Main and Tail Rotor Blades for the County Mosquito Commission, Located in the County of Ocean	08/17/11	300,000.00	-	1,412.65	-	-	-	-	1,412.65	-	-
11-19	Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge Pond Golf Course, Brick Township; and Other Various Locations, all in the County of Ocean	08/17/11	100,000.00	-	48,588.00	950,000.00	-	-	-	-	48,588.00	950,000.00
11-20	Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean	10/19/11	8,000,000.00	-	613,437.10	3,313,434.00	-	178,197.20	24,416.93	-	-	4,080,651.37

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
11-21	Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean	10/19/11	2,000,000.00	-	825,419.34	-	-	755.00	-	-	824,664.34
12-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	03/07/12	1,000,000.00	-	19,000.40	-	-	19,000.00	-	-	0.40
12-02	Reconstruction and Resurfacing of Various Roads and Bridges	03/07/12	4,841,000.00	1,341,000.00	-	-	-	1,341,000.00	-	-	-
12-03	Roof Renovations and Replacement of HVAC Systems at the Justice Complex and Courthouse Buildings, Located in Toms River Township, in the County of Ocean	03/07/12	4,000,000.00	1,058,219.51	-	-	80,473.00	22,813.84	-	1,115,878.67	-
12-04	Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	04/18/12	500,000.00	459,067.45	-	-	-	-	-	459,067.45	-
12-05	Upgrades and Conversion of the County 911 Dispatch System	04/18/12	4,000,000.00	989,781.99	-	-	23,858.00	467,450.96	-	546,189.03	-
12-06	Rehabilitation and Management of Various Bridges	04/18/12	1,000,000.00	48,657.55	950,000.00	-	-	2,239.54	-	996,397.81	-
12-07	Reconstruction and Resurfacing of Certain County Roads	04/18/12	3,500,000.00	3,217,001.85	-	-	-	2,431,571.77	-	785,430.08	-
12-08	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land	05/16/12	2,000,000.00	1,994,193.51	-	-	-	218,601.67	-	1,775,591.84	-
12-09	Construction of Stormwater Management Facilities	05/16/12	1,500,000.00	1,495,341.78	-	-	-	11.87	-	1,495,329.91	-
12-10	Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations	05/16/12	1,500,000.00	859,465.88	-	-	30,002.91	665,017.61	-	224,451.18	-
12-11	Phase II of the Ocean County College Infrastructure Improvements Project	05/16/12	8,500,000.00	8,479,690.22	-	-	-	67.39	-	8,479,622.83	-
12-12	Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse	05/16/12	5,450,000.00	5,306,501.01	-	-	-	4,888,533.74	-	417,967.27	-
12-13	Replacing an Amphibious Hydraulic Rotary Excavator and a Heavy Equipment Service Truck for the County Mosquito Commission	05/16/12	490,000.00	1,062.90	-	-	-	-	1,062.90	-	-
12-14	Improvements at the County College Center and College Bookstore	05/16/12	10,000,000.00	-	176,833.43	-	-	6,653.32	-	170,180.11	-
12-15	Reconstruction of Various County Bridges	07/18/12	271,632.09	271,632.09	-	-	-	-	-	271,632.09	-
12-16	Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail known as the Barnegat Branch Trail	07/18/12	600,000.00	599,036.00	-	-	-	128.00	-	598,908.00	-
12-17	Design and Redevelopment of the Berkeley Island Stabilization Project; Acquisition, Design and Redevelopment of Various Park Locations	07/18/12	750,000.00	747,299.93	-	-	-	241,190.19	-	506,109.74	-
12-18	HVAC Replacements, Roof Replacements and Installation of Automated Doors at Various Library Branch Locations	07/18/12	200,000.00	198,944.25	-	-	-	-	-	198,944.25	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT		BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
			FUNDED	UNFUNDED	FUNDED	UNFUNDED					FUNDED	UNFUNDED
12-19	Upgrading Fueling Sites at Vehical Services Locations	07/18/12	750,000.00	-	579,596.25	-	-	4,954.33	541,803.66	-	42,746.92	-
12-20	Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes; Interior Alterations to 911 Dispatch Center at the Chestnut Street Complex	07/18/12	1,200,000.00	-	529,299.25	-	-	-	90,985.00	-	438,314.25	-
12-22	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land for Parkway Interchange and Replacement of Francis Mills Bridge	09/19/12	3,500,000.00	3,224,400.00	-	-	-	-	1,761,795.00	-	-	1,462,605.00
12-23	Rehabilitation of Schencks Mill Bridge	11/20/12	560,000.00	-	-	560,000.00	-	6,731.68	480,539.23	-	-	86,192.45
12-24	Various Storm Improvements and Other Related Expenses	11/20/12	1,000,000.00	997,114.50	-	-	-	-	1,637.70	-	-	995,476.80
13-01	Reconstruction and Resurfacing of Various Roads, all in the County of Ocean	04/17/13	5,000,000.00	-	-	5,000,000.00	-	-	2,266,443.88	-	2,733,556.12	-
13-02	Reconstruction of Route 549 (Hooper Avenue) Intersections, Church Road to College Drive, Toms River Township; the Reconstruction of Route 526 (Apple Street to Route 549, Including Lanes Mills Bridge), Lakewood Township; the Reconstruction and Resurfacing of Route 528 (East Veterans Highway) from Stacy Court to 1,200 Feet East of Route 527 (Whitesville Road), Jackson Township; the Reconstruction and Resurfacing of Route 528 (East Veterans Highway) from 500 Feet East of Whitesville Road to 700 Feet East of Siena Drive, Jackson Township; the Reconstruction and Resurfacing of Route 528 (East Veterans Highway) From 700 Feet East of Siena Drive to Bennetts Mills Road, Jackson Township; and the Reconstruction and Resurfacing of Certain County Roads, in Accordance with Plans and Specifications on File in the Ocean County Engineering Department, Including All Else Necessary Therefor and Incidental Thereto	04/17/13	4,966,300.00	-	-	4,966,300.00	-	-	3,200,000.00	-	1,766,300.00	-
13-03	Reconstruction of County Road 526 (East County Line Road), from Apple Street to Lanes Mills Road, Located in Lakewood Township, County of Ocean	04/17/13	-	-	-	-	2,000,000.00	-	252,057.74	-	1,747,942.26	-
13-04	Installation of Stormwater Collection in Commonwealth Boulevard, Located in Manchester Township, in the County of Ocean	04/17/13	1,100,000.00	-	-	1,100,000.00	-	-	504,730.47	-	595,269.53	-
13-05	Garden State Parkway Interchange 91 Improvements, Located in the Township of Brick, in the County of Ocean	04/17/13	30,500,000.00	-	-	30,500,000.00	-	-	1,094,463.55	5,400,000.00	-	24,005,536.45
13-06	Acquisition and Installation of a New Water Quality Basin at Berkeley Shores, Located in Berkeley Township; and the Dredging of Twilight Lake, Bay Head Borough; all in the County of Ocean	04/17/13	3,200,000.00	-	-	3,200,000.00	-	-	-	3,200,000.00	-	-
13-07	Reconstruction of County Road 549 (Hooper Avenue) Intersections, from Church Road to College Drive, Located in Toms River Township, in the County of Ocean.	04/17/13	1,000,000.00	-	-	1,000,000.00	-	-	3,558.09	-	996,441.91	-
13-08	Purchase of Trucks, Heavy-Duty Road Equipment, Buses and Other Apparatus, in the County of Ocean	04/17/13	5,000,000.00	-	-	5,000,000.00	-	-	4,416,562.99	-	583,437.01	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2013	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
13-09	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	08/7/13	1,500,000.00	-	-	1,500,000.00	-	4,675.86	-	1,495,324.14	-
13-10	Various Engineering, Road, Bridge and Drainage Improvements, at Various Locations, all in the County of Ocean	08/7/13	1,000,000.00	-	-	1,000,000.00	-	3,548.09	-	996,451.91	-
13-11	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	08/7/13	3,000,000.00	-	-	3,000,000.00	-	8,027.68	-	2,991,972.32	-
13-12	Replacement of Jackson Mills Culvert No. 1511-042, Located in the Township of Jackson, in the County of Ocean	08/7/13	1,100,000.00	-	-	1,100,000.00	-	1,319.05	-	98,680.95	1,000,000.00
13-13	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements along County Roads, all in the County of Ocean	08/7/13	500,000.00	-	-	500,000.00	-	1,031.15	-	498,968.85	-
13-14	Acquiring Land Adjacent to Various Park Locations and the Redevelopment and Renovation of Various Parks, all in the County of Ocean	08/7/13	750,000.00	-	-	750,000.00	-	1,019.15	-	748,980.85	-
13-15	Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse Buildings, Located in Toms river Township, in the County of Ocean.	08/7/13	750,000.00	-	-	750,000.00	-	2,998.19	-	747,001.81	-
13-16	Improvements, Renovations and Repairs at Various Branches of the County Library System, all in the County of Ocean	08/21/13	200,000.00	-	-	200,000.00	-	107,542.55	-	92,457.45	-
13-17	Improvements, Renovations and Repairs at Various Locations of the County Vocational Technical School District, all in the County of Ocean	08/21/13	185,000.00	-	-	185,000.00	-	183,926.60	-	1,073.40	-
13-18	Roof and Exterior Renovations at the Justice Complex and Courthouse Buildings Located in Toms River Township, in the County of Ocean	08/21/13	1,750,000.00	-	-	1,750,000.00	-	5,029.45	-	1,744,970.55	-
13-19	Design, Permitting and Construction of Antennas at Various Locations, in the County of Ocean	08/21/13	1,000,000.00	-	-	1,000,000.00	-	3,548.09	-	996,451.91	-
13-20	Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes, in the County of Ocean	08/21/13	600,000.00	-	-	600,000.00	-	939.55	-	599,060.45	-
13-21	Preparation of a Disaster Recovery Plan, Hazard Mitigation Planning Report and a County Facilities and Capital Improvement Master Plan, in the County of Ocean	08/21/13	985,000.00	-	-	985,000.00	-	965,745.55	-	19,254.45	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 43,462,265.10
Increased by:		
Improvement Authorizations		<u>41,551,881.10</u>
Subtotal		85,014,146.20
Decreased by:		
Cash Disbursements	\$ 42,451,589.59	
Cancelled Encumbrances	<u>1,736,899.07</u>	<u>44,188,488.66</u>
Balance, December 31, 2013		<u><u>\$ 40,825,657.54</u></u>

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR INTEREST EARNED ON PROCEEDS OF BONDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 1,441,946.68
Increased by:		
Interest Earned		<u>200,943.52</u>
Subtotal		1,642,890.20
Decreased by:		
Disbursements:		
Current Fund Interest Allocation	\$ 216,682.65	
State of New Jersey - Interest on Debt Proceeds	<u>4,614.89</u>	<u>221,297.54</u>
Balance, December 31, 2013		<u><u>\$ 1,421,592.66</u></u>

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR PAYMENT OF SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 2,104,120.31
Increased by:		
Fully Funded Improvement Authorizations - Cancelled	\$ 7,431,479.25	
Fully Funded Improvement Authorizations - Refunds	52,140.00	
Proceeds from State of New Jersey	833,376.90	8,316,996.15
		<hr/>
Subtotal		10,421,116.46
Decreased by:		
Utilized as Current Fund Antipated Revenue		<hr/> 2,104,120.00
Balance, December 31, 2013		<u><u>\$ 8,316,996.46</u></u>

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR BEACH EROSION
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2013 and 2012

\$ 2,516,713.20

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 1,364,050.21
Increased by:		
2013 Budget Appropriation	\$ 3,585,000.00	
Improvement Authorizations Cancelled	86,838.52	<u>3,671,838.52</u>
Subtotal		5,035,888.73
Decreased by:		
Appropriation to Finance Improvement Authorization		<u>4,670,000.00</u>
Balance, December 31, 2013		<u><u>\$ 365,888.73</u></u>

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2012	2013 AUTHORIZATIONS	AUTHORIZATIONS FUNDED	AUTHORIZATIONS CANCELLED	DEOBLIGATION OF FUNDS	BALANCE DECEMBER 31, 2013
05-18	Fischer Boulevard Extension Feasibility Study, Dover Township, in the County of Ocean	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
06-12	Reconstruction of Route 539 at the New Fort Dix Entrance, Jackson and Plumsted Townships, in the County of Ocean	3,250.00	-	3,250.00	-	-	-
07-29	Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean	930,399.79	-	617,175.46	-	-	313,224.33
08-13	Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean	500,000.00	-	-	-	-	500,000.00
08-16	Acquisition and Installation of Prefabricated Inmate Housing Units and Related Improvements for the County Justice Complex and Corrections Facility Located in the County of Ocean	3,891,892.76	-	-	-	-	3,891,892.76
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean	674,813.54	-	66,915.35	-	-	607,898.19
09-11	Reconstruction and Resurfacing of Various Roads, Bridge Replacement and Construction of Traffic Signals Countywide, all in the county of Ocean	705,626.37	-	-	-	-	705,626.37
09-24	Design of the Construction of the Francis Miss Bridge on Route 571, Jackson Township, in the County of Ocean	27,827.11	-	27,827.11	-	-	-
10-06	Phase II of the Interchange 91 Project, Located in the Township of Brick, County of Ocean	1,000,000.00	-	-	-	-	1,000,000.00
11-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	450,000.00	-	450,000.00	-	-	-
11-12	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Garden State Parkway Interchange 91, Township of Brick, and Francis Mills Bridge, Township of Jackson, and Including the Replacement of Francis Mills Bridge, Township of Jackson, all in the County of Ocean	8,500,000.00	-	3,492,986.10	-	-	5,007,013.90

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2012	2013 AUTHORIZATIONS	AUTHORIZATIONS FUNDED	AUTHORIZATIONS CANCELLED	DEOBLIGATION OF FUNDS	BALANCE DECEMBER 31, 2013
11-15	Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean	562,250.00	-	527,020.00	-	-	35,230.00
11-16	Preliminary Engineering Costs for the Redevelopment of Berkeley Island Park, Berkeley Township, and the Acquisition of Park Lands in the Borough of Tuckerton, Block 13; and Ocean Township, Block 47, Lot 2; all in the County of Ocean	400,000.00	-	51,750.00	-	-	348,250.00
11-19	Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge Pond Golf Course, Brick Township; and Other Various Locations, all in the County of Ocean	950,000.00	-	-	-	-	950,000.00
11-20	Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean	3,313,434.00	-	-	-	(837,408.00)	4,150,842.00
11-21	Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean	840,977.00	-	-	-	15,180.00	825,797.00
12-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads	950,000.00	-	-	-	-	950,000.00
12-06	Rehabilitation and Management of Various Bridges	950,000.00	-	950,000.00	-	-	-
12-14	Improvements at the County College Center and College Bookstore	1,505,621.49	-	1,505,621.49	-	-	-
12-21	Replacement of Radio Road (Atlantis) Bridge	1,000,000.00	-	-	-	-	1,000,000.00
12-22	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land for Parkway Interchange and Replacement of Francis Mills Bridge	3,500,000.00	-	913,135.50	-	-	2,586,864.50
12-23	Rehabilitation of Schencks Mill Bridge	560,000.00	-	274,983.61	-	-	285,016.39
12-24	Various Storm Improvements and Other Related Expenses	1,000,000.00	-	-	-	-	1,000,000.00
13-1	Recon. & Resurf. Certain County Roads	-	4,750,000.00	4,750,000.00	-	-	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2012	2013 AUTHORIZATIONS	AUTHORIZATIONS FUNDED	AUTHORIZATIONS CANCELLED	DEOBLIGATION OF FUNDS	BALANCE DECEMBER 31, 2013
13-2	Recon of Rt 549 (Hooper Ave.) Intersections, Church Rd. to College Dr., Toms River Twp.; Recon Rt 526 (Apple St. to Rt 549, including Lanes Mills Bridge), Lakewood Twp.; Recon & Resurf of Rt 528 (E. Veterans Hwy.), Stacy Ct. to 1,200 ft East of Whitesville Rd., Jackson Twp.; Recon & Resurf of Rt 528 (E. Veterans Hwy.), 500 ft East of Whitesville Rd., to 700 ft East of Siena Dr., Jackson Twp.; Recon & Resurf of Rt 528 (E. Veterans Hwy), 700 ft East of Siena Dr. to Bennetts Mills Rd., Jackson Twp.; Recon & Resurf of certain County Roads	-	4,966,300.00	4,966,300.00	-	-	-
13-3	Recon CR 526 (E Co Line Rd) Apple St to Lanes Mill Rd, Lakewood Township	-	1,900,000.00	1,900,000.00	-	-	-
13-4	Installation of Stormwater Collection in Commonwealth Blvd., Manchester Twp	-	1,045,000.00	1,045,000.00	-	-	-
13-5	GSP Interchange 91 Improvements, Brick Twp.	-	30,500,000.00	-	5,400,000.00	-	25,100,000.00
13-6	New Water Quality Basin at Berkeley Shores, Berkeley Twp.; Dredge Twilight Lake, Bay Head Borough	-	3,120,000.00	-	3,120,000.00	-	-
13-7	Reconstruction of Route 549 (Hooper Avenue) Intersections, Church Road to College Drive, Toms River Township	-	950,000.00	950,000.00	-	-	-
13-8	Heavy Duty Vehicles and Equipment	-	4,722,500.00	4,722,500.00	-	-	-
13-9	Install New & Upgrade Traffic Control Devices	-	1,425,000.00	1,425,000.00	-	-	-
13-10	Engineering, Road, Bridge & Drainage Improvements	-	950,000.00	950,000.00	-	-	-
13-11	Stormwater Management	-	2,850,000.00	2,850,000.00	-	-	-
13-12	Replacement of Jackson Mills Culvert No.1511-042, Jackson Twp.	-	1,000,000.00	-	-	-	1,000,000.00
13-15	Interior renovations, improvements, upgrades and equipment at the Justice Complex and Courthouse Buildings, Toms River Twp	-	712,500.00	712,500.00	-	-	-

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2013**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2012	2013 AUTHORIZATIONS	AUTHORIZATIONS FUNDED	AUTHORIZATIONS CANCELLED	DEOBLIGATION OF FUNDS	BALANCE DECEMBER 31, 2013
13-18	Justice Complex and Court House Buildings Roof and Exterior Renovations, Toms River Twp	-	1,575,000.00	1,575,000.00	-	-	-
13-19	Design, permitting and construction of antennas at various locations	-	950,000.00	950,000.00	-	-	-
13-22	Various Infrastructure Improvements	-	3,000,000.00	-	-	-	3,000,000.00
Total		\$ 32,291,092.06	\$ 64,416,300.00	\$ 35,676,964.62	\$ 8,520,000.00	\$ (822,228.00)	\$ 53,332,655.44
				Budget Appropriation			
				Funded by State of New Jersey	\$ 505,000.00		
				Premium on Bond Sale	10,886,343.13		
				Bonds Issued	1,560,621.49		
					22,725,000.00		
				<u>\$ 35,676,964.62</u>			

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF N.J. ENVIRONMENTAL INFRASTRUTURE TRUST LOAN RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Balance, December 31, 2012		\$ 5,845,589.00
Increased by:		
Loan Proceeds Received in Excess of Par Value of Bonds		28,551.00
Subtotal		5,874,140.00
Decreased by:		
NJEIT Loan Proceeds Received	\$ 5,023,361.00	
Deobligation of Funds	850,779.00	5,874,140.00
Balance, December 31, 2013		\$ -

SINGLE AUDIT SECTION

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY
OMB CIRCULAR A-133 AND NJ OMB CIRCULAR 04-04**

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Ocean
Toms River, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the County of Ocean's (herein referred to as "the County"), compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey Grants Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal and state programs for the year ended December 31, 2013. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 04-04, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal or state program. However, our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal or State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 or New Jersey OMB Circular 04-04.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 or New Jersey OMB's Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of Findings & Questioned Costs section that we consider to be significant deficiencies as Finding No. 2013-01.

Response to Findings

The County of Ocean's response to the findings identified in our audit is described in the accompanying schedule of Findings & Questioned Costs section. The County of Ocean's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and New Jersey OMB's Circular 04-04. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P. C.

Robert W. Allison
Certified Public Accountant
Registered Municipal Accountant
RMA #483

Freehold, New Jersey
June 24, 2014

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COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	AGENCY OR PASS-THROUGH NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE DECEMBER 31, 2012	REVENUE RECOGNIZED	TRANSFER FROM ENCUMBRANCES	EXPENDITURES	ENCUMBRANCES PAYABLE	APPROPRIATION CANCELLED	BALANCE DECEMBER 31, 2013	MEMO ONLY	
												CURRENT YEAR CASH RECEIVED	ACCUMULATED EXPENDITURES
Department of Housing and Urban Development													
Office of Community Planning & Development													
14.239	Home Investment Program (HOME)	M-11-DC-34-0221	951,262.00	07/01/13	-	951,262.00	-	5,000.00	762,957.00	-	183,305.00	5,000.00	5,000.00
14.239	Home Investment Program (HOME)	M-11-LDC-34-0221	918,115.00	07/01/12	289,115.00	-	549,000.00	296,500.00	392,500.00	-	149,115.00	170,500.00	376,500.00
14.239	Home Investment Program (HOME)	M-11-DC-34-0221	1,243,299.00	07/01/11	103,479.17	-	854,960.00	910,554.00	350.00	-	47,553.17	406,992.20	1,195,413.83
14.239	Home Investment Program (HOME)	M-10-DC-34-0221	1,408,758.00	07/01/10	38,439.53	-	299,354.00	319,715.20	-	-	18,078.33	52,207.75	1,390,679.67
14.239	Home Investment Program (HOME)	M-09-DC-34-0221	1,419,159.00	07/01/09	38,923.60	-	-	-	-	-	32,612.44	27,420.00	1,380,235.40
14.239	Home Investment Program (HOME)	M-08-DC-34-0221	1,266,494.00	07/01/08	35,525.36	-	17,900.00	18,357.80	17,900.00	-	36,612.44	20,683.00	1,215,981.56
14.239	Home Investment Program (HOME)	M-07-DC-34-0221	1,326,559.00	07/01/07	35,525.36	-	175,975.00	525.00	175,975.00	-	17,167.56	20,683.00	1,288,555.75
14.239	Home Investment Program (HOME)	M-06-DC-34-0221	1,333,776.00	07/01/06	44,695.25	-	525.00	-	525.00	-	44,695.25	-	1,288,555.75
14.239	Home Investment Program (HOME)	M-05-DC-34-0221	1,441,979.00	07/01/05	48,466.48	-	-	-	48,466.48	-	102,498.50	1,200.00	1,393,512.52
14.239	Home Investment Program (HOME)	M-04-DC-34-0221	1,424,770.00	07/01/04	103,698.50	-	-	1,200.00	-	-	102,498.50	-	1,322,271.50
14.239	Home Investment Program (HOME)	M-03-DC-34-0221	1,476,164.00	07/01/03	0.02	-	-	-	-	-	0.02	-	1,476,163.98
14.239	Home Investment Program (HOME)	M-01-DC-34-0221	1,302,000.00	07/01/01	2,117.00	-	2,920.00	-	2,920.00	-	2,117.00	-	1,296,963.00
					737,072.35	951,262.00	1,900,634.00	1,551,327.00	1,353,127.00	-	684,514.35	1,162,415.35	13,674,693.65
Community Development Block Grant													
14.218	Entitlement	B-09-UC-34-0108	1,268,761.00	07/01/13	-	1,268,761.00	-	46,011.12	768,488.88	-	454,261.00	46,011.12	812,666.30
14.218	Entitlement	B-09-UC-34-0108	1,229,280.00	07/01/12	346,573.00	-	821,540.55	751,499.75	235,418.80	-	181,194.79	772,054.51	1,115,486.47
14.218	Entitlement	B-09-UC-34-0108	1,291,263.00	07/01/11	102,873.11	-	390,253.91	317,352.49	13,753.17	-	7,212.75	294,194.56	1,465,620.95
14.218	Entitlement	B-09-UC-34-0108	1,548,525.00	07/01/10	126,567.42	-	177,437.25	199,536.02	42,559.71	-	69,150.88	199,536.02	1,386,095.22
14.218	Entitlement	B-09-UC-34-0108	1,434,195.00	07/01/09	5,406.67	-	-	1,296.00	17,823.88	-	5,560.07	134,744.14	1,705,418.62
14.218	Entitlement	B-08-UC-34-0108	1,759,139.00	07/01/08	7,144.00	-	47,872.38	74,198.07	2,811.43	-	35,896.50	1,296.00	1,420,186.27
14.218	Entitlement	B-07-UC-34-0108	1,435,524.00	07/01/07	12,786.73	-	76,749.07	10,513.00	17,823.88	-	12,526.30	10,513.00	1,413,069.36
14.218	Entitlement	B-06-UC-34-0108	1,439,193.00	07/01/06	10,310.84	-	26,325.80	1,311.26	9,125.00	-	26,123.64	1,311.26	1,586,550.51
14.218	Entitlement	B-05-UC-34-0108	1,593,980.00	07/01/05	6,118.23	-	-	-	9,125.00	-	6,118.23	-	1,718,908.86
14.218	Entitlement	B-04-UC-34-0108	1,731,000.00	07/01/04	2,966.14	-	9,125.00	-	-	-	2,966.14	-	1,730,468.19
14.218	Entitlement	B-03-UC-34-0108	1,712,000.00	07/01/03	531.81	-	-	-	-	-	531.81	-	1,707,115.50
14.218	Entitlement	B-02-UC-34-0108	1,712,000.00	07/01/02	4,884.50	-	-	-	-	-	4,884.50	-	1,707,115.50
14.218	Entitlement	B-01-UC-34-0108	2,458,000.00	07/01/01	1.74	-	-	-	-	-	1.74	-	2,457,998.26
					626,166.19	1,268,761.00	1,706,287.87	1,534,950.59	1,259,836.00	-	806,428.47	1,532,347.42	18,365,595.53
Indirect Program - HUD													
14.239	Indirect Program - HUD Subrecipient Contributions 2012		90,000.00	07/01/12	-	-	-	90,000.00	-	-	-	-	90,000.00
14.239	Indirect Program - HUD Subrecipient Contributions 2011		109,750.00	07/01/11	-	-	109,750.00	-	-	-	-	-	109,750.00
14.239	Indirect Program - HUD Home Program Income 2012		10,000.00	07/01/12	-	10,000.00	-	-	-	-	10,000.00	-	-
14.239	Indirect Program - HUD Home Program Income 2011		31,820.00	07/01/11	-	-	-	-	-	-	31,820.00	-	-
14.239	Indirect Program - HUD Home Program Income 2010		25,355.00	07/01/10	-	-	-	-	-	-	25,355.00	-	-
14.239	Indirect Program - HUD Home Program Income 2009		44,970.00	07/01/09	-	-	-	-	-	-	44,970.00	-	-
14.239	Indirect Program - HUD Home Program Income 2008		98,665.00	07/01/08	-	-	-	-	-	-	98,665.00	-	-
14.239	Indirect Program - HUD CDBG Program Income 2012		41,890.00	07/01/12	-	19,950.00	-	-	20,745.00	-	-	-	31,875.00
14.239	Indirect Program - HUD CDBG Program Income 2011		39,575.00	07/01/11	-	-	-	-	-	-	41,890.00	-	15,550.00
14.239	Indirect Program - HUD CDBG Program Income 2010		7,772.00	07/01/10	-	-	-	-	-	-	24,025.00	-	-
14.239	Indirect Program - HUD CDBG Program Income 2009		32,972.00	07/01/09	-	-	-	-	-	-	7,772.00	-	26,795.00
14.239	Indirect Program - HUD CDBG Program Income 2008		23,100.00	07/01/08	-	-	-	-	-	-	6,177.00	-	21,975.00
14.239	Indirect Program - HUD CDBG Program Income 1998-2000		856,595.00	07/01/98	29,521.76	-	320,044.00	113,200.17	208,149.83	-	28,215.76	-	620,229.41
14.218	Indirect Program - HUD Program Income		838,866.00	07/01/97	25,093.01	-	-	-	-	-	25,093.01	-	813,772.99
					422,013.77	29,950.00	429,794.00	360,375.17	228,894.83	-	292,487.77	29,950.00	1,729,947.40
Hurricanes Sandy Community Development Block Grant Disaster Recovery													
14.269	CDBG Essential Services Grant		7,288,937.00	07/26/13	-	-	-	7,288,937.00	-	-	-	-	7,288,937.00
					7,288,937.00	-	-	7,288,937.00	-	-	-	-	7,288,937.00
Department of Transportation													
Federal Aviation Administration													
20.106	Crosswind Runway 14/32/FY13	3-34-0041-024-2013	1,240,135.00	07/01/13	-	1,240,135.00	-	162,786.26	1,016,359.34	-	60,989.40	-	162,786.26
20.106	Crosswind Runway 14/32/FY12	3-34-0041-023-2012	6,653,520.00	08/31/12	123,972.00	-	6,062,343.00	5,491,576.92	663,129.62	-	373,573.46	-	5,494,816.92
20.106	Land Release & Environmental Mitigation Design Project	3-34-0041-022-2011	299,250.00	08/01/11	18,446.77	-	46,419.94	40,244.75	6,175.19	-	6,840.00	-	286,234.81
20.106	Replacement of Taxiway Lighting/Signage	3-34-0041-021-2010	1,589,350.00	09/18/10	18,446.77	-	-	-	18,446.77	-	-	-	1,570,903.23
20.106	Replacement of Taxiway Lighting/Signage	3-34-0041-020-2009	142,500.00	09/18/09	Open	-	Open	1,950.00	Open	-	Open	-	140,550.00
20.106	Design of Apron Expansion FY08	3-34-0041-18-09	80,000.00	05/30/08	Open	-	4,446.00	Open	10,076.50	-	Open	-	69,923.50
20.106	Airport Layout Update	3-34-0041-19-09	116,000.00	05/30/08	Open	-	-	Open	1,140.50	-	Open	-	114,859.50

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	AGENCY OR PASS-THROUGH NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE DECEMBER 31, 2012	REVENUE RECOGNIZED	TRANSFER FROM ENCUMBRANCES	ENCUMBRANCES EXPENDITURES	ENCUMBRANCES PAYABLE	APPROPRIATION CANCELLED	BALANCE DECEMBER 31, 2013	MEMO ONLY	
												CURRENT YEAR CASH RECEIVED	ACCUMULATED EXPENDITURES
20.106	Obstruction Removal FY08	3-34-0041-18-08	143,000.00	08/30/08	21,957.75	-	-	-	-	21,957.75	-	-	121,042.25
20.106	Crosswalk Runway 14.32 FY07	3-34-0041-17-07	365,297.00	06/04/07	25,637.53	-	-	-	-	25,637.53	-	-	339,659.47
					205,575.05	1,586,546.00	6,108,762.94	5,694,607.93	1,685,664.15	79,209.05	441,402.86	5,337,763.93	8,300,775.94
20.219	Subregional MUTCD	2012-NJIT-001	133,000.00	07/01/11	-	-	46,344.87	46,344.87	-	-	-	139,920.25	133,000.00
20.219	Phase VI Barnegat Bikeway Trail	10-480-078-6300-EFR-7310	290,000.00	01/01/12	Open	-	-	-	-	-	290,000.00	-	-
20.219	Phase V Barnegat Bikeway Trail	10-480-078-6300-EFR-7310	350,000.00	01/01/11	Open	-	350,000.00	350,000.00	-	-	-	262,500.00	350,000.00
20.219	Expand Bicycling & Pedestrian	2010-2011 UPWP	120,000.00	07/01/09	06/30/10	2,374.78	-	-	-	2,374.78	-	-	117,625.22
					2,374.78	-	-	-	-	2,374.78	-	-	117,625.22
					2,374.78	290,000.00	396,344.87	396,344.87	-	2,374.78	290,000.00	393,420.25	600,625.22
					64,311.76	409,815.00	-	110,514.35	-	931.10	362,681.31	110,514.34	164,017.59
20.521	Subregional Studies Prog FY13	2014-2015-UPWP	292,000.00	07/01/13	06/30/14	-	-	-	-	-	292,000.00	-	-
20.521	Subregional Internship Supp Prog	93-TC-NJ-CO48	15,000.00	07/01/12	06/30/13	931.09	-	12,107.21	-	931.09	2,892.79	12,107.21	12,107.21
20.215	Subregional Internship Supplemental	93-TC-NJ-CO48	15,000.00	07/01/11	06/30/12	-	-	-	-	-	-	-	14,068.91
20.217	Subregional Transportation - FY2013	STP-FY2014	102,815.00	07/01/13	06/30/14	-	-	35,026.48	-	-	67,788.52	35,026.47	35,026.47
20.217	Subregional Transportation - FY2012	STP-FY2013	102,815.00	07/01/12	06/30/13	63,380.67	-	63,380.66	-	0.01	(0.00)	63,380.66	102,814.99
					64,311.76	409,815.00	-	110,514.35	-	931.10	362,681.31	110,514.34	164,017.59
20.551	FTA - New Freedom Program	N/A	60,000.00	07/01/12	06/30/15	-	-	21,555.46	-	-	38,444.54	6,273.84	21,555.46
20.521	FTA - New Freedom Program	N/A	75,000.00	01/01/11	12/31/11	48,349.34	-	48,349.34	-	-	-	54,341.62	75,000.00
20.516	FTA - JARC - Ri. 37 Bus Service	N/A	250,000.00	07/01/13	06/30/14	-	-	43,949.41	156,050.59	-	50,000.00	21,638.62	43,949.41
20.516	FTA - JARC - Ri. 37 Bus Service	N/A	290,000.00	07/01/12	06/30/13	50,000.00	141,987.20	191,987.20	-	-	-	259,898.48	290,000.00
					98,349.34	310,000.00	141,987.20	306,841.41	156,050.59	-	88,444.54	342,152.56	430,504.87
20.613	Child Restraint & Protection	2013-OCEAN-00126	29,000.00	10/01/12	09/30/13	-	-	28,565.08	-	-	434.92	28,565.08	28,565.08
20.601	Child Restraint & Protection	OPI12-21-02-17	45,000.00	10/01/10	09/30/11	6,030.91	-	-	-	6,030.91	-	-	38,969.09
20.601	DRE Cullout Program FY13	AL14-45-01-05	36,000.00	10/01/13	09/30/14	-	-	-	-	-	36,000.00	-	-
20.600	DRE Cullout Program FY12	2013-OCEAN-00137	35,000.00	10/01/12	09/30/13	-	-	32,978.50	-	-	2,021.50	32,978.50	32,978.50
20.600	Partnerships in Safety FY12	CP-13-08-01-15	22,500.00	10/01/12	09/30/13	-	-	10,414.00	-	-	12,086.00	10,414.00	10,414.00
20.600	Partnerships in Safety FY11	CP-12-08-01-14	25,000.00	10/01/11	09/30/12	7,389.83	-	4,092.00	-	11,481.83	-	13,518.17	13,518.17
20.601	Regionalized Traffic Enforcement FY11/12	AL07-46-01-01	40,000.00	10/01/11	09/30/12	175.00	-	-	-	175.00	-	39,825.00	39,825.00
20.601	Driving while Intoxicated FY13	AL-14-45-04-04	92,000.00	10/01/13	06/30/14	-	-	-	-	-	92,000.00	-	-
20.601	Driving while Intoxicated FY12	FED-2013-OC-00188	70,500.00	10/01/12	09/30/13	-	-	69,626.80	-	-	873.20	69,626.80	69,626.80
					13,595.74	285,000.00	4,092.00	141,584.38	-	17,687.74	143,415.62	194,927.55	233,896.64
20.205	Indirect Programs - Passed through the State of New Jersey Highway Planning and Construction:		4,966,300.00	04/17/13	Open	-	-	3,200,000.00	-	-	1,766,300.00	4,966,300.00	3,200,000.00
20.205	FY 2013 County Aid Program	6320-480-078-6320-ALB-TCAP-6010	5,112,632.09	03/07/12	Open	-	-	3,544,962.40	-	-	1,567,669.69	4,966,300.00	3,544,962.40
20.205	FY 2012 County Aid Program	6320-480-078-6320-ALB-TCAP-6010	4,841,000.00	05/18/11	Open	1,574,608.62	-	93,744.34	-	-	-	-	4,841,000.00
20.205	FY 2011 County Aid Program	6320-480-078-6320-AKT-TCAP-6010	6,986,476.45	04/21/10	Open	93,744.34	-	93,744.34	-	-	-	-	6,986,476.45
20.205	FY 2010 County Aid Program	6320-480-078-6320-AKT-TCAP-6010	6,234,462.46	04/16/08	Open	856,058.45	-	856,058.45	-	-	-	-	6,234,462.46
20.205	Local Bridges Future Needs FY 2012 - Atlantis Bridge, Radio Rd.	6320-480-078-6320-AK5-TCAP-6010	1,000,000.00	09/05/12	02/19/14	-	-	2,342,138.53	-	-	-	-	2,342,138.53
20.205	Local Bridges Future Needs FY 2011 - Imajisa Blvd Bridge	6320-480-078-6320-AKW-TCAP-6010	1,000,000.00	07/20/11	07/03/12	-	-	-	-	-	-	-	-
20.205	Local Bridges Future Needs FY 2011 - Brook Rd. Bridge	6320-480-078-6320-AKW-TCAP-6010	1,000,000.00	05/02/12	12/19/12	106,911.52	-	-	-	106,911.52	-	-	-
20.205	GSP Interchange 91 Improvements, Design Services	6300-480-078-6300-EFR-TCAP-7310	3,996,355.00	09/03/08	Open	1,480,037.61	-	1,488,286.47	-	-	317,511.14	1,306,457.82	3,888,953.37
20.205	GSP Interchange 91 Improvements, ROW	6300-480-078-6300-EFR-TCAP-7310	3,996,355.00	08/16/11	Open	1,220,255.00	-	2,509,472.10	-	-	-	3,596,719.50	5,088,572.10
20.205	Western Boulevard Extension, Concept Development	6300-480-078-6300-GBY-TCAP-7310	705,345.84	07/20/11	Open	281,471.17	-	61,473.53	-	-	219,997.64	488,348.20	705,345.84
20.205	County Route 571 @ Francis Mills, Design Services	6300-480-078-6300-DAA-TCAP-7310	435,751.00	03/10/10	Open	61,400.00	-	12,605.26	-	-	48,974.74	71,666.62	435,751.00
20.205	County Route 571 @ Francis Mills, Design Services	6300-480-078-6300-GBQ-TCAP-7310	435,751.00	08/16/11	Open	224,318.52	-	28,033.89	-	-	196,284.63	239,466.37	435,751.00
20.205	Schencks Mill Bridge (No. 1507-002), Ridgeway Road	6300-480-078-6300-GIA-TCAP-7310	437,747.30	02/06/13	11/20/13	-	-	473,807.55	-	-	274,983.61	473,807.55	473,807.55
					6,468,836.87	13,414,063.63	-	15,089,132.69	-	-	4,793,767.81	11,772,582.63	39,801,677.12
					6,853,043.54	16,295,424.63	6,651,187.01	21,738,025.63	1,841,714.74	100,202.67	6,119,712.14	18,151,361.26	49,531,497.38

**COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	AGENCY OR PASS-THROUGH NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE DECEMBER 31, 2012	REVENUE RECOGNIZED	TRANSFER FROM ENCUMBRANCES	ENCUMBRANCES EXPENDITURES	ENCUMBRANCES PAYABLE	APPROPRIATION CANCELLED	BALANCE DECEMBER 31, 2013	MEMO ONLY	
												CURRENT YEAR CASH RECEIVED	ACCUMULATED EXPENDITURES
Department of Health and Human Services													
<u>Administration on Aging</u>													
Special Programs for the Aging Title 111, Part B-Grants for Supportive													
Area Plan Grant FY13	93.044	DOAS-12-AAA-035	2,687,039.00	01/01/13 12/31/13	-	2,687,039.00	-	2,634,115.11	22,917.47	-	30,006.42	2,687,039.00	2,634,115.11
Area Plan Grant FY12	93.044	12-1560-AAA-C1	2,683,258.00	01/01/12 12/31/12	13,551.24	-	39,382.26	49,408.54	-	-	3,504.96	-	2,679,753.04
Area Plan Grant FY11	93.044	11-1390-AAA-C1	2,682,908.00	01/01/11 12/31/11	1,388.32	-	3,082.65	3,539.65	-	931.32	-	-	2,681,976.68
Area Plan Grant FY10	93.044	10-1390-AAA-C1	2,710,490.00	01/01/10 12/31/10	4.55	-	-	4.37	-	-	0.18	-	2,709,263.62
Area Plan Grant FY09	93.044	09-1390-AAA-C3	2,755,904.00	01/01/09 12/31/09	449.96	-	3,995.50	4,004.77	-	440.69	-	-	2,755,463.31
Area Plan Grant FY07	93.044	07-1390-AAA-C3	2,688,441.00	01/01/07 12/31/07	2,204.89	-	-	-	-	-	2,204.89	-	2,686,236.11
Area Plan Grant FY06	93.044	06-1390-AAA-C3	2,648,709.00	01/01/06 12/31/06	2,576.25	-	-	186.00	-	-	2,390.25	-	2,646,318.75
Disaster Assistance FY13	93.048	DOAS-12-AAA-035	5,197.00	01/01/13 12/31/13	-	5,197.00	-	5,197.00	-	-	-	5,197.00	5,197.00
<u>Administration for Children and Families</u>													
SSBG Residential Maint. FY13	93.667	DOAS-12-AAA-035	1,816,618.00	10/01/13 09/30/15	-	1,816,618.00	-	-	-	-	1,816,618.00	-	-
SSBG Home Delv Meals FY13	93.667	DOAS-12-AAA-035	8,246.00	10/01/13 09/30/15	-	8,246.00	-	8,246.00	-	-	-	8,246.00	8,246.00
SSBG Residential Admn. FY13	93.667	DOAS-12-AAA-035	72,838.00	10/01/13 09/30/15	-	72,838.00	-	-	-	-	72,838.00	-	-
SHRAP FY13	93.667	2013G99WRE-SHI3015	14,301,400.00	10/01/13 09/30/15	-	14,301,400.00	-	3,115,349.00	-	-	7,610,700.00	3,575,351.00	3,575,351.00
Social Services Block Grant FY13	93.667	DOAS-12-AAA-035	232,635.00	01/01/13 12/31/13	-	232,635.00	-	232,635.00	-	-	-	232,635.00	232,635.00
<u>Voting Access for Individuals with Disabilities</u>													
Indirect Program - Election Assistance for Individuals with Disabilities	93.617	10ELEC004APA	8,361.00	01/01/10 12/31/10	-	-	5,116.00	4,450.00	-	-	666.00	-	7,695.00
<u>Centers for Medicare & Medicaid Services Indirect Program</u>													
State Health Insurance Assistance FY15	93.779	DACS13SHR015	33,000.00	04/01/13 03/31/14	6,710.43	33,000.00	984.45	26,605.10	550.17	0.10	5,844.73	19,800.00	26,605.10
State Health Insurance Assistance FY12	93.779	DACS12SHR017	33,000.00	01/01/12 12/31/12	-	-	-	7,694.78	-	-	0.00	13,200.00	32,999.90
<u>US Department of Health & Human Services - Indirect Program NJ Department of Human Services - Division of Family Development Child Support Enforcement - Sheriff's Title IV-D</u>													
Title IV-D Reimbursement	93.563	7550-215-152301-609-009-21123	82,079.00	10/01/12 09/30/13	-	82,079.00	-	82,078.07	-	0.93	(0.00)	82,078.07	82,078.07
Title IV-D Reimbursement	93.563	7550-100-054-7550-173-III-6110	40,875.00	10/01/11 09/30/12	0.90	12,908.00	-	12,907.43	-	1.47	(0.00)	12,907.43	40,873.53
<u>Department of Agriculture</u>													
Indirect Programs - Division of Aging and Community Svc	10.570	DOAS-13-AAA-035	200,227.00	01/01/13 12/31/13	-	200,227.00	-	200,227.00	-	-	-	200,227.00	200,227.00
<u>Department of Justice - Immigration and Naturalization Service</u>													
Indirect Programs - Office of Victims of Crime	16.575	V-15-12	201,257.00	04/07/13 06/06/14	-	201,257.00	-	139,544.66	-	-	61,712.34	-	139,544.66
Ocean County Victims of Crime	16.575	V-15-11	158,485.00	03/18/12 03/17/13	31,051.49	-	-	31,051.49	-	-	-	-	158,485.00
Account #1020-209-090301-60	16.575	VS-36-12	74,860.00	10/01/12 09/30/13	-	74,860.00	-	69,149.89	-	5,698.14	11.97	-	69,149.89
Sexual Assault Nurse Examiner Project FY11/12	16.575	VS-36-11	76,000.00	10/01/11 09/30/12	-	-	398.03	398.03	-	-	-	626.48	76,000.00
Sexual Assault Nurse Examiner Project FY11/12	16.575	VS-36-11	76,000.00	10/01/11 09/30/12	-	-	-	-	-	-	-	227,369.96	443,179.55

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	AGENCY OR PASS-THROUGH NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE DECEMBER 31, 2012	REVENUE RECOGNIZED	TRANSFER FROM ENCUMBRANCES	ENCUMBRANCES EXPENDITURES	ENCUMBRANCES PAYABLE	APPROPRIATION CANCELLED	BALANCE DECEMBER 31, 2013	CURRENT YEAR CASH RECEIVED	MEMO ONLY ACCUMULATED EXPENDITURES
<u>Indirect Program - Bureau of Justice Assistance</u>													
Multi Jurisdictional Gang, Gun & Narcotics Taskforce	16.738	JAG-1-15TF-12	71,418.00	07/01/13	09/30/14	71,418.00	-	1,808.89	-	-	69,609.11	-	1,808.89
Multi Jurisdictional Gang, Gun & Narcotics Taskforce	16.738	JAG-1-15TF-11	71,569.00	07/01/12	09/30/13	70,011.40	-	70,011.40	-	-	71,569.00	-	71,569.00
Ed Byrne Memorial Jg. FY 00/12	16.738	JAG-1-18-11	13,705.00	10/01/12	09/30/13	13,705.00	-	4,122.09	9,460.25	-	122.66	-	4,122.09
Ed Byrne Memorial Jg. FY 00/11	16.738	JAG-1-27-09	16,600.00	10/01/11	09/30/12	-	6,347.18	6,347.18	-	-	-	11,621.06	16,600.00
						70,011.40	85,123.00	82,289.56	9,460.25	-	69,731.77	83,190.06	
<u>Indirect Program - US Marshall Service</u>													
US Marshall Fugitive Apprehension Task Force		JLEOTSS	32,000.00	10/01/12	09/30/13	32,000.00	-	32,000.00	-	-	-	32,000.00	32,000.00
<u>Indirect Program - Office of Justice Programs</u>													
Bulleproof Vest Partnership Program - Corrections FY12	16.607	12BVP	3,369.00	09/10/12	08/31/14	3,369.00	-	1,017.52	390.00	-	1,961.48	-	1,017.52
Bulleproof Vest Partnership Program - Corrections FY11	16.607	11BVP	4,349.00	09/21/11	08/31/13	4,349.00	4,349.00	4,349.00	-	-	-	-	4,349.00
Bulleproof Vest Partnership Program - Corrections FY10	16.607	10BVP	13,665.00	09/17/10	03/31/13	-	3,349.75	3,349.75	-	-	-	-	13,665.00
Bulleproof Vest Partnership Program - Sheriff's FY12	16.607	12BVP	761.00	09/10/12	08/31/14	761.00	-	761.00	-	-	-	-	761.00
Bulleproof Vest Partnership Program - Sheriff's FY11	16.607	11BVP	712.00	09/21/11	08/31/13	-	712.00	712.00	-	-	-	-	712.00
Bulleproof Vest Partnership Program - Sheriff's FY10	16.607	10BVP	1,141.00	09/10/12	08/31/14	1,141.00	-	40.77	-	-	-	-	1,141.00
Bulleproof Vest Partnership Program - Prosecutors FY10	16.607	10BVP	2,135.00	09/21/11	08/31/13	2,135.00	-	2,135.00	-	-	-	-	2,135.00
Bulleproof Vest Partnership Program - Juvenile Service FY12	16.607	12BVP	16,057.00	09/17/10	03/31/13	4,446.04	-	4,446.04	-	-	-	-	16,057.00
Bulleproof Vest Partnership Program - Juvenile Service FY11	16.607	11BVP	712.00	09/21/11	08/31/13	74.00	-	74.00	-	-	-	-	712.00
Bulleproof Vest Partnership Program - Juvenile Service FY10	16.606	2012-AP-BX-0680	182,679.00	01/01/13	Open	213,972.00	-	100.00	-	-	182,679.00	-	100.00
2011 State Criminal Assistance Program	16.606	2011-AP-BX-0680	330,380.00	01/01/11	12/31/12	330,380.00	-	37,974.69	93,415.02	-	198,990.29	-	37,974.69
2010 State Criminal Assistance Program	16.606	2010-AP-BX-0680	522,931.00	01/01/10	12/31/11	83,014.75	156,032.37	226,266.49	12,780.63	-	0.00	-	510,150.37
2009 State Criminal Assistance Program	16.606	2009-AP-BX-0680	639,455.79	01/01/09	12/31/09	182,679.00	105,408.37	275,209.31	106,585.65	8,245.43	597,502.77	196,423.43	
						639,455.79	182,679.00	275,209.31	106,585.65	8,245.43	597,502.77	196,423.43	
<u>Indirect Program - Office of Justice Programs</u>													
Office of Juvenile Justice & Delinquency Prevention	16.523	100-066-1500-121-343010	15,688.00	01/01/13	12/31/13	-	3,836.51	3,836.51	-	-	10,394.77	-	3,836.51
Juvenile Accountability Block Grant FY13	16.523	100-066-1500-121-343010	25,808.00	01/01/12	12/31/12	19,334.46	3,993.32	15,575.16	7,554.94	-	197.68	-	18,055.38
Juvenile Accountability Block Grant FY11	16.523	100-066-1500-121-343010	33,128.00	01/01/11	12/31/11	234.64	-	2,728.55	-	-	8.29	-	33,119.71
						19,569.10	15,688.00	22,140.22	9,011.66	-	10,600.74	26,016.09	55,011.60
<u>Direct Program - Office of Justice Programs - Recovery Act</u>													
Ed Byrne Memorial Justice Assistance	16.804	2009-SB-B9-3105	440,238.00	03/01/09	02/28/13	8,941.47	-	197,243.70	-	16,319.77	-	197,243.70	423,918.23
						8,941.47	-	197,243.70	-	16,319.77	-	197,243.70	423,918.23
<u>Direct Program - Office of Justice Programs</u>													
Recovery Act Office Violence Against Women	16.588	11VAWA-84	30,470.00	01/05/13	12/31/13	-	30,470.00	-	-	-	-	17,001.45	30,470.00
STOP Violence Against Women	16.588	10VAWA-69	19,396.00	10/01/11	01/04/13	2,141.68	-	2,141.68	-	-	-	8,125.84	19,396.00
						2,141.68	30,470.00	32,611.68	-	-	25,127.29	49,866.00	
						771,170.93	622,077.00	383,271.10	130,755.70	24,565.20	739,559.59	787,370.53	1,003,975.38
<u>Department of Homeland Security</u>													
<u>Department of Homeland Security</u>													
Hazard Mitigation Grant FY11	97.039	FEMA-1867-DR-NJ	273,000.00	12/29/11	12/29/14	205,000.00	-	68,000.00	14,153.44	-	205,000.00	-	53,846.56
Urban Areas Security Initiative	97.008	2009-S5-79-0082	65,000.00	10/01/11	07/31/12	76.85	-	76.85	-	-	-	-	64,923.15
State Homeland Security Grant FY13	97.073	EMW-2013-SS00032	255,902.00	10/01/13	09/30/14	-	255,902.00	-	-	-	255,902.00	-	-
State Homeland Security Grant FY12	97.073	EMW-2012-SS-00173-SC	231,310.00	09/01/12	08/31/14	231,310.00	-	35,183.29	185,600.00	-	10,526.71	-	35,183.29
State Homeland Security Grant FY11	97.073	1-SHSGP-LETP	447,246.00	11/28/11	12/31/14	6,455.00	387,530.69	246,392.87	146,937.29	-	1,655.53	297,116.54	298,653.18
State Homeland Security Grant FY10	97.073	10-SHSGP-LETP	792,607.00	01/01/10	07/31/13	142,678.70	396,123.37	538,431.45	-	3,370.62	588,827.07	-	789,236.38
State Homeland Security Grant FY06 Prosecutor	97.073	09-SHSGP-LETP	775,380.00	01/01/09	12/31/09	1,778.46	-	1,778.46	-	-	-	-	773,601.54
State Homeland Security Grant FY06 Prosecutor	97.073	08-SHSGP-LETP	838,681.00	09/18/08	02/28/13	23.97	-	23.97	-	-	-	-	838,657.03
						356,012.98	487,212.00	851,654.06	346,690.73	1,879.28	476,454.86	1,018,087.64	2,854,101.13

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	AGENCY OR PASS-THROUGH NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE DECEMBER 31, 2012	REVENUE RECOGNIZED	TRANSFER FROM ENCUMBRANCES	ENCUMBRANCES EXPENDITURES	ENCUMBRANCES PAYABLE	APPROPRIATION CANCELLED	BALANCE DECEMBER 31, 2013	CURRENT YEAR CASH RECEIVED	MEMO ONLY ACCUMULATED EXPENDITURES
Indirect - Federal Preparedness Assistance Interoperable Emergency Commission	97.055	2009FP70044	104,293.00	10/01/11 09/30/12	6,518.00	-	-	-	-	-	6,518.00	16,500.00	97,775.00
Community Disaster Loans Superstorm Sandy	97.03		5,000,000.00		6,518.00	5,000,000.00	-	5,000,000.00	-	-	6,518.00	16,500.00	97,775.00
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Superstorm Sandy	97.036		52,097,864.21		-	5,000,000.00	-	5,000,000.00	-	-	-	5,000,000.00	5,000,000.00
						\$2,097,864.21		\$2,097,864.21				\$2,097,864.21	52,097,864.21
							851,654.96	57,967,718.38	346,690.73	1,879.28	482,972.86	58,132,451.85	60,049,740.34
Department of Labor													
Office of Employment Training Administration Indirect Program Pass through State of NJ Dept. of Labor Workforce Development													
Hurricane Sandy Disaster NEG	17.284	16-1074-1-504	1,010,297.00	10/29/12 04/29/13	217,947.00	774,561.00	-	880,947.00	-	-	111,561.00	880,947.00	898,736.00
NJDOL - Workforce Investment Act Plan FY2013	17.258	ET-15-PY13	3,291,851.00	07/01/13 06/30/14	2,333,315.00	3,291,851.00	-	692,935.00	-	-	2,598,916.00	692,935.00	602,935.00
NJDOL - Workforce Investment Act Plan FY2012	17.258	ET-15-PY12	2,901,818.00	07/01/12 06/30/13	2,333,315.00	-	-	2,302,573.00	-	-	307,422.00	2,302,573.00	2,871,076.00
NJDOL - Workforce Investment Act Plan FY2011	17.258	ET-15-PY11	2,762,971.00	07/01/11 06/30/12	98,942.00	-	-	98,942.00	-	-	-	98,942.00	2,762,971.00
NJDOL - Workforce Investment Act Plan FY2008	17.258	ET-15-PY08	1,615,457.00	07/01/08 06/30/09	13,719.68	-	1,160.43	6,062.54	3,945.64	-	4,871.93	1,606,659.43	1,606,659.43
NJDOL - Workforce Investment Act Plan FY2007	17.258	ET-15-PY07	1,983,032.00	07/01/07 06/30/08	-	-	105.00	105.00	-	-	-	-	1,983,032.00
						4,066,412.00	1,265.43	3,981,564.54	3,945.64	-	2,746,090.93	3,975,397.00	10,815,389.43
						2,663,923.68	4,066,412.00	3,981,564.54	3,945.64	-	2,746,090.93	3,975,397.00	10,815,389.43
Department of Defense													
Office of Economic Adjustment - Direct Program Fort Dix/McGuire AFB/Lakehurst	12.610	EN044-07-01	703,080.00	09/01/09 03/31/11	611.91	-	56,335.82	56,335.76	-	611.97	0.00	163,272.00	702,468.03
						611.91	56,335.82	56,335.76	-	611.97	0.00	163,272.00	702,468.03
						611.91	56,335.82	56,335.76	-	611.97	0.00	163,272.00	702,468.03
Department of Energy													
Office of Energy Efficiency & Renewable Energy - Indirect Program Pass through State of New Jersey Board of Public Utilities ARRA Energy Efficiency Conservation Block	81.128	DE-SC0002972	748,300.00	03/01/09 03/30/12	-	-	24,647.29	22,138.54	-	-	2,508.75	22,138.54	745,791.25
						-	24,647.29	22,138.54	-	-	2,508.75	22,138.54	745,791.25
						-	24,647.29	22,138.54	-	-	2,508.75	22,138.54	745,791.25
Department of Environmental Protection													
Division of Water Quality Management Planning - Indirect Program Barnegat Branch Retrofit FY09	66.460	RP09-076	371,482.00	12/17/09 12/31/11	294,830.31	-	-	8,108.00	53,847.00	-	232,875.31	6,089.00	84,759.69
						294,830.31	-	8,108.00	53,847.00	-	232,875.31	6,089.00	84,759.69
						294,830.31	-	8,108.00	53,847.00	-	232,875.31	6,089.00	84,759.69
Division of Water Quality Management Planning - Indirect Program ARRA Waste Water Plan	66.454	09-100-042-4801-504-6110	100,000.00	05/01/09 06/30/11	6,975.38	-	-	6,975.38	-	-	-	12,549.51	100,000.00
						6,975.38	-	6,975.38	-	-	-	12,549.51	100,000.00
						6,975.38	-	6,975.38	-	-	-	12,549.51	100,000.00
Total Federal Assistance			\$ 12,765,205.58		\$ 107,560,086.84	\$ 12,057,637.44	\$ 102,244,744.35	\$ 8,357,628.28	\$ 128,192.94	\$ 21,652,364.29	\$ 98,100,959.96	\$ 187,297,829.30	

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	ACCOUNT NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE DECEMBER 31, 2012	REVENUE RECOGNIZED	TRANSFER FROM ENCUMBRANCES	EXPENDITURES	ENCUMBRANCES PAYABLE	APPROPRIATION CANCELLED	BALANCE DECEMBER 31, 2013	CURRENT YEAR CASH RECEIVED	MEMO ONLY ACCUMULATED EXPENDITURES
Department of Human Services												
Personal Assistance Services FY13	13B0C	94,369.00	01/01/13	\$ -	\$ 94,369.00	\$ -	\$ 94,368.30	\$ -	\$ -	\$ 0.70	\$ 94,368.30	\$ 94,368.30
Family Court Services FY13	13FC-15	342,020.00	01/01/13	10,000.00	342,020.00	40,313.64	229,370.68	61,495.68	-	511,153.64	210,437.00	229,370.68
County Coordinator Council for Children FY12	12CC-15	342,020.00	01/01/12	16,455.18	39,418.00	-	25,035.77	-	-	14,382.23	19,710.00	342,020.00
County Coordinator Council for Children FY12	12CC-OR	39,418.00	07/01/13	-	69,275.00	-	65,727.53	-	-	0.01	19,708.00	25,035.77
Human Service Advisory Council 13	13AX-OC	69,275.00	01/01/13	-	2,908.00	-	2,908.00	3,547.46	-	-	69,275.00	65,727.53
Human Service Advisory Council 13	13AX-OC	69,275.00	01/01/12	-	678,838.00	2,908.00	594,353.00	84,486.00	-	-	496,121.00	69,275.00
DHS Emergency Food & Shelter FY13	SH13015	678,838.00	01/01/12	-	71,630.00	24,479.00	24,479.00	-	-	-	29,460.00	594,353.00
DHS Emergency Food & Shelter FY12	SH12015	678,838.00	01/01/12	-	71,630.00	24,479.00	24,479.00	-	-	-	17,988.00	678,838.00
Special Initiative & Transportation FY13	TS14015	71,630.00	01/01/13	-	53,909.84	-	53,909.84	56,457.48	(0.00)	-	42,284.00	71,630.00
Special Initiative & Transportation FY12	TS13015	71,630.00	01/01/12	-	121,610.48	-	117,202.46	205,986.62	-	65,536.38	999,271.30	2,184,211.80
Total Department of Human Services				26,455.18	1,295,530.00	121,610.48	1,172,092.46	205,986.62	-	65,536.38	999,271.30	2,184,211.80
Department of Health and Senior Services												
Safe Housing & Transportation FY13	DOASW-13-AAAA-035	88,940.00	01/01/13	-	88,940.00	-	88,940.00	-	-	-	88,940.00	88,940.00
Safe Housing & Transportation FY13	12-1369-AAAA-C1	88,940.00	01/01/12	0.32	-	-	-	-	0.32	-	-	88,939.68
Medicaid Match FY13	DOASW-13-AAAA-035	34,064.00	01/01/13	-	34,064.00	-	34,064.00	-	-	-	34,064.00	34,064.00
Adult Protective Services FY13	DOASW-13-AAAA-035	321,246.00	01/01/13	-	321,246.00	-	321,246.00	-	-	-	321,246.00	321,246.00
Community Living Program FY13	DOASW-13-AAAA-035	7,500.00	01/01/13	-	7,500.00	-	7,500.00	-	-	-	7,500.00	7,500.00
Care Coordination FY13	DOASW-13-AAAA-035	23,810.00	01/01/13	-	23,810.00	-	23,810.00	-	-	-	23,810.00	23,810.00
State COLA Program 2013	DOASW-13-AAAA-035	410,495.00	01/01/13	-	410,495.00	-	410,495.00	-	-	-	342,787.00	410,495.00
DOASW-13-AAAA-035	DOASW-13-AAAA-035	75,269.00	01/01/13	-	75,269.00	-	75,269.00	-	-	-	75,269.00	75,269.00
Total Department of Health and Senior Services				0.32	961,324.00	-	961,324.00	-	0.32	-	893,616.00	1,050,263.68
Department of Education												
State Facilities Education Act FY 2013	SFEA	67,500.00	07/01/13	-	67,500.00	-	67,500.00	-	-	-	33,750.00	67,500.00
Total Department of Education				-	67,500.00	-	67,500.00	-	-	-	33,750.00	67,500.00
Department of Children and Families												
Child Abuse and Neglect FY12	12WVQC	19,385.00	04/01/12	22.07	-	14,337.93	14,337.93	-	22.07	(0.00)	-	19,362.93
Total Department of Children and Families				22.07	-	14,337.93	14,337.93	-	22.07	(0.00)	-	19,362.93
Department of Information Technology												
Enhanced 911 General Assistance	08-E-15-687	508,803.00	03/15/08	-	-	10,393.83	5,371.23	5,022.60	-	-	-	5,371.23
Total Department of Information Technology				-	-	10,393.83	5,371.23	5,022.60	-	-	-	5,371.23
Department of Law and Public Safety												
Victim Witness Supplemental FY13	VVAAPRS-15	32,379.00	01/01/13	-	32,379.00	-	31,453.66	-	-	925.34	-	31,453.66
Regional Radio Emergency Prep FY13	2014 REP CONF	960.00	12/01/13	-	960.00	-	746.00	-	-	-	-	214.00
966 Reimbursement Program	APU-634	59,097.00	07/01/13	4,832.80	59,097.00	17,380.20	19,063.01	821.18	-	509,366.81	14,991.62	19,063.01
966 Reimbursement Program	APU-634	22,213.00	06/30/14	7,378.15	-	2,105.40	-	-	-	9,543.55	4,905.00	297,446.45
966 Reimbursement Program	APU-634	306,990.00	01/01/11	17,314.03	-	-	-	-	-	17,314.03	-	201,943.97
966 Reimbursement Program	APU-634	219,258.00	01/01/10	28,364.13	-	180.50	-	28,544.63	-	-	-	216,387.37
966 Reimbursement Program	REP	244,932.00	01/01/09	16,275.50	23,000.00	-	6,204.96	3,784.00	-	13,011.04	-	6,204.96
REP Reimbursement for Caring 13	REP	23,000.00	07/01/12	2,517.46	-	3,512.50	18,731.40	-	2,727.46	1,056.60	7,407.00	21,943.40
REP Reimbursement for Caring 12	REP	23,000.00	07/01/11	18,627.00	-	210.00	-	235.78	-	(0.00)	322.00	20,272.54
REP Reimbursement for Caring 11	REP	18,627.00	01/01/12	-	-	16,946.00	16,946.00	-	-	-	-	18,391.22
Body Armor Connections FY12	1020-718-066-1020-001-VCIS-6120	16,946.00	01/01/11	7,155.00	-	592.50	592.50	-	-	7,155.00	-	13,668.00
Body Armor Connections FY11	1020-718-066-1020-001-VCIS-6120	13,668.00	01/01/10	7,232.00	-	-	-	-	-	7,232.00	-	-
Body Armor Connections FY10	1020-718-066-1020-001-VCIS-6120	7,155.00	01/01/09	3,194.80	-	-	-	-	-	107.20	-	-
Body Armor Connections FY11	1020-718-066-1020-001-VCIS-6120	7,232.00	01/01/11	11,359.00	-	-	-	-	-	(0.00)	-	3,534.20
Body Armor Connections FY10	1020-718-066-1020-001-VCIS-6120	6,729.00	01/01/10	-	-	-	8,407.70	-	-	-	-	8,407.70
Body Armor Sheriff's FY12	1020-716-066-1020-001-VCIS-6120	11,359.00	01/01/12	-	-	11,322.00	11,322.00	2,931.30	-	-	-	11,322.00
Body Armor Sheriff's FY11	1020-716-066-1020-001-VCIS-6120	11,322.00	01/01/11	-	-	4,066.00	4,066.00	-	-	-	-	4,066.00
Body Armor Sheriff's FY10	1020-716-066-1020-001-VCIS-6120	4,066.00	01/01/10	-	-	-	-	-	-	-	-	-
Detention Facility Incentive	AECF-06-13	7,382.00	01/01/13	-	7,382.00	-	3,863.35	-	-	3,518.65	-	-
JDAI 12-13F-15	JDAI12-13F-15	120,000.00	01/01/13	7,881.00	120,000.00	58,791.00	104,300.00	-	-	15,700.00	-	-
JDAI 11-12F-15	JDAI11-12F-15	125,200.00	01/01/12	-	-	-	48,056.54	-	-	18,615.46	-	106,384.54
Program Service Funds 13	SCP-13-PS-15	334,482.00	01/01/13	225,482.24	334,482.00	73,667.75	37,842.00	-	-	24,006.00	-	272,634.00
Program Service Funds 12	SCP-12-PS-15	334,482.00	01/01/12	-	-	-	96,083.54	-	-	132.45	-	334,349.55
Program Management Funds FY13	SCP-13-PM-15	55,500.00	01/01/13	-	55,500.00	-	35,502.11	-	-	-	-	55,500.00
Law Enforcement Officers Training & Equip Fund	LEOTEF/12	170,332.36	01/01/12	120,949.14	33,771.00	8,431.65	20,433.52	-	(136,561.36)	114,396.73	170,331.97	35,502.11
Law Enforcement Officers Training & Equip Fund	LEOTEF/11	146,560.12	01/01/11	-	-	-	33,771.00	-	136,561.80	(7,181.00)	-	171,811.00
Insurance Fraud Prosecutor Grant	1020-100-666-1020-000	250,000.00	01/01/13	51,001.56	250,000.00	-	22,407.82	-	-	25,972.18	-	224,027.82
Insurance Fraud Prosecutor Grant	1020-100-666-1020-000	250,000.00	01/01/12	-	-	-	51,001.56	-	-	-	-	250,000.00
Total Department of Law and Public Safety				326,629.81	916,621.00	197,205.50	910,853.01	186,224.92	31,272.53	312,165.85	536,568.73	2,162,517.49

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	ACCOUNT NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE DECEMBER 31, 2012	REVENUE RECOGNIZED	TRANSFER FROM ENCUMBRANCES	EXPENDITURES	ENCUMBRANCES PAYABLE	APPROPRIATION CANCELLED	BALANCE DECEMBER 31, 2013	CURRENT YEAR CASH RECEIVED	MEMO YEAR ACCUMULATED EXPENDITURES
Cultural and Heritage Commission												
NJ Historical Commission FY13	HC-GOS-2014-OC-00027	15,455.00	07/01/13	15,455.00	-	-	13,056.00	-	-	15,455.00	7,727.50	13,056.00
NJ Historical Commission FY14	HC-GOS-2015-OC-00027	13,056.00	07/01/12	-	13,056.00	-	13,056.00	-	-	13,056.00	13,056.00	13,056.00
Council on the Arts FY2013	1313X06015	76,329.00	01/01/13	-	76,329.00	-	59,916.05	-	(0.00)	(0.00)	64,880.00	59,916.05
Council on the Arts FY2012	1213A060CEAN	76,329.00	01/01/12	1.43	-	24,393.34	23,993.34	400.00	-	1.43	-	75,927.57
Total Cultural and Heritage Commission				1.43	104,840.00	24,393.34	96,965.39	16,812.95	-	15,456.43	85,663.50	148,899.62
Department of Environmental Protection and Energy												
Recycling Act Tax Bonuses	N/A	258,300.00	01/01/09	2,526.93	-	55,257.81	31,789.78	19,994.96	-	-	-	2,383,303.04
Recycling Enhancement Act Tax Ent	N/A	335,300.00	01/01/12	-	335,500.00	-	179,395.64	105,500.00	-	50,604.36	335,500.00	179,395.64
Recycling Enhancement Act Tax Ent	N/A	347,600.00	01/01/11	115,913.57	-	-	19,992.70	2,892.33	-	73,028.54	-	251,679.13
Recycling Enhancement Act Tax Ent	N/A	640,883.00	01/01/10	31,847.83	-	243,642.00	22,670.00	47,819.00	-	0.83	-	593,063.17
Recycling Enhancement Act Tax Ent	N/A	378,000.00	01/01/09	472.50	-	8,500.00	472.50	8,500.00	-	-	-	377,527.50
Scrap Tire Management FY05	4910-100-042-4910-222-VVVV-6010	300,000.00	02/28/06	6,435.02	-	5,536.80	1,138.40	5,575.85	-	5,257.57	-	289,166.58
Clean Communities Program 2013	4900-705-042-4900-005-V42Y-6010	187,904.00	07/01/13	100,673.11	187,904.00	2,420.04	86,840.02	141,079.93	-	86,936.05	187,903.05	86,840.02
Clean Communities Program 2012	4900-705-042-4900-005-V42Y-6020	160,449.00	01/01/12	3.61	-	-	10,509.15	10,509.15	-	160,449.00	-	160,449.00
Clean Communities Program 2011	4900-705-042-4900-005-V42Y-6020	162,698.00	01/01/11	33,654.32	-	4,219.45	1,403.61	2,368.00	-	451.45	-	159,878.55
Water Quality Management FY09	RP09-051	100,000.00	01/01/09	-	-	-	27,955.33	-	-	5,698.99	-	94,301.01
Total Department of Environmental Protection and Energy				291,526.89	523,404.00	319,576.10	693,778.63	218,370.57	-	221,997.79	523,403.05	2,430,605.64
Department of Community Affairs												
NJDECA Smart Growth Planning	03-7060-00	270,453.00	01/01/02	40,000.00	-	-	-	-	-	40,000.00	-	-
Total Department of Community Affairs				40,000.00	-	-	-	-	-	40,000.00	-	-
Department of Military and Veteran Affairs												
Veterans Transportation FY2013	V-14-179	30,000.00	07/01/13	-	30,000.00	-	15,067.34	-	-	14,932.66	12,500.00	15,067.34
Veterans Transportation FY2012	V-15-11	30,000.00	07/01/12	12,309.75	-	-	12,309.75	-	-	-	17,500.00	30,000.00
Total Department of Military and Veteran Affairs				12,309.75	30,000.00	-	27,377.09	-	-	14,932.66	30,000.00	45,067.34
New Jersey Transit Corp. Casino Revenue Funds												
Senior Citizens and Persons with Disabilities:												
FY 2013	OC-12SCDRTP	2,198,242.65	01/01/13	-	1,865,541.00	-	1,753,773.46	172,306.36	(332,701.65)	272,162.83	1,208,022.45	1,753,773.46
FY 2012	OC-12SCDRTP	2,272,923.55	01/01/12	396,302.33	-	177,833.64	682,177.68	-	-	505,918.29	583,071.33	1,767,005.26
FY 2011	OC-11SCDRTP	2,499,515.00	01/01/11	377,592.30	-	-	-	-	-	377,592.30	-	2,121,922.70
FY 2010	OC-10SCDRTP	1,964,703.35	01/01/10	332,701.65	-	-	-	-	332,701.65	-	-	1,632,001.70
Total New Jersey Transit Corp. Casino Revenue Funds				1,106,596.28	1,865,541.00	177,833.64	1,821,991.14	172,306.36	-	1,155,673.42	1,791,703.78	7,274,703.12
Department of Labor												
SmartSteps Program FY13	N/A	8,025.00	07/01/13	-	8,025.00	-	4,815.00	-	-	8,025.00	-	-
SmartSteps Program FY12	N/A	4,815.00	07/01/12	-	4,815.00	-	4,815.00	-	-	-	4,815.00	4,815.00
Workforce Learning Link FY13	N/A	102,000.00	07/01/13	-	102,000.00	-	12,347.00	-	-	89,653.00	12,348.00	12,347.00
Workforce Learning Link FY12	N/A	116,000.00	07/01/12	107,199.00	-	-	52,719.00	-	-	49,665.00	49,665.00	116,000.00
Work First NJ FY13/14	WFN13	1,921,573.00	07/01/13	-	1,921,573.00	-	338,479.32	-	-	1,582,893.68	356,222.00	338,479.32
Work First NJ FY12/13	WFN12	1,991,795.00	07/01/12	1,380,333.00	-	-	1,444,482.00	-	171,166.00	12,685.00	1,383,687.00	1,979,110.00
Workforce Development Partnership FY13	N/A	74,800.00	07/01/13	131,466.00	74,800.00	-	4,026.00	-	-	70,774.00	4,026.00	4,026.00
Workforce Development Partnership FY12	N/A	22,640.00	07/01/12	-	-	-	13,146.00	-	-	-	11,120.00	22,640.00
Total Department of Labor				1,404,198.00	2,403,013.00	-	1,872,014.32	-	171,166.00	1,764,030.68	1,821,883.00	2,477,417.32
New Jersey Office of Homeland Security Preparedness												
State Homeland CARSE-Aviation	2010-NISA-1544	249,515.00	09/01/10	96,650.50	-	-	-	-	96,650.50	-	-	152,867.50
State Homeland CARSE-Cannine	2010-NISA-1560	38,915.00	09/01/10	1,710.49	-	-	-	-	1,710.49	-	-	37,207.51
Total New Jersey Office of Homeland Security Preparedness				98,360.99	-	-	-	-	98,360.99	-	-	190,075.01
Division of Aeronautics												
Runway 6-24 Joint Repair	NIAP-09-25	665,000.00	03/24/09	56,056.35	-	1,846.14	-	-	57,902.49	-	-	-
NJ State Airport Aid Grant	NIASP-09-06	150,000.00	07/01/08	6,987.16	-	-	-	-	6,987.16	-	-	-
Jet "A" Fuel Self Service	NIASP-10-18	266,000.00	12/31/10	13,430.34	-	42,107.13	-	-	55,537.47	-	-	-
Crosswind Runway 14/32 FY07	NIASP-07-19	8,553.00	01/01/07	289.54	-	-	-	-	289.54	-	-	-
Design of Apron Expansion FY08	NIASP-08-515	2,106.00	07/01/08	Open	-	111.15	-	-	171.00	-	-	-
Obstruction Removal Airpark	NIASP-08-515	3,764.00	07/01/08	Open	-	445.25	-	-	445.25	-	-	-
Total Division of Aeronautics				77,268.49	-	44,064.42	-	-	121,332.91	-	-	-
Total State Assistance				\$ 3,383,369.21	\$ 8,167,793.00	\$ 909,475.24	\$ 7,643,605.20	\$ 805,084.02	\$ 422,154.82	\$ 3,389,793.41	\$ 6,715,859.36	\$ 18,055,995.18

COUNTY OF OCEAN

**NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Note 1. General

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance programs of the County of Ocean. The County is defined in the notes to the financial statements, Note 1.

Note 2. Basis of Accounting

The accompanying schedules of federal awards and state financial assistance are presented using the modified accrual basis of accounting as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, which is described in the Notes to the Financial Statements, Note 1.

Note 3. Relationship to Financial Statements – Statutory Basis

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements. Expenditures from awards are reported in the County's financial statements as follows:

	State	Federal	Total
Current Fund	\$ -	\$ 64,386,801.21	\$ 64,386,801.21
State & Federal Grant Fund	7,643,605.20	22,768,810.45	30,412,415.65
Capital Fund	<u>-</u>	<u>15,089,132.69</u>	<u>15,089,132.69</u>
Total	<u>\$ 7,643,605.20</u>	<u>\$ 102,244,744.35</u>	<u>\$ 109,888,349.55</u>

Note 4. Major Programs

Major programs are identified in the Schedule of Findings and Questioned Costs section.

COUNTY OF OCEAN

SCHEDULE OF FINDINGS & QUESTIONED COSTS
For the Fiscal Year Ended December 31, 2013

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
1) Material weakness(es) identified?	No
2) Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to basic financial Statements noted?	No

Federal Awards

Internal Control over major programs:	
1) Material weakness(es) identified?	No
2) Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Type of auditor’s report issued on compliance for major programs	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance With section .510(a) of Circular A-133?	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program/Cluster
97.036	DHS Disaster Grants – Public Assistance (Presidentially Declared)
97.030	DHS Community Disaster Loans
17.284	DOL Hurricane Sandy Disaster Relief Appropriations Act Supp
93.667	HHS Social Services Block Grant
20.106	DOT Airport Improvement Program
14.269	CDBG Essential Services Grant

Dollar threshold used to distinguish between type A and type B programs:	\$3,067,342
Auditee qualified as low-risk auditee?	Yes

COUNTY OF OCEAN

SCHEDULE OF FINDINGS & QUESTIONED COSTS (continued):
For the Fiscal Year Ended December 31, 2013

Section I – Summary of Auditor’s Results (continued)

State Financial Assistance

Internal Control over major programs:

- 1) Material weakness(es) identified? No
- 2) Significant deficiencies identified that are not considered to be material weaknesses? Yes

Type of auditor’s report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with New Jersey Circular 04-04 OMB? No

State Grant/Project Numbers(s)

Name of State Program/Cluster

FC-15	Family Court Services Grants
SCP-PS-15	Program Services Fund Grants
1020-100-666-1020-000	Insurance Fraud Prosecutor Grants
WFNJ	WorkFirst NJ Grants

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

No Current Year Findings

Section III – Schedule of Federal Award Findings & Questioned Costs

This section identifies significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major Federal programs, as required by OMB Circular A-133.

No Current Year Findings

COUNTY OF OCEAN

SCHEDULE OF FINDINGS & QUESTIONED COSTS (continued):
For the Fiscal Year Ended December 31, 2013

Section IV – Schedule of State Financial Assistance Findings & Questioned Costs

This section identifies significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by State of New Jersey OMB Circular 04-04.

Finding 2013-01:

Information on the State Program:

Insurance Fraud Prosecutor Grants (GMIS No. 1020-100-666-1020-000)

Criteria or Specific Requirement:

In accordance with the requirements of reporting, the *Quarterly Expense Reports* should be completed and submitted to the Division of Criminal Justice, State of New Jersey within fifteen (15) days of the close of the quarter.

Condition:

During our testing of the timeliness of the *Quarterly Expense Reports* filed with the Division of Criminal Justice, State of New Jersey we noted that all four (4) reports were filed after the fifteenth day following the close of the quarter.

Questioned Costs:

None noted.

Context:

The *Quarterly Expense Reports* were filed between 43 and 156 days after the close of the quarter.

Effect:

If reports are not submitted as required, the New Jersey Division of Criminal Justice may, at its discretion, suspend payments until such reports are received.

Cause:

Client oversight.

Recommendation:

That the County institute internal control procedures to complete and submit the *Quarterly Expense Reports* by the timelines set forth in the grant agreement.

View of Responsible Officials and Planned Corrective Action:

The responsible officials will address the matter as part of their corrective action plan.

COUNTY OF OCEAN

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS PREPARED BY MANAGEMENT
For the Fiscal Year Ended December 31, 2013**

This section identifies the status of prior-year findings related to the basic financial statements and federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, OMB Circular A-133 and NJ OMB Circular 04-04.

No Prior Year Findings

COUNTY OF OCEAN

PART II

**COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

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The Honorable Director and Members
of the Board of Chosen Freeholders
County of Ocean
Toms River, New Jersey

We have audited the financial statements of the County of Ocean for the year ended December 31, 2013. In accordance with requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the following are the *General Comments* and *Recommendations* for the year then ended.

GENERAL COMMENTS

Contracts and Agreements Required to be advertised by (N.J.S.A.40A:11-4)

N.J.S.A.40A:11-4 - Every contract or agreement, for the performance of any work or 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 by the governing body of the contracting unit after public advertising for bids and bidding therefore, 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 \$17,500 except by contract or agreement. The County employs a qualified purchasing agent.

It is pointed out that the governing body of the municipality has the responsibility of determining whether the expenditures in any category will exceed the statutory minimum within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The compliance review of expenditures did not reveal any individual payments or contracts in excess of the statutory limit other than those where bids have been previously sought by public advertisement or where resolution had been previously adopted under the provisions of N.J.S.A 40 A:11-4

Contracts and Agreements Requiring Solicitation of Quotations

The examination of expenditures did not reveal any individual payments, contracts or agreements in excess of \$3,900 "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 or where a resolution had been previously adopted under the provision of (*N.J.S.A.40A:11-6.1*).

Change Orders pursuant to N.J.A.C. 5:30-11.9

The Clerk of the Board of Chosen Freeholders certified that the County of Ocean did not have any change orders exceeding the 20 percent threshold for the year 2013.

Examination of Bills

A test check of paid bills was made and each bill, upon proper approval, was considered as a separate and individual contract unless the records disclosed it to be a partial payment or estimate.

Deposit of Funds Paid to Local Unit

N.J.S.40A:5-15 States:

“All moneys, including moneys collected by taxation, received from any source by or on behalf of any local unit or any board or department thereof shall within 48 hours after the receipt thereof, either;

- a. be paid to the officer charged with the custody of the general funds of the local unit, who shall deposit all such funds within 48 hours after the receipt thereof to the credit of the local unit in its designated legal depository, or;
- b. be deposited to the credit of the local unit in its designated legal depository.”

Payroll

The examination of the payroll fund included testing the detail computation of various deductions or other credits from the payroll of County employees, also, the examination ascertained that the accumulated withholdings were distributed to the proper agencies.

Follow-Up of Prior Year Findings

In accordance with Government Auditing Standards, our procedures included a review of all prior year findings. There were no prior year findings.

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2013:

<u>Name</u>	<u>Title</u>	<u>Amount of Bond</u>	<u>Name of Corporate or Personal Surety</u>
John P. Kelly	Freeholder, Director		
James F. Lacey	Freeholder, Deputy Director		
Joseph H. Vicari	Freeholder		
John C. Bartlett, Jr.	Freeholder		
Gerry P. Little	Freeholder		
Scott Collabella	County Clerk	250,000	Selective Insurance
**	County Sheriff	25,000	Selective Insurance
Jeffrey W. Moran	County Surrogate	50,000	Selective Insurance
John C. Sahradnik, Esq.	County Counsel		
Carl W. Block	County Administrator		
Betty Vasil	Clerk of the Board of Freeholders		
David J. McKeon	Director, Department of Planning		
Michael J. Fiure	Director, Department of Management and Budget		
Julie N. Tarrant	County Comptroller/C.F.O., Department of Finance	250,000	Selective Insurance
Keith J. Goetting	Director, Department of Employee Relations		
William T. Sommeling	Undersheriff/Acting Sheriff	25,000	Selective Insurance
Ashley E. Fiore	Deputy Surrogate	50,000	Selective Insurance
Cathy A. Ernst	Assistant Comptroller	250,000	Selective Insurance

All of the bonds were examined and were properly executed.

Additional coverage was in force as follows:

Faithful Performance Blanket Position Coverage	\$2,000,000
Public Employee Dishonesty Blanket Coverage	\$2,000,000

**William T. Sommeling was acting Sheriff until the appointment of Michael G. Mastronardy on 1/1/2014

Acknowledgment

We received the complete cooperation of all the County Officials and employees and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P. C.

Robert W. Allison
Certified Public Accountant
Registered Municipal Accountant
RMA #483

Freehold, New Jersey
June 24, 2014