

**COUNTY OF OCEAN**  
**REPORT OF AUDIT**  
**DECEMBER 31, 2012**

**WILLIAM E. ANTONIDES AND COMPANY  
Certified Public Accountants**

**506 Hooper Avenue, Suite B  
Toms River, NJ 08753**

## **COUNTY OF OCEAN**

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**COUNTY OF OCEAN**

**PART I**

**AUDITOR'S REPORT ON THE COUNTY'S FINANCIAL STATEMENTS**

**FINANCIAL STATEMENTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

# *William E. Antonides and Company*

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

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

### **Report on Financial Statements**

We have audited the financial statements - regulatory basis of the various funds of the County of Ocean (the "County"), State of New Jersey, as of and for the years ended December 31, 2012 and 2011, and the related notes to financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). 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, audit requirements prescribed by the Division and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in Note 1, these financial statements have been prepared in conformity with accounting principles prescribe the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with statutory and regulatory requirements of the State of New Jersey. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to in the first paragraph, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2012 and 2011, and the results of its operations for the years then ended.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements - regulatory basis referred to above, present fairly, in all material respects, the financial position of the various funds of the County as of December 31, 2012 and 2011, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended in accordance with accounting principles on the basis of financial reporting provisions prescribed by the Division, as described in Note 1.

#### ***Other Matters***

##### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary financial schedules listed in the table of contents are required by the Division and are presented for purposes of additional analysis and are not a required part of the financial statements. The schedules of expenditures of federal and state awards are presented for purpose of additional analysis as required by U.S. Office of Management and Budget Circular Letter A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and New Jersey's OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are also not a required part of the financial statements.

The supplementary financial schedules and the schedules of expenditures of federal and state awards, referred to in the preceding paragraph, are the responsibility of management and were 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 supplementary financial schedules and the schedules of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

**William E. Antonides and Company**

**Independent Auditors**



**William E. Antonides, Jr.  
Registered Municipal Accountant  
Certified Public Accountant**

Toms River, New Jersey  
June 20, 2013

**COUNTY OF OCEAN**

**BALANCE SHEET - CURRENT AND GRANT FUNDS**

Exhibit A

**REGULATORY BASIS**

Sheet 1 of 2

	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
<b><u>Assets</u></b>			
<b><u>Current Fund</u></b>			
Cash and Cash Equivalents	A-4	\$ 73,553,799.86	\$ 73,223,784.69
Change Funds		2,950.00	2,550.00
		<u>73,556,749.86</u>	<u>73,226,334.69</u>
<b><u>Receivables and Other Accounts with Full Reserves</u></b>			
County Share of Added and Omitted Taxes	A-5	1,101,670.56	1,158,152.42
Revenue Accounts Receivable	A-6	996,370.64	986,266.99
Inventory:			
Central Supply Warehouse	A-7	134,761.93	209,515.51
Golf Course Pro Shops		45,699.00	44,216.28
Interfunds Receivable:			
Trust Fund	A-8	5,661.45	5,189.66
General Capital Fund	A-8	3,655.21	5,727.96
Grant Fund	A-9	388,568.34	261,072.38
		<u>2,676,387.13</u>	<u>2,670,141.20</u>
<b><u>Deferred Charges</u></b>			
Special Emergency Authorizations (40A:4-54)	A-3	<u>65,000,000.00</u>	<u>75,896,475.89</u>
<b><u>Federal and State Grant Fund</u></b>			
Cash and Cash Equivalents	A-13	1,531,148.82	925,355.80
Grant Fund Deposits Held by P.I.C.	A-14	67,883.00	394,185.00
Grants Receivable	A-15	22,645,073.00	19,187,045.47
Mortgage Receivable	A-16	2,129,183.40	1,980,267.30
		<u>26,373,288.22</u>	<u>22,486,853.57</u>
Total Assets		<u>\$ 167,606,425.21</u>	<u>\$ 98,383,329.46</u>

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN**

**BALANCE SHEET - CURRENT AND GRANT FUNDS**

Exhibit A

**REGULATORY BASIS**

Sheet 2 of 2

<u>Liabilities, Reserves and Fund Balance</u>	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
<b>Current Fund</b>			
Appropriation Reserves	A-3,10	\$ 10,975,302.94	\$ 11,130,999.51
Reserve for Encumbrances	A-3,10	73,542,156.22	23,400,049.63
Reserve for Superstorm Sandy	A-3	12,758,569.21	
Reserve for Municipal Debris Removal	A-3	1,105,995.00	
Reserve for Payroll Liabilities	A-12	3,931,344.26	3,214,323.78
Accounts Payable	A-11	1,379,550.37	1,077,920.00
Reserve for Due To Local Agencies	A-4	10,189.44	
Reserve for Salary Adjustments	A-10	780,600.00	
		<u>104,483,707.44</u>	<u>38,823,292.92</u>
Reserve for Receivables and Other Assets		2,676,387.13	2,670,141.20
Fund Balance	A-1	<u>34,073,042.42</u>	<u>34,403,041.77</u>
		<u>141,233,136.99</u>	<u>75,896,475.89</u>
<b>Federal and State Grant Fund</b>			
Reserve for Encumbrances	A-18	13,802,115.31	7,530,798.09
Interfund - Current Fund	A-17	388,568.34	261,072.38
Appropriated Reserves	A-18	10,041,421.17	12,578,138.10
Unappropriated Reserves	A-19	12,000.00	136,577.70
Reserve for Mortgage Receivable		<u>2,129,183.40</u>	<u>1,980,267.30</u>
		<u>26,373,288.22</u>	<u>22,486,853.57</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 167,606,425.21</u>	<u>\$ 98,383,329.46</u>

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN**  
**CURRENT FUND**  
**STATEMENT OF OPERATIONS AND CHANGE**  
**IN FUND BALANCE - REGULATORY BASIS**

Exhibit A-1

	<b>Ref.</b>	<b>Year 2012</b>	<b>Year 2011</b>
<b>Revenue and Other Income Realized</b>			
Fund Balance Utilized	A-2	\$ 17,000,000.00	\$ 17,200,000.00
Miscellaneous Revenue Anticipated	A-2	59,587,546.64	56,646,783.99
Receipts from Current Taxes	A-2	300,026,643.00	293,278,750.00
Non-Budget Revenue	A-2	3,807,169.33	4,282,146.41
Other Credits to Income:			
Interfunds Returned			726,067.19
Reserve for Inventory - Central Supply Warehouse		74,753.58	
Cancelled Federal and State Grant Appropriated Reserves	A-9	585,183.59	793,534.69
Unexpended Balance of Appropriation Reserves	A-10	10,076,510.41	10,505,221.33
Cancelled Accounts Payable	A-11	29,146.24	247,731.56
		<u>391,186,952.79</u>	<u>383,680,235.17</u>
<b>Expenditures</b>			
Budget Appropriations	A-3	438,798,171.98	365,121,834.32
Other Expenditures and Adjustments:			
Refund of Prior Year Revenue	A-4	11,855.50	84,339.79
Reserve for Inventory - Central Supply Warehouse			8,646.92
Interfunds-Advanced		125,895.00	
Cancelled Federal and State Grant Receivables	A-9	581,029.66	793,519.14
		<u>439,516,952.14</u>	<u>366,008,340.17</u>
Excess Revenue over Expenditures			17,671,895.00
Excess Expenditures (Including Special Emergency) over Revenues			(48,329,999.35)
Adjustments to Income before Surplus:			
Expenditures included above which are by Statute Deferred Charges to Budget of Succeeding Year (Special Emergency)	A, A-3	<u>65,000,000.00</u>	
Statutory Excess to Fund Balance		16,670,000.65	17,671,895.00
Fund Balance January 1	A	<u>34,403,041.77</u>	<u>33,931,146.77</u>
		<u>51,073,042.42</u>	<u>51,603,041.77</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1	<u>17,000,000.00</u>	<u>17,200,000.00</u>
Fund Balance December 31	A	<u>\$ 34,073,042.42</u>	<u>\$ 34,403,041.77</u>

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Exhibit A-2

Sheet 1 of 7

	Anticipated		Excess or (Deficit)
	Budget \$ 17,000,000.00	Special N.J.S. 40A:4-87 \$ 17,000,000.00	
<b>Miscellaneous Revenues</b>			
County Clerk Fees	5,000,000.00	5,597,542.93	597,542.93
Surrogate Fees	500,000.00	515,114.27	15,114.27
Sheriff Fees	360,000.00	1,099,302.18	739,302.18
Interest on Investments and Deposits	500,000.00	362,203.25	(137,796.75)
Data Processing Time Sharing Service	3,000.00	4,298.21	1,298.21
Road Opening Permits	25,000.00	23,900.00	(1,100.00)
Copy Machine Fees - County Clerk	10,000.00	9,899.30	(100.70)
Notary Fees - County Clerk	25,000.00	28,800.00	3,800.00
Passport Fees - County Clerk	450,000.00	528,525.00	78,525.00
Federal and State Contract - Indirect Cost Allocation	1,000,000.00	1,031,138.19	31,138.19
Telephone Commissions	200,000.00	381,956.89	181,956.89
Sale of Plans and Specifications	15,000.00	15,784.00	784.00
College Debt Service Reimbursement	1,209,938.00	1,243,968.03	34,030.03
Rent - Ocean County Air Park	100,000.00	105,089.93	5,089.93
Rent - Parks - Picnic Areas	8,000.00	12,629.00	4,629.00
State Reimbursement - Inmates	70,000.00	93,820.51	23,820.51
County Parks - Non-Profit Program	100,000.00	103,054.45	3,054.45
Shared Services Agreements - Engineering		91,037.30	(545,678.70)
Shared Services Agreements - Planning		636,716.00	(50,000.00)
Shared Services Agreements - Roads	644,000.00	625,657.02	625,657.02
Shared Services Agreements - Transportation	100,000.00	100,000.00	(119,039.74)
Shared Services Agreements - Vehicle Services	40,500.00	327,460.26	(30,332.56)
Atlantis Complex Revenues	406,000.00	669,667.44	8,282.85
Forge Pond Golf Course Fees	700,000.00	508,282.85	21,588.17
Atlantis Pro Shop	19,000.00	21,588.17	2,494.69
Forge Pond Pro Shop	25,000.00	27,494.69	(340,804.11)
School Board Election Expense Reimbursement	446,788.00	105,983.89	

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Exhibit A-2

Sheet 2 of 7

	Anticipated		Realized		Excess or (Deficit)
	Budget	Special N.J.S. 40A:4-87			
Reimbursement for Salary and Wages of Mental Health Coordinator	\$ 12,000.00	\$ 9,000.00			\$ (3,000.00)
Division of Aging - State Distribution Center Reimbursement	135,000.00	107,974.42			(27,025.58)
State Aid - County College Bonds (N. J. S. 18A:64A-22-6)	1,505,300.00	1,552,926.67			47,626.67
Judicial Unification Archive Space	2,500.00	2,500.00			
Judicial Unification Telephone Service Agreement	262,500.00	263,084.00			584.00
Judicial Unification Mail Distribution Agreement	109,000.00	112,000.00			3,000.00
Prosecutor's Salary Reimbursement	65,000.00	65,000.00			
State and Federal Reimbursement School Nutrition	30,000.00	34,969.67			4,969.67
Library Pension Payment	1,744,506.00	1,744,506.00			
Supplemental Security Income	1,219,675.00	1,380,570.00			160,895.00
DMH&H Recoveries	16,294.00	20,820.12			4,526.12
B.O.S.S. CMC Agreement	30,000.00	36,000.00			6,000.00
DDD Assessment Program	6,551.00	31,154.01			24,603.01
Vending Machine Commissions	10,000.00	6,000.00			(4,000.00)
Sample Ballots Postage	20,000.00	30,590.09			10,590.09
Sample Ballots Printing	7,000.00	18,121.09			11,121.09
Rent - T-Hangers at Airpark	125,000.00	142,730.00			17,730.00
Sub-Division and Site Plan Fees	17,436.00	17,436.00			
Motor Vehicle Fines	2,520,851.00	2,520,851.00			
Reserve to Pay Bonds	2,143,884.00	2,143,884.00			
Capital Surplus	1,807,667.00	1,807,667.00			
Recycling Reserve Trust	200,000.00	200,000.00			
Constitutional Officers Fees - Tax Relief:					
County Clerk	2,500,000.00	3,304,542.00			804,542.00
Surrogate	450,000.00	475,491.57			25,491.57
Sheriff	200,000.00	523,571.00			323,571.00
Public Health Priority Funding (N.J.S.A. 26:2F-1)	890,288.00	1,156,378.55			266,090.55
Added and Omitted Taxes	1,158,152.00	1,162,594.59			4,442.59
Build America Bonds Rebate	806,252.00	806,252.10			.10

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN

CURRENT FUND

Exhibit A-2

STATEMENT OF REVENUES - REGULATORY BASIS

Sheet 3 of 7

<u>Special Items</u>	<u>State and Federal Revenues Offset with Appropriations</u>			<u>Anticipated</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>N.J.S. 40A:4-87</u>	<u>Special</u>			
Ocean Area Plan Grant	\$ 2,624,673.00	\$ 2,610.00	\$ 2,627,283.00			\$ 88,940.00
Safe Housing and Transport.	88,940.00					284,918.00
Adult Protective Services	284,918.00					1,908,945.00
Senior Citizens and Persons with Disabilities	908,945.00	1,000,000.00	65,000.00			65,000.00
Urban Areas Security Init			883.00			883.00
Recycling Enhancement Tax Entitlement				25,000.00		25,000.00
Partnership in Safety				19,396.00		19,396.00
Stop Violence Against Women				20,000.00		20,000.00
FTA: JARC Rt. 37 Bus Service FY11	410,495.00	273,000.00				410,495.00
State COLA Senior Services					273,000.00	
Hazard Mitigation Grant Program	23,810.00				23,810.00	
Care Coordination						125,200.00
Juvenile Detention Alt. Initiative						11,764.00
WIB Interdepartmental Funds	637,842.00					637,842.00
DHS - Emergency, Food and Shelter	863,683.00					863,683.00
Personal Assistance Services Program				102,815.00		102,815.00
Subregional Transportation Program				50,000.00		50,000.00
Emergency Management Agency Assistance				76,000.00		76,000.00
Sexual Assault Nurse Examiner (S.A.N.E.)					69,275.00	69,275.00
Human Services Advisory Service	69,275.00					
Workforce Investment Act Plan FY12				2,901,818.00		2,901,818.00
Crosswind Runway 14/32 Fy12				6,189,555.00		6,189,555.00
NJ Council of the Arts	76,329.00					76,329.00
Social Services Block Grant	232,635.00					232,635.00
FTA: JARC Route 37 Bus Service FY12				290,000.00		290,000.00
Special Initiative and Transportation				71,630.00		71,630.00
Ed Byrne JAG				16,640.00		16,640.00
RERP Reimbursement for Catering				23,000.00		23,000.00

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Exhibit A-2

Sheet 4 of 7

	<u>Budget</u>	<u>Anticipated</u>	<u>Special</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Bulletproof Vest - Corrections	\$ 3,369.00			\$ 3,369.00	\$
Bulletproof Vest - Sheriff	761.00			761.00	
Bulletproof Vest - Prosecutor	1,141.00			1,141.00	
Bulletproof Vest - Juvenile Services	163.00			163.00	
Area Plan III-E State	97,626.00			98,633.00	
Insurance Fraud Program	1,007.00			250,000.00	
Subregional Intern Supp Program	250,000.00			15,000.00	
Area Plan III-E Administration	15,000.00			15,000.00	
Law Enforcement Training and Equipment	69.00			32,611.00	
Family Court Services	33,670.00			33,670.00	
Program Service Fund	342,020.00			342,020.00	
State Health Ins. Asst. Program.	334,482.00			334,482.00	
Disaster Assistance FY12	33,000.00			33,000.00	
Work First No (WFNJ) FY 12/13	1,029.00			1,029.00	
HUD: HOME Subrecipient Contribution FY11	1,912,961.00			1,912,961.00	
Workforce Investment Act Plan FY11	109,750.00			109,750.00	
State Criminal Alien Assistance FY11				214,110.00	
Work First New Jersey (WFNJ) FY11/12				213,972.00	
Program Management Funds	400,000.00			400,000.00	
Victims of Crime Asst.	55,550.00			55,550.00	
Community Development Block Grant	158,485.00			158,485.00	
HUD: HOME Investment Partnership	1,229,280.00			1,229,280.00	
Workforce Development Partnership	918,115.00			918,115.00	
HUD: HOME Subrecipient Contribution FY12	22,640.00			22,640.00	
966 Reimbursement Program	90,000.00			90,000.00	
NJNG Energy Efficiency	22,213.00			22,213.00	
Medicaid Match	12,500.00			12,500.00	
Clean Communities Grant	34,018.00			34,018.00	
State Body Armor - Prosecutor	160,449.00			160,449.00	
State Body Armor - Sheriff	7,155.00			7,155.00	
	11,359.00			11,359.00	

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Exhibit A-2

Sheet 5 of 7

	<u>Anticipated</u>	<u>Special</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>N.J.S. 40A:4-87</u>	<u>\$</u>	<u>\$</u>
State Body Armor Corrections			\$ 18,627.00	\$ 18,627.00
Child Abuse and Neglect			\$ 19,385.00	\$ 19,385.00
Disaster Liaison Grant			2,500.00	2,500.00
HUD: HOME Program Income			31,820.00	43,820.00
HUD: CDBG Program Income FY11			27,575.00	27,575.00
Medication Management State			62.00	621.00
Juvenile Accountability Block				25,808.00
State Homeland Security FY11			447,246.00	447,246.00
Workforce Learning Link			74,000.00	74,000.00
Hurricane Sandy Disaster NEG			235,736.00	235,736.00
HUD: CDBG Program Income FY12			21,940.00	21,940.00
Emergency Management Performance				14,828.00
State Facilities Education A167			85,500.00	85,500.00
Children's Inter-Agency Coordinating Council for Convenor FY12			39,418.00	39,418.00
U.S.D.A.			214,403.00	214,403.00
US Marshall Fugitive Apprehension			2,000.00	2,000.00
Title IV-D Reimbursement			27,967.00	27,967.00
Multi-Jurisdictional County Gang, Gun and Narcotics Task Forces			71,569.00	71,569.00
Veterans Transportation FY12			30,000.00	30,000.00
Veterans Transportation FY11			25,500.00	25,500.00
	<u>37,162,713.00</u>	<u>19,608,820.00</u>	<u>59,587,546.64</u>	<u>2,816,013.64</u>
Amount to be Raised by Taxation - County Purpose Tax			300,026,643.00	300,026,643.00
Sub-Total Budget				2,816,013.64
Non-Budget Revenue				3,807,169.33
Total General Revenues				\$ 6,623,182.97
	Ref.	A-3	A-3	A-1,2

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN****CURRENT FUND****Exhibit A-2****STATEMENT OF REVENUES - REGULATORY BASIS****Sheet 6 of 7**

	<b>Ref.</b>	<b>Realized</b>
Receipts from Current Taxes	A-4	\$ 300,026,643.00
Fund Balance Utilized	A-1	17,000,000.00
Revenue Accounts Receivable	A-6	36,599,386.38
Interfund - Grant Fund	A-9	25,632,735.00
Receipts from Added and Omitted Taxes	A-4	<u>1,162,594.59</u>
	A-2	<u>\$ 380,421,358.97</u>

**Analysis of Non-Budget Revenue**

	<b>Amount</b>
Miscellaneous Revenue	\$ 67,436.34
Payments in Lieu of Taxes (P.I.L.O.T.)	16,525.89
B.O.S.S. Indirect Cost	494,671.00
B.O.S.S. Refunds	19,313.59
Prosecutor's Office Copies	44,307.15
Tax Board Public Record Fees	142.30
Rent of Voting Machines	1,500.00
Board of Construction Appeals	3,300.00
Project Lifesaver	2,850.00
Weights and Measures Fines	101,896.00
Gas and Oil Refunds - Miscellaneous	194,958.05
Tuition - Police Academy	1,689.00
Jury Duty Pay	45.00
Enhanced 911 System Agreements	276,121.00
Overload Permits	350.00
Copies	169.43
Vending Machine Commission	2,712.92
Senior Services St. Aid Reimbursement	58,000.00
Rent - DMV R. J. Miller Air Park	18,000.00
FEMA Reimbursement	126,819.12
Municipal/Fire Elections - Election Board	9,285.84
Municipal/Fire Elections - County Clerk	9,025.89
Title IV-D Probation Rent	435,995.80
Inmate Processing Fees	200,997.33
Auction Sale of Equipment	155,957.99
County Fines	6,996.00
Court Ordered Restitution	6,351.98
Engineering Billboard Lease Agreement	12,300.00

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN****CURRENT FUND****Exhibit A-2****STATEMENT OF REVENUES - REGULATORY BASIS****Sheet 7 of 7**

	<b>Amount</b>
<b>Analysis of Non-Budget Revenue (Continued)</b>	
Waste Oil Recycling	\$ 7,865.09
Twenty-One Plus Inc.	96,395.00
US Sprint Easement Agreement	95,406.83
Inmate User Fees	110,775.27
Transportation Donations	4,288.75
Reimbursement Grants Prior Years Charges	129,118.42
Transportation Fees	3,150.00
Dog Park Registration	27,785.00
Parks Stage Rental	6,250.00
SCDRT - OCATS	34,570.10
RRT: Fuel Expense	92,666.48
Autopsy Reports	2,600.66
Inmate SSI Payments	26,420.00
Interest and Costs on Taxes	1,070.38
Transportation Fares	198,017.02
State Election Reimbursement	421,687.50
Inmate Medical Reimbursement	13,986.03
OPRA Copies	204.58
Postage Reimbursement	1,534.88
Defensive Driving Course	2,138.00
Bail Bond Forfeitures	89,573.75
Sale of Scrap Metal	4,744.25
Drainage - Road Agreements	<u>169,203.72</u>
	<u>\$ 3,807,169.33</u>

Ref.

A-2

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 1 of 15

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT</b>					
<b>Administrative and Executive</b>					
Board of Chosen Freeholders	\$ 369,000.00	\$ 391,500.00	\$ 391,500.00	\$ 2,899.25	\$ 2,325.75
Salaries and Wages	5,225.00	5,225.00			
Other Expenses					
County Administrator	295,857.00	295,857.00	293,687.16	2,169.84	31,876.76
Salaries and Wages	48,300.00	48,300.00	46,423.24		
Other Expenses					
Management System and Budget Analysis	572,899.00	561,649.00	555,283.89	6,365.11	22,981.11
Salaries and Wages	105,150.00	105,150.00	82,168.89		
Other Expenses					
Wireless Technologies Division	276,465.00	276,465.00	275,884.75	580.25	
Other Expenses					
Audit	175,000.00	175,000.00	175,000.00		
Other Expenses					
Special Accounting Services	185,000.00	185,000.00	185,000.00		
Other Expenses					
County Counsel	600,000.00	600,000.00	559,282.92		40,717.08
Other Expenses					
Adjusters Office	335,241.00	322,241.00	314,547.64	7,693.36	60,024.96
Salaries and Wages	120,000.00	120,000.00	59,975.04		
Department of Finance	1,369,265.00	1,355,901.27	13,363.73		
Salaries and Wages	89,000.00	89,000.00	42,415.55		
Other Expenses					
Clerk of the Board	534,713.00	523,463.00	511,712.11	11,750.89	10,415.49
Salaries and Wages	25,000.00	25,000.00	14,584.51		
Tourism Advisory Council	190,000.00	190,000.00	160,023.79		29,976.21
Other Expenses					
Employee Relations	1,089,789.00	1,081,989.00	1,008,180.56	73,808.44	9,639.60
Salaries and Wages	11,400.00	11,400.00	7,513.23		
Other Expenses					
Personnel Training Program	25,000.00	25,000.00	15,360.40		
Other Expenses					
Labor Relations Consultant	150,000.00	150,000.00	147,255.19		2,744.81
Other Expenses					
Public Affairs	1,339,394.00	1,291,394.00	1,200,667.22		
Salaries and Wages	38,000.00	38,000.00	27,389.70		
Other Expenses					

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN  
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3  
Sheet 2 of 15

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Outreach Special Projects and Events					\$
Salaries and Wages	\$ 5,000.00	\$ 5,000.00	\$ 1,928.63	\$ 3,071.37	
Other Expenses	145,950.00	145,950.00	131,367.59	14,582.41	
County Connection	10,000.00	10,000.00	7,008.81	2,991.19	
Other Expenses					
County Clerk	2,098,307.00	2,098,307.00	2,052,935.24	45,371.76	
Salaries and Wages					
Other Expenses	334,560.00	334,560.00	324,409.63	10,150.37	
Prosecutor's Programs	87,640.00	87,640.00	71,055.28	16,584.72	
Other Expenses					
Prosecutor	13,436,616.00	13,636,616.00	13,626,964.27	9,651.73	
Salaries and Wages					
Other Expenses	547,346.00	547,346.00	542,937.60	4,408.40	
Gang Violence Initiative					
Salaries and Wages	405,942.00	407,442.00	407,252.84	189.16	
Purchase Department					
Salaries and Wages	370,747.00	370,747.00	362,484.47	8,262.53	
Other Expenses	6,534.00	6,534.00	6,470.07	63.93	
Record Storage					
Salaries and Wages	120,002.00	120,002.00	110,839.72	9,162.28	
Other Expenses	1,520.00	1,520.00	1,398.42	121.58	
Warehouse					
Salaries and Wages	160,764.00	160,764.00	160,241.05	522.95	
Other Expenses	1,719.00	1,719.00	1,469.06	249.94	
Building and Grounds					
Salaries and Wages	6,155,258.00	5,905,258.00	5,708,916.48	196,341.52	
Other Expenses	2,767,260.00	2,767,260.00	2,670,256.17	97,003.83	
Security					
Salaries and Wages	3,241,070.00	3,241,070.00	3,059,600.31	181,469.69	
Other Expenses	75,563.00	75,563.00	58,501.46	17,061.54	
Insurance					
Group Insurance Plan for Employees	36,861,167.00	36,611,167.00	36,013,599.96	597,567.04	
Health Benefit Waiver	89,700.00	97,500.00	97,500.00		
Other Insurance Premiums Liability Self-Insurance (40A:10-6)	1,388,000.00	1,388,000.00	1,388,000.00		
Employee Physicals and Policy	70,500.00	70,500.00	68,687.00		
Insurance Consultant	54,000.00	54,000.00	54,000.00		
Self-Insurance - Administration of Claims	210,187.00	210,187.00	210,186.72		
Self-Insurance - Auto Liability	150,000.00	150,000.00	150,000.00		
General Liability	500,000.00	500,000.00	500,000.00		

See Accompanying Notes to Financial Statements.

COUNTY OF OCEANCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 3 of 15

	Budget	Appropriations	Budget After Modification	Paid or Charged	Expended	Unexpended Balance Cancelled
	\$	\$	\$	\$	\$	\$
Stationery, Printing and Advertising						
Other Expenses						
Postage	\$ 18,000.00	\$ 18,000.00		\$ 12,782.18	\$ 5,217.82	
Other Expenses						
Office of Information Technology						
Salaries and Wages						
2,467,434.00	450,000.00	450,000.00		419,292.50	30,707.50	
1,824,803.00						
Other Expenses						
Printing and Graphic Arts						
Salaries and Wages						
650,326.00		635,326.00		612,044.05	23,281.95	
285,000.00		285,000.00		184,714.85	100,285.15	
Other Expenses						
Total General Government	<u>\$84,956,059.00</u>	<u>84,285,113.00</u>		<u>82,417,686.23</u>	<u>1,867,426.77</u>	
<b>JUDICIARY</b>						
Indigent Costs						
Other Expenses						
Uniform Interstate Family Support Act						
Other Expenses						
Grand Jury Fees						
Other Expenses						
Surrogate						
Salaries and Wages						
936,324.00		936,324.00		918,173.76	18,150.24	
42,746.00		42,746.00		39,689.94	3,056.06	
Other Expenses						
Sheriff's Office - Judicial Function						
Other Expenses						
Total Judiciary	<u>66,500.00</u>	<u>66,500.00</u>		<u>52,766.57</u>	<u>13,733.43</u>	
<b>REGULATION</b>						
Office of the Sheriff						
Salaries and Wages						
17,038,575.00		17,338,575.00		17,173,314.10	165,260.90	
229,637.00		229,637.00		221,460.10	8,176.90	
Other Expenses						
Sheriff's - 911 System (N.J.S. 40A:45.4(r))						
1,757,455.00		1,757,455.00		1,707,565.69	49,889.31	
203,635.00		203,635.00		198,141.07	5,493.93	
Other Expenses						
Sheriff - Communication and Operations Division						
180,500.00		180,500.00		178,560.78	1,939.22	
Other Expenses						
Sheriff - Criminal Division						
189,000.00		189,000.00		174,534.36	14,465.64	
Other Expenses						

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN  
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3  
Sheet 4 of 15

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Police Academy	\$ 39,900.00	\$ 39,900.00	\$ 38,823.51	\$ 1,076.49	\$
Other Expenses					
Board of Taxation	470,100.00	435,100.00	394,933.70	40,166.30	
Salaries and Wages	23,726.00	23,726.00	18,941.60	4,784.40	
Other Expenses					
County Medical Examiner					
Salaries and Wages	429,822.00	404,822.00	384,108.72	20,713.28	
Other Expenses					
Burial Expenses - Indigents	599,243.00	624,243.00	574,046.42	50,196.58	
Other Expenses					
Shade Tree Commission	7,000.00	7,000.00	4,716.00	2,284.00	
Salaries and Wages					
Election Board	74,988.00	76,488.00	76,469.70	18.30	
Salaries and Wages	36,200.00	36,200.00	34,128.10	2,071.90	
Other Expenses					
Other Expenses					
Salaries and Wages	1,961,950.00	1,961,950.00	1,797,194.88	164,755.12	
Election Board	580,120.00	580,120.00	437,100.64	143,019.36	
Salaries and Wages					
Other Expenses					
Rent of Polling Places	96,500.00	96,500.00	78,600.00	17,900.00	
Other Expenses					
District Election Board Members					
Other Expenses	825,000.00	825,000.00	693,783.12	131,216.88	
County Clerk - Election Expense					
Other Expenses	282,200.00	340,200.00	337,362.49	2,837.51	
School Board Election Expense - Election Board					
Other Expenses					
Other Expenses	345,537.00	345,537.00	34,246.59	311,290.41	
Planning Board (N.J.S. 40:27-3)					
Other Expenses	101,251.00	43,251.00	14,164.49	29,086.51	
Other Expenses					
Sheriff - Emergency Services Division					
Other Expenses	66,500.00	66,500.00	65,215.13	1,284.87	
Planning Board (N.J.S. 40:27-3)					
Other Expenses					
Salaries and Wages	845,940.00	745,940.00	614,539.70	131,400.30	
Other Expenses	53,150.00	53,150.00	27,628.59	25,521.41	
Consumer Protection (N.J.S. 40:23-6.47)					
Other Expenses					
Salaries and Wages	698,035.00	678,035.00	657,027.55	21,007.45	
Other Expenses	4,750.00	4,750.00	802.69	3,947.31	
Construction Board of Appeals (N.J.S. 52:27D-127)					
Other Expenses					
Firemen's Association E.O.C. Contribution (N.J.S. 40:23-8.13)					
Other Expenses					
Total Regulation	<u>22,500.00</u>	<u>22,500.00</u>	<u>22,500.00</u>	<u>25,959,909.72</u>	<u>1,350,804.28</u>
	<u><u>27,161,214.00</u></u>	<u><u>27,310,714.00</u></u>			

See Accompanying Notes to Financial Statements.

COUNTY OF OCEANCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 5 of 15

<u>ROADS AND BRIDGES</u>	<u>Appropriations</u>		<u>Expended</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
Roads	\$ 9,072,233.00	\$ 8,932,233.00	\$ 8,403,587.36	\$ 528,645.64	\$ 136,170.02
Salaries and Wages	1,995,000.00	1,995,000.00	1,858,829.98		
Other Expenses					
Vehicle Services	3,042,815.00	2,967,815.00	2,918,986.22	48,828.78	2,682.24
Salaries and Wages	180,500.00	180,500.00	177,817.76		
Other Expenses					
Engineering Department	5,078,064.00	5,003,064.00	4,890,382.80	112,681.20	23,579.75
Salaries and Wages	242,250.00	242,250.00	218,670.25		
Other Expenses					
Beach Erosion					
Other Expenses	100,000.00	100,000.00	30,082.00	69,918.00	
Transportation Services	2,578,001.00	2,528,001.00	2,358,929.89	169,071.11	4,988.89
Salaries and Wages	114,030.00	114,030.00	109,041.11		
Other Expenses					
Shared Services Agreements:					
Salaries and Wages - Roads	165,000.00	165,000.00	142,080.97	22,919.03	
Other Expenses - Roads	479,000.00	479,000.00	331,938.56	147,061.44	
Salaries and Wages - Engineering	8,000.00	8,000.00	7,593.05	406.95	
Other Expenses - Engineering	628,716.00	628,716.00	544,825.67	83,890.33	
Other Expenses - Vehicle Services	446,500.00	446,500.00	320,860.24	125,639.76	
Salaries and Wages - Transportation	100,000.00	100,000.00	100,000.00		
Other Expenses - Planning	50,000.00	50,000.00	50,000.00		
Maintenance of Pumping Facility					
Other Expenses	108,808.00	108,808.00	92,382.58	16,425.42	
Municipal Debris Removal and Monitoring/Superstorm Sandy					
Superstorm Sandy	50,000,000.00	50,000,000.00	50,000,000.00		
Total Roads and Bridges	24,388,917.00	24,388,917.00	24,388,917.00	87,556,008.44	1,492,908.56
<u><b>CORRECTIONAL AND PENAL</b></u>					
Department of Corrections	21,004,241.00	21,004,241.00	20,676,412.52	327,828.48	
Salaries and Wages	1,329,000.00	1,329,000.00	1,320,728.14	8,271.86	
Other Expenses					
Corrections - Healthcare Services	3,417,230.00	3,417,230.00	3,312,430.02	104,799.98	
Other Expenses					
Law Enforcement Crime Prevention	100,000.00	100,000.00	98,500.00	1,500.00	
Other Expenses					
Total Correctional and Penal	25,850,471.00	25,850,471.00	25,408,070.68	442,400.32	

See Accompanying Notes to Financial Statements.

COUNTY OF OCEANCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 6 of 15

	Appropriations		Expended		Unexpected Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>HEALTH AND WELFARE</b>					
Aid to Visiting Homemaker Services (N.J.S. 40:23-8.11)	\$ 98,434.00	\$ 98,434.00	\$ 98,434.00	\$ 98,434.00	\$
Aid to Providence House (N.J.S. 40:5-2.9)	74,934.00	74,934.00			74,934.00
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.)	8,425.00	8,425.00			8,425.00
Department of Human Services					
Salaries and Wages	591,388.00	591,388.00	581,038.41	10,349.59	
Other Expenses	190,000.00	190,000.00	187,000.55	2,999.45	
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 (N.J.S. 40:5-2.9)					
Other Expenses	1,600,110.00	1,600,110.00	1,600,110.00		
Aid to NJ Homeless Youth Act 1999, Ch. 224	35,000.00	35,000.00	35,000.00		
Aid to Dottie's House 52:4B	15,750.00	15,750.00	15,750.00		
Aid to Uniform Fire Prevention (40:23-8.13)	9,000.00	9,000.00	9,000.00		
Fire and First Aid Training Center					
Salaries and Wages	399,598.00	399,598.00	396,140.34	3,457.66	
Other Expenses	57,000.00	57,000.00	48,137.94	8,862.06	
Aid to First Aid Captain's Association (N.J.S. 40:5-2)					
Other Expenses	2,700.00	2,700.00	2,700.00	2,700.00	
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq.)					
Other Expenses	2,211,400.00	2,211,400.00	2,211,400.00		
Aid/Alcohol and Addiction (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)	76,684.00	76,684.00	76,684.00		
Maintenance of Patients Of/T State Institutions	40,000.00	73,000.00	61,813.20		
Maintenance of Patients in Mental Institutions (N.J.S. 30:4-79)	2,530,962.00	2,530,962.00	2,530,962.00		
Board of Social Services:					
Administration	15,199,511.00	15,199,511.00	15,185,923.30	13,587.70	
Services Account	2,531,697.00	2,531,697.00	2,531,697.00		
Supplemental Security Income	1,219,675.00	1,219,675.00	1,219,675.00		
Emergency Shelter Aid	48,000.00	48,000.00	48,000.00		
Building Rental - BOSS	505,000.00	505,000.00	496,613.00		
Juvenile Services Educational Programs					
Other Expenses	401,797.00	401,797.00	394,843.00	6,954.00	
Juvenile Services - State Housing					
Other Expenses	28,600.00	28,600.00	27,183.34	1,416.66	
Juvenile Services					
Salaries and Wages	3,315,540.00	3,240,540.00	3,111,513.97	129,026.03	
Other Expenses	145,065.00	145,065.00	111,827.28	33,237.72	

See Accompanying Notes to Financial Statements.

COUNTY OF OCEANCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 7 of 15

	Appropriations		Expended		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Juvenile Services - Non-Secure Programs	\$ 812,995.00	\$ 812,995.00	\$ 812,761.00	\$ 234.00	\$
Other Expenses	37,500.00	37,500.00	16,211.11		21,288.89
Juvenile Gang Initiatives					
Other Expenses					
Office of Senior Services	469,560.00	469,560.00	460,721.46		8,838.54
Salaries and Wages	1,621,201.00	1,621,201.00	1,527,323.34		93,877.66
Other Expenses					
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					
County Environmental Agency	10,500.00	10,500.00	9,950.00		550.00
Other Expenses	1,000.00	1,000.00	820.00		180.00
Cerebral Palsy - Children (N.J.S. 9:13-7/8)	48,437.00	48,437.00	48,437.00		
Other Expenses					
Hazardous Household Waste Program	280,000.00	280,000.00	236,975.15		43,024.85
Other Expenses					
Solid Waste Management	2,031,554.00	2,011,554.00	1,969,828.92		41,725.08
Salaries and Wages	380,000.00	380,000.00	340,421.28		39,578.72
Other Expenses					
Disability Awareness Through Education (D.A.T.E.)	22,500.00	22,500.00	22,480.00		20.00
Other Expenses					
Commission for Individuals with Disabilities	1,200.00	1,200.00	867.39		332.61
Other Expenses					
Counseling and Referral Service OCE	11,666.00	11,666.00	11,666.00		
Other Expenses	17,239.00	17,239.00	17,239.00		
Ocean County Board of Social Services	116,209.00	116,209.00	103,491.00		12,718.00
Aid to Saint Francis Community Center (N.J.S. 40:5-2.9)					
Other Expenses					
Division on Aging - State District Center Reimbursement	220,000.00	220,000.00	211,024.28		
Other Expenses					
Public Health Priority Funding (N.J.S. 26:2F-1)	248,852.00	248,852.00	248,852.00		
Other Expenses					
Aid to Families With Dependent Children	709,454.00	709,454.00	709,454.00		
Other Expenses					
Aid to Special Children's Services (N.J.S. 40:23-8.11)	67,500.00	67,500.00	67,500.00		
Other Expenses					
Aid to Animal Control (N.J.A.C. 8:52)	6,750.00	6,750.00	6,750.00		
Other Expenses					

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN**

**CURRENT FUND**

**STATEMENT OF EXPENDITURES - REGULATORY BASIS**

Exhibit A-3

Sheet 8 of 15

	<b>Appropriations</b>		<b>Expended</b>		<b>Unexpended Balance Cancelled</b>
	<b>Budget</b>	<b>Budget After Modification</b>	<b>Paid or Charged</b>	<b>Reserved</b>	
School Nutrition Program	\$ 50,490.00	\$ 50,490.00	\$ 50,489.08	\$ .92	\$
Other Expenses	36,000.00	36,000.00	36,000.00		
Workforce Investment Board					
Total Health and Welfare	<u><u>\$ 38,734,653.00</u></u>	<u><u>\$ 38,672,653.00</u></u>	<u><u>\$ 38,160,143.34</u></u>	<u><u>\$ 512,509.66</u></u>	
 <b>EDUCATIONAL</b>					
County Superintendent of Schools	434,880.00	434,880.00	426,421.51	8,458.49	
Salaries and Wages	10,540.00	10,540.00	6,264.82	4,275.18	
Other Expenses					
Vocational School	17,364,646.00	17,364,646.00	17,364,646.00		
Other Expenses					
County Extension Service Farm and Home Demonstration	398,015.00	383,015.00	363,703.33	19,311.67	
Salaries and Wages	19,378.00	19,378.00	18,056.06	1,321.94	
Other Expenses					
Rutgers Co-Op Extension	126,911.00	126,911.00	70,917.36	55,993.64	
Other Expenses					
County College	14,600,259.00	14,600,259.00	14,600,259.00		
Other Expenses					
Ocean County College Nursing Program	100,000.00	100,000.00	100,000.00		
Other Expenses					
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S. 18A:64A-23)	350,000.00	350,000.00	311,488.94	38,511.06	
Other Expenses					
County Cultural and Heritage Commission (N.J.S. 40:33A-6)	37,000.00	37,000.00	36,562.92	437.08	
Other Expenses					
County Historical Society Museum (N.J.S. 40:32-6)	22,500.00	22,500.00	22,500.00		
Other Expenses					
Aid to Performing and Visual Arts (N.J.S. 40:23-8.25)	22,500.00	22,500.00	22,500.00		
Other Expenses					
Aid to Museums (N.J.S. 40:23-6.22)	29,250.00	29,250.00	29,250.00		
Other Expenses					
Total Educational	<u><u>\$ 33,515,879.00</u></u>	<u><u>\$ 33,500,879.00</u></u>	<u><u>\$ 33,372,569.94</u></u>	<u><u>\$ 128,309.06</u></u>	
 <b>RECREATION</b>					
County Parks (N.J.S. 40:32-2.4)	5,078,794.00	5,003,794.00	4,788,717.07	215,076.93	
Salaries and Wages	342,000.00	342,000.00	336,302.10	5,697.90	
Other Expenses					
County Parks - Non-Profit Program	154,848.00	154,848.00	150,398.89	4,449.11	
Other Expenses					

See Accompanying Notes to Financial Statements.

COUNTY OF OCEANCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 9 of 15

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Forge Pond Complex	\$ 79,518.00	\$ 79,518.00	\$ 78,393.06	\$ 1,124.94	\$
Other Expenses	152,200.00	152,200.00	151,210.36	989.64	
Atlantis Complex	85,820.00	85,820.00	70,992.32	14,827.68	
Other Expenses	31,000.00	31,000.00	29,099.92	1,900.08	
Rent/Lease of Equipment	22,032.00	22,032.00	20,987.30	1,044.70	
Other Expenses	8,034.00	8,034.00	8,034.00		
Atlantis Golf Course Pro Shop	<u>5,954,246.00</u>	<u>5,879,246.00</u>	<u>5,634,135.02</u>	<u>245,110.98</u>	
<b>UNCLASSIFIED</b>					
County Airport	53,648.00	53,648.00	51,969.03	1,678.97	
Salaries and Wages	10,000.00	10,000.00	7,669.07	2,330.93	
Other Expenses					
Purchase of County Fleet	150,000.00	150,000.00			150,000.00
Other Expenses					
Repairs and Maintenance of County Vehicles	1,600,000.00	1,675,000.00	1,665,616.45		
Other Expenses					
Environmental Insurance Fund	50,000.00	50,000.00	29,713.84		
Other Expenses					
Rental/Lease Office Premises	885,000.00	885,000.00	877,359.70		
Other Expenses					
County Public Transportation Program	1,500.00	1,500.00	1,210.00		
Other Expenses					
Aid: Pollution Control Authority	1,800.00	1,800.00	1,600.00		
Other Expenses					
Purchase, Replacement, Repairs and Rental of Equipment	130,000.00	130,000.00	65,604.86		
Other Expenses					
Aid: Vet Works	207,000.00	207,000.00	207,000.00		
Other Expenses					
Veteran's Service Bureau	219,359.00	241,859.00	241,157.27		
Salaries and Wages	11,000.00	11,000.00	5,617.00		
Other Expenses					
Ocean County Police and Firemen's Association (N.J.S. 40:23-8.9)	2,700.00	2,700.00			

COUNTY OF OCEAN

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 10 of 15

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modifications	Paid or Charged	Reserved	
Salary Settlements and Adjustments					\$
Salaries and Wages	\$ 500,000.00	\$ 144,427.00	144,427.00	144,427.00	\$
Accumulated Sick Leave at Retirement					
Salaries and Wages	11,000.00	11,000.00	10,566.00	10,566.00	434.00
N.J. Association of Counties					
Other Expenses					
Special Projects	300,000.00	300,000.00	143,615.71	143,615.71	156,384.29
Other Expenses	100,000.00	100,000.00	52,424.81	52,424.81	47,575.19
Physical Damage Vehicle					
Other Expenses					
Utilities:					
Gasoline	3,290,663.00	3,290,663.00	3,189,995.70	3,189,995.70	100,667.30
Telephone	2,192,372.00	2,662,372.00	2,499,662.22	2,499,662.22	162,709.78
Natural Gas	1,750,000.00	1,500,000.00	699,767.36	699,767.36	800,232.64
Heating Oil	26,800.00	26,800.00	24,967.88	24,967.88	1,832.12
Water	413,500.00	413,500.00	256,463.92	256,463.92	157,036.08
Data Transmission	485,815.00	446,815.00	442,996.64	442,996.64	3,818.36
Sewer	350,000.00	350,000.00	265,139.08	265,139.08	84,860.92
Trash Disposal	210,000.00	210,000.00	204,547.21	204,547.21	5,452.79
Electricity	4,380,000.00	4,380,000.00	3,090,156.12	3,090,156.12	1,289,843.88
Street Lighting	50,000.00	60,750.00	56,130.36	56,130.36	4,619.64
Grant Management:					
Matching Funds for Future Grants					
Other Expenses	635,000.00	177,397.00	177,397.00	177,397.00	177,397.00
Local: DCA Home Delivery: Meals	18,817.00	18,817.00	18,817.00	18,817.00	18,817.00
Local: Human Svc Advisory	15,900.00	15,900.00	15,900.00	15,900.00	15,900.00
Local: FTA JARC Rt. 37 FY11					
Local: Hazard Mitigation Grant					
Local: Stop Violence Against Women					
Local: Bulletproof Vest - Juvenile Services					
Local: Social Services Block	58,159.00	58,159.00	58,159.00	58,159.00	58,159.00
Local: Juvenile Accountability Block	2,868.00	2,868.00	2,868.00	2,868.00	2,868.00
Local: Subregional Transportation Program					
Local: Bulletproof Vest - Corrections					
Local: Bulletproof Vest - Sheriff					
Local: S.A.N.E.					
Local: FTA JARC Rt. 37 FY12					
Local: Crosswind Runway 14/32					
Local: Bulletproof Vest - Prosecutor					
Total Unclassified					
	<u>18,257,328.00</u>	<u>18,734,306.00</u>	<u>18,734,306.00</u>	<u>18,734,306.00</u>	<u>3,255,153.77</u>

See Accompanying Notes to Financial Statements.

COUNTY OF OCEANCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 11 of 15

<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>	<u>Appropriations</u>		<u>Expended</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
Grant Management:					\$
Safe Housing and Transport.	\$ 88,940.00	\$ 88,940.00	\$ 88,940.00	\$ 88,940.00	\$
Adult Protective Services	284,918.00	284,918.00	284,918.00	284,918.00	
Ocean Area Plan. Grant	2,222,250.00	2,222,250.00	2,222,250.00	2,222,250.00	
Ocean Area Comprehensive Planning	214,360.00	214,360.00	214,360.00	214,360.00	
Ocean Area Plan - State	115,404.00	115,404.00	115,404.00	115,404.00	
DCA: Home Delivered Meal	75,269.00	75,269.00	75,269.00	75,269.00	
Care Coordination	23,810.00	23,810.00	23,810.00	23,810.00	
Personal Assistance Services Program	863,683.00	863,683.00	863,683.00	863,683.00	
Urban Areas Security Initiative	65,000.00	65,000.00	65,000.00	65,000.00	
Veterans' Transportation FY12	30,000.00	30,000.00	30,000.00	30,000.00	
Work First NJ Program (WFNJ) FY11/12	400,000.00	400,000.00	400,000.00	400,000.00	
Work First NJ Program (WFNJ) FY12/13	1,912,961.00	1,912,961.00	1,912,961.00	1,912,961.00	
Subregional Transportation Program	102,815.00	102,815.00	102,815.00	102,815.00	
Senior Citizens and Persons with Disabilities	1,908,945.00	1,908,945.00	1,908,945.00	1,908,945.00	
Human Services Advisory Service	69,275.00	69,275.00	69,275.00	69,275.00	
Medicaid Match	34,018.00	34,018.00	34,018.00	34,018.00	
NJ Council of the Arts	76,329.00	76,329.00	76,329.00	76,329.00	
Hazard Mitigation Grant Program	273,000.00	273,000.00	273,000.00	273,000.00	
DHS Emergency. Food and Shelter	637,842.00	637,842.00	637,842.00	637,842.00	
Social Services Block Grant	232,635.00	232,635.00	232,635.00	232,635.00	
Family Court Services	342,020.00	342,020.00	342,020.00	342,020.00	
Partnership in Safety	25,000.00	25,000.00	25,000.00	25,000.00	
Multi-Jurisdictional County Gang/Gun/Narcotics.	71,569.00	71,569.00	71,569.00	71,569.00	
Emergency Management Agency Assistance	50,000.00	50,000.00	50,000.00	50,000.00	
State COLA Senior Services	410,495.00	410,495.00	410,495.00	410,495.00	
Children's Inter-Agency Coordinating Council FY12	39,418.00	39,418.00	39,418.00	39,418.00	
State Health Insurance Assistance Program	33,000.00	33,000.00	33,000.00	33,000.00	
Stop Violence Against Women	19,396.00	19,396.00	19,396.00	19,396.00	
FTA JARC Rt. 37 Bus Service FY11	20,000.00	20,000.00	20,000.00	20,000.00	
FTA JARC Rt. 37 Bus Service FY12	290,000.00	290,000.00	290,000.00	290,000.00	
Sexual Assault Nurse Examiner (S.A.N.E.)	76,000.00	76,000.00	76,000.00	76,000.00	
Juvenile Detention Alt. Initiative	125,200.00	125,200.00	125,200.00	125,200.00	
Area Plan III E-State	98,633.00	98,633.00	98,633.00	98,633.00	

See Accompanying Notes to Financial Statements.

COUNTY OF OCEANCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 12 of 15

	Appropriations		Expended		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Grant Management:					\$
Ed Byrne JAG	\$ 16,640.00	\$ 16,640.00	\$ 16,640.00	\$ 16,640.00	\$ 32,611.00
Area Plan III-E Admin.	32,611.00	32,611.00			109,750.00
HUD: HOME Subrecipient Contribution FY11	109,750.00	109,750.00			11,359.00
State Body Armor FY11 - Sheriff	11,359.00	11,359.00			7,155.00
State Body Armor FY11 - Prosecutor	7,155.00	7,155.00			18,627.00
State Body Armor FY11 - Corrections	18,627.00	18,627.00			33,670.00
Law Enforcement Training and Equipment	33,670.00	33,670.00			85,500.00
State Facilities Education Act.	85,500.00	85,500.00			15,000.00
Subregional Intern Supplemental Program	15,000.00	15,000.00			334,482.00
Program Service Fund	334,482.00	334,482.00			761.00
Bulletproof Vest-Sheriff	761.00	761.00			55,550.00
Program Management Funds	55,550.00	55,550.00			14,828.00
Emergency Management Performance	14,828.00	14,828.00			250,000.00
Insurance Fraud Program	250,000.00	250,000.00			1,141.00
Bulletproof Vest-Prosecutor	1,141.00	1,141.00			163.00
Bulletproof Vest-Juvenile Services	163.00	163.00			74,000.00
Workforce Learning Link	74,000.00	74,000.00			1,229,280.00
Community Development Block Grant FY12	1,229,280.00	1,229,280.00			43,820.00
HUD: HOME Program Income	43,820.00	43,820.00			883.00
Recycling Enhancement Tax Entitlement	883.00	883.00			160,449.00
Clean Communities Program	160,449.00	160,449.00			12,500.00
NJNG Energy Efficiency	12,500.00	12,500.00			25,808.00
Juvenile Accountability Block	25,808.00	25,808.00			22,640.00
Workforce Development Partnership	22,640.00	22,640.00			214,110.00
Workforce Investment Act Plan FY11	214,110.00	214,110.00			214,403.00
U.S.D.A.	214,403.00	214,403.00			2,500.00
Disaster Liaison Grant FY12	2,500.00	2,500.00			2,901,818.00
Workforce Investment Act Plan FY12	2,901,818.00	2,901,818.00			621.00
Medication Management State	621.00	621.00			3,369.00
Bulletproof Vest-Corrections	3,369.00	3,369.00			11,764.00
WIB Interdepartmental Funds	11,764.00	11,764.00			27,967.00
Title IV-D Reimbursement	27,967.00	27,967.00			25,500.00
Veterans Transportation FY11	25,500.00	25,500.00			1,029.00
Disaster Assistance FY12	1,029.00	1,029.00			6,189,555.00
Crosswind Runway 14/32 FY12	6,189,555.00	6,189,555.00			71,630.00
Special Initiative and Transportation	71,630.00	71,630.00			918,115.00
HUD: HOME Invest. Partnership	918,115.00	918,115.00			90,000.00
HUD: HOME Subrecipient Contribution FY12	90,000.00	90,000.00			

See Accompanying Notes to Financial Statements.

COUNTY OF OCEANCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS

Exhibit A-3

Sheet 13 of 15

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Grant Management:					\$
Victims of Crime Assistance	\$ 158,485.00	\$ 158,485.00	\$ 158,485.00	\$	
HUD: CDBG Program Income FY11	27,575.00	27,575.00	27,575.00		
Hurricane Sandy Disaster NEG	235,736.00	235,736.00	235,736.00		
RERP: Reimbursement for Catering	23,000.00	23,000.00	23,000.00		
US Marshall Fugitive Apprehension	2,000.00	2,000.00	2,000.00		
966 Reimbursement Program	22,213.00	22,213.00	22,213.00		
State Criminal Alien Assistance FY11	213,972.00	213,972.00	213,972.00		
State Homeland Security FY11	447,246.00	447,246.00	447,246.00		
HUD: CDBG Program Income FY12	21,940.00	21,940.00	21,940.00		
Child Abuse and Neglect FY12	19,385.00	19,385.00	19,385.00		
Total Public and Private Programs Offset by Revenues	<u>25,632,735.00</u>	<u>25,632,735.00</u>	<u>25,632,735.00</u>		
Contingent	200,000.00	200,000.00	180,569.40	<u>19,430.60</u>	
Total Operations	<u>285,848,322.00</u>	<u>285,848,322.00</u>	<u>285,848,322.00</u>	<u>9,336,581.47</u>	
Detail:					
Salaries and Wages	113,928,376.00	112,582,630.00	109,626,656.80	2,955,973.20	
Other Expenses	171,919,946.00	237,733,224.00	231,332,615.73	6,400,608.27	
<b>CAPITAL IMPROVEMENTS</b>					
Capital Improvement Fund	4,285,000.00	4,285,000.00	4,285,000.00		
Structural Repairs and Additions to Various County Buildings	1,800,000.00	1,800,000.00	1,392,004.46	407,995.54	
Installation of Traffic Lights	65,000.00	65,000.00	57,500.00	7,500.00	
Road Overlays and Reconstruction - Roads	1,800,000.00	1,800,000.00	1,387,009.49	412,990.51	
Road Overlays and Reconstruction - Engineering	648,000.00	648,000.00	600,857.90	47,142.10	
Purchase of Data Processing Equipment	400,000.00	400,000.00	399,995.34	4.66	
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	262,513.48	137,486.52	
Purchase of Trucks	500,000.00	500,000.00	436,381.00	63,619.00	
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	200,000.00		
Antenna and Microwave Bands	150,000.00	150,000.00	115,126.06		
Air Park Upgrades	25,000.00	25,000.00	25,000.00		
Roof Upgrades and Alterations	250,000.00	250,000.00	103,167.32		
Total Capital Improvements	<u>11,038,283.00</u>	<u>11,038,283.00</u>	<u>9,379,838.05</u>	<u>1,458,444.95</u>	

See Accompanying Notes to Financial Statements.

COUNTY OF OCEAN  
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

Sheet 14 of 15

Exhibit A-3

<u>COUNTY DEBT SERVICE</u>	Appropriations		Expenditures		<u>Unexpended Balance Cancelled</u>
	Budget	Budget After Modification	Paid or Charged	Reserved	
Payment of State Aid County College Bonds (N.J.S. 18A:64A-22.6)	\$ 1,400,000.00	\$ 1,400,000.00	\$ 1,400,000.00	\$	\$
Payment of Bonds	32,965,000.00	32,965,000.00	32,965,000.00		
Interest on State Aid County College Bonds (N.J.S. 18A:64A-22.6)	105,300.00	152,927.00	152,926.67	.33	.33
Interest on Bonds	15,678,143.00	16,162,984.00	16,162,982.52	1.48	1.48
Green Trust Loan Program Loan Repayments Principal and Interest	326,462.00	326,462.00	326,461.76	.24	.24
Total County Debt Service	<u>50,474,905.00</u>	<u>51,007,373.00</u>	<u>51,007,370.95</u>		<u>2.05</u>
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>					
Deferred Charges to Future Taxation - Unfunded	500,000.00	500,000.00	500,000.00		
11-1: Reconstruct/Resurface County Roads					
10-22: Various Traffic Signal, Reconstruction and Upgrade					
RR Crossing	5,000.00	5,000.00	5,000.00		
Prior Year Bills:					
Asphalt Paving Systems, Inc.	5,950.00	5,950.00	5,950.00		
Konica Minolta Business Solutions	135.00	135.00	134.94	.06	.06
Asbury Park Press	111.00	111.00	110.60	.40	.40
New Jersey Press Media Solutions	69.00	69.00	68.48	.52	.52
Mary K. Morey	1,216.00	1,216.00	1,215.50	.50	.50
USA Mobility Wireless Inc	526.00	526.00	525.51	.49	.49
Statutory Expenditures:					
Contribution to State Pension System	16,763,879.00	16,763,879.00	16,720,234.38		
Social Security System (O.A.S.I.)	8,800,000.00	8,800,000.00	8,762,134.69	37,865.31	37,865.31
N.J. Temporary Disability Insurance	353,180.00	353,180.00	274,113.41	78,766.59	78,766.59
N.J. Catastrophic Illness Fund - Right to Know	6,600.00	6,600.00	6,600.00		
Total Deferred Charges and Statutory Expenditures	<u>26,436,666.00</u>	<u>26,436,666.00</u>	<u>26,276,387.51</u>		<u>160,276.52</u>
Total General Appropriations for County Purposes	<u>\$ 373,798,176.00</u>	<u>\$ 438,798,176.00</u>	<u>\$ 427,822,869.04</u>		<u>\$ 10,975,302.94</u>
Ref.	A-3	A-1	A-3	A	A-1

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN****CURRENT FUND**

Exhibit A-3

**STATEMENT OF EXPENDITURES - REGULATORY BASIS** Sheet 15 of 15

	<u>Ref.</u>	<u>Appropriations Budget After Modification</u>
Budget	A-2	\$ 354,189,356.00
Emergency	A	65,000,000.00
Appropriation by 40A:4-87	A-2	<u>19,608,820.00</u>
	A-3	<u>\$ 438,798,176.00</u>
	<u>Ref.</u>	<u>Expended Paid or Charged</u>
Cash Disbursed	A-4	\$ 313,042,525.83
Reserve for Encumbrances	A	73,542,156.22
Reserve for Superstorm Sandy	A	12,758,569.21
Reserve for Municipal Debris Removal	A	1,105,995.00
Inventory - Central Supply Warehouse	A-7	499,812.78
Interfund - Grant Fund	A-9	<u>26,873,810.00</u>
	A-3	<u>\$ 427,822,869.04</u>

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN**

**BALANCE SHEET - TRUST FUND**

Exhibit B

**REGULATORY BASIS**

	<u>Ref.</u>	<u>Balance Dec. 31, 2012</u>	<u>Balance Dec. 31, 2011</u>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	B-1	\$ 78,261,656.32	\$ 67,488,996.72
Added and Omitted Taxes Receivable	B-3	<u>209,323.52</u>	<u>228,318.94</u>
Total Assets		<u>\$ 78,470,979.84</u>	<u>\$ 67,717,315.66</u>
<b><u>Liabilities and Reserves</u></b>			
Interfund - Current Fund	B-4	\$ 5,661.45	\$ 5,189.66
Reserve for Encumbrances	B-5	4,840,555.57	5,013,676.90
Reserve for Trust Accounts	B-6	<u>73,624,762.82</u>	<u>62,698,449.10</u>
Total Liabilities and Reserves		<u>\$ 78,470,979.84</u>	<u>\$ 67,717,315.66</u>

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN**

**BALANCE SHEET - GENERAL CAPITAL FUND**

Exhibit C

**REGULATORY BASIS**

	<u>Ref.</u>	<u>Balance Dec. 31, 2012</u>	<u>Balance Dec. 31, 2011</u>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	C-2	\$ 115,214,017.40	\$ 125,939,473.81
Deferred Charges to Future Taxation:			
Funded	C-4	394,427,385.08	395,393,538.03
Unfunded	C-5	32,291,092.06	36,599,490.18
N.J. Environmental Infrastructure Trust Loan			
Receivable	C-8	5,845,589.00	
Other Accounts Receivable:			
County College Bonds	C	<u>5,870,000.00</u>	<u>3,240,000.00</u>
Total Assets		<u>\$ 553,648,083.54</u>	<u>\$ 561,172,502.02</u>
<b><u>Liabilities, Reserves and Fund Balance</u></b>			
Interfund - Current Fund	C-2	\$ 3,655.21	\$ 5,727.96
General Serial Bonds	C-6	388,080,000.00	394,580,000.00
Green Trust Loans Payable	C-7	501,796.08	813,538.03
N.J. Environmental Infrastructure Trust Loan			
Payable	C-8	5,845,589.00	
Improvement Authorizations:			
Funded	C-9	80,352,829.94	70,736,438.21
Unfunded	C-9	19,804,453.86	30,386,688.86
Reserve for:			
Encumbrances	C-10	43,462,265.10	48,724,833.29
Interest Earned on Proceeds of Bonds	C-11	1,441,946.68	1,511,472.03
Payment of Serial Bonds	C-12	2,104,120.31	2,143,884.96
Preliminary Expenses		27,400.00	27,400.00
Capital Improvement Fund	C-13	1,364,050.21	4,429,932.20
Miscellaneous Reserves	C-14	<u>2,516,713.20</u>	<u>2,764,918.75</u>
		<u>545,504,819.59</u>	<u>556,124,834.29</u>
Reserve for Accounts Receivable	C	5,870,000.00	3,240,000.00
Fund Balance	C-1	<u>2,273,263.95</u>	<u>1,807,667.73</u>
Total Liabilities and Reserves and Fund Balance		<u>\$ 553,648,083.54</u>	<u>\$ 561,172,502.02</u>

At December 31, 2012 there were bonds and notes authorized but not issued in the amount of \$32,291,092 (Exhibit C-15).

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

**Exhibit C-1**

**STATEMENT OF FUND BALANCE - REGULATORY BASIS**

	<u>Ref.</u>	
Balance December 31, 2011	C	\$ 1,807,667.73
Increased by:		
Funded Improvement Authorizations - Cancelled	C-9	\$ 1,069,750.80
Proceeds Received for Projects Fully Funded	C-2	<u>1,203,512.42</u>
		<u>2,273,263.22</u>
		4,080,930.95
Decreased by:		
Utilization as Current Fund Anticipated Revenue	C-2	<u>1,807,667.00</u>
Balance December 31, 2012	C	<u>\$ 2,273,263.95</u>

See Accompanying Notes to Financial Statements.

**COUNTY OF OCEAN**

**GENERAL FIXED ASSETS ACCOUNT GROUP**

**Exhibit D**

**REGULATORY BASIS**

**STATEMENT OF GENERAL FIXED ASSETS**

	<b><u>2012</u></b>	<b><u>2011</u></b>
General Fixed Assets:		
Land	\$ 180,629,754.00	\$ 173,494,733.00
Buildings	214,791,836.00	211,660,239.00
Furniture, Fixtures and Equipment	30,765,451.00	31,848,459.00
Vehicles	<u>67,985,113.00</u>	<u>67,322,488.00</u>
	<u>\$ 494,172,154.00</u>	<u>\$ 484,325,919.00</u>
Investment in General Fixed Assets	<u>\$ 494,172,154.00</u>	<u>\$ 484,325,919.00</u>

See Accompanying Notes to Financial Statements.

## **COUNTY OF OCEAN**

### **NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2012**

#### **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. Reporting Entity**

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

The Governmental Accounting Standards Board (“GASB”) Statement 14 established criteria to be used to determine which component units should be included in the financial statements of the oversight entity. The criteria differ from the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the “Division”) requirements where certain boards, commissions, and agencies of the County, by statute or other directive, report separately on their financial statements. The financial statements of the following units are reported separately:

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

\* The Ocean County Board of Health, (the “Board”), a component unit of the County of Ocean, obtains its authority from the Ocean County Board of Chosen Freeholders. The Board’s operations are financed in part, by a separate tax levy collected by the County and turned over to the Board. A separate audit is performed.

\*\* The Ocean County Pollution Control Financing Authority, a component unit of the County of Ocean, is audited separately by virtue of the County electing to have a separate audit performed.

In addition, the Ocean County Private Industry Council, not a component unit of the County, but rather, a non-profit entity that is a sub-recipient of grants passed through the County, is audited separately to satisfy the requirements applicable to non-profit entities and for the purpose of satisfying the sub-recipient monitoring requirements applicable to grants passed through the County to sub-recipients.

## **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **B. Description of Funds**

The GASB is the recognized standard-setting body for establishing governmental generally accepted accounting and financial reporting principles.

The accounting policies of the County conform to the accounting principles applicable to counties, which have been prescribed by the Division. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds, which differs from the fund structure required by generally accepted accounting principles ("GAAP").

**Current Fund** - revenues and expenditures for governmental operations of a general nature.

**Grant Fund** - revenues and expenditures for Federal and State grant programs.

**Trust Fund** - sundry deposits held for satisfactory completion of specific work; receipts and disbursements for dedicated purposes.

**General Capital Fund** - resources, including Federal and State grants in aid of construction, and expenditures for the acquisition of general capital facilities, other than those acquired through the Current Fund, including the status of bonds and notes authorized for said purposes.

**General Fixed Assets Account Group** - is used to account for fixed assets used in general government operations.

### **C. Basis of Accounting**

The accounting principles and practices prescribed for counties by the Division differ in certain respects from GAAP applicable to local governmental units. The more significant differences are as follows:

A modified accrual basis of accounting is followed with the following exceptions.

**Property Taxes and Other Revenues** - property taxes and other revenues are recognized on a cash basis. Receivables for property taxes and other items that are susceptible to accrual are recorded with offsetting reserves on the balance sheet of the County's Current Fund. GAAP requires such revenue to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

**Grant Revenues** - Federal and State grants, entitlement or shared revenues received for purposes normally financed through the Current Fund are recognized when anticipated in the County's budget. Federal and State grant revenues received for purposes of capital projects financed by capital ordinances are recognized when received. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting (Continued)**

**Expenditures** - unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless cancelled by the governing body. GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

**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** - are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under GAAP.

**Deferred Charges** - the regulatory basis of accounting utilized by the County requires that certain expenditures be deferred, and raised as items of appropriation in budgets of succeeding years. These deferred charges include the two general categories, overexpenditures and emergency appropriations. Overexpenditures occur when expenditures recorded as "paid or charged" exceed available appropriation balances. Emergency appropriations occur when, subsequent to the adoption of a balanced budget, the governing body authorizes the establishment of additional appropriations based on unforeseen circumstances or for other special purposes as defined by statute. Overexpenditures and emergency appropriations are deducted from total expenditures in the calculation of operating results and are established as assets for Deferred Charges on the respective balance sheets. GAAP does not permit the deferral of overexpenditures to succeeding budgets. In addition, GAAP does not recognize expenditures based on the authorization of an appropriation. Instead, the authorization of special purpose expenditures would represent the designation of fund balance. The status of deferred charges at December 31, 2012 is set forth in Note 10.

**Accumulated Sick Leave at Retirement** - The County has reserved through the use of the budgetary system \$1,575,646, which is less than the estimate of its liability to pay for all known accumulated sick leave at retirement. (See Note 7). GAAP requires that the amount, which would normally be liquidated with expendable available financial resources, be recorded as an expenditure in the operating funds and the remaining obligations be recorded as a long-term obligation.

**Interfunds** - advances in the Current Fund are reported as interfund receivables with offsetting reserves, which are created by charges to operations. Income is recognized in the year the receivables are liquidated. GAAP does not require the establishment of an offsetting reserve. The status of interfunds at December 31, 2012 is set forth in Note 10.

**Inventories of Supplies** - 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.

**Inventories of Pro Shops** - 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, 2012 reflects inventory on hand, verified by physical count, and stated at cost.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting (Continued)**

**General Fixed Assets** - in accordance with the New Jersey Administrative Code, the County maintains a fixed asset inventory system.

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

GAAP does not require utilization of a general fixed asset account group.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

Depreciation is not recorded in the General Fixed Assets Account Group.

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

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

During 2011 and 2012 the following changes occurred in the fixed assets of the County:

<b>General Fixed Assets</b>	<b>Inventory Classification Number</b>	<b>Balance Dec. 31, 2011</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance Dec. 31, 2012</b>
Land	010	\$ 173,494,733	\$ 7,135,021	\$	\$ 180,629,754
Buildings	210	211,660,239	3,131,597		214,791,836
Furniture, Fixtures and Equipment	410	31,848,459	581,625	1,664,633	30,765,451
Vehicles	610	67,322,488	2,206,424	1,543,799	67,985,113
Total General Fixed Assets		\$ 484,325,919	\$ 13,054,667	\$ 3,208,432	\$ 494,172,154

<b>General Fixed Assets</b>	<b>Inventory Classification Number</b>	<b>Balance Dec. 31, 2010</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance Dec. 31, 2011</b>
Land	010	\$ 163,541,512	\$ 9,953,221	\$	\$ 173,494,733
Buildings	210	148,273,489	63,423,589	36,840	211,660,239
Furniture, Fixtures and Equipment	410	31,273,482	832,787	257,810	31,848,459
Vehicles	610	67,625,873	1,982,232	2,285,617	67,322,488
Total General Fixed Assets		\$ 410,714,356	\$ 76,191,829	\$ 2,580,267	\$ 484,325,919

**D. Financial Statements**

The GASB Codification requires the financial statements of a governmental unit to be presented in accordance with GAAP. The County presents its financial statements in accordance with another comprehensive basis of accounting as promulgated by the Division which differs from the financial statements required by GAAP.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Budgets and Budgetary Accounting**

An annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the Division in accordance with applicable statutes.

**NOTE 2. CASH AND CASH EQUIVALENTS**

**A. Deposits**

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey which are insured by the Federal Deposit Insurance Corporation (“FDIC”), or by any other agencies of the United States that insure deposits or the State of New Jersey Cash Management Fund.

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed insurance limits as follows:

The market value of the collateral must equal five percent of the average daily balance of public funds; or

If the public funds deposited exceed 75 percent of the funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

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

The County considers certain short term investments permitted by statute to be cash equivalents if they mature within three months or may be withdrawn in cash upon notice from a pool of eligible investments in a participation arrangement with a bank that meets the insurance and collateral requirements of the statute.

At year-end the carrying amount of the County's deposits was \$268,563,572 and the bank balance amount was \$264,408,060. Of this amount \$1,250,000 was covered by Federal depository insurance, \$110,671,353 was guaranteed by the United States Government, \$3,862,389 was on deposit with the State of New Jersey Cash Management Fund and the remaining \$148,624,318 was covered by a collateral pool maintained by the banks as required by New Jersey statutes. The net increase in the fair value of cash equivalents that would otherwise qualify as investments except for the maturity or the withdrawal provisions of their deposit at December 31, 2012 was \$-0-.

**NOTE 2. CASH AND CASH EQUIVALENTS (CONTINUED)**

**B. Investments**

a. When authorized by a cash management plan approved pursuant to N.J.S. 40A:5-14, the County may use available funds for the purchase of the following types of securities which, if suitable for registry, may be registered in the name of the County:

- (1) Bonds or other obligations of the United States or obligations guaranteed by the United States.
- (2) Government money market mutual funds.
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor.
- . (4) Bonds or other obligations of the County, or bonds or other obligations of a school district of which the County is a part or within which the school district is located.
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investments, New Jersey Department of the Treasury.
- (6) Municipal investment pools.
- (7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c. 281; or
- (8) Agreements for the repurchase of fully collateralized securities, if:
  - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this section;
  - (b) the custody of collateral is transferred to a third party;
  - (c) the maturity of the agreement is not more than 30 days;
  - (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c. 236 (C.17:9-41);
  - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

b. Any investment instruments in which the County does not physically hold the security shall be covered by a third party custodial agreement, which shall provide for the designation of such investments in the name of the County and prevent unauthorized use of such investments.

c. Investments are further regulated and restricted in accordance with N.J.S. 40A:5-15.1.

Other than cash equivalents that would otherwise qualify as investments, except for their maturity or the withdrawal provisions of their deposit, the County had no investments in qualified securities at December 31, 2012.

**NOTE 2. CASH AND CASH EQUIVALENTS (CONTINUED)**

**C. Cash Management Plan**

In accordance with N.J.S. 40A:5-14, every county shall adopt a cash management plan and shall deposit and invest its funds pursuant to that plan. The plan shall be approved annually by majority vote of the governing body and may be modified from time to time in order to reflect changes in federal or state law or regulations. The chief financial officer shall be charged with administering the plan.

When an investment in bonds maturing in more than one year is authorized, the maturity of those bonds shall approximate the prospective use of the funds invested.

The plan also requires a monthly report to the governing body summarizing all investments made or redeemed since the previous report and shall include, at a minimum, the specific detailed information as set forth in the statute.

**D. Credit Risk Categories**

All bank deposits and investments as of the balance sheet date are classified as to credit risk by the following categories described below:

<u>Depository Account</u>	<u>Bank Balance</u>	
	<u>2012</u>	<u>2011</u>
Insured:		
FDIC	\$ 1,250,000	\$ 1,250,000
GUDPA	148,624,318	149,457,045
United States Government	110,671,353	111,484,112
State of New Jersey Cash Management Fund	<u>3,862,389</u>	<u>9,319,839</u>
	<u>\$ 264,408,060</u>	<u>\$ 271,510,996</u>

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a formal policy for custodial credit risk.

State law limits investments as noted above.

During the year, the County had none of its idle funds invested in repurchase agreements collateralized by eligible securities. At the close of the year, no such investments were held by the County.

**NOTE 3. DEBT**

The Local Bond Law governs the issuance of bonds and notes to finance general county 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 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.

**A. Long-Term Debt**

<u>Purpose</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Type</u>	<u>Date of Last Maturity</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2012</u>
General Improvement Bonds - Series 2004	09/01/04	27,700,000	Due Serially	09/01/13	3.75%	\$ 1,455,000
General Improvement Bonds - Series 2005	08/01/05	27,235,000	Due Serially	08/01/25	Various	1,235,000
General Obligation Refunding Bonds - Series 2005	11/01/05	65,100,000	Due Serially	11/01/19	Various	38,125,000
General Improvement Bonds - Series 2006A	08/01/06	36,580,000	Due Serially	08/01/23	Various	8,295,000
General Improvement Bonds - Series 2006B	08/01/06	4,540,000	Due Serially	08/01/26	Various	3,485,000
General Improvement Bonds - Series 2007	08/01/07	41,770,000	Due Serially	08/01/27	Various	34,010,000
General Improvement Bonds - Series 2008	09/04/08	59,770,000	Due Serially	08/01/28	Various	50,980,000
County College Capital Improvement Bonds - Series 2008	09/04/08	5,910,000	Due Serially	08/01/13	3.25%	1,180,000
General Obligation Refunding Bonds - Series 2008A	09/04/08	26,290,000	Due Serially	12/01/14	4.00%	4,435,000
General Obligation Refunding Bonds - Series 2008B	09/04/08	9,140,000	Due Serially	12/01/18	4.00%	6,530,000
General Improvement Bonds - Series 2009	09/03/09	45,300,000	Due Serially	08/01/29	Various	40,825,000
General Improvement Bonds - Series 2010 (OCC/Gateway)	12/30/10	15,000,000	Due Serially	12/01/30	Various	13,780,000
County College Capital Improvement Bonds - Series 2010	08/11/10	1,100,000	Due Serially	08/01/15	Various	660,000
General Obligation Refunding Bonds - Series 2010	08/11/10	39,005,000	Due Serially	08/01/23	Various	37,685,000
General Improvement Bonds - Series 2010 (Tax Exempt)	08/11/10	9,775,000	Due Serially	08/01/18	Various	7,465,000
General Improvement Bonds - Series 2010 (Taxable)	08/11/10	21,025,000	Due Serially	08/01/30	Various	21,025,000
General Improvement Bonds - Series 2011	09/08/11	26,200,000	Due Serially	08/01/31	Various	25,125,000
General Obligation Refunding Bonds - Series 2011	09/08/11	30,600,000	Due Serially	08/01/23	Various	30,380,000

**NOTE 3. DEBT****A. Long-Term Debt (Continued)**

<u>Purpose</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Type</u>	<u>Date of Last Maturity</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2012</u>
Green Trust Loan - Cattus Island	10/27/93	\$ 2,250,000	Due Serially	07/27/13	2.00%	\$ 137,841
Green Trust Loan – Golf Course	10/11/94	3,000,000	Due Serially	07/11/14	2.00%	363,955
General Improvement Bonds - Series 2013	06/29/12	27,035,000	Due Serially	06/01/28	Various	27,035,000
General Obligation Refunding Bonds - Series 2012	06/29/12	30,340,000	Due Serially	08/01/25	Various	30,340,000
College Capital Improvement Bonds - Series 2012	06/29/12	4,030,000	Due Serially	08/01/17	Various	4,030,000
NJ Fund Loan	2012	894,023	Due Serially	08/01/26	Various	894,023
NJ Trust Loan	2012	265,000	Due Serially	08/01/26	Various	265,000
Total Long-Term Debt Payable						389,740,819
NJ Trust Loan - Principal Forgiveness	2012	4686,566				4,686,566
Total Long-Term Debt						\$ 394,427,385

**B. Short-Term Debt**

None

**C. Bonds and Notes Authorized but not Issued**

At December 31, 2012, the County had bonds and notes authorized but not issued in the amount of \$32,291,092.

**D. General Obligation Refunding Bonds**

The County authorized financing of \$65,100,000 General Obligation Refunding Bonds, Series 2005 pursuant to a resolution adopted on August 17, 2005.

The proceeds of the Series 2005 General Obligation Bonds, which closed on August 30, 2005, were used for the advance refunding of \$2,640,000 Series 1993A General Improvement Bonds, \$11,411,000 Series 1997 General Improvement Bonds, \$24,255,000 Series 1998 General Improvement Bonds, \$5,740,000 Series 1998A General Improvements Bonds, \$2,525,000 Series 1999 General Improvement Bonds, \$15,860,000 Series 2000 General Improvement Bonds and \$3,410,000 Series 2001 General Improvement Bonds. The bond's interest payments are semi-annual on May 1 and November 1.

On August 30, 2005 the County issued \$65,100,000 in General Obligation Refunding Bonds, Series 2005 with variable interest rates. The net proceeds, after payment of underwriting fees, insurance and other issuance costs were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the aforementioned Series 1993A, Series 1997, Series 1998, Series 1998A, Series 1999, Series 2000 and Series 2001 General Improvement Bonds. The net present value debt service savings equaled \$2,383,988.

The County authorized financing of \$26,290,000 General Obligation Refunding Bonds, Series 2008A and \$9,140,000 General Obligation Refunding Bonds, Series 2008B pursuant to a resolution adopted on August 6, 2008.

**NOTE 3. DEBT (CONTINUED)**

**D. General Obligation Refunding Bonds (Continued)**

The proceeds of the Series 2008A and Series 2008B General Obligation Refunding Bonds, which closed on September 4, 2008, were used for the advance refunding of \$26,320,000 General Obligation Refunding Bonds - Series 1998, \$9,225,000 General Improvement Bonds - Series 1998A and costs of issuance. The bond's interest payments are semi-annual on June 1 and December 1.

On September 4, 2008 the County issued \$26,290,000 in General Obligation Refunding Bonds - Series 2008A and \$9,140,000 in General Obligation Refunding Bonds - Series 2008B with variable interest rates. The net proceeds after payment of underwriting fees, insurance and other issuance costs were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the aforementioned General Obligation Refunding Bonds - Series 1998 and General Improvement Bonds - Series 1998A.

The County authorized financing of \$39,005,000 General Obligation Refunding Bonds, Series 2010 pursuant to a resolution adopted on July 7, 2010.

The proceeds of the Series 2010 General Obligation Refunding Bonds, which closed on August 11, 2010, were used for the advance refunding of \$10,350,000 General Improvement Bonds - Series 2001, \$12,465,000 General Improvement Bonds - Series 2002, \$17,684,000 General Improvement Bonds - Series 2003 and costs of issuance. The Bond's interest payments are semi-annual on February 1 and August 1.

On August 11, 2010 the County issued \$39,005,000 in General Obligation Refunding Bonds - Series 2010 with variable interest rates. The net proceeds after payment of underwriting fees, insurance and other issuance costs were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the aforementioned Series 2001, Series 2002 and Series 2003 General Improvement Bonds.

The County authorized financing of \$30,600,000 General Obligation Refunding Bonds, Series 2011 pursuant to a resolution adopted on July 6, 2011.

The proceeds of the Series 2011 General Obligation Refunding Bonds, which closed on September 8, 2011, were used for the advance refunding of \$16,105,000 General Improvement Bonds - Series 2004, \$14,960,000 General Improvement Bonds - Series 2005 and costs of issuance. The Bond's interest payments are semi-annual on February 1 and August 1.

On September 8, 2011 the County issued \$30,600,000 in General Obligation Refunding Bonds - Series 2011 with variable interest rates. The net proceeds after payment of underwriting fees, insurance and other issuance costs were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the aforementioned Series 2004 and Series 2005 General Improvement Bonds.

The County will apply the proceeds of the Refunding Bonds to (i) refund a portion of certain general improvement bonds previously issued by the County (collectively the "Prior Bonds") and (ii) pay costs associated with the issuance of the Refunding Bonds. The Prior Bonds include the County's General Improvement Bonds, Series 2002, maturing on August 1, 2013, its General Obligation Refunding Bonds, Series 2002 B maturing August 1, 2013 through and including 2019, its General Improvement Bonds, Series 2005 maturing on August 1 of the years 2024 through and including 2025 and its General Improvement Bonds, Series 2006 maturing August 1, 2017 through and including 2023. The Prior Bonds are being refunded to achieve debt service savings.

**NOTE 3. DEBT (CONTINUED)**

**E. Borrowing Power**

New Jersey statutes limit the debt of a County to 2% of the average of the last three preceding years equalized valuations of the taxable real estate and improvements of its constituent communities plus the assessed valuation of Class II Railroad Property. The County's statutory debt at December 31, 2012 was .42% and its remaining borrowing power in dollars was \$1,591,962,821.

**F. Summary of Annual Debt Service**

The County's outstanding bonds and loans mature serially in installments to the year 2030. Aggregate debt service requirements during the next five fiscal years and thereafter are as follows:

<b>Calendar Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2013	\$ 32,691,867	\$ 15,408,884	\$ 48,100,751
2014	32,332,647	14,658,961	46,991,608
2015	29,593,859	14,004,050	43,597,909
2016	29,188,859	13,344,531	42,533,390
2017	31,503,859	11,424,456	42,928,315
2018-2022	119,504,294	40,304,131	159,808,425
2023-2027	87,120,435	17,443,381	104,563,816
2028-2031	<u>27,804,999</u>	<u>2,317,724</u>	<u>30,122,723</u>
Totals	<u>\$ 389,740,819</u>	<u>\$ 128,906,118</u>	<u>\$ 518,646,937</u>

**G. Changes in Outstanding Debt**

During 2011 and 2012 the following changes occurred in the outstanding debt of the County:

	<b>Balance Jan. 1, 2012</b>	<b>Issued</b>	<b>Retired</b>	<b>Balance Dec. 31, 2012</b>
General Serial Bonds	\$ 394,580,000	\$ 61,405,000	\$ 67,905,000	\$ 388,080,000
Green Trust Loans Payable	813,538		311,742	501,796
NJEIT Loans Payable		1,159,023		1,159,023
NJEIT Loan Principal Forgiveness	<u>        </u>	<u>4,686,566</u>	<u>        </u>	<u>4,686,566</u>
	<u>\$ 395,393,538</u>	<u>\$ 67,250,589</u>	<u>\$ 68,216,742</u>	<u>\$ 394,427,385</u>
	<b>Balance Jan. 1, 2011</b>	<b>Issued</b>	<b>Retired</b>	<b>Balance Dec. 31, 2011</b>
General Serial Bonds	\$ 403,290,000	\$ 56,800,000	\$ 65,510,000	\$ 394,580,000
Green Trust Loans Payable	<u>1,119,137</u>	<u>        </u>	<u>305,599</u>	<u>813,538</u>
	<u>\$ 404,409,137</u>	<u>\$ 56,800,000</u>	<u>\$ 65,815,599</u>	<u>\$ 395,393,538</u>

#### **NOTE 4. FUND BALANCE APPROPRIATED**

The following current fund balances were appropriated as revenue in the County's budgets for the years 2013 and 2012.

<u>Year</u>	<u>Amount</u>
2013	\$ 16,500,000 (Introduced Budget)
2012	17,000,000

#### **NOTE 5. COUNTY TAX RATES AND NET VALUATION TAXABLE**

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 the tax rate for each \$100 of equalized value for the past five years are as follows:

<u>Year</u>	<u>Net Taxable Value</u>	<u>Net Valuation For County Tax Apportionment</u>	<u>(1) County Tax Rate</u>
2012	\$ 95,226,448,568	\$ 100,121,886,595	0.303
2011	96,360,028,365	104,164,271,250	0.283
2010	97,305,152,394	106,595,527,585	0.271
2009	89,288,166,049	109,906,985,727	0.255
2008	68,505,902,121	108,897,663,942	0.254
2007	67,050,661,857	103,161,991,252	0.256

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

#### **NOTE 6. PENSION PLANS**

Substantially all of the County's employees participate in one of the following pension plans which have been established by State statute, and are administered by the New Jersey Division of Pensions and Benefits ("the Division"): the Police and Firemen's Retirement System ("the PFRS") or the Public Employees' Retirement System ("the PERS"). 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 the State of New Jersey, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625-0295.

##### **Public Employees' Retirement System (PERS)**

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 92 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate was increased to 6.5% plus an additional 1.0% phased-in over seven years beginning in the first year. The phase-in of the additional incremental member contribution amount will take place in July of each subsequent year. 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.

## **NOTE 6. PENSION PLANS (CONTINUED)**

### **Public Employees' Retirement System (PERS) (Continued)**

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

### **Police and Firemen's Retirement System (PFRS)**

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 PFRS 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 was increased to 10% 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 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 contributions plus any accrued liability. These contributions, equal to the required contributions are detailed below.

### **Other Information**

The County's contributions, equal to the required contribution for each fiscal year, were as follows:

	2012		2011		2010	
	PERS	PFRS	PERS	PFRS	PERS	PFRS
Normal Contribution	\$ 3,042,139	\$ 3,204,331	\$ 3,489,978	\$ 4,306,744	\$ 2,824,499	\$ 4,065,711
Accrued Liability	6,084,277	3,544,812	5,561,050	3,401,649	3,629,153	2,848,033
Total Regular Pension Contribution	9,126,416	6,749,143	9,051,028	7,708,393	6,453,652	6,913,744
Non-Contributory Group Life Insurance	581,464	249,644	687,420	341,755	894,972	359,040
Total Due	\$ 9,707,880	\$ 6,998,787	\$ 9,738,448	\$ 8,050,148	\$ 7,348,624	\$ 7,272,784

The Division does not invest in securities issued by the County.

## **NOTE 7. ACCUMULATED SICK LEAVE AT RETIREMENT**

Any employee of the County who retires under either of the contributory pension systems (Note 6) 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. 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.

**NOTE 7.      ACCUMULATED SICK LEAVE AT RETIREMENT (CONTINUED)**

The County has appropriated a reserve in the amount of \$1,575,646, which appears to be deficient from the amount that management estimates its liability exposure to be should all those eligible to receive payment for unused sick leave exercise their option to do so. Estimates were prepared as of December 31, 2012 for individuals eligible for the benefit. The liability as of December 31, 2012 is estimated at \$2,245,496. The reserve, \$1,575,646, coupled with the amount budgeted for 2013, \$100,000 is insufficient to cover the liability at December 31, 2012 albeit only by \$569,850. 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.

**NOTE 8.      DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan is available to all full time County employees and allows them to defer a portion of their salaries until future years. The County makes no contribution to the Plan. The deferred compensation is not available to employees until they terminate their employment or retire, or in the event of an unforeseeable emergency.

On April 1, 1998 the governing body adopted a resolution amending the County's Deferred Compensation Plan to comply with the "funding" requirements of Internal Revenue Code Section 457(g) which was added to the Code by the Small Business Job Protection Act of 1996, and intends for all assets of the Plan to be held for the exclusive benefit of the Plan participants and beneficiaries. In accordance with this Plan change, the Administrators agree that all amounts new or hereafter held under any and all annuity contracts issued in connection with the Plan shall be treated in a manner consistent with the requirements of Section 457(g) and the terms of the Plan as amended.

The County's Deferred Compensation Program is offered to all eligible County employees. The program was created in accordance with Section 457 of the Internal Revenue Code. The program is offered by the County through program administrators.

**NOTE 9.      DEFERRED CHARGES TO FUTURE TAXATION FUNDED AND UNFUNDED**

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.

## **NOTE 10. DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS**

As noted in Note 1, certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2012 the following deferred charge is reflected on the balance sheet of the Current Fund:

	<u>Balance Dec. 31, 2012</u>	<u>2013 Budget Appropriation</u>	<u>Balance to Succeeding Budgets</u>
Current Fund:			
Special Emergency - Hurricane Sandy	\$ 65,000,000	\$ 22,000,000	\$ 43,000,000

The appropriation in the 2013 budget is not less than that required by statute. The County expects a substantial amount of the Special Emergency Authorization to be funded by FEMA.

## **NOTE 11. INTERFUND RECEIVABLES AND PAYABLES**

The following interfund balances remained on the balance sheet at December 31, 2012:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 397,885	\$
Federal and State Grant Fund		388,568
Trust Fund		5,662
General Capital Fund	_____	3,655
	<u>\$ 397,885</u>	<u>\$ 397,885</u>

## **NOTE 12. GENERAL FIXED ASSETS ACCOUNT GROUP**

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 or less were not included in the fixed asset group. As discussed in Note 1C., effective in 2002 the County now maintains the inventory records for fixed assets. Effective January 1, 2009, the threshold used to account for Governmental Fixed Assets was increased from the amount of \$1,000 to the amount of \$5,000 as set forth in the Local Finance Notices issued by the Division. Therefore, only assets with a value of \$5,000 or more will be accounted for by the Department of Finance.

## **NOTE 13. 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 investments.

The County made no arbitrage liability payments during the period under audit.

Should any liability exist, the County will consult with its financial advisors to determine the amount, if any, which may be due. As of the date of the audit, no such payments were determined to be due.

## **NOTE 14. LEASE COMMITMENTS**

A. 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 new 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 a 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.

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 \$347,287, which included real estate taxes.

B. On April 19, 1996, the County of Ocean and the 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 \$39,044 from January through May 2011 and \$40,426 thereafter. The amount expended by the County for this lease during the period under audit was \$491,821.

#### **NOTE 14. LEASE COMMITMENTS (CONTINUED)**

**C.** 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:

<b><u>Years</u></b>	<b><u>Price per Square Foot</u></b>	<b><u>Minimum Annual Rent</u></b>
1-3	\$ 30	\$ 73,740
4-7	33	81,114
8-10	36	88,488

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 \$167,273 which included the common area maintenance, real estate taxes, media funding and promotion.

**D.** 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. In years four and five, the minimum annual rent would increase to \$124,589. In addition to the minimum annual rent, there is a supplemental annual rent of \$23,501 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 2012 rent was \$157,375.

**NOTE 14. LEASE COMMITMENTS (CONTINUED)**

E. 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 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 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 per month. The amount expended by the County for this lease for 2012 rent was \$87,404.

F. By way of a 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 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.

The original lease and its subsequent amendment thereto, provided for a minimum monthly rent of \$5,000. 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 2012 amounted to \$60,000. The County received \$30,000 from Manchester Township as its share of the rent. Manchester's share of the rent was treated as miscellaneous revenue by the County.

#### **NOTE 14. LEASE COMMITMENTS (CONTINUED)**

G. On May 20, 2009, the County entered into a lease agreement with Anderson Realty Investors, to lease Unit 5 of Driftwood Plaza at 511 Route 72, Manahawkin. The term of the lease is for ten (10) years commencing on May 26, 2009 and ending on May 31, 2019 with the option to extend the initial term for two five (5) year terms. The rent was established at \$3,000 per month for the first year with a 3% annual increase for years two (2) through ten (10). Both parties will mutually agree upon the rent for year eleven (11), one year prior to the expiration of the tenth (10<sup>th</sup>) lease year. The agreed upon monthly rent for year eleven (11) however, will not be less than \$3,394. Rent for years twelve (12) through twenty (20) will increase annually by 2.5% over the amount agreed upon for year eleven (11).

In addition to the fixed rent, the County is also responsible for its proportionate share of common area operation expenses, maintenance, repair, insurance cost, real estate taxes and any other government charge. Per resolution dated May 2, 2012 the County executed a lease buyout termination agreement to buy out the remainder of the lease term. The amount expended by the County for this lease for 2012 rent was \$91,192.

#### **NOTE 15. THE 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, 2012 the Authority's issued and outstanding debt principal was \$205,373,273, this number was abstracted from the most recent available audit of the Ocean County Utilities Authority.

#### **NOTE 16. OTHER POST-EMPLOYMENT BENEFITS**

##### **Plan Description**

The County participates in the State Health Benefits Program (“SHBP”), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions. SHBP 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 in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP. The County adopted the provisions of Chapter 88, P.L. 1974 that provides medical benefits to any employee who has over 25 years of pension service credit.

## **NOTE 16. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at [www.state.nj.us/treasury/pensions](http://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 health premiums of participating retirees in the SHBP are billed to the County on a monthly basis.

The County's contributions to SHBP for the years ended December 31, 2012, 2011 and 2010 were \$7,520,908, \$6,691,267 and \$5,401,684, respectively, which equaled the required contributions for each year. There were approximately 557, 517 and 455 retired participants eligible at December 31, 2012, 2011 and 2010, respectively.

## **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.

<u>Coverage's</u>	<u>Component Units and Related Entities</u>
Worker' Compensation	Board of Social Services Library Commission Mosquito Commission Private Industry Council
General Liability	Library Commission Mosquito Commission Private Industry Council
Automobile Liability	Library Commission Mosquito Commission Private Industry Council
Physical Damage	Library Commission Mosquito Commission Private Industry Council

## **NOTE 17. RISK MANAGEMENT (CONTINUED)**

The Actuarial Advantage, Inc. was engaged by the County to estimate their loss and loss adjustment expense reserves as of December 31, 2011 for their self-insured program. The County retains \$250,000 per occurrence for workers' compensation, general liability, automobile liability, public officials' liability and police professional liability coverages. The County has obtained reinsurance in the private insurance marketplace for workers compensation, general and auto liability losses in excess of \$250,000 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, 2012, the most recent date for which information was available amounted to \$14,357,221, for the funding of self-insured retentions. At December 31, 2012, the determined worth of open claims for self-insured risks was \$13,301,442, 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, 2012. 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:

	<b>Balance</b> <b>Dec. 31, 2012</b>	<b>Over/(Under)</b> <b>2011 Actuarial Recommended</b>	<b>Actuarial Estimate</b>	<b>Amount Raised in 2013 Budget</b>	<b>Remainder to be Raised in Subsequent Budgets</b>
Workmen's Compensation	\$ 7,933,192	\$ 14,486,629	\$ (6,553,437)	\$ 3,000,000	\$ (3,553,437)
Automobile Liability	423,743	189,241	234,492	89,000	
Self-insurance - Police Professionals	979,866	756,115	223,751	460,000	
Self-insurance - Public Officials	192,213	453,237	(261,024)	123,000	
General Liability	2,499,688	1,980,490	519,198		

The County purchases an Excess Liability Policy for all coverages 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 coverages.

## **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 in HOME Program funds financing for an affordable housing project owned by the Subrecipient, and located in Dover Township, Ocean County, New Jersey.

**NOTE 18. MORTGAGE RECEIVABLE (CONTINUED)**

The mortgage note, supporting the disbursement of the funds stipulated in the agreement, is dated June 28, 1994, in the sum of \$556,000, 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, 2012, principal and interest outstanding on the mortgage note amounted to \$2,129,183.

**NOTE 19. CONTRACTS PAYABLE**

The County has committed design and construction contracts outstanding at December 31, 2012 and 2011. 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 Financial 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, 2012, the County estimates that no material liabilities will result from such audits.

**Pending Litigation**

There are actions which have been instituted against the County which are either in the discovery stage or whose final outcome cannot be determined at the present time. In the opinion of the administration, the amount of ultimate liability with respect to these actions will not materially affect the financial position of the County.

It is the opinion of the County officials that there is no litigation threatened or pending that would materially affect the financial position of the County or adversely affect the County's ability to levy, collect and enforce the collection of taxes or other revenue for the payment of its bonds or other obligations.

The County officials believe that negligence and other types of liability suits, of which the County is aware, appear to be within the stated policy limits and would be deferred by the respective carriers.

**NOTE 21. SUBSEQUENT EVENT - DEBT AUTHORIZED**

At the audit date the County had adopted the following ordinances in 2013 authorizing the issuance of additional debt:

<b><u>Ordinance Number</u></b>	<b><u>Project</u></b>	<b><u>Amount of Debt Authorized</u></b>
13-01	Reconstruction and Resurfacing of Various Roads, all in the County of Ocean	\$ 4,750,000
13-02	Reconstruction and Resurfacing of Various Roads, all in the County of Ocean	4,966,300

**COUNTY OF OCEAN**

**PART II**

**SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

## LONG-TERM DEBT

The following summarizes the County's long-term debt issued and authorized but not issued, statutory debt condition and remaining borrowing power:

	<u>Year 2012</u>	<u>Year 2011</u>	<u>Year 2010</u>
<b><u>Issued</u></b>			
General Bonds and Notes	\$ 394,427,385	\$ 395,393,538	\$ 404,409,137
Less:			
Funds Temporarily Held to Pay Bonds and Notes:			
Reserve for Payment of Serial Bonds and Bonds Issued for Capital Projects for County Colleges	<u>7,974,120</u>	<u>5,383,885</u>	<u>10,153,548</u>
Net Debt Issued	386,453,265	390,009,653	394,255,589
<b><u>Authorized but not Issued</u></b>			
General Bonds and Notes	<u>32,291,092</u>	<u>36,599,490</u>	<u>32,793,056</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 418,744,357</u>	<u>\$ 426,609,143</u>	<u>\$ 427,048,645</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 .41%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 426,718,477</u>	<u>\$ 7,974,120</u>	<u>\$ 418,744,357</u>

Net Debt \$418,744,357 divided by Equalized Valuation basis per N.J.S.A. 40A:2-6 as amended  
\$100,535,358,895 = .41%.

## BORROWING POWER UNDER N.J.S.A. 40A:2-6

2% of Equalized Valuation Basis (County)	\$ 2,010,707,178
Net Debt	<u>418,744,357</u>
Remaining Borrowing Power	<u>\$ 1,591,962,821</u>

## COUNTY OF OCEAN

### OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2011:

<u>Name</u>	<u>Title</u>	<u>Amount of Bond</u>	<u>Name of Corporate or Personal Surety</u>
Gerry P. Little	Freeholder, Director		
John C. Bartlett, Jr.	Freeholder, Deputy Director		
James F. Lacey	Freeholder		
John P. Kelly	Freeholder		
Joseph H. Vicari	Freeholder		
Scott Collabella	County Clerk	\$ 250,000	Selective Insurance
William L. Polhemus*	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		
Ralph B. Patterson	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	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

\* Note: Sheriff Polhemus passed away on December 14, 2012, however his bond was still in effect until the appointment of an acting sheriff.

**COUNTY OF OCEAN**

**CURRENT FUND**

**Exhibit A-4**

**SCHEDULE OF CASH**

Balance December 31, 2011	\$ 73,223,784.69
Increased by Receipts:	
Revenue Accounts Receivable	\$ 36,590,069.73
Added And Omitted Taxes	1,162,594.59
2012 Taxes	300,026,643.00
Interfunds - Other	10,917.62
Interfund - Grant Fund	525,605.97
Reserve for Due To Local Agencies	10,189.44
Payroll Liabilities	<u>65,510,505.19</u>
	403,836,525.54
	<u>477,060,310.23</u>
Decreased by Disbursements:	
Refund of Prior Year Revenue	11,855.50
2012 Budget Appropriations	313,042,525.83
Change Funds	400.00
Inventory - Central Supply Warehouse	425,059.21
Interfund - Grant Fund	1,890,023.00
Appropriation Reserves - 2011	22,684,369.68
Accounts Payable	658,792.44
Payroll Liabilities	<u>64,793,484.71</u>
	403,506,510.37
Balance December 31, 2012	\$ <u>73,553,799.86</u>

Supplementary Information

**COUNTY OF OCEAN**

**CURRENT FUND**

**Exhibit A-5**

**SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE**

Balance December 31, 2011	\$ 1,158,152.42
Increased by:	
Added and Omitted Taxes	1,106,112.73
	<hr/>
	2,264,265.15
Decreased by:	
Collections	1,162,594.59
	<hr/>
Balance December 31, 2012	\$ <u>1,101,670.56</u>

Supplementary Information

COUNTY OF OCEAN

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Exhibit A-6  
Sheet 1 of 2

	<u>Balance Dec. 31, 2011</u>	<u>Accrued</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2012</u>
County Clerk Fees	\$ 464,934.35	\$ 5,617,850.04	\$ 5,597,542.93	\$ 485,241.46
Surrogate Fees	47,574.81	512,862.04	515,114.27	45,322.58
Sheriff Fees		1,099,302.18	1,099,302.18	
Interest on Investments and Deposits		361,564.46	362,203.25	
Data Processing Time Sharing Service		4,298.21	4,298.21	
Road Opening Permits		23,900.00	23,900.00	
Copy Machine Fees - County Clerk	580.25	9,946.05	9,899.30	627.00
Notary Fees - County Clerk	2,265.00	28,380.00	28,800.00	1,845.00
Passport Fees - County Clerk	31,865.00	529,840.00	528,525.00	33,180.00
Federal and State Contract - Indirect Cost Allocation		1,031,138.19	1,031,138.19	
Telephone Commissions		381,956.89	381,956.89	
Sale of Plans and Specifications		15,784.00	15,784.00	
College Debt Service Reimbursement		1,243,968.03	1,243,968.03	
Rent - Ocean County Air Park		105,089.93	105,089.93	
Rent - Parks - Picnic Areas		12,629.00	12,629.00	
Parks Vendor Commissions		6,000.00	6,000.00	
State Reimbursement - Inmates		93,820.51	93,820.51	
County Parks - Non-Profit Program		103,054.45	103,054.45	
Shared Services Agreements - Engineering		91,037.30	91,037.30	
Shared Services Agreements - Roads		1,269,657.02	1,269,657.02	
Shared Services Agreements - Transportation		100,000.00	100,000.00	
Shared Services Agreements - Vehicle Services		327,460.26	327,460.26	
Atlantis Complex Revenues		669,667.44	669,667.44	
Forge Pond Golf Course Fees		508,282.85	508,282.85	
Atlantis Pro Shop		21,588.17	21,588.17	
Forge Pond Pro Shop		27,494.69	27,494.69	
School Board Election Expense Reimbursement		105,983.89	105,983.89	
Reimbursement for Salary and Wages of Mental Health Coordinator		9,000.00	9,000.00	
Division of Aging - State Distribution Center Reimbursement		107,974.42	107,974.42	
State Aid - County College Bonds (N. J. S. 18A:64A-22-6)		1,552,926.67	1,552,926.67	
Judicial Unification Archive Space		2,500.00	2,500.00	
Judicial Unification Telephone Service Agreement		263,084.00	263,084.00	
Judicial Unification Mail Distribution Agreement		112,000.00	112,000.00	

Supplementary Information

COUNTY OF OCEAN

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Exhibit A-6

Sheet 2 of 2

	<u>Balance Dec. 31, 2011</u>	<u>Accrued</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2012</u>
Prosecutor's Salary Reimbursement	\$ 65,000.00		\$ 65,000.00	
State and Federal Reimbursement	34,969.67		34,969.67	
Library Pension Payment	1,744,506.00		1,744,506.00	
Supplemental Security Income	1,380,570.00		1,380,570.00	
DMH&H Recoveries	20,820.12		20,820.12	
B.O.S.S. CMC Agreement	36,000.00		36,000.00	
DDD Assessment Program	31,154.01		31,154.01	
Sample Ballots Postage	30,590.09		30,590.09	
Sample Ballots Printing	18,121.09		18,121.09	
Rent - T-Hangers at Airpark	142,730.00		142,730.00	
Sub-Division and Site Plan Fees	17,436.00		17,436.00	
Motor Vehicle Fines	2,520,851.00		2,520,851.00	
Reserve to Pay Bonds	2,143,884.00		2,143,884.00	
Capital Surplus	1,807,667.00		1,807,667.00	
Recycling Reserve Trust	200,000.00		200,000.00	
Constitutional Officers Fees - Tax Relief:				
County Clerk	3,316,977.50		3,304,542.00	
Surrogate	473,412.59		475,491.57	
Sheriff	523,571.00		523,571.00	
Public Health Priority Funding (N.J.S.A. 26:2F-1)	1,164,326.42		1,156,378.55	
Build America Bonds Rebate	806,252.10		806,252.10	
Miscellaneous Revenue Not Anticipated	3,780,610.75		3,807,169.33	
\$ 986,266.99	\$ 36,609,490.03		\$ 36,599,386.38	
Receipts				\$ 36,590,069.73
Interfund - Other				\$ 9,316.65
				\$ 36,599,386.38

Supplementary Information

**COUNTY OF OCEAN**

**CURRENT FUND**

**Exhibit A-7**

**SCHEDULE OF INVENTORY - CENTRAL SUPPLY WAREHOUSE**

Balance December 31, 2011	\$ 209,515.51
Increased by:	
Disbursements	425,059.21
	<u>634,574.72</u>
Decreased by:	
2012 Budget Allocations	\$ 499,812.78
Interfund - Year-End Allocation	<u>.01</u>
	<u>499,812.79</u>
Balance December 31, 2012	\$ <u>134,761.93</u>
Supplementary Information	

**COUNTY OF OCEAN**

**CURRENT FUND**

**Exhibit A-8**

**SCHEDULE OF INTERFUNDS - OTHER**

	Total <u>(Memo Only)</u>	Trust Fund	General Capital Fund
Balance December 31, 2011 - Due From	\$ <u>10,917.62</u>	\$ <u>5,189.66</u>	\$ <u>5,727.96</u>
Increased by:			
Interest Due From Other Funds	9,316.65	5,661.44	3,655.21
Inventory Allocation	.01	0.01	
Total Increase	<u>9,316.66</u>	<u>5,661.45</u>	<u>3,655.21</u>
Total Increase and Balance	<u>20,234.28</u>	<u>10,851.11</u>	<u>9,383.17</u>
Decreased by:			
Receipts	<u>10,917.62</u>	<u>5,189.66</u>	<u>5,727.96</u>
Balance December 31, 2012 - Due From	\$ <u>9,316.66</u>	\$ <u>5,661.45</u>	\$ <u>3,655.21</u>

Supplementary Information

**COUNTY OF OCEAN**

**CURRENT FUND**

**Exhibit A-9**

**SCHEDULE OF INTERFUND - GRANT FUND**

Balance December 31, 2011 - Due From	\$ 261,072.38
Increased by:	
2012 Budget Revenue Realized	25,632,735.00
Appropriated Reserves Cancelled	585,183.59
Disbursements:	
Settlements	51,476.00
B.O.S.S.	597,472.00
Local Matches	1,241,075.00
Total Increases	<u>28,107,941.59</u>
Total Increases and Balances	<u>28,369,013.97</u>
Decreased by:	
2012 Budget Appropriations	26,873,810.00
Grants Receivable Cancelled	581,029.66
Receipts:	
Settlements	4,260.71
B.O.S.S.	521,345.26
Total Decreases	<u>27,980,445.63</u>
Balance December 31, 2012 - Due From	\$ <u>388,568.34</u>

Supplementary Information

COUNTY OF OCEAN

CURRENT FUND

Exhibit A-10

SCHEDULE OF APPROPRIATION RESERVES - 2011

Sheet 1 of 11

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>GENERAL GOVERNMENT</b>				
<b>Administrative and Executive</b>				
Board of Chosen Freeholders	\$ 5,318.06	\$ 5,318.06		\$ 5,318.06
Salaries and Wages	3,109.29	3,109.29		2,574.58
Other Expenses				
County Administrator	28,805.69	28,805.69		26,526.19
Other Expenses				
Management System and Budget Analysis				
Salaries and Wages	2,789.49	2,789.49		2,789.49
Other Expenses	25,986.01	25,986.01		2,280.41
Wireless Technologies Division	1,077.80	1,077.80		40.59
Other Expenses				
Audit	175,000.00	175,000.00		175,000.00
Other Expenses				
Special Accounting Services				
Other Expenses				
County Counsel	67,643.75	82,643.75		76,775.49
Other Expenses				
Adjusters Office				
Salaries and Wages	17,721.98	12,721.98		12,721.98
Other Expenses	43,106.27	43,106.27		37,077.63
Department of Finance				
Salaries and Wages	2,716.35	2,716.35		2,716.35
Other Expenses	18,157.07	18,157.07		15,753.97
Clerk of the Board				
Salaries and Wages	13,200.48	13,200.48		13,200.48
Other Expenses	14,602.03	14,602.03		11,048.91
Tourism Advisory Council				
Other Expenses	106,157.38	106,157.38		73,584.02
Employee Relations				
Salaries and Wages	16,481.69	16,481.69		16,481.69
Other Expenses	6,060.00	6,060.00		5,542.05
				517.95

COUNTY OF OCEANCURRENT FUNDSCHEDULE OF APPROPRIATION RESERVES - 2011

Exhibit A-10

Sheet 2 of 11

	<u>Balance Dec. 31, 2011</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Personnel Training Program	\$ 21,769.00	\$ 21,769.00	\$ 2,998.73	\$ 18,770.27
Other Expenses	83,420.46	113,420.46	72,767.94	40,652.52
Labor Relations Consultant				
Other Expenses				
Public Affairs				
Salaries and Wages	47,005.47	47,005.47	47,005.47	47,005.47
Other Expenses	21,126.76	21,126.76	9,428.50	11,698.26
Outreach Special Projects and Events				
Salaries and Wages	6,500.00	6,500.00	6,500.00	6,500.00
Other Expenses	120,520.80	120,520.80	457.12	120,063.68
County Connection				
Other Expenses	4,942.68	4,942.68	4,942.68	4,942.68
County Clerk				
Salaries and Wages	251,203.76	251,203.76	251,203.76	251,203.76
Other Expenses	35,706.63	35,706.63	27,597.62	8,109.01
Prosecutor's Programs				
Other Expenses	45,550.56	45,550.56	45,173.00	377.56
Prosecutor				
Salaries and Wages	287,888.90	287,888.90	223,448.22	64,440.68
Other Expenses	194,618.59	194,618.59	166,435.46	28,183.13
Gang Violence Initiative				
Salaries and Wages	5,189.10	5,189.10	4,394.77	794.33
Purchase Department				
Salaries and Wages	23,689.49	8,689.49	24.88	8,689.49
Other Expenses	186.22	186.22		161.34
Record Storage				
Salaries and Wages	4,071.59	4,071.59	1,200.00	2,871.59
Other Expenses	211.82	211.82	29.07	182.75
Warehouse				
Salaries and Wages	7,297.04	7,297.04	600.00	6,697.04
Other Expenses	921.14	921.14	37.88	883.26

COUNTY OF OCEANCURRENT FUNDSCHEDULE OF APPROPRIATION RESERVES - 2011

Sheet 3 of 11

Exhibit A-10

	<u>Balance Dec. 31, 2011</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Building and Grounds				
Salaries and Wages	\$ 346,671.94	\$ 346,671.94	\$ 56,400.00	\$ 290,271.94
Other Expenses	873,109.92	873,109.92	673,519.28	199,590.64
Security				
Salaries and Wages	212,439.24	148,539.24	29,400.00	119,139.24
Other Expenses	27,648.78	27,648.78	7,160.29	20,488.49
Insurance				
Group Insurance Plan for Employees	2,382,351.31	2,382,351.31	2,094,025.31	288,326.00
Health Benefit Waiver	8,850.00	8,850.00		8,850.00
Other Insurance Premiums Liability Self-Insurance (40A:10-6)	98,274.13	98,274.13		92,401.13
Employee Physicals and Policy	50,090.00	50,090.00		48,276.00
Insurance Consultant	18,460.00	18,460.00		11,360.00
Self-Insurance - Administration of Claims	.20	.20		
Stationery, Printing and Advertising				
Other Expenses	4,841.76	4,841.76	1,153.78	3,687.98
Postage				
Other Expenses	90,572.56	90,572.56	2,000.00	88,572.56
Office of Information Technology				
Salaries and Wages	4,136.34	4,136.34		4,136.34
Other Expenses	682,237.49	657,237.49		14,660.50
Shared Services Agreements - Other Expenses				
Printing and Graphic Arts	48,954.00	48,954.00		48,954.00
Salaries and Wages				
Other Expenses	72,515.43	72,515.43		72,515.43
Total General Government	144,344.84	144,344.84		99,948.05
	<u>6,945,251.29</u>	<u>6,881,351.29</u>	<u>4,655,431.97</u>	<u>2,225,919.32</u>
<b>JUDICIARY</b>				
Indigent Costs				
Other Expenses	2,277.33	2,277.33		275.55
Uniform Interstate Family Support Act				2,001.78
Other Expenses	14,520.45	14,520.45		10,369.96
				4,150.49

COUNTY OF OCEANCURRENT FUNDSCHEDULE OF APPROPRIATION RESERVES - 2011

Exhibit A-10

Sheet 4 of 11

	<u>Balance Dec. 31, 2011</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Surrogate				
Salaries and Wages	\$ 56,510.68	\$ 56,510.68		\$ 56,510.68
Other Expenses	7,715.84	7,715.84		3,995.42
Sheriff's Office - Judicial Function				
Other Expenses	24,866.85	24,866.85		6,553.01
Total Judiciary	<u>105,891.15</u>	<u>105,891.15</u>		<u>73,211.38</u>
<b>REGULATION</b>				
Office of the Sheriff				
Salaries and Wages	488,721.05	488,721.05		358,580.14
Other Expenses	73,153.29	73,153.29		45,674.25
Sheriff's - 911 System (N.J.S. 40A:45.4(r))				
Salaries and Wages	86,978.51	86,978.51		86,978.51
Other Expenses	52,820.07	52,820.07		17,107.86
Sheriff - Communication and Operations Division				
Other Expenses	35,446.98	35,446.98		14,050.39
Sheriff - Criminal Division				
Other Expenses	78,194.22	78,194.22		23,004.10
Police Academy				
Other Expenses	4,742.75	4,742.75		4,483.36
Board of Taxation				
Salaries and Wages	64,907.89	64,907.89		64,907.89
Other Expenses	7,559.19	7,559.19		2,385.50
County Medical Examiner				
Salaries and Wages	5,957.14	5,957.14		5,957.14
Other Expenses	149,369.85	149,369.85		3.57
Burial Expenses - Indigents				
Other Expenses	1,760.00	1,760.00		1,760.00
Shade Tree Commission				
Other Expenses	19,023.89	19,023.89		805.33
Election Board				
Salaries and Wages	371,538.68	371,538.68		371,538.68
Other Expenses	144,002.34	144,002.34		56,126.38

COUNTY OF OCEAN

CURRENT FUND

Exhibit A-10

SCHEDULE OF APPROPRIATION RESERVES - 2011

Sheet 5 of 11

	<u>Balance Dec. 31, 2011</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Rent of Polling Places	\$ 24,000.00	\$ 24,000.00	\$ 6,000.00	\$ 18,000.00
Other Expenses				
District Election Board Members	123,168.37	123,168.37	100.00	123,068.37
Other Expenses				
County Clerk - Election Expense	56,347.00	56,347.00	1,369.80	54,977.20
Other Expenses				
School Board Election Expense - Election Board	46,100.41	46,100.41	2,457.92	43,642.49
Other Expenses				
School Board Election Expense - County Clerk	26,467.53	26,467.53		26,467.53
Other Expenses				
Sheriff - Emergency Services Division	24,947.20	24,947.20	11,321.55	13,625.65
Other Expenses				
Planning Board (N.J.S. 40:27-3)	33,231.19	33,231.19	1,225.60	32,005.59
Salaries and Wages	22,639.50	22,639.50	5,927.94	16,711.56
Other Expenses				
Consumer Protection (N.J.S. 40:23-6.47)	37,395.80	37,395.80	600.00	36,795.80
Salaries and Wages	4,525.00	4,525.00		4,525.00
Other Expenses				
Construction Board of Appeals (N.J.S. 52:27D-127)	1,000.00	1,000.00		1,000.00
Other Expenses				
Total Regulation	<u>1,983,997.85</u>	<u>1,983,997.85</u>		<u>768,353.56</u>
 <b>ROADS AND BRIDGES</b>				
Roads	619,235.16	619,235.16	81,600.00	537,635.16
Salaries and Wages	976,154.81	976,154.81	694,190.24	281,964.57
Other Expenses				
Vehicle Services	72,384.40	72,384.40	22,800.00	49,584.40
Salaries and Wages	43,530.55	43,530.55	38,467.03	5,063.52
Other Expenses				
Engineering Department	377,047.49	377,047.49	10,800.00	366,247.49
Salaries and Wages	48,933.83	48,933.83	42,198.41	6,735.42
Other Expenses				

COUNTY OF OCEAN  
CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES - 2011

Sheet 6 of 11

Exhibit A-10

Balance  
Dec. 31, 2011

Balance  
After  
Transfers

Paid or  
Charged

Balance  
Lapsed

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Balance  
After  
Transfers

Shared Services Agreements:

Salaries and Wages - Roads

Other Expenses - Roads

Salaries and Wages - Engineering

Other Expenses - Engineering

Other Expenses - Vehicle Services

Maintenance of Pumping Facility

Other Expenses

Total Roads and Bridges

36,827.33

3,325,025.42

92,708.50

449,586.38

9,748.05

196,435.03

182,144.95

36,827.33

10,523.69

3,325,025.42

92,708.50

449,586.38

9,748.05

196,435.03

182,144.95

36,827.33

10,523.69

3,325,025.42

92,708.50

449,586.38

9,748.05

196,435.03

182,144.95

36,827.33

10,523.69

3,325,025.42

92,708.50

449,586.38

9,748.05

196,435.03

182,144.95

36,827.33

CORRECTIONAL AND PENAL

Department of Corrections

Salaries and Wages

Other Expenses

Corrections - Healthcare Services

Other Expenses

Law Enforcement Crime Prevention

Other Expenses

Total Correctional and Penal

528,981.91

233,261.54

82,753.95

70,000.00

914,997.40

518,981.91

243,261.54

82,753.95

70,000.00

914,997.40

302,000.00

240,861.15

37,106.65

70,000.00

649,967.80

216,981.91

2,400.39

45,647.30

HEALTH AND WELFARE

Aid to Youth and Day Care (N.J.S. 44:12-1, et seq.)

Department of Human Services

Salaries and Wages

Other Expenses

Aid to Uniform Fire Prevention (40:23-8.13)

27,281.50

2,740.17

7,640.63

9,000.00

27,281.50

750.00

3,430.10

9,000.00

Supplementary Information

COUNTY OF OCEANCURRENT FUNDSCHEDULE OF APPROPRIATION RESERVES - 2011

Sheet 7 of 11

	<u>Balance Dec. 31, 2011</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Fire and First Aid Training Center	\$ 52,847.04	\$ 52,847.04	\$ 10,630.85	\$ 52,847.04
Salaries and Wages	20,679.68	20,679.68		10,048.83
Other Expenses				
Aid to First Aid Captain's Association (N.J.S. 40:5-2)	2,700.00	2,700.00		2,700.00
Other Expenses	20,942.49	25,942.49		4,246.25
Maintenance of Patients O/T State Institutions				
Board of Social Services:				
Administration	1,824.40	1,824.40		1,824.40
Building Rental - BOSS	161,667.60	161,667.60		1.40
Juvenile Services Educational Programs	57,613.35	57,613.35		37,844.75
Other Expenses				
Juvenile Services - State Housing	10,525.43	10,525.43		6,915.99
Other Expenses				
Juvenile Services	114,308.29	114,308.29		3,076.80
Salaries and Wages	43,693.32	43,693.32		26,184.80
Other Expenses				
Juvenile Services - Non-Secure Programs				111,231.49
Other Expenses	6,216.00	6,216.00		760.00
Juvenile Gang Initiatives				
Other Expenses	22,797.05	22,797.05		3,150.00
War Veterans' Burial and Grave Decorations				19,647.05
Other Expenses	51,716.42	51,716.42		5,084.13
Office of Senior Services				29,257.52
Salaries and Wages				550.00
Other Expenses				550.00
War Veterans' Burial and Grave Decorations				29,257.52
Other Expenses				550.00
Hazardous Household Waste Program				550.00
Other Expenses	112,532.82	112,532.82		42,736.03
Solid Waste Management				69,796.79
Salaries and Wages				101,495.24
Other Expenses	91,772.40	91,772.40		19,145.78
Disability Awareness Through Education (D.A.T.E.)				20.00
Other Expenses				20.00

Supplementary Information

COUNTY OF OCEAN

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES - 2011

Sheet 8 of 11

Exhibit A-10

Balance  
Dec. 31, 2011

Balance  
After  
Transfers

Paid or  
Charged

Balance  
Lapsed

	\$ 23.43	\$ 23.43	\$	\$ 23.43
Commission for Individuals with Disabilities				
Other Expenses	99,239.97	99,239.97		88,147.13
Division on Aging - State District Center Reimbursement				
Other Expenses				
School Nutrition Program	91.62	91.62		.80
Other Expenses				
Total Health and Welfare	<u>1,063,576.37</u>	<u>1,068,576.37</u>	<u>445,037.52</u>	<u>623,538.85</u>
<b>EDUCATIONAL</b>				
County Superintendent of Schools	211.25	211.25		211.25
Salaries and Wages	3,618.26	3,618.26		3,486.26
Other Expenses				
Vocational School	4,341,161.00	4,341,161.00		4,341,161.00
Other Expenses				
County Extension Service Farm and Home Demonstration	15,642.88	15,642.88		15,642.88
Salaries and Wages	3,349.41	3,349.41		2,756.83
Other Expenses				
Rutgers Co-Op Extension	54,481.93	54,481.93		33,444.98
Other Expenses				
County College	7,300,129.50	7,300,129.50		7,300,129.50
Other Expenses				
Ocean County College Nursing Program	50,000.00	50,000.00		50,000.00
Other Expenses				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S. 18A:64A-23)	40,781.98	40,781.98		11,247.69
Other Expenses				
County Cultural and Heritage Commission (N.J.S. 40:33A-6)	12,123.89	12,123.89		10,713.81
Other Expenses				
Aid to Museums (N.J.S. 40:23-6.22)				
Other Expenses				
Total Educational	<u>6,750.00</u>	<u>6,750.00</u>	<u>11,828,250.10</u>	<u>93,236.57</u>

Supplementary Information

COUNTY OF OCEAN  
CURRENT FUND

Exhibit A-10

SCHEDULE OF APPROPRIATION RESERVES - 2011

Sheet 9 of 11

	<u>Balance Dec. 31, 2011</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
<b>RECREATION</b>				
County Parks (N.J.S 40:32-2.4)	\$ 237,137.05	\$ 237,137.05	\$ 22,000.00	\$ 215,137.05
Salaries and Wages	85,238.55	85,238.55	73,225.39	12,013.16
Other Expenses				
County Parks - Non-Profit Program	37,095.29	37,095.29	31,212.64	5,882.65
Other Expenses	1,393.05	1,393.05	177.47	1,215.58
Forge Pond Complex				
Other Expenses	4,838.30	4,838.30	3,371.68	1,466.62
Atlantis Complex	39,577.39	39,577.39	33,000.00	6,577.39
Other Expenses	15,528.95	15,528.95	10,614.11	4,914.84
Rent/Lease of Equipment				
Other Expenses	9,239.12	9,239.12	4,589.93	4,649.19
Atlantis Golf Course Pro Shop				
Other Expenses				
Forge Pond Golf Course Pro Shop				
Other Expenses				
Total Recreation	<u>430,047.70</u>	<u>430,047.70</u>	<u>430,047.70</u>	<u>178,191.22</u>
<b>UNCLASSIFIED</b>				
County Airport	16,065.93	16,065.93	600.00	15,465.93
Salaries and Wages	4,626.23	4,626.23	4,588.87	37.36
Other Expenses				
Purchase of County Fleet	50,000.00	50,000.00	16,084.00	33,916.00
Other Expenses				
Repairs and Maintenance of County Vehicles				
Other Expenses	296,088.92	296,088.92	229,744.75	66,344.17
Environmental Insurance Fund	24,305.00	24,305.00	24,295.31	9.69
Other Expenses				
Rental/Lease Office Premises	33,572.97	33,572.97	39.00	33,533.97
Other Expenses				
County Public Transportation Program	569.30	569.30		569.30
Other Expenses				

COUNTY OF OCEAN

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES - 2011

Exhibit A-10

Sheet 10 of 11

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
Aid: Pollution Control Authority				
Other Expenses	\$ 270.00	\$ 270.00		\$ 270.00
Purchase, Replacement, Repairs and Rental of Equipment				
Other Expenses	43,972.23	43,972.23		43,348.23
Aid: Vet Works				
Other Expenses	8,524.62	8,524.62		8,524.62
Veteran's Service Bureau				
Salaries and Wages	12,752.47	12,752.47		12,752.47
Other Expenses	3,695.80	3,695.80		3,431.13
N.J. Association of Counties				
Other Expenses	434.00	434.00		434.00
Special Projects				
Other Expenses	395,930.09	395,930.09		375,646.42
Physical Damage Vehicle				
Other Expenses	60,902.82	60,902.82		9,515.06
Utilities:				
Gasoline	659,131.61	659,131.61		255,768.22
Telephone	147,589.44	222,589.44		198,553.29
Natural Gas	1,027,379.98	1,027,379.98		129,380.99
Heating Oil	136.12	136.12		136.12
Water	100,778.06	100,778.06		65,514.82
Data Transmission	27,985.14	11,885.14		11,786.76
Sewer	211,151.86	211,151.86		2,283.13
Trash Disposal	86,309.15	86,309.15		50,534.48
Electricity	839,963.50	839,963.50		297,474.37
Street Lighting	617.69	617.69		617.69
Grant Management:				
Matching Funds For Future Grants				
Total Unclassified	867.00	867.00		867.00
	<u>4,053,619.93</u>	<u>4,112,519.93</u>		<u>2,430,679.48</u>
Contingent				
Total Operations	88,638.12	88,638.12		48,316.09
	<u>30,739,295.33</u>	<u>30,739,295.33</u>		<u>21,625,915.23</u>

Supplementary Information

COUNTY OF OCEANCURRENT FUNDSCHEDULE OF APPROPRIATION RESERVES - 2011

Exhibit A-10

Sheet 11 of 11

<u>CAPITAL IMPROVEMENTS</u>	<u>Balance</u>	<u>Balance</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Dec. 31, 2011</u>	<u>After</u>	<u>Charged</u>	<u>Lapsed</u>
	<u>Transfers</u>			
Structural Repairs and Additions to Various County Buildings	791,295.51	791,295.51	722,483.97	68,811.54
Road Overlays and Reconstruction	1,305,066.89	1,305,066.89	769,940.21	535,126.68
Purchase of Data Processing Equipment	169,542.84	169,542.84	160,765.34	8,777.50
Purchase of Communication Equipment	400,159.00	400,159.00	331,495.05	68,663.95
Purchase of Office Equipment, Machinery and Furniture	46,176.55	46,176.55	7,750.95	38,425.60
Purchase of Trucks	225,000.00	225,000.00	225,000.00	
Bikeway Trails	50,000.00	50,000.00	50,000.00	
Engineering Projects - Design, Permits and Other	150,442.15	150,442.15	142,186.96	8,255.19
Antenna and Microwave Bands	64,081.94	64,081.94	30,937.13	33,144.81
Air Park Upgrades	25,000.00	25,000.00	20,883.00	4,117.00
Roof Upgrades and Alterations	413,255.00	413,255.00		
Total Capital Improvements	<u>3,640,019.88</u>	<u>3,640,019.88</u>	<u>2,824,697.61</u>	<u>815,322.27</u>
Statutory Expenditures:				
Contribution to Public Employees Retirement System	3,925.89	3,925.89	3,925.89	
Social Security System (O.A.S.I.)	79,509.62	79,509.62	79,509.62	
N.J. Temporary Disability Insurance	61,698.42	61,698.42	61,698.42	
N.J. Catastrophic Illness Fund - Right to Know	6,600.00	6,600.00	6,600.00	
Total Deferred Charges and Statutory Expenditures	<u>151,733.93</u>	<u>151,733.93</u>	<u>147,808.04</u>	
Total General Appropriations for County Purposes				
Reserve for Encumbrances	\$ 23,400,049.63	\$ 34,531,049.14	\$ 24,454,538.73	\$ 10,076,510.41
2011 Budget Appropriation Reserve	<u>11,130,999.51</u>			
	<u>\$ 34,531,049.14</u>			
Disbursements				\$ 22,684,369.68
Reserve for Salary Adjustments				780,600.00
Accounts Payable				989,569.05
				<u>\$ 24,454,538.73</u>

Supplementary Information

**COUNTY OF OCEAN**

**CURRENT FUND**

**Exhibit A-11**

**SCHEDULE OF ACCOUNTS PAYABLE**

Balance December 31, 2011	\$ 1,077,920.00
Increased by:	
2011 Appropriation Reserves - Accounts Payable	989,569.05
	<u>                </u> 2,067,489.05
Decreased by:	
Disbursements	\$ 658,792.44
Cancelled	<u>                </u> 29,146.24
	<u>                </u> 687,938.68
Balance December 31, 2012	\$ <u>1,379,550.37</u>

Supplementary Information

COUNTY OF OCEAN

CURRENT FUND

SCHEDULE OF PAYROLL LIABILITIES

	<u>Balance Dec. 31, 2011</u>	<u>Increased by Receipts</u>	<u>Decreased by Disbursements</u>	<u>Balance Dec. 31, 2012</u>
Interest Earned	\$ 22.35	\$ 2,348.14	\$ 2,352.38	\$ 18.11
A.F.L.A.C.	7,739.13	25,327.94	29,920.53	3,146.54
F.I.C.A. and Medicare Taxes	569,498.90	33,903,630.98	33,487,606.99	985,522.89
State Pension Systems	1,064,475.83	29,029,082.45	28,979,155.03	1,114,403.25
New Jersey Disability	1,467,420.60	784,743.06	592,246.49	1,659,917.17
County State Health Benefits Contributions	102,487.39	1,743,760.30	1,682,122.95	164,124.74
Library State Health Benefits Contributions	<u>2,679.58</u>	<u>21,612.32</u>	<u>20,080.34</u>	<u>4,211.56</u>
	<u><u>\$ 3,214,323.78</u></u>	<u><u>\$ 65,510,505.19</u></u>	<u><u>\$ 64,793,484.71</u></u>	<u><u>\$ 3,931,344.26</u></u>

Supplementary Information

**COUNTY OF OCEAN**  
**FEDERAL AND STATE GRANT FUND**  
**SCHEDULE OF FEDERAL AND STATE GRANT CASH**

Exhibit A-13

Balance December 31, 2011	\$ 925,355.80
Increased by Receipts:	
Grants Receivable	\$ 15,970,920.11
Interfund - Current Fund	1,890,023.00
Unappropriated Reserves	<u>12,000.00</u>
	<u>17,872,943.11</u>
	<u>18,798,298.91</u>
Decreased by Disbursements:	
Interfund - Current Fund	525,605.97
Appropriated Reserves	<u>16,741,544.12</u>
	<u>17,267,150.09</u>
Balance December 31, 2012	<u>\$ 1,531,148.82</u>

Supplementary Information

**SCHEDULE OF GRANT FUND DEPOSITS - HELD BY P.I.C.**

Exhibit A-14

Balance December 31, 2011	\$ 394,185.00
Increased by:	
P.I.C. Receipts	<u>5,486,180.00</u>
	<u>5,880,365.00</u>
Decreased by:	
P.I.C. Disbursements	<u>5,812,482.00</u>
Balance December 31, 2012	<u>\$ 67,883.00</u>

Supplementary Information

COUNTY OF OCEANFEDERAL AND STATE GRANT FUNDSCHEDULE OF GRANTS RECEIVABLE

Exhibit A-15

Sheet 1 of 6

	<u>2012 Budget</u>	<u>Received</u>	<u>Adjusted or Cancelled</u>	<u>Balance</u>
	<u>Revenue Realized</u>	\$	\$	<u>Dec. 31, 2012</u>
	<u>Dec. 31, 2011</u>	<u>.56</u>		<u>.56</u>
PROJECT LIFE SAVER FY03				
RUNWAY 6-24 CRACK SEALING	\$ 45,980.00		\$ 45,980.00	
APRON REHABILITATION PHASE III	32,891.00		32,891.00	
CROSSWIND RUNWAY DESIGN 14/32 FY07	116,541.79	90,791.29		25,750.50
VICTIMS WITNESS SUPPLEMENTAL FY08	2,418.90	1,978.04	440.86	21,958.75
OBSTRUCTION REMOVAL FY08	104,038.83	82,080.08		1,140.50
AIRPORT LAYOUT PLAN UPDATE	29,348.75	28,208.25		6,987.16
NJ STATE AIRPORT AID FY08	150,000.00	143,012.84		23.97
STATE HOMELAND SECURITY FY08	48,870.07	48,846.10		10,077.00
DESIGN OF APRON EXPANSION FY08	12,452.00	2,375.00		163,884.00
FORT DIX/MCGUIRE AFB/LAKEHURST SENIOR CITIZENS AND PERSONS W/DISABILITIES FY09	433,370.00	363,978.55		
RECYCLING ENHANCEMENT ACT TAX ENTITLEMENT FY09	363,978.55			
BARNEGAT BRANCH RETROFIT FY09	370,432.00	70,472.69		299,959.31
HISTORIC SITE MANAGEMENT FY09	49,500.00			49,500.00
RUNWAY 6-24 JOINT REPAIR	379,364.43	311,388.46		67,975.97
CLEAN COMMUNITY FY09	.79			
EXPAND BICYCLING AND PEDESTRIAN ED BYRNE RECOVERY ACT FY09	23,388.45	21,013.67		2,374.78
STATE BODY ARMOR FY09 CORRECTION	306,073.00	92,509.53		213,563.47
STATE BODY ARMOR FY09 SHERIFF BARNEGAT BRANCH TRAIL FY09	.21			
ARRA WASTE WATER PLAN	.98			.98
CATTUS ISLAND NATIONAL RESOURCE FOUNDATION FY09	78,250.00	78,250.00		12,549.51
WILDLIFE HABITAT ENHANCEMENT STATE HOMELAND SECURITY FY09	48,814.63	36,265.12		
WATER QUALITY MANAGEMENT FY09 BULLET PROOF WEST PARTNERSHIP FY09 SHERIFF	10,337.00	10,337.00		163,922.49
BULLET PROOF WEST PARTNERSHIP FY09 PROSECUTOR	598,285.77	434,563.28		44,866.63
BULLET PROOF WEST PARTNERSHIP FY09 JUVENILE SERVICES REPLACE TAX LIGHTING/SIGNAGE	44,866.63			
966 REIMBURSEMENT PROGRAM FY09	44.80			5,650.00
ARRA ENERGY EFFICIENCY CONSERVATION BLOCK TITLE IV-D REIMBURSEMENT	6,756.00			28,544.63
VICTIM WITNESS SUPPLEMENTAL FY10 REGIONALIZED TRAFFIC ENFORCEMENT FY10	185.00	185.00		24,647.29
SENIOR CITIZENS AND PERSONS W/DISABILITIES FY09 POLLING PLACE ACCESSIBILITY FY10	5,650.00			
CHILD RESTRAINT AND PROTECTION FY10 MULTI JURISDICTIONAL NARC TASKFORCE	28,544.63			
	350,035.01	325,387.72		
	1.23			
	33,324.00	33,324.00		
	75.00			
	332,701.65			332,701.65
	8,361.00			666.00
	11,225.71			
	15,873.00			
				11,225.71
				15,873.00

Supplementary Information

COUNTY OF OCEANFEDERAL AND STATE GRANT FUND

Exhibit A-15

SCHEDULE OF GRANTS RECEIVABLE

Sheet 2 of 6

	<u>Balance Dec. 31, 2011</u>	<u>2012 Budget Revenue Realized</u>	<u>Received</u>	<u>Adjusted or Cancelled</u>	<u>Balance Dec. 31, 2012</u>
RECYCLING ENHANCEMENT ACT TAX ENTITLEMENT FY10 RERP: REIMBURSEMENT FOR CATERING	\$ 4,249.55	\$ 883.00		\$ 4,249.55	\$ 96,650.50
STATE HOME CARS-E AVIATION FY10	249,518.00		152,867.50		(.00)
JUVENILE ACCOUNTABILITY BLOCK FY10	13,949.80		13,949.66	.14	55,537.47
JET A FUEL/SELF SERVICE FY10	266,000.00		210,462.53		
CLEAN COMMUNITY FY10	.79				1,710.49
STATE HOME CARS-E CANINE FY10	38,918.00		37,207.51		
SPECIAL INITIATIVE AND TRANSPORTATION FY10	20,228.00		20,228.00		.55
STATE BODY ARMOR FY10 CORRECTION	.55				.09
STATE BODY ARMOR FY10 PROSECUTOR	.09				75,000.00
BARNEGAT BRANCH TRAIL IV FY10	300,000.00		225,000.00		
SEXUAL ASSAULT NURSE EXAMINERS FY10/11	830.00		830.00		
ED BYRNE JAG FY10	4,951.51		4,951.51		
LAW ENFORCEMENT OFFICERS TRAINING AND EQUIPMENT FY10	.92			.92	
STATE HOMELAND SECURITY FY10	792,607.00		230,098.54		562,508.46
JUVENILE JUSTICE AND MENTAL HEALTH	22,487.66		15,276.55		
BULLET PROOF VEST PARTNERSHIP FY10 CORRECTION	11,315.25		7,965.50		3,349.75
BULLET PROOF VEST PARTNERSHIP FY10 SHERIFF	2,050.00		2,050.00		
BULLET PROOF VEST PARTNERSHIP FY10 PROSECUTOR	16,057.00				16,057.00
BULLET PROOF VEST PARTNERSHIP FY10 JUVENILE SERVICES	2,392.00				
REPLACE TAXI LIGHTING/SIGNAGE	21,901.00		3,454.00		
PARTNERSHIP IN SAFETY FY10/11	50,955.51				
966 REIMBURSEMENT PROGRAM FY10	18,516.76				
EMERGENCY MANAGEMENT AGENCY ASSISTANCE FY10			50,000.00		50,955.51
TITLE IV-D REIMBURSEMENT			27,967.00		27,966.10
OCEAN AREA PLAN GRANT FY11	2,941.00				
MEDICATION MANAGEMENT FY11	560.00		2,010.00		931.00
SUBREGIONAL TRANSPORTATION FY11	102,815.00		558.00		
REGIONALIZED TRAFFIC ENFORCEMENT FY11	40,000.00				
SENIOR CITIZENS AND PERSONS W/DISABILITIES FY11	884,257.05				
CHILD RESTRAINT AND PROTECTION FY11	45,000.00		506,664.75		
US MARSHALL FUGITIVE	34,000.00		38,969.09		
COUNCIL OF THE ARTS FY11	10,662.00		36,000.00		
DHS EMERGENCY FOOD AND SHELTER FY11	10,000.00		10,662.00		
VETERANS TRANSPORTATION FY11	17,500.00		10,000.00		
RECYCLING ENHANCEMENT ACT TAX ENTITLEMENT FY11	347,600.00		43,000.00		
SOCIAL SERVICES BLOCK GRANT FY11	29,100.00		347,600.00		
RERP: REIMBURSEMENT FOR CATERING	23,000.00		29,100.00		
FAMILY COURT JUVENILE SERVICES FY11	107,256.00		19,950.53		
INTEROPERABLE EMERGENCY COMMISSION			58,603.00		
			81,275.00		
			104,293.00		

Supplementary Information

COUNTY OF OCEAN

FEDERAL AND STATE GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

Exhibit A-15

Sheet 3 of 6

	<u>2012 Budget Revenue Revised</u>	<u>Received</u>	<u>Adjusted or Cancelled</u>	<u>Balance Dec. 31, 2012</u>
Balance <u>Dec. 31, 2011</u>	\$ 299,250.00	\$ 227,181.00		\$ 72,069.00
STATE COLA SENIOR SERVICES FY11	68,412.00	17,270.03		68,415.00
JUVENILE ACCOUNTABILITY BLOCK GRANT	33,128.00	2,500.00		15,857.97
STATE HEALTH INSURANCE ASSISTANCE PROGRAM FY11	2,500.00	11,270.16		8,125.84
STOP VIOLENCE AGAINST WOMEN	.68			.68
CLEAN COMMUNITY FY11	86,783.00	86,782.88		.12
MULTI JURISDICTIONAL NARC TASKFORCE	217,985.00	217,985.00		
VICTIMS OF CRIME ASSISTANCE FY11	15,000.00	15,000.00		
CHRONIC DISEASE SELF MANAGEMENT FY11	42,750.00	42,750.00		
STATE FACILITIES ED ACT FY11	33,494.00	33,494.00		
SPECIAL INITIATIVE AND TRANSPORTATION FY11	.95			.95
STATE BODY ARMOR FY11 CORRECTION	.61			.61
STATE BODY ARMOR FY11 PROSECUTOR	.65			.65
STATE BODY ARMOR FY11 SHERIFF'S	350,000.00	76,000.00		350,000.00
BARNEGAT BRANCH TRAIL V FY11		16,640.00		626.48
SEXUAL ASSAULT NURSE EXAMINERS FY11/12	133,000.00	2,079.75		11,621.06
ED BYRNIE JAG FY11	13,056.00	11,097.60		1,958.40
SUBREGIONAL MTCID FY11	19,708.00	19,708.00		
NJ HISTORICAL COMMISSION FY11				130,920.25
CHILD INTER-AG COORDINATOR COUNCIL FY11				
HAZARD MITIGATION GRANT PROGRAM				273,000.00
LAW ENFORCEMENT OFFICERS TRAINING AND EQUIPMENT FY11				.44
INSURANCE FRAUD PROSECUTOR FY11	250,000.00	249,994.09		447,246.00
STATE HOMELAND SECURITY FY11	17,203.00	447,246.00		13,220.33
FBI JERSEY SHORE GANG FY11	138,859.57	20,000.00		
FTA JARC RT 37 BUS SERVICE FY11		213,972.00		
STATE CRIMINAL ALIEN ASST		65,000.00		64,923.15
URBAN AREAS SECURITY INITIATIVE				76.85
BULLET PROOF WEST PARTNERSHIP FY11 CORRECTION	4,349.00			4,349.00
BULLET PROOF WEST PARTNERSHIP FY11 SHERIFF	712.00			712.00
BULLET PROOF WEST PARTNERSHIP FY11 PROSECUTOR	2,135.00			2,135.00
PROGRAM SERVICE FUND FY11	712.00			362.75
PARTNERSHIP IN SAFETY FY11/12				
FTA: NEW FREEDOM PROGRAM FY11	119,138.70	25,000.00		119,138.70
SUBREGIONAL INTERNSHIP SUPPLEMENTAL PROGRAM	75,000.00	15,000.00		44,980.00
966 REIMBURSEMENT PROGRAM FY11	306,990.00	306,990.00		292,255.65
U.S.D.A. FY11	44,980.00	44,980.00		14,098.91
EMERGENCY MANAGEMENT PERFORMANCE				14,734.35
SAFE HOUSING AND TRANSPORTATION FY12				14,827.70
ADULT PROTECTIVE SERVICES FY12				88,940.00
				243,383.00
				284,918.00
				.30
				41,535.00

Supplementary Information

COUNTY OF OCEAN

FEDERAL AND STATE GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

Exhibit A-15

Sheet 4 of 6

	<u>Balance Dec. 31, 2011</u>	<u>2012 Budget Revenue Realized</u>	<u>Received</u>	<u>Adjusted or Cancelled</u>	<u>Balance Dec. 31, 2012</u>
OCEAN AREA PLAN GRANT FY12	\$ 2,758,527.00	\$ 2,758,037.00	\$ 2,758,037.00	\$ 490.00	\$ 490.00
DISASTER LIAISON GRANT FY12	2,500.00	2,500.00			
CARE COORDINATION FY12	23,810.00	23,810.00			
PERSONAL ASSISTANCE SERVICES PROGRAM FY12	863,683.00	496,617.71			
MEDICATION MANAGEMENT FY12	621.00	621.00			
DISASTER ASSISTANCE FY12	1,029.00	1,029.00			
SUBREGIONAL TRANSPORTATION FY12	102,815.00	39,434.33			
SENIOR CITIZENS AND PERSONS W/DISABILITIES FY12	1,908,945.00	1,183,333.93			
HUMAN SERVICES ADVISORY SERVICES FY12	69,275.00	69,275.00			
COUNCIL OF THE ARTS FY12	76,329.00	64,880.00			
DHS EMERGENCY FOOD AND SHELTER FY12	637,842.00	608,382.00			
VETERANS TRANSPORTATION FY12	30,000.00	12,500.00			
SOCIAL SERVICES BLOCK GRANT FY12	232,635.00	203,537.00			
RERP: REIMBURSEMENT FOR CATERING	23,000.00				
FAMILY COURT JUVENILE SERVICES FY12	342,020.00	131,583.00			
STATE COLA SENIOR SERVICES FY12	410,495.00	410,495.00			
JUVENILE ACCOUNTABILITY BLOCK GRANT	25,808.00				
MEDICAID MATCH FY12	34,018.00				
STATE HEALTH INSURANCE ASSISTANCE PROGRAM FY12	33,000.00	19,800.00			
CLEAN COMMUNITY FY12	160,449.00	160,448.75			
MULTI JURISDICTIONAL NARC TASKFORCE	71,569.00				
CHILD ABUSE AND NEGLECT FY12	19,385.00				
VICTIMS OF CRIME ASSISTANCE FY12	158,485.00				
STATE FACILITIES ED ACT FY12	85,500.00				
SPECIAL INITIATIVE AND TRANSPORTATION FY12	71,630.00				
STATE BODY ARMOR FY12 CORR	18,627.00				
STATE BODY ARMOR FY12 PROS	7,155.00				
STATE BODY ARMOR FY12 SHERIFF	11,359.00				
NING ENERGY EFFICIENCY	12,500.00				
CHILD INTER-AG COORDINATOR COUNCIL FY12	39,418.00				
INSURANCE FRAUD PROSECUTOR FY12	250,000.00				
FTA JARC RT 37 BUS SERVICE FY12	290,000.00				
BULLET PROOF VEST PARTNERSHIP FY12 CORRECTION	3,369.00				
BULLET PROOF VEST PARTNERSHIP FY12 SHERIFF	761.00				
BULLET PROOF VEST PARTNERSHIP FY12 PROSECUTOR	1,141.00				
BULLET PROOF VEST PARTNERSHIP FY12 JUVENILE SERVICES	163.00				
PROGRAM SERVICE FUND FY12	334,482.00				
PROGRAM MANAGEMENT FUNDS FY12	55,550.00				
JUVENILE DETENTION ALTERNATIVE INITIATIVE	125,200.00				
966 REIMBURSEMENT ALTERNATIVE PROGRAM FY12	22,213.00				

Supplementary Information

COUNTY OF OCEANFEDERAL AND STATE GRANT FUNDSCHEDULE OF GRANTS RECEIVABLE

Exhibit A-15

Sheet 5 of 6

	<u>Balance Dec. 31, 2011</u>	<u>2012 Budget Revenue Realized</u>	<u>Received</u>	<u>Adjusted or Cancelled</u>	<u>Balance Dec. 31, 2012</u>
U.S.D.A. FY12	\$ 214,403.00	\$ 159,652.00	\$ 12,586.00	\$ 42,165.00	\$ 6,189,555.00
CROSSWIND RUNWAY DESIGN 14/32 FY12	57,298.00	57,298.00			
WORKFORCE INVESTMENT ACT PLAN FY10	1,996,150.00	214,110.00	2,111,318.00		98,942.00
WORKFORCE INVESTMENT ACT PLAN FY11		2,901,818.00	\$68,503.00		2,333,315.00
WORKFORCE INVESTMENT ACT PLAN FY12		235,736.00	17,789.00		217,947.00
HURRICANE SANDY DISASTER NEG					
WORK FIRST NJ PROGRAM WFNJ FY10/11	1,190.00	400,000.00	1,939,804.00	1,190.00	
WORK FIRST NJ PROGRAM WFNJ FY11/12	1,571,604.00	95,710.00	95,710.00		31,800.00
WORKFORCE LEARNING LINK FY11	5,090.00	5,090.00	5,090.00		
WORKFORCE DEVELOPMENT PARTNERSHIP	6,420.00		5,618.00	802.00	
SMARTSTEPS PROGRAM FY11			11,764.00		
WORKFORCE INVESTMENT BOARD INTERDEPARTMENTAL FY11		1,912,961.00	595,431.00		1,317,530.00
WORK FIRST NJ PROGRAM WFNJ FY12/13		74,000.00	66,335.00		7,665.00
WORKFORCE LEARNING LINK FY12		22,640.00	11,520.00		11,120.00
WORKFORCE DEVELOPMENT PARTNERSHIP		109,750.00	109,750.00		
HUD: HOME SUBRECIPIENT CONTRIBUTION FY11		90,000.00	90,000.00		
HUD: HOME SUBRECIPIENT CONTRIBUTION FY12	2.46				2.46
HUD: HOME PROGRAM INCOME FY98		31,820.00	31,820.00		
HUD: HOME PROGRAM INCOME FY11		39,575.00	39,575.00		
HUD: CDBG PROGRAM INCOME FY11		21,940.00	21,940.00		
HUD: CDBG PROGRAM INCOME FY12					
EMERGENCY SHELTER S-98-JC-34-0020		3,075.33			3,075.33
HUD: CDBG B-99-JC-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: COMMUNITY DEV. BLOCK GRANT (CDBG) FY01		5,937.30			5,937.30
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY02		5,385.50			5,385.50
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY04		11,563.87			11,563.87
HUD: HOME INVESTMENT PARTNERSHIP FY04		81,793.39			81,541.39
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY05		13,388.90			6,131.76
HUD: HOME INVESTMENT PARTNERSHIP FY05		68,636.48			48,466.48
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY06		57,848.25			35,771.64
HUD: HOME INVESTMENT PARTNERSHIP FY06		48,703.94			43,767.24
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY07		120,542.61			87,483.80
HUD: HOME INVESTMENT PARTNERSHIP FY07		247,130.83			228,066.74
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY08		104,493.01			55,016.38
HUD: HOME INVESTMENT PARTNERSHIP FY08		96,755.94			55,923.44
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY09		203,343.51			179,901.57
HUD: HOME INVESTMENT PARTNERSHIP FY09		418,752.49			161,096.81
HUD: HOME INVESTMENT PARTNERSHIP FY10		925,909.50			675,942.53
					249,966.97

Supplementary Information

COUNTY OF OCEAN

FEDERAL AND STATE GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

Exhibit A-15

Sheet 6 of 6

	<u>2012 Budget</u>	<u>Adjusted</u>	<u>Balance</u>
	<u>Revenue Realized</u>	<u>Received</u>	<u>or Cancelled</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY10		\$ 540,932.22	
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY11		671,908.47	\$ 280,041.13
HUD: HOME INVESTMENT PARTNERSHIP FY11		207,320.33	475,371.48
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY12		61,166.45	914,902.67
HUD: HOME INVESTMENT PARTNERSHIP FY12		80,000.00	1,168,113.55
HUD: HOME INVESTMENT PARTNERSHIP FY03			838,115.00
			<u>2,115.89</u>
			<u>\$ 2,115.89</u>
<u>Receipts</u>			
P.I.C. Receipts			\$ 15,970,920.11
Unappropriated Reserves			5,486,180.00
			<u>136,577.70</u>
			<u>\$ 21,593,677.81</u>
<u>Supplementary Information</u>			

**COUNTY OF OCEAN**  
**FEDERAL AND STATE GRANT FUND**  
**SCHEDULE OF MORTGAGE RECEIVABLE**

**Exhibit A-16**

Balance December 31, 2011	\$ 1,980,267.30
Increased by:	
Accrued Interest	<u>148,916.10</u>
Balance December 31, 2012	<u>\$ 2,129,183.40</u>

Supplementary Information

**COUNTY OF OCEAN**

**FEDERAL AND STATE GRANT FUND**

**Exhibit A-17**

**SCHEDULE OF INTERFUND - CURRENT FUND**

Balance December 31, 2011 - Due To \$ 261,072.38

Increased by:

2012 Budget Revenue Realized \$ 25,632,735.00

Receipts:

Settlements	51,476.00
Local Matches	1,241,075.00
Board of Social Services	597,472.00
Appropriated Reserves Cancelled	<u>585,183.59</u>

28,107,941.59  
28,369,013.97

Decreased by:

Disbursements	
Board of Social Services	521,345.26
Settlements	4,260.71
Grants Receivable Cancelled	581,029.66
2012 Budget Appropriations	<u>26,873,810.00</u>

27,980,445.63

Balance December 31, 2012 - Due To \$ 388,568.34

Supplementary Information

## COUNTY OF OCEAN

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF APPROPRIATED RESERVES

Exhibit A-18

Sheet 1 of 7

	Transferred from 2012 Budget Appropriations			Transferred From Encumbrances			Adjusted or Canceled			Balance Dec. 31, 2012
	Budget	Appropriation By 40A:4-87	\$	From Encumbrances	\$	Expended	\$	Encumbrances Payable	\$	
LOCAL: RUNWAY 6-24 CRACK SEALING FY07	\$ 2,420.00									
LOCAL: APRON REHABILITATION PHASE III	1,730.29									10,289.85
LOCAL: CROSSWIND RUNWAY 14/32	9,293.06									4,263.25
LOCAL: OBSTRUCTION REMOVAL	4,388.25									3,053.00
LOCAL: AIRPORT LAYOUT UPDATE	3,143.50									2,186.50
LOCAL: DESIGN OF APRON EXPANSION FY08	2,311.50									2,950.33
LOCAL: RUNWAY 6-24 JOINT FY09	2,950.33									
LOCAL: EXPAND BIKE/PEDESTRIAN	593.69									
LOCAL: REPLACE LIGHTING/SIGNAGE	3,800.00									3,800.00
LOCAL: AREA ENERGY EFF. CONS.	64,200.00									
LOCAL: JUV ACCT INCENT BLK FY10	.51									56,700.00
LOCAL: "JET-A" FUEL SELF SERVICE FY10	706.91									
LOCAL: ED BYRNE JAG FY10	1,650.20									
LOCAL: B-PROOF VEST FY10 CORRECTION	3,349.75									
LOCAL: B-PROOF VEST FY10 PROSECUTOR	16,057.00									
LOCAL: B-PROOF VEST FY10 JUV SVC	805.75									
LOCAL: REPLACE LIGHTING/SIGNAGE	197.50									
LOCAL: SUBREGIONAL TRANSPORTATION FY11	15,373.07									
LOCAL: LAND RELEASE AND ENVIRONMENTAL MITIGATION	500.00									
LOCAL: JUVENILE ACCOUNTABILITY BLOCK GRANT FY11	2,131.39									
LOCAL: STOP VIOLENCE AGAINST WOMEN	6,465.00									
LOCAL: SEXUAL ASSAULT NURSES EXAMINER	19,000.00									
LOCAL: HAZARD MITIGATION GRANT	91,000.00									
LOCAL: FTA JARC RT 37 FY11	20,000.00									
LOCAL: B-PROOF VEST FY11 CORRECTION	4,349.00									
LOCAL: B-PROOF VEST FY11 SHERIFF	712.00									
LOCAL: B-PROOF VEST FY11 PROSECUTOR	2,135.00									
LOCAL: B-PROOF VEST FY11 JUV SVC	712.00									
LOCAL: FTA NEW FREEDOM PROGRAM FY11	75,000.00									
LOCAL: DCA HOME DELIVERED MEAL FY12										
LOCAL: SUBREGIONAL TRANSPORTATION FY12										
LOCAL: HUMAN SVCS ADVISORY COUNCIL FY12										
LOCAL: SOCIAL SERVICES BLOCK GRANT FY12										
LOCAL: JUVENILE ACCOUNTABILITY BLOCK GRANT FY12										
LOCAL: FTA JARC RT 37 FY12										
LOCAL: B-PROOF VEST FY12 CORRECTION										
LOCAL: B-PROOF VEST FY12 SHERIFF										
LOCAL: B-PROOF VEST FY12 PROSECUTOR										
LOCAL: B-PROOF VEST FY12 JUV SVC										
LOCAL: CROSSWIND RUNWAY 14/32 FY12										
PROJECT LIFE SAVER FY03	40,000.00									
SCRAP TIRE MANAGEMENT PROGRAM	571.10									
AREA PLAN III E. STATE FY06	11,122.52									
OCEAN AREA PLAN GRANT FY06	1,166.00									
OCEAN AREA COMPREHENSIVE FY06	372.81									
	798.50									
	399.00									

Supplementary Information

## COUNTY OF OCEAN

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF APPROPRIATED RESERVES

Exhibit A-18

Sheet 2 of 7

	Transferred from 2012 Budget Appropriations				From Encumbrances	\$ Expended	\$ Encumbrances Payable	\$	Adjusted or Cancelled	Balance Dec. 31, 2012
	Balance Dec. 31, 2011	\$ Budget	\$ Appropriation By 40A:4-87	\$ Encumbrances						
AREA PLAN III-E ADMIN FY06	\$ 637.94									\$ 637.94
GULL ISLAND COUNTY CONSERVATION FY06	35,000.00									30,278.00
AREA PLAN III-E STATE FY07	2,202.97									2,202.97
.56										.56
.71										.71
.65										.65
45,980.00										
32,890.52										
2,051.95										
26,364.32										
.81										
2,591.61										
440.86										
.98										
24,332.75										
3,515.50										
6,987.16										
8,270.35										
2,055.50										
.45										
7,274.33										
14,104.68										
8,000.00										
326,036.94										
363,978.55										
2,374.78										
4,352.01										
360,632.00										
49,500.00										
56,056.35										
1,24										
BARNEGAT BAY RETROFIT FY09										
HISTORIC SITE MANAGEMENT FY09										
2009 RECYCLING EHANCE TAX ENT										
AREA PLAN III-E ADMIN FY09										
CATTUS ISLAND NATL RES ED FY09										
EXPAND BICYCLING AND PEDESTRIAN										
ED BYRNE RECOVERY ACT FY09										
STATE BODY ARMOR FY09 SHERIFF										
ARRA WASTE WATER PLAN										
RECYCLING ACT TAX BONUS FY09										
CATTUS ISLAND NATL RES ED FY09										
STATE HOMELAND SEC FY09										
WATER QUALITY MGMT FY09										
STATE CRIMINAL ALIEN ASST FY09										
REPLACE TAXI LIGHTING/SIGNAGE										
966 REIMBURSEMENT PROG FY09										
ARRA ENERGY EFF CONS BLOCK										
AREA PLAN III-E STATE FY10										
697.20										
1,227.00										
698.00										
24,647.79										
24,647.79										
1,226.20										

Supplementary Information

## COUNTY OF OCEAN

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF APPROPRIATED RESERVES

Exhibit A-18

Sheet 3 of 7

	Transferred from 2012			Transferred			Adjusted			Balance Dec. 31, 2012
	Budget	Appropriations	From Encumbrances	Expended	Encumbrances Payable	Cancelled				
TITLE IV-D REIMBURSEMENT FY10	\$ 26,575.70	\$ 2,656.05	\$ 3,972.00	\$ 30,543.33	\$ 1.23	\$ 4.37				.05
OCEAN AREA PLAN GRANT FY10				2,656.00						
OCEAN AREA COMPREHENSIVE FY10				7,395.33						
VICTIM WITNESS SUPPLEMENTAL										
REGIONALIZED TRAFFIC ENF FY10										
SENIOR CITIZENS AND PERSONS W/DISAB FY10										
POLLING PLACE ACCESSIBILITY FY10										
CHILD RESTRAINT AND PROTECTION FY10										
COUNCIL OF THE ARTS FY10										
MULTI JURISDICTIONAL GANG, GUN, NARCOTIC TASK FORCE										
RECYCLING ENHANCEMENT TAX ENF FY10										
AREA PLAN III-E ADMIN FY10										
RRP: REIMBURSEMENT CATERING										
STATE HOME CARS-E AVIATION FY10										
JUVENILE ACCOUNTABILITY BLOCK FY10										
JET "A" FUEL/SELF SVC FY10										
CLEAN COMMUNITY FY10										
STATE HOME CARS-E CANINE FY10										
STATE BODY ARMOR FY10 CORRECTION										
STATE BODY ARMOR FY10 PROSECUTOR										
BARNEGAT BRANCH ITAIL IV FY10										
ED BYRNE JAG FY10										
LAW ENFORCEMENT TRAINING AND EQUIPMENT FY10										
STATE HOMELAND SECURITY FY10										
JUVENILE JUSTICE MENTAL HEALTH FY10										
STATE CRIMINAL ALIEN ASST FY10										
BULLET PROOF VEST 10 CORRECTIONS										
BULLET PROOF VEST 10 PROSECUTORS										
BULLET PROOF VEST 10 JUVENILE SERVICE										
REPLACE TAXI LIGHTING/SIGNAGE										
PARTNERSHIP IN SAFETY FY10										
JUVENILE DETENTION ALTERNATIVE INITIATIVE										
966 REIMBURSEMENT PROG FY10										
USDA FY10										
EMERGENCY MANAGEMENT AGENCY FY10										
AREA PLAN III-E STATE FY11										
TITLE IV-D REIMBURSEMENT FY11										
ADULT PROTECTIVE SERVICES FY11										
OCEAN AREA PLAN GRANT FY11										
OCEAN AREA COMPREHENSIVE FY11										
MEDICATION MANAGEMENT FY11										
SUBREGIONAL TRANSPORTATION FY11										
REGIONALIZED TRAFFIC ENF FY11										
SENIOR CITIZENS AND PERSONS W/DISAB FY11										
HUMAN SERVICES ADVISORY COUNCIL FY11										
CHILD RESTRAINT AND PROTECTION FY11										

## COUNTY OF OCEAN

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF APPROPRIATED RESERVES

Exhibit A-18

Sheet 4 of 7

	Transferred from 2012 Budget Appropriations			Transferred From Encumbrances			Adjusted or Cancelled			Balance \$ Dec. 31, 2012	
	Dec. 31, 2011	\$ Budget	\$ Appropriation By 40A:4-87	\$ 2,000.00	\$ Encumbrances	\$ 36,000.00	\$ Encumbrances Payable	\$		\$	
US MARSHALL FUGITIVE FY11					18,751.47	18,751.47					
COUNCIL OF THE ARTS FY11	11,847.48	25,500.00	22,721.00		22,721.00	22,721.00	22,721.00				
DHS EMERGENCY FOOD AND SHELTER FY11	336,903.29				990.00	16,048.54	210.00				
VETERANS TRANSPORTATION FUND	17,786.00				58,603.00	58,603.00					
RECYCLING ENHANCEMENT TAX ENTITY FY11					97,775.00	46,419.94	2,502.20				
RERP: REIMBURSEMENT CATERING					289,750.00	28,810.35					
FAMILY COURT SERVICES FY11	104,293.00	9,500.00	12,365.64		770.00	770.00					
INTEROPERABLE EMERGENCY COMMISION	19,181.55				296.36	296.30					
LAND RELEASE AND ENVIRONMENTAL MITIGATION					17,254.32	4,219.45					
JUVENILE ACCOUNTABILITY BLOCK FY11					6,482.06	93,529.52					
MEDICAID MATCH FY11						86,783.00					
STATE HEALTH INSURANCE ASSISTANCE PROG FY11						82,505.15					
STOP VIOLENCE AGAINST WOMEN FY11	19,396.00					52,786.62					
CLEAN COMMUNITY FY11	91,270.52						16,946.00				
MULTIJURISDICTIONAL GANG, GUN, NARCOTIC TASK FORCE	86,783.00										
VICTIMS OF CRIME ACT FY11	82,505.15										
SPECIAL INITIATIVE AND TRANSPORTATION FY11											
STATE BODY ARMOR FY11 CORRECTIONS	16,946.00										
STATE BODY ARMOR FY11 CORRECTIONS	7,232.00										
STATE BODY ARMOR FY11 PROSECUTOR	11,322.00										
BARNEGAT BRANCH TRAIL V FY11	350,000.00	76,000.00	16,640.00		133,000.00	75,601.97	10,292.82				
SEXUAL ASSAULT NURSES EXAMINER FY11						398.03	6,347.18				
ED BYRNE JAG FY11						86,655.13	46,344.87				
SUBREGIONAL MUTCD FY11											
NJ HISTORICAL COMMISSION FY11	13,056.00										
CHILD INTER-AGENCY COORDINATOR COUNCIL FY11	18,952.19										
HAZARD MITIGATION GRANT FY11											
LAW ENFORCEMENT TRAINING AND EQUIPMENT FY11											
INSURANCE FRAUD PROSECUTORS FY11											
STATE HOMELAND SECURITY FY11											
JERSEY SHORE GANG FY11/12											
FIA JARCI 37 BUS SERVICE FY11											
STATE CRIMINAL ALIEN ASST FY11											
URBAN AREAS SECURITY INITIATIVE											
BULLET PROOF VEST FY11 CORRECTIONS	4,349.00										
BULLET PROOF VEST FY11 SHERIFF'S	712.00										
BULLET PROOF VEST FY11 PROSECUTOR	2,135.00										
BULLET PROOF VEST FY11 JUVENILE SERVICES	712.00										
PROGRAM SERVICE FUND FY11	21,972.51										
PARTNERSHIP IN SAFETY FY11											
FTA NEW FREEDOM PROGRAM FY11											
SUBREGIONAL INTERNSHIP SUPPLEMENTAL	75,000.00										
JUVENILE DETENTION ALTERNATIVE INITIATIVE											
966 REIMBURSEMENT PROG FY11											
EMERGENCY MANAGEMENT PERFORMANCE FY11	24,880.12	14,838.00	44,962.00		272,733.48	288,060.05	2,165.40				
AREA PLAN II STATE FY12	97,626.00		1,007.00				14,827.70				
							97,980.00				
								.30			
									653.00		

Supplementary Information

COUNTY OF OCEAN

FEDERAL AND STATE GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES

Exhibit A-18

Sheet 5 of 7

Balance Dec. 31, 2011	Transferred from 2012 Budget Appropriations		Transferred From Encumbrances		Adjusted or Cancelled		Balance Dec. 31, 2012 .32
	Budget	By 40A-4-87	\$	Expended	\$	Encumbrances Payable	
SAFE HOUSING AND TRANSPORTATION FY12	\$ 88,940.00	\$ 88,939.68		284,918.00	284,918.00		6,265.39
ADULT PROTECTIVE SERVICES FY12	284,918.00			2,176,602.35	2,176,602.35		6,117.50
OCEAN AREA PLAN GRANT FY12	2,222,19.00	131.00		207,752.50	207,752.50		
OCEAN AREA COMPREHENSIVE FY12	214,360.00	2,479.00		115,404.00	115,404.00		
OCEAN AREA PLAN STATE FY12	112,925.00			75,269.00	75,269.00		
DCA: HOME DELIVERED MEALS FY12	75,269.00	2,500.00					2,500.00
DISASTER LIAISON GRANT FY12							
CARE COORDINATION FY12	23,810.00			23,810.00			
PERSONAL ASSIST SVC PROGRAM FY12	863,683.00	62.00		496,617.71	496,617.71		
MEDICAID MANAGEMENT FY12	559.00	1,029.00		621.00	621.00		
DISASTER ASSISTANCE FY12		1,028,15.00		1,029.00	1,029.00		
SUBREGIONAL TRANSPORTATION FY12	908,945.00	1,000,000.00		1,024,33.33	1,024,33.33		
SENIOR CITIZENS AND PERSONS W/DISAB FY12	692,275.00			1,688,787.58	1,688,787.58		
HUMAN SERVICES ADVISORY COUNCIL FY12	76,329.00			66,367.00	66,367.00		
COUNCIL OF THE ARTS FY12	637,842.00			51,934.23	51,934.23		
DHS EMERGENCY FOOD AND SHELTER FY12				613,363.00	613,363.00		
VETERANS TRANSPORTATION FY12		30,000.00		17,690.25	17,690.25		
SOCIAL SERVICES BLOCK GRANT FY12	232,635.00			231,801.00	231,801.00		
AREA PLAN III E ADMIN FY12	32,542.00	69.00		32,115.65	32,115.65		
RERP: REIMBURSEMENT CATERING		23,000.00		3,512.00	3,512.00		
FAMILY COURT SERVICES FY12	342,020.00			291,706.36	291,706.36		
STATE COA SENIOR SERVICES FY12	410,495.00			40,313.64	40,313.64		
JUVENILE ACCOUNTABILITY BLOCK GRANT FY12	25,808.00			4,049.00	4,049.00		
MEDICAID MATCH FY12	34,018.00			2,480.22	2,480.22		
STATE HEALTH INSURANCE ASSISTANCE PROG FY12				3,993.32	3,993.32		
CLEAN COMMUNITY FY12		33,000.00		34,018.00	34,018.00		
MULTIJURISDICTIONAL GANG GUN, NARCOTIC TASK FORCE	160,449.00			25,305.12	25,305.12		
CHILD ABUSE AND NEGLECT FY12	71,569.00			984.45	984.45		
VICTIMS OF CRIME ACT FY12	19,385.00			57,355.85	57,355.85		
STATE FACILITIES ED ACT FY12	158,485.00			1,557.60	1,557.60		
SPECIAL INITIATIVE AND TRANSPORTATION FY12		85,500.00		14,337.93	14,337.93		
STATE BODY ARMOR FY12 CORR	85,500.00			5,025.00	5,025.00		
STATE BODY ARMOR FY12 SHERIFF	71,630.00			127,433.51	127,433.51		
NJNG ENERGY EFFICIENCY	18,627.00			85,500.00	85,500.00		
CHILD INTER-AGENCY COORDINATOR COUNCIL FY12	7,155.00			17,720.16	17,720.16		
INSURANCE FRAUD PROSECUTORS FY12	11,359.00			53,909.84	53,909.84		
FTA JARCT 37 BUS SERVICE FY12	12,500.00						
BULLET PROOF VEST 12 CORR				12,500.00	12,500.00		
BULLET PROOF VEST 12 SHERIFF	761.00				22,962.82		
BULLET PROOF VEST 12 PROS	1,141.00				1,141.00		
PROGRAM SERVICE FUND FY12	163.00				1,141,987.20		
PROGRAM MANAGEMENT FUNDS FY12							
JUVENILE DETENTION ALTERNATIVE INITIATIVE							
966 REIMBURSEMENT PROG FY12	334,482.00				238,266.01	238,266.01	
55,550.00					55,550.00	55,550.00	
					125,200.00	125,200.00	
					58,528.00	58,528.00	
					17,380.20	17,380.20	
					22,213.00	22,213.00	

Supplementary Information

## COUNTY OF OCEAN

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF APPROPRIATED RESERVES

Exhibit A-18

Sheet 6 of 7

	Transferred from 2012 Budget Appropriations			Transferred From Encumbrances			Adjusted or Cancelled			Balance Dec. 31, 2012
	Budget	Appropriation By 40A:4-87	\$	From Encumbrances	\$	Expended	\$	Encumbrances Payable	\$	
USDA FY12	\$ 214,403.00	6,189,555.00			\$ 201,817.00		\$ 6,062,343.00		\$ 12,586.00	\$ 123,972.00
CROSSWIND RUNWAY 14/32 FY12					41,328.50	3,240.00	2,376.24			
WORKFORCE INVESTMENT ACT PLAN FY06	2,376.24				2,376.24					
WORKFORCE INVESTMENT ACT PLAN FY07	41,433.50				41,328.50		105.00			
WORKFORCE INVESTMENT ACT PLAN FY08	40,175.27				27,581.16		1,160.43			
WORKFORCE INVESTMENT ACT PLAN FY10	57,298.00				57,298.00					
WORKFORCE INVESTMENT ACT PLAN FY11	1,996,150.00				2,111,318.00					
WORKFORCE INVESTMENT ACT PLAN FY12					568,503.00					
HURRICANE SANDY DISASTER NEG					17,789.00					
WORK FIRST (WFND) FY10/11	18,166.00				16,976.00					
WORK FIRST (WFND) FY10	12,647.00				12,647.00					
WORK FIRST (WFND) 11/12	1,892,104.00				2,260,304.00					
WORKFORCE LEARNING LINK FY11/12	130,699.00				130,699.00					
WORKFORCE DEVELOPMENT PARTNERSHIP FY11	14,163.00				14,163.00					
SMARTSTEPS PROGRAM FY11/12	6,420.00				5,618.00					
WIB INTERDEPARTMENTAL FUNDS					11,764.00					
WORK FIRST (WFND) FY12/13					1,912,961.00					
WORKFORCE LEARNING LINK FY12/13					74,000.00					
HUD: HOME SUBRECIPIENT CONTRIBUTION FY10					22,640.00					
HUD: HOME SUBRECIPIENT CONTRIBUTION FY11					109,750.00					
HUD: HOME SUBRECIPIENT CONTRIBUTION FY12					90,000.00					
HUD: PROGRAM INCOME FY98	25,093.01				8,775.43					
HUD: HOME PROGRAM INCOME FY97	40,597.76				320,044.00					
HUD: CDBG PROGRAM INCOME FY08	2,750.00				11,076.00					
HUD: HOME PROGRAM INCOME FY08	98,665.00				1,625.00					
HUD: CDBG PROGRAM INCOME FY09	32,972.00									
HUD: HOME PROGRAM INCOME FY09	44,970.00									
HUD: HOME PROGRAM INCOME FY10	25,355.00									
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY10	7,772.00									
HUD: HOME PROGRAM INCOME FY11					31,820.00					
HUD: CDBG PROGRAM INCOME FY11					27,575.00					
HUD: HOME INVESTMENT PARTNERSHIP FY12					21,940.00					
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY01					2,920.00					
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY02	2,117.00									
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY04	1,74									
HUD: HOME INVESTMENT PARTNERSHIP FY04	4,884.50									
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY05	9,132.86									
HUD: HOME INVESTMENT PARTNERSHIP FY05										
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY06										
HUD: HOME INVESTMENT PARTNERSHIP FY07										
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY08										
HUD: HOME INVESTMENT PARTNERSHIP FY08										

Supplementary Information

COUNTY OF OCEAN

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF APPROPRIATED RESERVES

Exhibit A-18  
Sheet 7 of 7

	Transferred from 2012		Transferred From Appropriation By 40A-4-87	Encumbrances From Appropriation By 40A-4-87	Expended	Encumbrances Payable	Encumbrances Payable	Adjusted or Cancelled	Balance
	Dec. 31, 2011	Budget							
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY09	\$ 8,674.04			\$ 197,611.82	\$ 23,441.94	\$ 177,437.25			\$ 5,406.67
HUD: HOME INVESTMENT PARTNERSHIP FY09	40,445.71			122,903.10	124,425.21				38,923.60
HUD: HOME INVESTMENT PARTNERSHIP FY10	340,313.53			585,595.97	588,115.97	299,354.00			38,439.53
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY10	258,777.25			579,960.14	556,497.32	155,672.65			126,567.42
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY11	320,324.00			828,449.53	655,644.51	390,253.91			102,875.11
HUD: HOME INVESTMENT PARTNERSHIP FY11	536,299.00			585,924.00	163,783.83	854,960.00			103,479.17
HUD: COMMUNITY DEV. BLOCK GRANT (CDBG) FY12			1,229,280.00		61,166.45	821,540.55			346,573.00
HUD: HOME INVESTMENT PARTNERSHIP FY12	.02		918,115.00		80,000.00	549,000.00			289,115.00
	531.81								531.81
	<u>\$ 12,578,138.10</u>	<u>\$ 8,738,492.00</u>	<u>\$ 18,135,318.00</u>	<u>\$ 7,530,798.09</u>	<u>\$ 22,554,026.12</u>	<u>\$ 13,802,115.31</u>	<u>\$ 585,183.59</u>	<u>\$ 10,041,421.17</u>	
Disbursements									
PIC Disbursements									
					\$ 16,741,544.12				
					5,812,482.00				
					<u>\$ 22,554,026.12</u>				

COUNTY OF OCEAN

FEDERAL AND STATE GRANT FUND

SCHEDULE OF UNAPPROPRIATED RESERVES

	<u>Grant</u>	<u>Balance Dec. 31, 2011</u>	<u>Increased by Receipts</u>	<u>Decreased by Utilization as Anticipated Revenue</u>	<u>Balance Dec. 31, 2012</u>
HUD: Home Program Income FY11		\$ 12,000.00		\$ 12,000.00	
HUD: Home Subrecipient Contribution FY11		109,750.00		109,750.00	
NJ St. Police Exercise Pass.		14,827.70		14,827.70	
HUD: CDBG Program Income FY12			12,000.00		12,000.00
		\$ 136,577.70	\$ 12,000.00	\$ 136,577.70	\$ 12,000.00

Supplementary Information

**COUNTY OF OCEAN**

**TRUST FUND**

**Exhibit B-1**

**SCHEDULE OF TRUST CASH**

	<b>Other Trust</b>
Balance December 31, 2011	\$ 67,488,996.72
Increased by Receipts:	
Added and Omitted Taxes Receivable	\$ 229,188.88
2012 Tax Levy	55,679,212.00
Interfund - Current Fund	152,136.44
Trust Reserves	<u>23,184,393.72</u>
	79,244,931.04
	146,733,927.76
Decreased by Disbursements:	
Interfund - Current Fund	151,664.66
Trust Reserves	<u>68,320,606.78</u>
	68,472,271.44
Balance December 31, 2012	\$ <u>78,261,656.32</u>

Supplementary Information

COUNTY OF OCEAN

TRUST FUND

SCHEDULE OF 2012 TAXES

Exhibit B-2

	Total	County Library	County Health	County Open Space
Increased by:				
2012 Levy	\$ 55,679,212.00	\$ 33,325,872.00	\$ 10,332,000.00	\$ 12,021,340.00
Decreased by:				
Collections	\$ <u>55,679,212.00</u>	\$ <u>33,325,872.00</u>	\$ <u>10,332,000.00</u>	\$ <u>12,021,340.00</u>

Supplementary Information

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

Exhibit B-3

	Total	County Library	County Health	County Open Space
Balance December 31, 2011	\$ 228,318.94	\$ 132,819.38	\$ 45,283.36	\$ 50,216.20
Increased by:				
Added and Omitted Taxes	210,193.46	125,719.33	39,224.75	45,249.38
Total Increases and Balances	<u>438,512.40</u>	<u>258,538.71</u>	<u>84,508.11</u>	<u>95,465.58</u>
Decreased by:				
Collections	229,188.88	133,333.44	45,467.89	50,387.55
Balance December 31, 2012	\$ <u>209,323.52</u>	\$ <u>125,205.27</u>	\$ <u>39,040.22</u>	\$ <u>45,078.03</u>

Supplementary Information

**COUNTY OF OCEAN**

**TRUST FUND**

**Exhibit B-4**

**SCHEDULE OF INTERFUNDS PAYABLE**

	<b>Current Fund</b>
Balance December 31, 2011 - (Due To)	\$ 5,189.66
Increased by:	
Receipts	\$ 152,136.44
Charge to Inventory	.01
	152,136.45
	157,326.11
Decreased by:	
Disbursements	151,664.66
Balance December 31, 2012 - (Due To)	\$ 5,661.45

Supplementary Information

COUNTY OF OCEAN

TRUST FUND

Exhibit B-5

SCHEDULE OF RESERVE FOR ENCUMBRANCES

	<u>Balance Dec. 31, 2011</u>	<u>Transferred to Reserves</u>	<u>Encumbered in 2012</u>	<u>Balance Dec. 31, 2012</u>
County Library	\$ 9,128.37	\$ 9,128.37	\$ 25,607.84	\$ 61,488.72
Forensic Laboratory Fund N.J.S.A. 2C:35-20	13,472.53	13,472.53	18,635.78	25,607.84
Uniform Fire Safety Act N.J.S.A. 52:27D-192	2,969,505.81	2,969,505.81	1,822,090.18	18,635.78
Recycling Revenue and Residue	59,333.03	59,333.03	42,985.10	1,822,090.18
Inmate Welfare Fund - Commissary Account				42,985.10
Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135	839.00	839.00	250.00	250.00
Self Insurance - General	899,980.28	899,980.28	1,358,381.33	1,358,381.33
Weights and Measures	103,672.95	103,672.95	18,789.55	18,789.55
Tax Board Filing Fees	24,341.14	24,341.14	616,307.57	616,307.57
Environmental Reserve Fund			10,777.50	10,777.50
Prosecutor's - CLETA	85,143.16	85,143.16	65,815.40	65,815.40
Natural Lands Trust	427,928.64	427,928.64	235,566.27	235,566.27
Fishing Industry Program	38,959.57	38,959.57	43,069.16	43,069.16
Resource Recovery Investment Tax	502.50	502.50	50,649.02	50,649.02
County Clerk Filing Fees	367,788.94	367,788.94	379,408.40	379,408.40
County Sheriff Filing Fees	5,967.00	5,967.00	4,237.75	4,237.75
County Surrogate Filing Fees	2,743.98	2,743.98	86,496.00	86,496.00
Century of Art	4,370.00	4,370.00		
Total All Trust Accounts	\$ 5,013,676.90	\$ 5,013,676.90	\$ 4,840,555.57	\$ 4,840,555.57

COUNTY OF OCEANTRUST FUNDSCHEDULE OF RESERVE FOR TRUST ACCOUNTS

Exhibit B-6

Sheet 1 of 2

	<u>Balance Dec. 31, 2011</u>	<u>Increased by Receipts</u>	<u>Accrued or Levied</u>	<u>Decreased by Expended</u>	<u>Balance Dec. 31, 2012</u>
County Library	\$ 10,574,593.86	\$ 4,868,163.26	\$ 33,451,591.33	\$ 38,505,582.16	\$ 10,388,766.29
Forensic Laboratory Fund N.J.S.A. 2C:35-20	53,896.14	64,449.60		64,257.33	54,088.41
County Board of Health	79,926.70		10,371,224.75	10,393,668.14	57,483.31
Motor Vehicle Fines	2,520,851.52	2,697,896.71	2,520,851.00	2,697,897.23	
Planning Board Drainage	2,932,702.15	119,110.00	169,203.72	2,882,608.43	
Road Opening Permits	372,226.15	104,517.00	29,659.00	447,084.15	
P.B./Engineering Developer Agreement	407,594.05	24,565.00	12,500.00	419,659.05	
Subdivision and Site Plan Fees	17,436.62	17,941.50	17,436.00	17,942.12	
Uniform Fire Safety Act N.J.S.A. 52:27D-192	231,829.86	324,089.54	328,997.57	226,921.83	
O.C.C. - Supplies	9,610.71	30,000.00	29,844.82	9,765.89	
Sheriffs Forfeited	12,051.87	6,168.08	2,610.88	15,609.07	
Solid Waste Inclusion	41,535.05			41,535.05	
Century of Art	38.63			38.63	
Recycling Revenue and Residue	3,111,993.55	2,552,401.31	3,665,359.46	1,999,035.40	
Inmate Welfare Fund - Commissary Account	141,103.11	168,876.96	141,633.63	168,346.44	
Disposal of Forfeited Property - Department of Corrections					
P.L. 1986, Ch. 135	30,602.11	5,048.75	5,934.37	29,716.49	
O.C.U.A. Supplies	3,294.86	12,000.00	10,509.95	4,784.91	
State Fund Social Services Program Trust			2,530,962.00		
Accumulated Absences	1,603,622.11	144,427.00	172,403.01	1,575,646.10	
Snow Removal	663,548.02			663,548.02	
Self Insurance - General	14,424,572.30	4,023,941.74	5,449,674.16	12,998,839.88	
Self Insurance - Unemployment Insurance	1,711,548.94	7,928.04	270,821.20	1,448,655.78	
Audio Visual Aids Commission	165,962.15	394.56	14,680.00	151,676.71	
Weights and Measures	147,530.64	96,388.32	44,179.79	199,739.17	
Developer's Escrow	121,096.62	90.10	340.00	120,846.72	
Tax Board Filing Fees	1,242,692.39	544,574.00	666,907.23	1,120,359.16	
Golf Course Sales Tax	476.25	23,039.57	23,307.66	208.16	
Environmental Reserve Fund	46,802.97	2.69	16,946.50	29,859.16	
Prosecutor's - AMA	888.50	2,425.56	2,444.00	870.06	
Prosecutor's - SATA	880,432.22	709,319.96	583,085.44	1,006,666.74	

COUNTY OF OCEAN

TRUST FUND

Exhibit B-6

SCHEDULE OF RESERVE FOR TRUST ACCOUNTS

Sheet 2 of 2

	Balance Dec. 31, 2011	Increased by	Decreased by	Balance Dec. 31, 2012
	Receipts	Accrued or Levied	Expended	
Prosecutors - CLETA	\$ 505,911.33	\$ 177,885.40	\$ 224,095.11	\$ 459,701.62
U.S. Department of Justice - Forfeited	1,159.96	78,032.22	78,520.00	672.18
U.S. Department of Treasury - Forfeited	35,308.71	36.52	6,519.10	28,826.13
Natural Lands Trust	19,018,217.36	3,427,196.51	12,066,589.38	1,660,365.36
Fishing Industry Program	274,826.37	51,588.34	93,154.68	233,260.03
Resource Recovery Investment Tax	50,144.76	2.78	50,146.52	1.02
Library Future Fund	491,570.24	2,463.99	494,034.23	
County Clerk Filing Fees	510,238.16	268,737.26	169,433.85	
County Sheriff Filing Fees	58,523.99	27,666.15	52,272.71	609,541.57
County Surrogate Filing Fees	202,088.17	72,063.30	139,179.11	134,972.36
Total All Trust Accounts	<u><u>\$ 62,698,449.10</u></u>	<u><u>\$ 23,184,393.72</u></u>	<u><u>\$ 55,889,405.46</u></u>	<u><u>\$ 73,624,762.82</u></u>
<u><u>Analysis</u></u>				
2012 Levy		\$ 55,679,212.00		
2012 Added and Omitted Taxes		<u><u>210,193.46</u></u>		
		<u><u>\$ 55,889,405.46</u></u>		
Dishbursements			\$ 68,320,606.78	
Due to Current Fund - Charge to Inventory			.01	
Reserve for Encumbrances - Prior Year			(5,013,676.90)	
Reserve for Encumbrances - Current Year			4,840,555.57	
			<u><u>\$ 68,147,485.46</u></u>	

Supplementary Information

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

**Exhibit C-2**

**SCHEDULE OF GENERAL CAPITAL CASH**

Balance December 31, 2011 \$ 125,939,473.81

Increased by:

Fund Balance	\$ 1,203,512.42
Deferred Charges to Future Taxation - Unfunded:	
Budget Appropriation	505,000.00
State Aid and Other Sources	11,363,547.28
General Serial Bonds	31,065,000.00
Improvement Authorization - Reimbursements	291,643.47
Reserve for:	
Interest Earned on Proceeds of Bonds	236,779.82
Payment of Serial Bonds	87,535.23
Debt Issuance Costs	125,563.84
Interfund - Current Fund	3,655.21
Budget Appropriations:	
Capital Improvement Fund	<u>4,285,000.00</u>

49,167,237.27  
175,106,711.08

Decreased by:

Anticipated as Revenue in Current Fund:	
Fund Balance	1,807,667.00
Reserve for Payment of Serial Bonds	2,143,884.00
Interfund - Current Fund	5,727.96
Improvement Authorizations	602,154.15
Reserve for:	
Encumbrances	54,924,818.10
Interest Earned on Proceeds of Bonds	266,106.59
Debt Issuance Costs	<u>142,335.88</u>

59,892,693.68

Balance December 31, 2012 \$ 115,214,017.40

Supplementary Information

COUNTY OF OCEANGENERAL CAPITAL FUND

Exhibit C-3

ANALYSIS OF GENERAL CAPITAL CASH

Sheet 1 of 7

	Balance Dec. 31, 2012
Reserve for Encumbrances	\$ 43,462,265.10
New Jersey EIT Loan Proceeds Receivable	(5,845,589.00)
Reserve for Preliminary Expenses	27,400.00
Reserve for Interest Earned on Proceeds of Bonds	1,441,946.68
Reserve for Payment of Serial Bonds	2,104,120.31
Capital Improvement Fund	1,364,050.21
Reserve for Beach Erosion	2,516,713.20
Interfund - Current Fund	3,655.21
Fund Balance	2,273,263.95

Improvement Authorizations

Ordinance Number	Improvement 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	17,038.85
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	2,287,526.99
03-11	Acquisition of the Barnegat Park Site and Design, in the Township of Barnegat, for the County of Ocean	356.74
03-30	Cost of Reconstruction of Route 530, Manchester Township in the	
Supplementary Info County of Ocean		1.17
03-38	Cost of Reconstruction of Flint Road (Design), South Toms River Borough, in the County of Ocean	157,613.66
04-17	Corrections' Electronic Upgrades, Phase II, in the County of Ocean	15,459.80
04-27	Design, Permitting and Construction of a Recreational Trail Project	73,784.77
05-09	Cost of Various Engineering, Road, Bridge and Drainage Improvements	2.38
05-16	Costs of Environmental Remediation at Various Locations	123,553.89
05-18	Fischer Boulevard Extension Feasibility Study, Dover Township, in the County of Ocean	(75,000.00)
05-33	Cost of Phase II of the Reconstruction and Resurfacing of Portions of Certain County Roads	.30
05-35	Cost of Reconstruction of Bay Avenue at Route 88, Point Pleasant Borough, in the County of Ocean	.10
06-12	Reconstruction of Route 539 at the New Fort Dix Entrance, Jackson and Plumsted Townships, in the County of Ocean	(3,250.00)
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

Supplementary Information

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

Exhibit C-3

**ANALYSIS OF GENERAL CAPITAL CASH**

Sheet 2 of 7

<b>Ordinance Number</b>	<b>Improvement Description</b>	<b>Balance Dec. 31, 2012</b>
06-19	Design, Permitting and Redevelopment of Various County Parks, all Located in the County of Ocean	\$ .05
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	101,596.71
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	708,715.11
06-32	Expansion of the County Justice Complex and Corrections Facility, in the County of Ocean	.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	499,190.15
07-02	Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, Phase I, all in the County of Ocean	14,943.99
07-07	Phase II of the Expansion of the County Justice Complex and Corrections Facility, in the County of Ocean	1.08
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	428.90
07-12	Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, Phase II, all in the County of Ocean	118.29
07-13	Improvements to the Mantoloking Fishing Pier Park at the Mantoloking Bridge, Township of Brick, County of Ocean	173,268.33
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	226,136.36
07-19	Improvements to and the Expansion of the Ocean County Training Center, Township of Ocean, in the County of Ocean	4,834,189.51
07-20	Reconstruction of Old Freehold Road/Cox Cro Road (Church Road to Route 9), Toms River Township, in the County of Ocean	646,776.78
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	230.00
07-29	Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean	(926,817.20)
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

COUNTY OF OCEANGENERAL CAPITAL FUND

Exhibit C-3

ANALYSIS OF GENERAL CAPITAL CASH

Sheet 3 of 7

<b>Ordinance Number</b>	<b>Improvement Description</b>	<b>Balance Dec. 31, 2012</b>
08-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing Certain County Roads	\$ 145,490.78
08-04	Cost of Various Engineering, Road, Bridge and Drainage Improvements,	8,765.34
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	60,288.05
08-06	Phase II of the Reconstruction and Resurfacing of Various County Roads, in the County of Ocean	452.54
08-09	Various Capital Improvements	236,731.96
08-11	Development and Construction of Barnegat Park, in the Township of Barnegat, County of Ocean	1,051,544.54
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	2,654,211.67
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	56,931.06
08-16	Acquisition and Installation of Prefabricated Inmate Housing Units and Related Improvements for the County Justice Complex and Corrections Facility	(499,128.69)
08-19	Reconstruction and Design of Various County Bridges and Culverts, all in the County of Ocean	.80
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township	(224,812.16)
08-22	Cost of the Reconstruction of Various County Bridges	855,919.25
08-23	Construction of a Parking Lot at Ocean County College	295.75
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
09-02	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase I	6,645.41
09-03	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	433,529.38
09-04	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County	.14
09-05	Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase I, in the County of Ocean	98,212.54
09-06	Various Capital Improvements for the County of Ocean	2,267,805.24
09-07	Construction of the Miller Road Culvert, Located in the Township of Lakewood, in the County of Ocean	389,317.09

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

Exhibit C-3

**ANALYSIS OF GENERAL CAPITAL CASH**

Sheet 4 of 7

<b>Ordinance Number</b>	<b>Improvement Description</b>	<b>Balance Dec. 31, 2012</b>
09-08	Cost of Design and Improvements for Various Projects, all in the County of Ocean	\$ 1,031,926.11
09-10	Replacement and Construction of Various Bridges, all in the County of Ocean	994,686.64
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	41,995.37
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 Count Roads, Phase II, all in the County of Ocean	54,306.07
09-16	Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase II, in the County of Ocean	1,690,732.30
09-17	Rehabilitation and Management of Various Bridges, in the County of Ocean	193,725.43
09-18	Various Capital Improvements, in the County of Ocean	1,940,757.05
09-20	Construction of a Vehicle Wash Facility and Acquisition of Equipment Necessary for Operation of Said Facility, in the County of Ocean	298,566.97
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
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	47,578.38
09-24	Design of the Construction of the Francis Mills Bridge on Route 571, Jackson Township, in the County of Ocean	(27,825.62)
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	.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	991,110.71
10-06	Phase II of the Interchange 91 Project, Located in the Township of Brick, County of Ocean	(1,000,000.00)

COUNTY OF OCEANGENERAL CAPITAL FUND

Exhibit C-3

ANALYSIS OF GENERAL CAPITAL CASH

Sheet 5 of 7

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2012</u>
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	\$ 3,583,204.98
10-09	Various Capital Improvements, for the County of Ocean	1.81
10-10	Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements at Various Locations, all in the County of Ocean	2,300,132.32
10-11	Reconstruction and Design of Various Bridges, all in the County of Ocean	1,457,399.89
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	899,882.86
10-15	Capital Renewal and Replacement Facilities Improvement Project FY 2010 at the County College, in the County of Ocean	38,295.69
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	1,277,450.91
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
10-22	Various Capital Improvements, for the County of Ocean	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	(450,000.00)
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	749,499.60
11-03	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	665,912.17
11-04	Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	21,583.38
11-05	Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	446,101.70
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	77,088.29
11-08	Phase II of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	386,125.39

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

Exhibit C-3

**ANALYSIS OF GENERAL CAPITAL CASH**

Sheet 6 of 7

<b>Ordinance Number</b>	<b>Improvement Description</b>	<b>Balance Dec. 31, 2012</b>
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	
11-10	Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements, at Various Locations, all in the County of Ocean	\$ 1,990,906.16
11-11	Reconstruction and Design of Radio Road Bridge, Little Egg Harbor Township, and Bridge Rehabilitation and Management, all in the County of Ocean	1,861,186.63
11-12	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof)	2,908,508.73
11-15	Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township	(4,299,713.03)
11-13	Reconstruction of County Road 549 (Hooper Avenue) Intersections, from Church Road to College Drive, Toms River Township	(562,250.00)
11-14	Cost of the Replacement of Bowman Road Bridge, Jackson Township, in the County of Ocean	994,619.35
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	19,717.78
11-17	Cost of Various Capital Improvements, Renovations and Repairs at Various Branches of the County Library System, all in the County of Ocean	(158,384.31)
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	1,420.65
11-19	Construction of Equipment Wash Pad Facilitiaes 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	1,412.65
11-20	Various Stormwater Improvements and Other Related Expenses	48,588.00
11-21	Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean	613,437.10
12-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads.	(15,557.66)
12-02	Reconstruction and Resurfacing of Various Roads and Bridges	(930,999.60)
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	1,341,000.00
12-04	Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	1,058,219.51
		459,067.45

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

Exhibit C-3

**ANALYSIS OF GENERAL CAPITAL CASH**

Sheet 7 of 7

<b>Ordinance Number</b>	<b>Improvement Description</b>	<b>Balance Dec. 31, 2012</b>
12-05	Upgrades and Conversion of the County 911 Dispatch System	\$ 989,781.99
12-06	Rehabilitation and Management of Various Bridges	48,637.35
12-07	Reconstruction and Resurfacing of Certain County Roads	3,217,001.85
12-08	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land	1,994,193.51
12-09	Construction of Stormwater Management Facilities	1,495,341.78
12-10	Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations	859,465.88
12-11	Phase II of the Ocean County College Infrastructure Improvements Project	8,479,690.22
12-12	Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse	5,306,501.01
12-13	Replacing an Amphibious Hydraulic Rotary Excavator and a Heavy Equipment Service Truck for the County Mosquito Commission	1,062.90
12-14	Improvements at the County College Center and College Bookstore	(1,328,788.06)
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	599,036.00
12-17	Design and Redevelopment of the Berkeley Island Stabilization Project; Acquisition, Design and Redevelopment of Various Park Locations	747,299.93
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	579,596.25
12-20	Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes; Interior Alterations to 911 Dispatch Center at the Chestnut Street Complex	529,299.25
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	(275,600.00)
12-24	Various Storm Improvements and Other Related Expenses	<u>(2,885.50)</u>
		<u>\$ 115,214,017.40</u>

Supplementary Information

**COUNTY OF OCEAN**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF DEFERRED CHARGES TO**  
**FUTURE TAXATION - FUNDED**

Exhibit C-4

Balance December 31, 2011	\$ 395,393,538.03
Increased by:	
Improvement Costs Funded by:	
Serial Bonds Issued	\$ 31,065,000.00
N.J. Environmental Loans Issued	<u>5,845,589.00</u>
	<u>36,910,589.00</u>
	432,304,127.03
Decreased by:	
2012 Budget Appropriations:	
Bonds	34,365,000.00
Green Trust Loans	311,741.95
Refunding Bond Sale - Defeasance of Bonds	<u>3,200,000.00</u>
	<u>37,876,741.95</u>
Balance December 31, 2012	<u>\$ 394,427,385.08</u>

Supplementary Information

COUNTY OF OCEAN  
GENERAL CAPITAL FUND

**SCHEDEULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED**

Exhibit C-5

Sheet 1 of 2

Ordinance Number	Improvement Description							Analysis of Balance Dec. 31, 2012			
		Balance Dec. 31, 2011		2012 Authorizations		Funded by State Aid and Other Sources		Budget Appropriation		Transferred to Deferred Future Taxation - Funded	
		Authorizations	Cancelled	Authorizations	Cancelled	Budget	Appropriation	Dec. 31, 2012	Expenditures	Dec. 31, 2012	Unexpended Improvement Authorizations
05-18	Fischer Boulevard Extension Feasibility Study, Dover Township, in the County of Ocean Reconstruction of Route 539 at the New Fort Dix Entrance, Jackson and Plumsted Townships, in the County of Ocean	\$ 75,000.00	\$	\$	\$	\$	\$	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$
06-12	Reconstruction of West Bay Avenue and Lighthouse Drive, Barnegat Township, in the County of Ocean Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean	3,250.00								3,250.00	3,250.00
07-27	Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean 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	4,930,261.84		4,930,261.84		601,023.01		930,399.79	926,817.20	3,582.59	
07-29											500,000.00
08-13											3,891,892.76
08-16											499,128.69
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean Reconstruction and Resurfacing of Various Roads, Bridges Replacement and Construction of Traffic Signals Countywide, all in the County of Ocean	1,000,000.00		325,186.46				674,813.54	224,812.16	450,001.38	
09-11											705,626.37
09-24	Design of the Construction of the Francis Mills Bridge on Route 571, Jackson Township, in the County of Ocean Phase II of the Interchange 91 Project, Located in the Township of Brick, County of Ocean	157,036.41		129,209.30				27,827.11	27,825.62	1.49	
10-06											1,000,000.00
10-22	Various Capital Improvements, for the County of Ocean Phase 1 of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	1,000,000.00		5,000.00							5,000.00
11-01	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	950,000.00		500,000.00							450,000.00
11-12											
11-15	Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean 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	8,500,000.00		2,000,000.00		1,437,750.00		8,500,000.00	4,299,713.03	4,200,286.97	
11-16											562,250.00
											400,000.00
											158,384.31
											241,615.69

Supplementary Information

COUNTY OF OCEAN

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Sheet 2 of 2

Ordinance Number	Improvement Description						Analysis of Balance		
		Dec. 31, 2011		2012		Funded by Budget Appropriation	Transferred to Deferred Future Taxation - Funded	Balance Dec. 31, 2012	Expenditures
		Dec. 31, 2011	Authorizations	State Aid and Other Sources	Authorizations Cancelled				
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	\$	\$	\$	\$ 4,686,566.00	\$ 3,313,434.00	\$ 950,000.00	\$ 950,000.00
11-20	Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean	8,000,000.00				1,159,023.00	840,977.00	15,557.66	825,419.34
11-21	Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean	2,000,000.00							
12-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads.	950,000.00				950,000.00	930,999.60	19,000.40	
12-02	Replacement of Radio Road Bridge and Various other Roadway Improvements	4,841,000.00	4,841,000.00						
12-03	Roof Renovations and Replacement of HVAC Systems at the Justice Complex and Courthouse Buildings	1,900,000.00	205,000.00			1,695,000.00			
12-05	Upgrades and Conversion of the County 911 Dispatch System	3,800,000.00	915,000.00			2,885,000.00			
12-06	Rehabilitation and Management of Various Bridges	950,000.00					950,000.00		
12-07	Reconstruction and Resurfacing of Certain County Roads	3,325,000.00	350,000.00						
12-08	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land	1,900,000.00	205,000.00			1,695,000.00			
12-09	Construction of Stormwater Management Facilities Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations	1,425,000.00	155,000.00			1,270,000.00			
12-10	Phase II of the Ocean County College Infrastructure Improvements Project	8,075,000.00	865,000.00			7,210,000.00			
12-11	Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse Improvements at the County College Center	10,000,000.00	669,378.51			4,240,000.00			
12-12	Replacement of Radio Road (Atlantis) Bridge	1,000,000.00				7,825,000.00	1,505,621.49	1,328,788.06	176,833.43
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	560,000.00			3,500,000.00	275,600.00	3,224,400.00	
12-23	Rehabilitation of Schencks Mill Bridge	560,000.00				1,000,000.00	1,000,000.00	560,000.00	
12-24	Various Storm Improvements and Other Related Expenses		1,000,000.00					2,885.50	997,114.50
		<u>\$ 36,599,490.18</u>	<u>\$ 49,401,000.00</u>			<u>\$ 11,363,547.28</u>	<u>\$ 4,930,261.84</u>	<u>\$ 505,000.00</u>	<u>\$ 36,910,589.00</u>
									<u>\$ 12,486,638.20</u>
									<u>\$ 12,391,002.06</u>
									<u>\$ 19,804,453.86</u>

Supplementary Information

COUNTY OF OCEAN

GENERAL CAPITAL FUND

Exhibit C-6

SCHEDULE OF GENERAL SERIAL BONDS

Sheet 1 of 6

Purpose	Date of Issue	Original Issue \$ 25,925,000.00	Maturity of Bonds		Interest Rate	Balance Dec. 31, 2011 \$ 2,910,000.00	Decreased \$ 2,910,000.00	Balance Dec. 31, 2012 \$
			Date	Outstanding Dec. 31, 2012 Amount				
General Improvement Bonds - Series 2002	08/01/02	25,925,000.00						
General Obligation Refunding Bonds - Series 2002B	10/01/02	25,660,000.00						
General Improvement Bonds - Series 2003	10/01/03	27,659,000.00	09/01/13	1,455,000.00	3.75%	14,050,000.00	14,050,000.00	
General Improvement Bonds - Series 2004	09/01/04	27,700,000.00	08/01/13	1,235,000.00	4.00%	1,175,000.00	1,175,000.00	
General Improvement Bonds - Series 2005	08/01/05	27,235,000.00	08/01/24	1,790,000.00	4.20%	2,855,000.00	1,400,000.00	1,455,000.00
General Obligation Refunding Bonds - Series 2005	11/01/05	65,100,000.00	11/01/13	7,605,000.00	5.00%			
			11/01/14	8,025,000.00	5.00%			
			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%			
			08/01/13	1,950,000.00	4.125%			
			08/01/14	2,030,000.00	4.125%			
			08/01/15	2,115,000.00	4.125%			
			08/01/16	2,200,000.00	4.125%			
			08/01/17	2,290,000.00	4.125%			
			08/01/18	2,385,000.00	4.250%			
			08/01/19	2,485,000.00	4.250%			
			08/01/20	2,595,000.00	4.250%			
			08/01/21	2,705,000.00	4.250%			
			08/01/22	2,820,000.00	4.250%			
			08/01/23	2,900,000.00	4.250%			
			08/01/13	210,000.00	4.50%			
			08/01/14-16	220,000.00	4.50%			
			08/01/17-19	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 2006B	08/01/06	4,540,000.00						
			08/01/14-16	220,000.00	4.50%			
			08/01/17-19	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%			
						200,000.00	3,485,000.00	
								3,485,000.00

28,350,000.00 20,055,000.00 8,295,000.00

COUNTY OF OCEAN

GENERAL CAPITAL FUND

Exhibit C-6

SCHEDULE OF GENERAL SERIAL BONDS

Sheet 2 of 6

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012
			Date	Outstanding Dec. 31, 2012 Amount					
General Improvement Bonds - Series 2007	08/01/07	\$ 41,770,000.00	08/01/13	\$ 1,755,000.00	4.250%				
			08/01/14	1,825,000.00	4.250%				
			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%				
			08/01/13	2,345,000.00	3.75%				
			08/01/14	2,440,000.00	4.00%				
			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%				
			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%				
County College Capital Improvement Bonds - Series 2008	09/04/08	5,910,000.00	08/01/13	1,180,000.00	3.25%				
General Obligation Refunding Bonds - Series 2008A	09/04/08	26,290,000.00	12/01/13	2,245,000.00	4.00%				
			12/01/14	2,190,000.00	4.00%				
									50,980,000.00
									1,180,000.00
									4,435,000.00

Supplementary Information

COUNTY OF OCEANGENERAL CAPITAL FUNDSCHEDULE OF GENERAL SERIAL BONDS

Exhibit C-6

Sheet 3 of 6

Purpose General Obligation Refunding Bonds - Series 2008B	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2012		Interest Rate	Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012
			Date	Amount					
General Improvement Bonds - Series 2009	09/03/09	45,300,000.00	12/01/13-14	\$ 1,575,000.00	4.00%				\$ 6,530,000.00
			12/01/15	1,660,000.00	4.00%				
			12/01/16	1,655,000.00	4.00%				
			12/01/17	1,640,000.00	4.00%				
			12/01/18	1,830,000.00	3.00%	\$ 6,530,000.00			\$ 6,530,000.00
			08/01/13	1,890,000.00	3.00%				
			08/01/14	1,970,000.00	4.00%				
			08/01/15	2,045,000.00	4.00%				
			08/01/16	2,130,000.00	4.00%				
			08/01/17	2,215,000.00	4.00%				
			08/01/18	2,305,000.00	4.00%				
			08/01/19	2,395,000.00	4.75%				
			08/01/20	2,500,000.00	4.85%				
			08/01/21	2,590,000.00	4.85%				
			08/01/22	2,695,000.00	4.85%				
			08/01/23	2,710,000.00	4.85%				
			08/01/24-27	2,710,000.00	5.50%				
			08/01/28-29	42,590,000.00					
General Improvement Bonds - Series 2010 Tax/Exempt	08/11/10	9,775,000.00	08/01/13	1,170,000.00	2.00%				
			08/01/14	1,195,000.00	2.00%				
			08/01/15	1,220,000.00	3.00%				
			08/01/16	1,235,000.00	3.00%				
			08/01/17	1,235,000.00	3.00%				
			08/01/18	1,330,000.00	3.00%	8,615,000.00			7,465,000.00
General Improvement Bonds - Series 2010 Taxable (BABS)	08/11/10	21,025,000.00	08/01/13-18		Various				
			08/01/19	1,370,000.00	3.80%				
			08/01/20	1,425,000.00	4.00%				
			08/01/21	1,480,000.00	4.15%				
			08/01/22	1,540,000.00	4.30%				
			08/01/23	1,610,000.00	4.45%				
			08/01/24	1,680,000.00	4.60%				
			08/01/25	1,755,000.00	4.75%				
			08/01/26	1,840,000.00	4.90%				
			08/01/27	1,930,000.00	5.00%				
			08/01/28	2,025,000.00	5.10%				
			08/01/29	2,130,000.00	5.20%				
			08/01/30	2,240,000.00	5.30%				
						1,150,000.00			
							1,765,000.00		40,825,000.00

Supplementary Information

COUNTY OF OCEAN

GENERAL CAPITAL FUND

Exhibit C-6

SCHEDULE OF GENERAL SERIAL BONDS

Sheet 4 of 6

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012
			Date	Outstanding Dec. 31, 2012 Amount					
County College Capital Improvement Bonds - Series 2010	08/11/10	\$ 1,100,000.00	08/01/13	\$ 220,000.00	.3.00%	\$ 880,000.00	\$ 220,000.00	\$ 660,000.00	
General Obligation Refunding Bonds - Series 2010	08/11/10	39,005,000.00	08/01/13	2,585,000.00	3.00%				
			08/01/14	4,210,000.00	3.00%				
			08/01/15	2,910,000.00	4.00%				
			08/01/16	3,005,000.00	4.00%				
			08/01/17	4,860,000.00	4.00%				
			08/01/18	5,075,000.00	4.00%				
			08/01/19	5,355,000.00	4.00%				
			08/01/20	3,665,000.00	4.00%				
			08/01/21	1,910,000.00	4.00%				
			08/01/22	1,995,000.00	4.00%				
			08/01/23	2,115,000.00	4.00%				
General Improvement Bonds - Series 2010				38,995,000.00					37,685,000.00
Ocean County College Gateway Building Project	12/30/10	15,000,000.00	12/01/13	615,000.00	2.00%				
			12/01/14	620,000.00	2.00%				
			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%				

COUNTY OF OCEANGENERAL CAPITAL FUND

## Exhibit C-6

SCHEDULE OF GENERAL SERIAL BONDS

Sheet 5 of 6

<u>Purpose</u>	<u>Date of Issue</u>	<u>Original Issue</u> \$ 26,200,000.00	<u>Maturities of Bonds</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2011</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2012</u>
			<u>Outstanding Dec. 31, 2012 Date</u>	<u>Amount</u>					
General Improvement Bonds - Series 2011	09/08/11	\$ 08/01/13	\$ 1,050,000.00		2.00%				
		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		2.25%				
		08/01/23	1,310,000.00		2.00%				
		08/01/24	1,350,000.00		2.00%				
		08/01/25	1,395,000.00		2.00%				
		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%				
General Obligation Refunding Bonds - Series 2011	09/08/11	30,600,000.00	08/01/13	170,000.00	2.00%				
			08/01/14	2,885,000.00	2.00%				
			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%				
			06/01/13	1,200,000.00	2.000%				
			06/01/14	1,225,000.00	3.000%				
			06/01/15	1,260,000.00	4.000%				
			06/01/16	1,320,000.00	5.000%				
			06/01/17	1,385,000.00	5.000%				
			06/01/18	1,460,000.00	5.000%				
General Improvement Bonds - Series 2012	6/29/2012	27,035,000.00							220,000.00
									30,380,000.00

COUNTY OF OCEAN

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

Exhibit C-6

Sheet 6 of 6

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012	
			Date	Outstanding Dec. 31, 2012 Amount						
General Improvement Bonds - Series 2012 (Continued)	6/29/2012	\$ 27,035,000.00	06/01/19	1,530,000.00	5.000%					
			06/01/20	1,610,000.00	5.000%					
			06/01/21	1,695,000.00	5.000%					
			06/01/22	1,780,000.00	5.000%					
			06/01/23	1,870,000.00	5.000%					
			06/01/24	1,970,000.00	5.000%					
			06/01/25	2,070,000.00	5.000%					
			06/01/26	2,155,000.00	3.000%					
			06/01/27	2,230,000.00	3.000%					
			06/01/28	2,285,000.00	3.125%	\$ 27,035,000.00			\$ 27,035,000.00	
General Obligation Refunding Bonds - Series 2012	6/29/2012	30,340,000.00	08/01/13	2,665,000.00	2.00%					
			08/01/14	1,220,000.00	3.00%					
			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	6/29/2012	4,930,000.00	08/01/13	810,000.00	2.00%					
			08/01/14	805,000.00	3.00%					
			08/01/15	805,000.00	3.00%					
			08/01/16	805,000.00	3.00%					
			08/01/17	805,000.00	3.00%					
						4,030,000.00			4,030,000.00	
						\$ 394,580,000.00	\$ 61,405,000.00	\$ 67,905,000.00	\$ 388,080,000.00	
							\$ 31,065,000.00	\$ 34,365,000.00		
Issued for Cash										
Paid by Budget Appropriation										
Refunding Bond Issue:										
Deferred Charges Funded										
Roll-Over										

Supplementary Information

Issued for Cash \$ 34,365,000.00  
Paid by Budget Appropriation  
Refunding Bond Issue:  
Deferred Charges Funded  
Roll-Over

COUNTY OF OCEAN

GENERAL CAPITAL FUND

SUMMARY SCHEDULE OF GREEN TRUST LOANS PAYABLE

Sheet 1 of 3

Exhibit C-7

Maturities of Loans

Purpose	Date of Issue	Original Issue	Outstanding		Interest Rate	Balance Dec. 31, 2011	Decreased	Balance Dec. 31, 2012
			Date	Amount				
Cattus Island Acquisition	10/27/93	\$ 2,250,000.00	See C-10 - Sheet 2	2.00%	\$ 272,966.22	\$ 135,125.12		\$ 137,841.10
Golf Course Acquisition	10/11/94	3,000,000.00	See C-10 - Sheet 3	2.00%	540,571.81	176,616.83		363,954.98
					\$ 813,538.03	\$ 311,741.95		\$ 501,796.08

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

**Exhibit C-7**

**MATURITY SCHEDULE - CATTUS ISLAND ACQUISITION**

**Sheet 2 of 3**

**\$2,250,000.00 GREEN TRUST**

<b>Due</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>
01/27/13	\$ 68,577.68	\$ 1,378.41	\$ 69,956.09
07/27/13	<u>69,263.42</u>	<u>692.63</u>	<u>69,956.05</u>
Total	<u>\$ 137,841.10</u>	<u>\$ 2,071.04</u>	<u>\$ 139,912.14</u>

Supplementary Information

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

**Exhibit C-7**

**MATURITY SCHEDULE - GOLF COURSE ACQUISITION**

**Sheet 3 of 3**

**\$3,000,000.00 GREEN TRUST**

<b><u>Due</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Payment</u></b>
01/11/13	\$ 89,635.24	\$ 3,639.55	\$ 93,274.79
07/11/13	90,531.59	2,743.20	93,274.79
01/11/14	91,436.90	1,837.88	93,274.78
07/11/14	<u>92,351.25</u>	<u>923.51</u>	<u>93,274.76</u>
Total	<u>\$ 363,954.98</u>	<u>\$ 9,144.14</u>	<u>\$ 373,099.12</u>

Supplementary Information

COUNTY OF OCEAN

GENERAL CAPITAL FUND

Exhibit C-8  
Sheet 1 of 3

SCHEDULE OF NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS PAYABLE

<u>Purpose</u>	<u>Year of Issue</u>	<u>Original Issue</u>	<u>Maturities of Loans</u>		<u>Loan Receivable</u>	<u>Balance Dec. 31, 2012</u>
			<u>Date</u>	<u>Amount</u>		
NJ Fund Loan	2012	\$ 894,023.00	Feb/Aug 2013-2026	Various	\$ 894,023.00	\$ 894,023.00
NJ Trust Loan	2012	265,000.00	Aug 2013-2026	Various	265,000.00	265,000.00
NJ Fund Loan	2012	4,686,566.00	Forgiveness of Principal		4,686,566.00	4,686,566.00
					\$ 5,845,589.00	\$ 5,845,589.00

Supplementary Information

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

**Exhibit C-8**

**MATURITY SCHEDULE**

**Sheet 2 of 3**

**NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST 2012A**

<b>Due</b>	<b>Principal</b>	<b>Interest</b>	<b>Payment</b>
02/01/13	\$ 15,000.00	\$ 6,175.00	\$ 6,175.00
08/01/13		6,175.00	21,175.00
02/01/14		6,025.00	6,025.00
08/01/14	15,000.00	6,025.00	21,025.00
02/01/15		5,800.00	5,800.00
08/01/15	15,000.00	5,800.00	20,800.00
02/01/16		5,500.00	5,500.00
08/01/16	15,000.00	5,500.00	20,500.00
02/01/17		5,125.00	5,125.00
08/01/17	15,000.00	5,125.00	20,125.00
02/01/18		4,750.00	4,750.00
08/01/18	15,000.00	4,750.00	19,750.00
02/01/19		4,375.00	4,375.00
08/01/19	20,000.00	4,375.00	24,375.00
02/01/20		3,875.00	3,875.00
08/01/20	20,000.00	3,875.00	23,875.00
02/01/21		3,375.00	3,375.00
08/01/21	20,000.00	3,375.00	23,375.00
02/01/22		2,875.00	2,875.00
08/01/22	20,000.00	2,875.00	22,875.00
02/01/23		2,375.00	2,375.00
08/01/23	20,000.00	2,375.00	22,375.00
02/01/24		1,875.00	1,875.00
08/01/24	25,000.00	1,875.00	26,875.00
02/01/25		1,250.00	1,250.00
08/01/25	25,000.00	1,250.00	26,250.00
02/01/26		625.00	625.00
08/01/26	25,000.00	625.00	25,625.00
Total	\$ 265,000.00	\$ 108,000.00	\$ 373,000.00

Supplementary Information

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

**Exhibit C-8**

**MATURITY SCHEDULE**

**Sheet 3 of 3**

**NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST 2012ABC**

<b><u>Due</u></b>	<b><u>Principal</u></b>	<b><u>Payment</u></b>
02/01/13	\$ 21,286.26	\$ 21,286.26
08/01/13	42,572.52	42,572.52
02/01/14	21,286.26	21,286.26
08/01/14	42,572.52	42,572.52
02/01/15	21,286.26	21,286.26
08/01/15	42,572.52	42,572.52
02/01/16	21,286.26	21,286.26
08/01/16	42,572.52	42,572.52
02/01/17	21,286.26	21,286.26
08/01/17	42,572.52	42,572.52
02/01/18	21,286.26	21,286.26
08/01/18	42,572.52	42,572.52
02/01/19	21,286.26	21,286.26
08/01/19	42,572.52	42,572.52
02/01/20	21,286.26	21,286.26
08/01/20	42,572.52	42,572.52
02/01/21	21,286.26	21,286.26
08/01/21	42,572.52	42,572.52
02/01/22	21,286.26	21,286.26
08/01/22	42,572.52	42,572.52
02/01/23	21,286.26	21,286.26
08/01/23	42,572.52	42,572.52
02/01/24	21,286.26	21,286.26
08/01/24	42,572.52	42,572.52
02/01/25	21,286.26	21,286.26
08/01/25	42,572.52	42,572.52
02/01/26	21,286.26	21,286.26
08/01/26	<u>42,572.60</u>	<u>42,572.60</u>
Total	<u>\$ 894,023.00</u>	<u>\$ 894,023.00</u>

Supplementary Information

COUNTY OF OCEAN

GENERAL CAPITAL FUND

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		2012 Authorizations	Refunds and Cancellations	Paid or Charged	Authorizations Cancelled	Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
97-23	Alterations, Additions, Equipment, Apparatus, and Equipment for Various County Buildings, to Comply with the Requirements of the Americans with Disabilities Act, in and for the County of Ocean	09/03/97	\$ 527,000.00	\$ 17,038.85	\$			\$		\$ 17,038.85	\$
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 or Remediation As Necessary, in and for the County of Ocean	05/03/00	2,000,000.00	3,525.87			106.81	3,524.61			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	2,413,816.01							2,287,526.99
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	62,312.06			355.19	62,310.51			356.74
03-30	Cost of Reconstruction of Route 530, Manchester Township in the County of Ocean	07/16/03	500,000.00	1.17							1.17
03-38	Cost of Reconstruction of Flint Road (Design) South Toms River Borough, in the County of Ocean	09/03/03	500,000.00	157,513.66							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 Barregat Branch Trail, in the County of Ocean	06/16/04	2,000,000.00	84,991.40			36,454.37	47,661.00			73,784.77
04-31	Preliminary Plans and Design of the Hall of Records, in the County of Ocean	06/16/04	500,000.00	450,949.20			100.00				451,049.20
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							2.38
05-10	Final Design of Reconstruction of Route 554 at Garden State Parkway Interchange 67, Barnegat Township, in the County of Ocean	04/20/05	1,300,000.00	411.06							445.34
05-16	Costs of Environmental Remediation at Various Locations Within the County of Ocean	04/20/05	2,500,000.00	342,442.53							123,553.89
05-23	Cost of the Development Phase of the Brick Branch Library Expansion, in the County of Ocean	05/18/05	850,000.00	189,586.58							189,586.58
05-27	Bridge Rehabilitation and Management in the County of Ocean	06/15/05	1,200,000.00	357,787.93			6,299.10				364,087.03
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	.30							.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	.10							.10
05-38	Cost of Purchasing Land Known as Trader's Cove Marina, and Related Improvements, Located in the Township of Brick, in the County of Ocean	09/21/05	1,750,000.00	668.71							668.71
05-39	Cost of the Reconstruction of New Hampshire Avenue (Pine Street to Oak Avenue), in the Township of Lakewood, in the County of Ocean	11/02/05	1,600,000.00	727,846.14			4,343.98	8,408.00			723,782.12

Supplementary Information

COUNTY OF OCEAN  
GENERAL CAPITAL FUND

Exhibit C-9

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		2012 Authorizations		Refunds and Encumbrances		Paid or Charged		Authorizations Cancelled		Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded	Funded	Unfunded	Cancelled	Encumbrances	Funded	Unfunded	Cancelled	Unfunded	Funded	Unfunded
06-04	Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in the County of Ocean	02/15/06	\$ 600,000.00	\$ 1.68	\$	\$	\$	\$	\$	\$	\$	\$ 1.68	\$	\$	\$
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	180,964.20				2,550.00	56,166.32			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	183,028.46								183,028.41			.05
06-21	Replacement of the Existing Airpark Terminal Building, in the County of Ocean	05/17/06	2,500,000.00	13,075.00				1,050.13	13,075.00			1,050.13			
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	130,741.33								29,144.62			101,596.71
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	06/21/06	1,500,000.00	711,063.11				52.00	2,400.00			708,715.11			
06-28	Cost of Bridge Rehabilitation and Management in the County of Ocean	06/21/06	400,000.00	.42								24,905.46			24,905.88
06-29	Reconstruction of Route 528 (Gudz Road-Route 547), Jackson Township, in the County of Ocean	06/21/06	4,000,000.00	603,070.76								23,504.00			626,347.76
06-30	Reconstruction of New Prospect Road at Aldrich Road, Jackson Township, in the County of Ocean	06/21/06	1,000,000.00	1.62								1.62			
06-32	Expansion of the County Justice Complex and Corrections Facility, in the County of Ocean	06/21/06	2,500,000.00	.87								.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	14,316.99								627.00			14,943.99
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								1.08			
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	373.00								5,340.55			5,284.65
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								118.29			
07-13	Improvements to the Mantoloking Fishing Pier Park at the Mantoloking Bridge, Township of Brick, County of Ocean	04/18/07	1,700,000.00	190,660.33								173,268.33			

COUNTY OF OCEAN  
GENERAL CAPITAL FUND

Exhibit C-9

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 3 of 10

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		Authorizations	Refunds and Cancellations	Paid or Charged	Authorizations Cancelled	Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
07-17	Phase II of the Construction, Redevelopment and Renovations to the Stanley H. "Tip" Seaman Park, Borough of Huckerton, in the County of Ocean Improvements to and the Expansion of the Ocean County Training Center, Township of Ocean, in the County of Ocean	05/16/07	\$ 3,300,000.00	\$ 253,774.76	\$	\$	\$ 3,779.20	\$ 31,417.60	\$	\$ 226,136.36	\$
07-19	Reconstruction of Old Freehold Road/Cox Cro Road (Church Road to Route 9), Toms River Township, in the County of Ocean	05/16/07	4,900,000.00	4,834,189.51							4,834,189.51
07-20		06/20/07	1,400,000.00	646,776.78							646,776.78
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	06/20/07	2,000,000.00	13.25							230.00
07-24	Bridge Rehabilitation and Management; Phase I of the Installation of New and Upgraded Traffic Control Devices; Stormwater Improvements at South Lakeside Drive, Lacey Township; Construction of Route 571 Drainage at Anderson Road, Jackson Township; Construction of Honey Locust Street Drainage, Lakewood Township; Reconstruction of Miller Road Hill Lowering, Lakewood Township; and Reconstruction of Cedar Bridge Avenue at Route 70, Brick Township, in the County of Ocean	06/20/07	3,400,000.00	603,302.82							609,802.82
07-25, 08-14	Acquisition of Land Located at 2820 Ridgeway Boulevard, Manchester and the Construction of a Western Road Garage and Transpiration Facility, Located in the Township of Manchester, County of Ocean Reconstruction of West Bay Avenue and Lighthouse Drive, Barnegat Township in the County of Ocean	07/03/07, 05/21/08	4,000,000.00	28,232.41							28,232.41
07-27	Renovations to the Robert J. Novins Planetarium at Ocean County College, Including, but not Limited to Interior Upgrades to the Lobby, Restrooms, Support Space and Equipment, Located in the Township of Toms River, in the County of Ocean	07/18/07	12,000,000.00	315,373.11	4,930,261.84						5,246,743.00
07-28	Phase I of the interchange 91 Project, Brick Township, in the County of Ocean	07/18/07	2,000,000.00	4,684.10							4,684.10
07-29	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	09/19/07	3,100,000.00	3,582.59							3,582.59
07-33	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	11/20/07	1,000,000.00	2,397.88							2,355.20
08-01	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	03/05/08	1,000,000.00	32,911.54							112,579.24
08-02	Cost of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	03/05/08	600,000.00	3,650.89							3,650.89
08-04		03/05/08	600,000.00	149,216.34							8,765.34

Supplementary Information

COUNTY OF OCEAN  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		2012 Authorizations		Refunds and Encumbrances		Paid or Charged		Authorizations Cancelled		Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded	Funded	Unfunded	Cancelled	Encumbrances	Cancelled	Charged	Funded	Unfunded	Funded	Unfunded
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 Phase II of the Reconstruction and Resurfacing of Various County Roads, in the County of Ocean Reconstruction of Little Ditch Bridge, Eagleswood Township; Intersection Improvements at Route 539 and Route 528, Plumsted Township; Installation of Traffic Signals and Reconstruction of Route 527 at Jackson Mills-Freehold Road, Jackson Township; and Stormwater Outfall Improvements in Seaside Park and Beach Haven Boroughs, all in the County of Ocean	04/16/08	\$ 3,000,000.00	\$ 22,495.98	\$	\$ 91,223.59	\$ 53,431.52	\$	\$ 60,288.05	\$	\$ 452.54				
08-06		04/16/08	6,800,000.00	1,422,102.77		25,050.00	1,446,700.23								
08-07															
08-08		04/16/08	2,800,000.00	972,726.93											24,204.28
08-09	Bridge Rehabilitation and Management; Engineering Road, Bridge and Drainage Improvements; Widening Bay Avenue (Bridge Avenue 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												996,931.21	
08-10	Phase II of Acquisition of Land and Construction of a Western Regional Road Garage and Transportation Facility Thereon, Located in the Township of Manchester, County of Ocean	04/16/08	1,600,000.00												87,627.03
08-11	Development and Construction of Barnegat Park, in the Township of Barnegat, County of Ocean	04/16/08	3,000,000.00												1,940,560.77
															1,051,544.54

Supplementary Information

COUNTY OF OCEANGENERAL CAPITAL FUNDSCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Exhibit C-9

Sheet 5 of 10

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		2012 Authorizations	Refunds and Cancellations Encumbrances	Paid or Charged	Authorizations Cancelled	Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
08-12	Capital Renewal and Replacement Facilities Improvement Project FY 2008 at the County College, in the County of Ocean Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean	04/16/08	\$ 12,000,000.00	\$ 22,475.46	\$	\$	\$	\$ 1,050.00	\$	\$ 21,425.46	\$
08-13		05/21/08	3,200,000.00	2,678,631.67	500,000.00			24,420.00		2,654,211.67	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	246,335.38						56,931.06	
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	130,778.30	3,891,892.76					703,359.97	3,392,764.07
08-18	Cost of Land Acquisition Adjacent to the Tip Seaman Park and Related Expenses Thereto, in the Borough of Tuckerton, in the County of Ocean Reconstruction and Design of Various County Bridges and Culverts, all in the County of Ocean	08/06/08	300,000.00	220.56						220.56	
08-19		08/20/08	3,650,000.00	24,473.74						24,472.94	
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean Cost of the Reconstruction of Various County Bridges, all in the County of Ocean	08/20/08	1,000,000.00		450,001.38					450,001.38	
08-22		11/05/08	1,395,462.46	858,146.84						2,227.59	
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 Thereto, Located in Toms River Township, County of Ocean	12/03/08	2,750,000.00							68,012.55	67,716.80
09-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain County Roads, all in the County Ocean	03/04/09	1,000,000.00	20,000.00						12,645.49	20,000.00
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 Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase I, in the County of Ocean Various Capital Improvements for the County of Ocean Construction of the Miller Road Culvert, Located in the Township of Lakewood, in the County of Ocean	03/04/09	1,000,000.00	2,271.26						69,908.96	65,534.81
09-03		03/04/09	500,000.00	1.21						571.15	(432,957.02)
09-04		03/04/09	1,200,000.00	.14						123,897.14	123,897.14
09-05		03/04/09	1,000,000.00	751,202.00						42,211.02	695,200.48
09-06		05/06/09	3,800,000.00	2,103,595.86						163,093.58	884.20
09-07		05/06/09	400,000.00	396,855.77						7,538.68	389,317.09

Supplementary Information

COUNTY OF OCEAN  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		2012 Authorizations	Refunds and Encumbrances	Paid or Charged	Authorizations Cancelled	Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
09-08	Cost of Design and Improvements for Various Projects, all in the County of Ocean	05/06/09	\$ 1,250,000.00	\$ 1,031,300.50	\$					\$ 1,031,926.11	\$
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
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		749,087.18						41,995.37
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	06/03/09	2,000,000.00		4,306.07						54,306.07
09-15	Resurfacing of Certain County Roads, all in the County of Ocean	06/03/09	3,000,000.00		67,955.65						4,637.75
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		1,994,342.42						1,690,732.30
09-17	Rehabilitation and Management of Various Bridges, in the County of Ocean	06/03/09	400,000.00		263,969.33						193,725.43
09-18	Various Capital Improvements, in the County of Ocean	06/03/09	6,250,000.00		1,974,743.75						1,940,757.05
09-19	Cost of Acquiring, Developing and/or Redeveloping Park Land Adjacent to Various Park Locations, in the County of Ocean	06/03/09	1,000,000.00		1.78						1.78
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		303,241.97						4,675.00
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	06/03/09	500,000.00		180,216.72						298,566.97
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						180,216.72
09-23	Phase II of the Replacement of the Existing Airport 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		190,260.71						500,095.49
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		30,901.48						47,578.38
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		105,305.66						11,357.65
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		.94						.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
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		999,225.86						991,110.71

Supplementary Information

COUNTY OF OCEAN  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		2012 Authorizations	Refunds and Encumbrances	Paid or Charged	Authorizations Cancelled	Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
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	\$ 3,387,641.77	\$ 1.81		\$ 589,061.38	\$ 393,498.17	\$ 248,744.54	\$ 3,583,204.98	\$ 1.81
10-09	Various Capital Improvements, for the County of Ocean Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements at Various Locations, all in the County of Ocean	04/21/10	4,200,000.00								
10-10	Reconstruction and Design of Various Bridges, all in the County of Ocean	04/21/10	2,600,000.00	2,300,132.32							2,300,132.32
10-11	Cost of Various Design Projects, all in the County of Ocean 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	04/21/10	3,000,000.00	1,424,585.42			249,880.34	217,065.87			1,457,399.89
10-12	Capital Renewal and Replacement Facilities Improvement Project FY 2010 at the County College, in the County of Ocean	04/21/10	1,100,000.00	1,099,073.14							1,099,073.14
10-14	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	05/19/10	2,000,000.00	1,664,349.02			10,000.00	774,466.16			899,382.86
10-15	Cost of the Acquisition of Voting Machines for the County Board of Elections, in the County of Ocean	05/19/10	2,353,000.00	40,295.69							38,295.69
10-17	Construction of a New Connector Road, from State Highway 9 to County Road 571 (Indian Head Road), Toms River Township, in the County of Ocean	07/21/10	1,850,000.00	1,298,223.29			16,897.04	37,669.42			1,277,450.91
10-18	Cost of Purchasing Stormwater Management Equipment and Related Apparatus, for the County of Ocean Various Capital Improvements, for the County of Ocean Cost of the Reconstruction of Various County Bridges, all in the County of Ocean Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	08/04/10	500,000.00	4,050.49							795.00
10-19	Cost of the Acquisition of Voting Machines for the County Board of Elections, in the County of Ocean	08/04/10	180,000.00	3,136.09							3,136.09
10-20	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 Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	08/04/10	2,000,000.00	1,374,884.24							137,884.24
10-21	Cost of Purchasing Stormwater Management Equipment and Related Apparatus, for the County of Ocean Various Capital Improvements, for the County of Ocean Cost of the Reconstruction of Various County Bridges, all in the County of Ocean Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean	11/17/10	600,000.00	277,755.29							277,755.29
10-22	4,650,000.00	4,431,548.59		5,000.00							5,454.55
10-23											4,431,094.04
11-01	11/17/10	242,476.45									242,476.45
11-02	02/16/11	1,000,000.00									19,000.00
11-03	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 Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	02/16/11	1,000,000.00	882,060.74							132,561.14
	02/16/11	1,500,000.00	661,366.10								665,912.17
											58,662.68

Supplementary Information

COUNTY OF OCEAN  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		Authorizations	Refunds and Cancellations	Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
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	\$ 902,264.47	\$	\$ 66,403.23	\$ 947,084.32	\$ 21,583.38	\$
11-05	Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	02/16/11	1,000,000.00	991,726.70		2,450.00	548,075.00	446,101.70	
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	04/06/11	2,000,000.00	1,219,954.29			1,142,866.00	77,088.29	
11-07	Cost of Various Improvements, Including, but not Limited to, Reconstruction, Replacement, Resurfacing and Improvements to Various County Roads and Bridges, in the County of Ocean	05/18/11	4,841,000.00	1,574,608.62				1,574,608.62	
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	1,118,702.96		626,551.50	1,359,129.07	386,125.39	
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	1,993,261.53				2,355.37	1,990,906.16
11-10	Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements, at Various Locations, all in the County of Ocean	05/18/11	2,000,000.00	1,993,291.00				132,104.37	1,861,186.63
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	4,985,729.09		1,307,250.00	3,384,470.36	2,908,508.73	
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	8,375,674.10		13,500.00	4,188,887.13	4,200,286.97	
11-13	Reconstruction of County Road 549 (Hooper Avenue) Intersections, from Church Road to College Drive, Toms River Township, in the County of Ocean	05/18/11	1,000,000.00	995,797.03				1,177.68	994,619.35
11-14	Cost of the Replacement of Bowman Road Bridge, Jackson Township, in the County of Ocean	06/15/11	200,000.00	.70			19,717.08	19,717.78	
11-15	Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean	07/20/11	2,000,000.00	1,000,000.00				1,000,000.00	
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			242,043.88	25,289.49	25,717.68	241,615.69
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	

Supplementary Information

COUNTY OF OCEAN

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date		Balance Dec. 31, 2011		2012 Authorizations		Refunds and Encumbrances		Paid or Charged		Authorizations Cancelled		Balance Dec. 31, 2012			
		Date	Amount	Funded	Unfunded	Authorizations	Cancelled	Encumbrances	Funded	Unfunded	Authorizations	Cancelled	Authorizations	Cancelled	Balance Dec. 31, 2012		
11-18	Cost of Purchasing a Mosquito's 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	\$	\$	\$	\$ 950,000.00		
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	08/17/11	1,000,000.00	48,588.00	950,000.00	7,991,456.26	258,916.17	4,323,501.33	48,588.00	613,437.10	3,313,343.00	825,419.34	825,419.34	825,419.34	825,419.34	3,313,343.00	
11-20	Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean	10/19/11	8,000,000.00	1,996,874.57	1,171,455.23	1,000,000.00	980,999.60	1,000,000.00	1,000,000.00	1,000,000.00	19,000.40	1,341,000.00	1,341,000.00	1,341,000.00	1,341,000.00	19,000.40	
11-21	Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean	10/19/11	2,000,000.00	4,841,000.00	4,841,000.00	4,841,000.00	2,941,780.49	2,941,780.49	2,941,780.49	2,941,780.49	1,058,219.51	459,067.45	459,067.45	459,067.45	459,067.45	459,067.45	
12-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads, all in the County of Ocean Reconstruction and Resurfacing of Various Roads and Bridges	03/07/12	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	980,999.60	1,000,000.00	1,000,000.00	1,000,000.00	3,500,000.00	3,217,001.85	3,217,001.85	3,217,001.85	3,217,001.85	950,000.00	
12-02	Roof Renovations and Replacement of HVAC Systems	03/07/12	4,841,000.00	4,000,000.00	4,000,000.00	500,000.00	894.12	3,011,112.13	4,000,000.00	4,000,000.00	4,000,000.00	4,638.22	4,638.22	4,638.22	4,638.22	4,638.22	
12-03	at the Justice Complex and Courthouse Buildings, Located in Toms River Township, in the County of Ocean	03/07/12	4,000,000.00	4,000,000.00	4,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	3,500,000.00	282,998.15	282,998.15	282,998.15	282,998.15	282,998.15	
12-04	Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	04/18/12	500,000.00	4,000,000.00	4,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,994,193.51	4,638.22	4,638.22	4,638.22	4,638.22	4,638.22	
12-05	Upgrades and Conversion of the County 911 Dispatch System	04/18/12	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,362.65	48,637.35	48,637.35	48,637.35	48,637.35	48,637.35	
12-06	Rehabilitation and Management of Various Bridges	04/18/12	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,217,001.85	3,217,001.85	3,217,001.85	3,217,001.85	3,217,001.85	3,217,001.85	
12-07	Reconstruction and Resurfacing of Certain County Roads	04/18/12	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,217,001.85	3,217,001.85	3,217,001.85	3,217,001.85	3,217,001.85	3,217,001.85	
12-08	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land	05/16/12	2,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,994,193.51	4,638.22	4,638.22	4,638.22	4,638.22	4,638.22	
12-09	Construction of Stormwater Management Facilities	05/16/12	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,994,193.51	4,638.22	4,638.22	4,638.22	4,638.22	4,638.22	
12-10	Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations	05/16/12	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,994,193.51	4,638.22	4,638.22	4,638.22	4,638.22	4,638.22	
12-11	Phase II of the Ocean County College Infrastructure Improvements Project	05/16/12	8,500,000.00	5,450,000.00	5,450,000.00	5,450,000.00	8,500,000.00	8,500,000.00	8,500,000.00	8,500,000.00	143,498.99	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	
12-12	Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse	05/16/12	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	143,498.99	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	5,450,000.00	
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	490,000.00	490,000.00	490,000.00	490,000.00	490,000.00	490,000.00	490,000.00	1,062.90	488,937.10	488,937.10	488,937.10	488,937.10	488,937.10	
12-14	Improvements at the County College Center and College Bookstore	05/16/12	10,000,000.00	271,632.09	271,632.09	271,632.09	271,632.09	271,632.09	271,632.09	271,632.09	9,823,166.57	176,833.43	176,833.43	176,833.43	176,833.43	176,833.43	
12-15	Reconstruction of Various County Bridges	07/18/12	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	964.00	599,036.00	599,036.00	599,036.00	599,036.00	599,036.00	
12-16	Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail known as the Barnegat Branch Trail	07/18/12	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	747,299.93	2,700.07	2,700.07	2,700.07	2,700.07	2,700.07	
12-17	Design and Redevelopment of the Berkeley Island Stabilization Project; Acquisition, Design and Redevelopment of Various Park Locations	07/18/12	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	198,944.25	1,055.75	1,055.75	1,055.75	1,055.75	1,055.75	
12-18	HVAC Replacements, Roof Replacements and Installation of Automated Doors at Various Library Branch Locations	07/18/12	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	170,403.75	579,596.25	579,596.25	579,596.25	579,596.25	579,596.25
12-19	Upgrading Fueling Sites at Vehicle Services Locations	07/18/12															



**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

**Exhibit C-10**

**SCHEDULE OF RESERVE FOR ENCUMBRANCES**

	<b>Improvement Authorizations</b>
Balance December 31, 2011	\$ 48,724,833.29
Increased by:	
Improvement Authorizations	<u>54,605,124.54</u>
	103,329,957.83
Decreased by:	
Disbursements	\$ 54,924,818.10
Cancelled Encumbrances	<u>4,942,874.63</u>
	<u>59,867,692.73</u>
Balance December 31, 2012	\$ <u>43,462,265.10</u>

Supplementary Information

**SCHEDULE OF RESERVE FOR INTEREST EARNED**

**ON PROCEEDS OF BONDS**

**Exhibit C-11**

Balance December 31, 2011	\$ 1,511,472.03
Increased by Receipts:	
Interest Earned	<u>236,779.82</u>
	1,748,251.85
Decreased by	
Disbursements:	
Current Fund Interest Allocation	\$ 261,654.00
State of New Jersey-Interest on Debt Proceeds	4,452.59
Utilized to Fund Capital Improvement Authorization	<u>40,198.58</u>
	<u>306,305.17</u>
Balance December 31, 2012	\$ <u>1,441,946.68</u>

Supplementary Information

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

**Exhibit C-12**

**SCHEDULE OF RESERVE FOR PAYMENT OF SERIAL BONDS**

Balance December 31, 2011	\$ 2,143,884.96
Increased by:	
Fully Funded Improvement Authorizations Cancelled	\$ 2,016,584.12
Proceeds from Developer Contribution Agreement	<u>87,535.23</u>
	2,104,119.35
	<u>4,248,004.31</u>
Decreased by:	
Utilized as Current Fund Anticipated Revenue	<u>2,143,884.00</u>
Balance December 31, 2012	\$ <u>2,104,120.31</u>

Supplementary Information

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

**Exhibit C-13**

Balance December 31, 2011	\$ 4,429,932.20
Increased by:	
2012 Budget Appropriation	\$ 4,285,000.00
Improvement Authorizations Cancelled	<u>1,089,118.01</u>
	5,374,118.01
	<u>9,804,050.21</u>
Decreased by:	
Appropriation to Finance Improvement Authorization	<u>8,440,000.00</u>
Balance December 31, 2012	\$ <u>1,364,050.21</u>

Supplementary Information

COUNTY OF OCEAN

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RESERVES

Exhibit C-14

<u>Purpose</u>	<u>Balance Dec. 31, 2011</u>	<u>Decreased by</u>			<u>Balance Dec. 31, 2012</u>
		<u>Increased by Receipts</u>	<u>Disbursements or Cancellations</u>	<u>Funding of Improvement Authorization</u>	
Beach Erosion	\$ 2,516,713.20				\$ 2,516,713.20
2011 Road Projects - State Aid	231,433.51				
Payment of Debt Issuance Costs	16,772.04	125,563.84	142,335.88		
	<u>\$ 2,764,918.75</u>	<u>\$ 125,563.84</u>	<u>\$ 142,335.88</u>	<u>\$ 231,433.51</u>	<u>\$ 2,516,713.20</u>

Supplementary Information

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

Exhibit C-15

**SCHEDULE OF BONDS AND NOTES AUTHORIZED**

Sheet 1 of 2

**BUT NOT ISSUED**

<b>Ordinance Number</b>	<b>Improvement Description</b>	<b>Balance Dec. 31, 2012</b>
05-18	Fischer Boulevard Extension Feasibility Study, Dover Township, in the County of Ocean	\$ 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
07-29	Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean	930,399.79
08-13	Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean	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
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
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
09-24	Design of the Construction of the Francis Mills Bridge on Route 571, Jackson Township, in the County of Ocean	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
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
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
11-15	Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean	562,250.00

Supplementary Information

**COUNTY OF OCEAN**

**GENERAL CAPITAL FUND**

Exhibit C-15

**SCHEDULE OF BONDS AND NOTES AUTHORIZED**

Sheet 2 of 2

**BUT NOT ISSUED**

<b><u>Ordinance Number</u></b>	<b><u>Improvement Description</u></b>	<b><u>Balance Dec. 31, 2012</u></b>
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
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
11-20	Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean	3,313,434.00
11-21	Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean	840,977.00
12-01	Phase I of a Project Consisting of the Reconstruction and Resurfacing of Certain Roads.	950,000.00
12-06	Rehabilitation and Management of Various Bridges	950,000.00
12-14	Improvements at the County College Center and College Bookstore	1,505,621.49
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	3,500,000.00
12-23	Rehabilitation of Schencks Mill Bridge	560,000.00
12-24	Various Storm Improvements and Other Related Expenses	1,000,000.00
		<u>\$ 32,291,092.06</u>

Supplementary Information

**COUNTY OF OCEAN**

**PART III**

**SUPPLEMENTARY INFORMATION**

**FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

# *William E. Antonides and Company*

CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM E. ANTONIDES, C.P.A., R.M.A., P.S.A.  
WILLIAM E. ANTONIDES, JR., C.P.A., R.M.A., P.S.A.

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## 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 INDEPENDENT AUDITOR'S REPORT

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, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") and the standards applicable to financial statements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - regulatory basis of the County of Ocean, (the "County"), State of New Jersey, as of and for the years ended December 31, 2012 and 2011, as listed in the table of contents, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated June 20, 2013. These financial statements have been prepared in conformity with accounting principles prescribed by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

### **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 circumstance 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.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

**William E. Antonides and Company**  
**Independent Auditors**

Toms River, New Jersey  
June 20, 2013

# *William E. Antonides and Company*

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR LETTER 04-04

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 (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Circular A-133 Compliance Supplement* and the New Jersey *State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2012. 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 opinions 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the New Jersey Circular Letter 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 Circular Letter 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 and state program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal and 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 and state programs for the year ended December 31, 2012.

### ***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 our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular Letter 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.

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 Circular Letter 04-04. Accordingly this report is not suitable for any other purpose.

***William E. Antonides and Company***  
Independent Auditors

Toms River, New Jersey  
June 20, 2013

COUNTY OF OCEAN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2012

Schedule 1  
Sheet 1 of 6

Federal Grantor/ Pass-Through Grantor/ Program Title	Agency or Pass-through Number	Program or Award Amount	Year 2012		Total Expenditures
			From	To	
Department of Housing and Urban Development					
Direct Programs:					
Home Investment Program (HOME)	14.239	M-11-DC-34-0221	\$ 918,115	07/01/12	Till Finished
Home Investment Program (HOME)	14.239	M-11-DC-34-0221	1,24,299	07/01/11	Till Finished
Home Investment Program (HOME)	14.239	M-10-DC-34-0221	1,408,758	07/01/10	Till Finished
Home Investment Program (HOME)	14.239	M-09-DC-34-0221	1,419,159	07/01/09	Till Finished
Home Investment Program (HOME)	14.239	M-08-DC-34-0221	1,266,494	07/01/08	Till Finished
Home Investment Program (HOME)	14.239	M-07-DC-34-0221	1,326,539	07/01/07	Till Finished
Home Investment Program (HOME)	14.239	M-06-DC-34-0221	1,333,776	07/01/06	Till Finished
Home Investment Program (HOME)	14.239	M-05-DC-34-0221	1,441,979	07/01/05	Till Finished
Home Investment Program (HOME)	14.239	M-04-DC-34-0221	1,624,770	07/01/04	Till Finished
Community Development Block Grant					
Entitlement	14.218	B-11-UC-34-0108	1,229,280	07/01/12	Till Finished
Entitlement	14.218	B-11-UC-34-0108	1,291,263	07/01/11	Till Finished
Entitlement	14.218	B-10-UC-34-0108	1,548,525	07/01/10	Till Finished
Entitlement	14.218	B-09-UC-34-0108	1,434,195	07/01/09	Till Finished
Entitlement	14.218	B-08-UC-34-0108	1,759,139	07/01/08	Till Finished
Entitlement	14.218	B-07-UC-34-0108	1,435,524	07/01/07	Till Finished
Entitlement	14.218	B-06-UC-34-0108	1,439,193	07/01/06	Till Finished
Entitlement	14.218	B-05-UC-34-0108	1,593,980	07/01/05	Till Finished
Total Direct Programs					
Indirect Programs - HUD:					
HUD: Home Subrecipient Contribution 12	14.239	90,000	07/01/12	Till Finished	90,000.00
HUD: Home Subrecipient Contribution 11	14.239	109,750	07/01/11	Till Finished	109,750.00
HUD: Home Subrecipient Contribution 10	14.239	120,000	07/01/10	Till Finished	120,000.00
HUD: Home Program Income FY 11	14.239	31,820	07/01/11	Till Finished	31,820.00
HUD: CDBG Program Income FY12	14.218	21,940	07/01/12	Till Finished	21,940.00
HUD: CDBG Program Income FY11	14.218	39,575	07/01/11	Till Finished	39,575.00
HUD: CDBG Program Income FY09	14.218	32,972	07/01/09	Till Finished	1,625.00
HUD: CDBG Program Income FY08	14.218	23,100	07/01/08	Till Finished	19,851.43
HUD: CDBG Program Income FY93-07	14.218	674,897	07/01/93	Till Finished	48,271.43
Total Indirect Programs - HUD					
Total Department of Housing and Urban Development					

**COUNTY OF OCEAN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2012**

**Schedule 1**

**Sheet 2 of 6**

Federal Grantor/ Pass-Through Grantor/ Program Title	Agency or Pass-through Number	Program or Award Amount	Year 2012		Total Expenditures	
			From	To	Cash Received	Expenditures
<b>Department of Transportation</b>						
Indirect Programs - Passed through the State of New Jersey:						
Airport Improvement Program:						
Crosswind Runway 14/32/ FY12	20.106	3-34-0041-022-2011	\$ 6,189,555	08/01/12	Till Finished	\$ 3,240.00
Land Release & Environmental Mitigation Design Project FY11	20.106	3-34-0041-021-2010	299,250	08/01/11	Till Finished	245,990.06
Replace Taxway Lighting/Signage FY10	20.106	3-34-0041-18-09	1,589,350	09/18/10	Till Finished	1,570,903.23
Design of Apron Expansion	20.106	3-34-0041-19-09	80,000	05/30/08	Till Finished	70,414.50
Airport Layout Plan Update	20.106	3-34-0041-18-08	116,000	05/30/08	Till Finished	114,807.01
Obstruction Removal	20.106	3-34-0041-18-08	143,000	05/30/08	Till Finished	121,603.78
Crosswind Runway 14/32	20.106	3-34-0041-17-07	364,948	06/04/07	Till Finished	340,219.51
Total Airport Improvement Program						<u>2,467,178.09</u>
Highway Planning and Construction:						
2012 Road Projects - State Aid	20.205	480-078-6320-AIB-600862	4,841,000	2012	Till Finished	4,841,000.00
2011 Road Projects - State Aid (11-07)	20.205	480-078-6320-AIE-602397	4,841,000	05/18/11	Till Finished	2,000,000.00
2010 Road Projects - State Aid (10-13)	20.205	480-078-6320-AIE-602397	6,986,476	04/16/08	Till Finished	4,711,211.79
2008 Road Projects - State Aid	20.205		4,839,000	2007	Till Finished	3,982,941.55
Bridge Replacements	20.205		4,335,342	2011	Till Finished	3,403,329.19
Airport Layout Plan Update	20.205	NJASP-98-514	3,053	07/01/08	Till Finished	67.82
Obstruction Removal	20.205	NJASP-98-515	3,764	07/01/08	Till Finished	2,066.15
Runway 6/24 Joint Repair, Rejuvenator and Marking	20.205	NJAP-09-25	665,000	03/24/09	Till Finished	65.16
Runway 6/24 Joint Repair, Rejuvenator and Marking	20.205	NJASP-09-06	150,000	07/01/08	06/30/09	143,012.84
NJ State Airport Aid FY08	20.205	N/A	26,000	01/01/10	12/31/10	210,462.53
NJTPA Project Development	20.205	480-78-6300-370606.370778	1,880,838	2011	Till Finished	1,547.63
Crosswind Runway 14/32	20.205	NJASP-07-19	8,902	07/01/07	Till Finished	730,023.01
Total Highway Planning and Construction						<u>996.79</u>
Motor Carrier Safety:						
Subregional Internship Supplemental Program FY11/12	20.215	93-TC-NJ1-CO48	15,000	07/01/11	06/30/12	14,068.91
Subregional Transportation Planning Program FY11/12	20.217	BA-2012	102,815	07/01/12	06/30/13	39,434.33
Total Motor Carrier Safety	20.217		102,815	07/01/11	06/30/12	61,490.98
Recreational Trails Program:						
Subregional MUTCD	20.219	2012-NJIT-001	133,000	07/01/11	06/30/12	<u>114,994.22</u>
Barneget Branch Trail FY10	20.219	10-480-078-6300-EFR-7310	300,000	01/01/10	08/25/11	225,000.00
Barneget Branch Trail FY09	20.219	10-480-078-6300-EFR-7310	313,000	04/03/09	10/03/10	78,250.00
Expand Bicycling and Pedestrian Mobility	20.219	2010-2011 UPWP	120,000	07/01/09	06/30/10	21,013.67
Total Recreational Trails Program						<u>326,343.42</u>
Job Access Reverse Commute:						
New Freedom Program FY11	20.521	N/A	75,000	01/01/11	12/31/11	14,700.52
Route 37 FY11	20.516	N/A	290,000	07/01/12	06/30/13	98,012.80
Route 37 FY10	20.516	N/A	200,000	07/01/11	06/30/12	137,666.93
Total Job Access Reverse Commute						<u>262,330.39</u>
State and Community Highway Safety:						
Partnerships in Safety	20.600	FED-2011-00065	25,000	10/01/11	09/30/12	13,518.17
Regionalized Traffic Enforcement	20.600	AL07-46-01-01	40,000	10/01/11	09/30/12	39,825.00
Child Restraint and Protection	20.613	OP12-21-02-17	45,000	10/01/10	09/30/11	38,519.09
Total Indirect Programs - Passed through the State of New Jersey						<u>91,862.26</u>
Total Department of Transportation						<u>8,486,598.39</u>
						<u>8,802,917.01</u>
						<u>19,932,212.01</u>

COUNTY OF OCEAN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2012

Schedule 1

Sheet 3 of 6

Federal Grantor/ Pass-Through Grantor/ Program Title	Agency or Pass-through Number	Program or Award Amount	Grant Period		Year 2012		Total Expenditures
			From	To	Cash Received	Expenditures	
<b>Department of Health and Human Services:</b>							
Indirect Programs - Passed through the State of New Jersey:							
Disaster Assistance FY 12:							
Account #8060-215-082422-60	93-048	\$ 1,029	01/01/12	12/31/12	\$ 1,029.00	\$ 1,029.00	
Account #8060-215-082422-60	93-044	12-1360-AAA-C1	2,683.258	01/01/12	12/31/12	2,682,768.00	2,629,854.50
Account #8060-215-082422-60	93-044	11-1390-AAA-C1	2,682,908	01/01/11	12/31/11	2,010.00	64,563.88
Account #8060-215-082422-60	93-044	10-1390-AAA-C1	2,710,490	01/01/10	12/31/10		34,443.33
Account #8060-215-082422-60	93-044	09-1390-AAA-C3	2,755,904	01/01/09	12/31/09		21,725.56
Account #8060-215-082422-60	93-044	08-1390-AAA-C3	2,666,520	01/01/08	12/31/08		2,591.00
Account #8060-215-082422-60	93-044	06-1390-AAA-C3	2,646,804	01/01/06	12/31/06		2,666,517.60
Total Area Plan Grant							399.00
Title IV-D Reimbursement:							
FY10/11	93-563	27,967	10/01/11	09/30/12	27,966.10		27,966.10
SSBG Funds:							
FY11	93-667	11-1390-AAA-C3	232,635	01/01/11	12/31/11	29,100.00	232,635.00
FY10	93-667	12-1360-AAA-C1	232,635	01/01/12	12/31/12	203,537.00	231,801.00
							464,436.00
State Health Insurance Assistance Program:							
FY11	93-779	100-046-4275-056-552390	32,500	01/01/11	12/31/11	2,500.00	32,499.94
FY12	93-779	33,000	01/01/12	12/31/12	19,800.00		25,305.12
Total State Health Insurance Assistance							57,805.06
Election Assistance for Individuals with Disabilities:							
FY11	93-617	8,361	01/01/10	12/31/10	7,695.00	3,245.00	3,245.00
FY12							
Total Election Assistance for Individuals with Disabilities:							
Polling Place Accessibility							
Total Indirect Programs - Passed through the State of New Jersey							
Total Department of Health and Human Services							
<b>Department of Justice</b>							
Direct Programs:							
Office of Justice Programs:							
Stop Violence Against Women	16-588	19,396	10/01/11	01/04/13	11,270.16	17,254.32	17,254.32
ARRA Edward Byrne Recovery Act	16-804	440,238	03/01/09	02/28/13	92,509.53	92,509.53	226,674.53
Total Direct Programs							
Indirect Programs:							
Office of Victims of Crime:							
Crime Victim Assistance:							
Victims of Crime Act	16-575	158,485	03/18/12	03/17/13			127,433.51
Victims of Crime Act FY11	16-575	217,985	03/18/11	03/17/12			82,505.15
Sexual Assault Nurse Examiners FY10/11	16-575	67,655	10/01/10	09/30/11			21,798.00
Sexual Assault Nurse Examiners FY11/12	16-575	76,000	10/01/11	09/30/12			67,655.00
Total Office of Victims of Crime							75,601.97
285,540.63							
488,675.48							

**COUNTY OF OCEAN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED DECEMBER 31, 2012**

**Schedule 1**

**Sheet 4 of 6**

Federal Grantor/ Pass-Through Grantor/ Program Title	Agency or Pass-through Number	Program or Award Amount	Year 2012		Cash Received	Expenditures	Total Expenditures
			From	To			
Department of Justice (Continued)							
Indirect Programs							
United States Marshall's Service:							
US Marshall Fugitive Apprehension FY11/12							
Total United States Marshall's Service							
Office of Justice Programs:							
Bulletproof Vest Partnership Program:							
Juvenile Services							
Corrections							
Juvenile Services							
Prosecutor							
Sheriff							
Sheriff							
Prosecutor							
Juvenile Services							
Total Bulletproof Vest Partnership Program							
State Criminal Alien Assistance Program:							
2011							
16.606	2011-AP-BX-0680	213,972	01/01/11	12/31/12	213,972.00		160,724.14
2009	2009-AP-BX-0680	522,931	01/01/09	12/31/09			160,724.14
Total State Criminal Alien Assistance Program					213,972.00		160,724.14
Office of Juvenile Justice and Delinquency Prevention:							
Juvenile Accountability Incentive Block Grant:							
2012							
16.523	100-066-1500-121-343010	25,808	01/01/12	12/31/12			2,480.22
2011							
16.523	100-066-1500-121-343010	33,128	01/01/11	12/31/11	17,270.03		28,810.35
16.523	100-066-1500-121-343010	32,076	01/01/10	12/31/10			6,436.12
Total Office of Juvenile Justice and Delinquency Prevention					13,949.66		30,391.16
Jersey Shore Gang FBI FY12							
Total Office of Justice Programs					31,219.69		32,075.66
Bureau of Justice Assistance:							
Multi-Jurisdictional Gang, Gun & Narcotics Task Force							
Multi-Jurisdictional Gang, Gun & Narcotics Task Force FY11/12	16.138	71,569	07/01/12	08/30/13			1,557.60
Multi-Jurisdictional Gang, Gun & Narcotics Task Force FY10/11	16.138	86,783	07/01/11	08/30/12	86,782.88		86,783.00
Multi-Jurisdictional Gang, Gun & Narcotics Task Force FY10/11	16.138	99,649	07/01/10	10/31/11			99,649.00
Edward Byrne Memorial Jag FY10/11					15,873.00		15,873.00
Edward Byrne Memorial Jag FY09/10							
Edward Byrne Memorial Jag FY10/11	16.738	13,654	10/16/10	10/15/11	4,951.51		4,951.51
Edward Byrne Memorial Jag FY09/10	16.738	16,640	10/01/11	09/30/12	5,018.94		10,292.82
Juvenile Justice and Mental Health FY10							
Total Bureau of Justice Assistance					9,970.45		15,244.33
Total Indirect Programs							
Total Department of Justice							

COUNTY OF OCEAN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Schedule 1

YEAR ENDED DECEMBER 31, 2012

Sheet 5 of 6

Federal Grantor/ Pass-Through Grantor/ Program Title	Agency or Pass-through Number	Program or Award Amount	Year 2012		Total Expenditures
			From	To	
<b>Department of Agriculture</b>					
Indirect Programs:					
Food and Nutrition Service					
Nutrition Services Incentive					
USDA FY11	10-570	12-1360-AAA-C1	\$ 214,403	01/01/12	\$ 201,817.00
USDA FY11	10-570	11-1360-AAA-C-1	215,247	01/01/11	215,247.00
USDA FY10	10-570	10-1360-AAA-C-1	219,258	01/01/10	219,258.00
Total Food and Nutrition Service					<u>636,322.00</u>
Total Department of Agriculture					<u>636,322.00</u>
<b>Department of Labor</b>					
Indirect Programs:					
Pass through State of NJ Dept. of Labor Workforce Development					
Hurricane Sandy Disaster National Emergency Grant (NEG)	17.284	235,736	10-29-12	04/29/13	<u>17,789.00</u>
Employment Training Administration:					
Pass-through to Ocean County Private Industry Council:					
Workforce Investment Act Plan PY2012	17.255	ET-15-PY12	2,901,818	07/01/12	568,503.00
Workforce Investment Act Plan PY2011	17.255	ET-15-PY11	2,762,971	07/01/11	2,111,318.00
Workforce Investment Act Plan FY10/11	17.255	ET-15PY10	2,505,070	07/01/10	57,298.00
Workforce Investment Act Plan FY08/09	17.255	ET-15PY08	1,615,457	07/01/08	1,600,576.89
Workforce Investment Act Plan FY07/08	17.255	ET-15PY07	1,983,032	07/01/07	41,328.50
Workforce Investment Act Plan FY06/07	17.255	ET-15PY06	1,967,687	07/01/06	1,982,927.00
Total Employment Training Administration					<u>1,967,687.00</u>
Total Department of Labor					<u>10,736,081.89</u>
					<u>10,753,870.89</u>
<b>Department of Defense</b>					
Direct Program:					
Office of Economic Adjustment	12.610	EN0414-07-01	703,080	09/01/09	03/31/11
Fort Dix/McGuire AFB/Lakehurst					<u>269,486.00</u>
					<u>344,928.41</u>
					<u>646,132.27</u>
<b>Department of Energy</b>					
Indirect Program:					
Office of Energy Efficiency and Renewable Energy					
ARRA Energy Efficiency Conservation Block Grant	81.128	DE-SC0002972	748,300	03/01/09	03/30/12
					<u>325,387.72</u>
					<u>325,387.72</u>
					<u>723,652.71</u>
<b>Department of Environmental Protection</b>					
Indirect Programs:					
ARRA Waste Water Plan	66.454	09-100-042-4801-504-6110	100,000	05/01/09	06/30/11
Public Wastewater Facilities Capitalization					<u>36,265.12</u>
Grants for States (Loan)	66.458	\$344080-01A	894,023	2011	Until Finished
Principal Forgiveness	66.458	\$344080-01B	4,686,566	2011	Until Finished
					<u>880,652.00</u>
					<u>3,261,078.41</u>
					<u>-4,141,730.41</u>
Barnegat Bay Retrofit	66.460	RP09-076	371,482	12/17/09	12/31/11
Total Department of Environmental Protection					<u>71,296.69</u>
					<u>4,249,870.28</u>
					<u>4,311,406.72</u>

COUNTY OF OCEAN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2012

Schedule 1

Sheet 6 of 6

Federal Grantor/ Pass-Through Grantor/ Program Title	Agency or Pass-through Number	Program or Award Amount	Year 2012		Total Expenditures
			From	To	
Department of Homeland Security:					
Indirect Programs:					
State Domestic Preparedness Equipment Support Program					
State Homeland Security FY11	97.004	1-SHSGP-LFTP	447,246	11/28/11	\$ 53,260.31
10-SHSGP-LFTP	97.004	792,607	01/01/09	07/31/13	174,115.76
09-SHSGP-LFTP	97.004	775,380	01/01/09	12/31/09	434,363.28
08-SHSGP-LFTP	97.004	838,681	09/18/08	02/28/13	48,846.10
Total State Domestic Preparedness Equipment Support Program					<u>786,353.94</u>
Emergency Management Performance Grants					
Emergency Management Assistance FY11	97.042	2009-EMPG-P150-10	14,828	04/01/11	14,827.70
Emergency Management Assistance FY09	97.042	50,000	10/01/101	12/31/11	50,000.00
Total Emergency Management Performance Grants					<u>64,827.70</u>
Federal Preparedness Assistance					
Interoperable Emergency Communications	97.055	2009 IPT90044	104,293	10/01/11	97,775.00
Urban Areas Security Initiative	97.008	2009-SS-79-0082	65,000	10/01/11	64,923.15
Total Department of Homeland Security					<u>19,778,196.95</u>
Total Federal Assistance					<u>\$ 23,802,352.67</u>
					<u>\$ 76,719,218.17</u>

Supplementary Information

COUNTY OF OCEAN

SCHEDULE OF EXPENDITURES OF STATE AWARDS

YEAR ENDED DECEMBER 31, 2012

Schedule 2

Sheet 1 of 3

State Grantor/ Pass-Through Grantor/ Program Title	Account Number	Year 2012		Total Expenditures
		From	To	
<b>Department of Human Services</b>				
Personal Assistance Services FY11	12BHQC	01/01/12	12/31/12	\$ 496,617.71
Human Services Advisory Council FY11	11AXQC	01/01/11	12/31/11	69,275.00
Human Services Advisory Council FY12	12AXQC	01/01/12	12/31/12	69,275.00
Family Court Services FY11	11-FC-15	01/01/11	12/31/11	343,406.00
Family Court Services FY12	12FC-15	01/01/12	12/31/12	342,020.00
Children's Inter - Agency Coordinating Counsel FY11	12DXQR	01/01/11	12/31/12	39,418.00
Children's Inter - Agency Coordinating Counsel FY12	13DXQR	07/01/12	06/30/13	39,418.00
DHS - Emergency Food and Shelter FY11	SH10015	01/01/11	12/31/11	637,842.00
DHS Emergency Food & Shelter FY12	SH12015	01/01/12	12/31/12	71,630.00
Specialized Initiative and Transportation FY11	TS11015	01/01/11	12/31/11	104,294.00
Specialized Initiative and Transportation FY10	TS11015	01/01/10	12/31/10	20,228.00
Total Department of Human Services	TS13015	01/01/12	12/31/12	71,630.00
				22,120.00
				17,720.16
				1,489,720.71
				1,664,500.81
				2,774,602.05
<b>Department of Health and Senior Services</b>				
Chronic Disease Self Management FY11	11-1360-AAA-C1	01/01/11	12/31/11	15,000.00
Medicaid Match FY11	11-1360-AAA-C1	01/01/11	12/31/11	34,873.00
Medicaid Match FY12	12-1360-AAA-C1	01/01/12	12/31/12	34,018.00
Care Coordination FY12	12-1360-AAA-C1	01/01/12	12/31/12	23,810.00
Adult Protective Services FY11	11-1360-AAA-C1	01/01/11	12/31/11	284,918.00
Adult Protective Services FY12	12-1360-AAA-C1	01/01/12	12/31/12	243,383.00
Safe Housing & Transportation FY12	12-1360-AAA-C1	01/01/12	12/31/12	88,940.00
State COLA Senior Services FY12	12-1360-AAA-C1	01/01/12	12/31/12	410,495.00
Medication Management State FY11	11-1360-AAA-C1	01/01/11	12/31/11	560.00
Medication Management State FY12	12-1360-AAA-C1	01/01/12	12/31/12	621.00
Medication Management State FY09	09-1360-AAA-C1	01/01/09	12/31/12	561.00
DCA - Home Delivered Meals FY10	12-1360-AAA-C1	01/01/12	12/31/12	75,269.00
Total Department of Health and Senior Services				75,269.00
				75,269.00
				892,094.00
				919,556.68
				1,253,980.68
<b>Department of Education</b>				
State Facilities Education Act FY12	SFEA	07/01/12	06/30/13	42,750.00
State Facilities Education Act FY11	SFEA	07/01/11	06/30/12	42,750.00
Total Department of Education				85,500.00
				85,500.00
				85,500.00
				171,000.00
<b>Department of Information Technology</b>				
Enhanced 911 General Assistance FY08	08-E-15-687	03/15/08	03/15/09	12,925.22
Total Department of Information Technology				12,925.22
				498,409.17
				498,409.17

COUNTY OF OCEAN

SCHEDULE OF EXPENDITURES OF STATE AWARDS

YEAR ENDED DECEMBER 31, 2012

Schedule 2

Sheet 2 of 3

State Grantor/ Program Title	Account Number	Program or Award Amount	Year 2012		Expenditures	Total
			From	To		
Department of Law and Public Safety						
Victim/Witness Supplemental	VWAFP2-15	\$ 33,324.00	11/01/10	04/30/12	\$ 33,324.00	\$ 33,324.00
Victim/Witness Supplemental	VWAFPS-15	55,080.00	11/13/07	04/30/10	1,978.04	54,639.14
966 Reimbursement Program FY11	APU-634	306,990.00	01/01/11	06/30/12	292,255.65	297,446.45
966 Reimbursement Program FY10	APU-634	273,874.00	01/01/10	12/31/10	288,060.05	256,559.97
RERP: Reimbursement for Catering FY12	RERP	23,000.00	07/01/12	06/30/13	200.29	3,212.00
RERP: Reimbursement for Catering FY11	RERP	23,000.00	07/01/11	06/30/12	3,212.00	20,272.54
Body Armor Replacement - Corrections FY12	1020-718-066-1020-001-YCJS-6120	18,627.00	12/31/12	12/31/12	18,626.11	16,048.54
Body Armor Replacement - Prosecutor FY12	1020-718-066-1020-001-YCJS-6120	7,155.00	01/01/12	12/31/12	7,155.00	11,145.00
Body Armor Replacement - Sheriff FY12	1020-718-066-1020-001-YCJS-6120	11,359.00	01/01/12	12/31/12	11,358.15	58,528.00
Juvenile Detention Alternative Initiative	JDAL-11-JF-15	125,290.00	01/01/12	12/31/12	125,290.00	120,900.00
Juvenile Detention Alternative Initiative	JDAL-10-JF-15	120,000.00	01/01/11	12/31/11	44,962.00	33,482.00
Juvenile Detention Alternative Initiative	JDAL-09-JF-15	80,000.00	01/01/10	12/31/10	19,874.14	33,482.00
11SCP-PS-15	334,482.00	01/01/11	12/31/11	119,138.70	58,224.45	238,266.01
12SCP-12-PS-15	334,482.00	01/01/12	12/31/12	98,921.05	55,550.00	238,266.01
12SCP-12-PM-15	55,550.00	01/01/12	12/31/12	38,229.24	153,740.69	55,550.00
LEOTEF/11	33,670.00	10/01/11	12/31/12	33,669.56	21,472.43	249,994.09
1020-100-6666-1020-000	250,000.00	01/01/11	12/31/11	249,994.09	198,998.44	198,998.44
1020-100-6666-1020-000	250,000.00	01/01/12	12/31/12	1,049,800.12	1,164,532.37	2,166,158.33
Total Department of Law and Public Safety						
Cultural and Heritage Commission						
Council on the Arts FY11	1113A06OCEAN	71,085.00	07/01/11	06/30/12	10,662.00	18,751.47
Council on the Arts FY10	1013A060171	65,819.00	07/01/10	06/30/11	900.00	65,819.00
Council on the Arts FY12	1213A06OCEAN	76,329.00	01/01/12	12/31/12	64,880.00	51,934.23
NJ Historical Commission FY11/12	HC-GOS-2012-OC-00027	13,056.00	07/01/11	06/30/12	11,097.60	13,056.00
Total Cultural and Heritage Commission					86,659.60	201,894.23
Department of Environmental Protection and Energy						
Recycling Enhancement Act Tax Bonus	N/A	258,300.00	01/01/09	12/31/09	57,660.67	200,515.26
2011 Recycling Enhancement Tax Entitlement (178960)	4900-732-042-4900-12	347,600.00	01/01/11	12/31/12	220,989.72	231,686.43
2010 Recycling Enhancement Tax Entitlement	N/A	640,883.00	01/01/10	12/31/12	46,501.19	365,393.17
2009 Recycling Enhancement Tax Entitlement	N/A	377,17.00	01/01/09	12/31/12	883.00	369,027.50
Scrap Tire Management FY05	4910-100-042-4910-222-VVWV-6010	300,000.00	03/01/05	02/28/06	837.50	288,028.18
Clean Communities Program FY12	4900-765-042-4900-003-V42Y-6020	160,449.00	01/01/12	12/31/12	160,448.75	57,355.85
Clean Communities Program FY11	4900-765-042-4900-005-V42Y-6020	162,698.00	01/01/11	12/31/11	93,529.52	158,474.94
Clean Communities Program FY09	4900-765-042-4900-005-V42Y-6020	159,918.00	01/01/09	12/31/10	183.80	159,916.76
NJ Environmental Infrastructure Financing Program	34080-01A	298,007.00	2011	Until Finished	293,551.00	293,551.00
Total Department of Environmental Protection and Energy					508,931.75	2,123,949.09

COUNTY OF OCEAN

SCHEDULE OF EXPENDITURES OF STATE AWARDS

YEAR ENDED DECEMBER 31, 2012

State Grantor/ Pass-Through Grantor/ Program Title	Account Number	Program or Award Amount	Grant Period From	Grant Period To	Cash Received	Total Expenditures
<u>Department of Community Affairs</u>	N/A	\$ 49,500.00	01/01/09	Till Finished	\$ _____	\$ 49,500.00
Historic Site Management FY09						
Total Department of Community Affairs		30,000.00	07/01/12	06/30/13	12,500.00	17,690.25

Department of Military and Veteran Affairs

Veterans Transportation FY11	VL12-T79	55,500.00	07/01/11	06/30/12	43,000.00	37,347.48
Veterans Transportation FY12	VL12T79	30,000.00	07/01/12	06/30/13	55,500.00	55,500.00
Total Department of Military and Veteran Affairs						73,190.25

New Jersey Transit Corp. Casino Revenue Funds

Senior Citizens and Persons with Disabilities: FY 2012	OC-12SCDRTAP	1,908,945.00	01/01/12	12/31/12	1,183,333.93	1,698,787.58
FY 2011	OC-11SCDRTAP	2,499,514.80	01/01/11	12/31/11	506,664.75	262,816.08
Total New Jersey Transit Corp. Casino Revenue Funds					1,689,998.68	1,961,603.66

Department of Labor

Smart STEPS Program FY11/12	N/A	6,420.00	07/01/11	06/30/12	5,618.00	5,618.00
Workforce Investment Board Interdepartmental	N/A	11,764.00	07/01/11	06/30/12	11,764.00	11,764.00
Workforce Learning Link FY11/12	N/A	194,500.00	07/01/11	06/30/12	95,710.00	194,500.00
Workforce Learning Link FY12	N/A	74,000.00	07/01/12	06/30/13	66,335.00	63,281.00
Work First New Jersey Program FY11/13	WFNJ12	1,912,961.00	07/01/12	06/30/13	595,431.00	532,628.00
Work First New Jersey Program FY11/12	WFNJ11	2,368,656.00	07/01/11	06/30/12	1,939,804.00	2,260,304.00
Work First New Jersey Program FY11/12	WFNJ11	35,294.00	07/01/11	06/30/12	12,647.00	12,647.00
Work First New Jersey Program FY10/11	WFNJ10	2,117,270.00	07/01/10	06/30/11	16,976.00	21,116,980.00
Workforce Development Partnership FY12	N/A	21,878.00	07/01/11	06/30/12	14,163.00	21,878.00
Workforce Development Partnership FY13	N/A	22,640.00	07/01/12	06/30/13	11,520.00	9,494.00
Total Department of Labor					2,731,272.00	3,057,574.00

New Jersey Office of Homeland Security Preparedness

State Homeland CARS - E Aviation	2010-NJSA-1544	249,518.00	09/01/10	06/30/12	152,867.50	142,582.50
State Homeland CARS - E Canine	2010-NJSA-1560	38,918.00	09/01/10	06/30/12	37,207.51	4,864.51
<u>Department of Children And Families</u>					190,075.01	147,447.01
Child Abuse and Neglect FY12	12WWQ	19,385.00	04/01/12	12/31/12	19,385.00	5,025.00
Total State Assistance					\$ 8,798,916.87	\$ 9,995,490.43

Supplementary Information

Schedule 2

Sheet 3 of 3

**COUNTY OF OCEAN**

**NOTES TO SCHEDULES OF EXPENDITURES**

**OF FEDERAL AND STATE AWARDS**

**YEAR ENDED DECEMBER 31, 2012**

**NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION**

The County of Ocean, New Jersey is the prime sponsor and recipient of various federal and state grant funds. The County has delegated the administration of grant programs and the reporting function to various departments within the County. All grant and program cash funds are accounted for separately within the County's financial records. Except for grants administered by the following:

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**

The County's grants are presented on the modified cash basis of accounting utilizing the following method:

**Current Fund Grants** - In accordance with a directive from the Division of Local Government Services, Department of Community Affairs, State of New Jersey, all grant revenues and expenditures are fully realized within the current fund budget and corresponding receivables and spending reserves are established in the grant fund where the accounting for the grant activity takes place.

**Local Contributions**

Local matching contributions, when required, are raised in the current fund budget and transferred to the grant fund. The percentage of matching contributions varies with each program.

**Revenues**

Revenues, as reported on the accompanying Schedules of Expenditures of Federal and State Awards reflect cash receipts. Differences between budget and actual cash receipts are cancelled to fund balance when the grant is closed out.

**NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION (CONTINUED)**

**Expenditures**

Expenditures, as reported on the accompanying Schedules of Expenditures of Federal and State Awards, reflect cash disbursements charged directly to a grant program. Differences between budget and actual cash disbursements are cancelled to fund balance when the grant is closed out.

**NOTE 2. CONTINGENCIES**

Each of the grantor agencies reserves the right to conduct additional audits of the County's grant program for economy, efficiency and program results. However, the County administration does not believe such audits would result in material amounts of disallowed costs.

**NOTE 3. RECONCILIATION OF SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS TO THE BASIC FINANIAL STAEMENTS**

	<u>Federal</u>	<u>State</u>
Federal and State Grant Fund	\$ 12,376,485	\$ 9,701,939
General Capital Fund	<u>11,425,898</u>	<u>293,551</u>
Schedule of Expenditures	\$ <u>23,802,383</u>	\$ <u>9,995,490</u>

**COUNTY OF OCEAN**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**COUNTY OF OCEAN**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FEDERAL AND STATE PROGRAMS**

**YEAR ENDED DECEMBER 31, 2012**

There were no audit findings that were required to be reported in accordance with Section 510(a) of OMB Circular A-133 or New Jersey OMB Circular Letter 04-04 in the 2012 Audit of the County of Ocean.

**COUNTY OF OCEAN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL PROGRAMS**  
**STATE PROGRAMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**COUNTY OF OCEAN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012**

*Section I - Summary of Auditor's Results*

**Financial Statements**

[Reference - Section .510 and .520 of Circular OMB-133]

Type of auditor's report issued:	<u>Unqualified</u>	
Internal control over financial reporting:		
1) Material weakness(es) identified?	<u>Yes</u>	<u>X</u> <u>No</u>
2) Significant deficiencies identified that are not considered to material weaknesses?	<u>Yes</u>	<u>X</u> <u>None reported</u>
Noncompliance material to basic financial statements noted?	<u>Yes</u>	<u>X</u> <u>No</u>

**Federal Awards**

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

Identification of major programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
14.239	Home Investment Partnerships Program
16.738	Edward Byrne Memorial Justice Assistance Grant
16.804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant
20.205	Highway Planning and Construction
20.219	Recreational Trails Program
66.458	Capitalization Grants for Clean Water State Revolving Funds
81.128	Recovery Act - Energy Efficiency and Conservation Block Grant
97.067	Homeland Security Grant

Dollar threshold used to distinguish between type A and type B programs: [520]	<u>\$687,630</u>
Auditee qualified as low-risk auditee?	<u>X</u> <u>Yes</u> <u>      </u> <u>No</u>

**COUNTY OF OCEAN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012**

*Section I - Summary of Auditor's Results (Continued)*

**State Awards Section**

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Internal control over major programs:	
1) Material weakness(es) identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2) Significant deficiencies identified that are not considered to material weaknesses?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with NJOMB Circular Letter 04-04?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Identification of major programs:	

**State Grant/Project Number(s)**

042-4900-752-008-12  
APU-634

**Name of State Program**

Recycling Enhancement Act Tax Entitlement (178960)  
966 Reimbursement Program

**COUNTY OF OCEAN**

**PART IV**

**GENERAL COMMENTS AND RECOMMENDATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

An audit of the financial accounts and transactions of the County of Ocean for the year ended December 31, 2012, has recently been completed. The results of the audit are herewith set forth.

## **SCOPE OF AUDIT**

Except for the following units:

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 Private Industry Council  
Ocean County Utilities Authority  
Ocean County Vocational-Technical School

The audit covered the financial transactions of the Comptroller and Chief Financial Officer, the activities of the Board of Chosen Freeholders, and the records of the various outside departments.

The audit did not and could not determine the character of services rendered for which payment had been made or for which reserves had been set up, nor could it determine the character, proper price or quantity of materials supplied for which claims had been passed. These details were necessarily covered by the internal review and control before approval of such claims by the governing body.

Cash on hand was counted and cash balances were reconciled with independent certifications obtained directly from the depositories.

The accrued and realized revenues for the various County departments as shown on the Statement of Revenues and Schedule of Revenue Accounts Receivable are presented as recorded in the County records.

All material items of revenue and receipts were established and verified as to source and amount where practical.

## **GENERAL COMMENTS**

### **Contracts and Agreements Required to be Advertised per N.J.S. 40A:11-4a**

N.J.S. 40A:11-4a states "Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law." The amount set forth pursuant to the above statute was \$17,500 for municipalities and counties without a qualified purchasing agent (QPA) and \$36,000 with a qualified purchasing agent. In 2011, it was noted that the Division of Local Government Services adopted a temporary rule that permits municipalities and counties to increase their bid threshold to \$26,000 for a person meeting certain eligibility requirements for the future anticipated QPA certification exam. The County's purchasing agent is qualified pursuant to Subsection b. of Section 9 of PL. 1971, C. 198 (40A:11-9) thereby enabling the governing body of the contracting unit to establish a bid threshold of up to \$36,000. The County's threshold was \$17,500 for the year under audit.

## **Contracts and Agreements Required to be Advertised per N.J.S. 40A:11-4a (Continued)**

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

The minutes indicate that resolutions were adopted and advertised 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 had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.A. 40A:11-4.

## **Change Orders pursuant to N.J.A.C. 5:30-11.9 et seq.**

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 2012.

## **Contracts or Agreements not Required to be Advertised per N.J.S. 40A:11-6.1**

N.J.S. 40A:11-6.1 states "For all contracts that in the aggregate are less than the bid threshold but 15 percent or more of that amount, the contracting agent shall award the contract after soliciting at least two competitive quotations, if practicable."

We conducted a compliance review of the procedures and policies for securing quotations for purchases referred to above which indicated that the procedures were implemented to ensure statutory compliance and that quotes had been generally solicited as required by the statute.

## **General**

### **Accumulated Sick Leave at Retirement**

The County has, through dedication by rider as permitted by 40A:4-39, established a "Dedicated Trust Fund" into which all current funds appropriated to fund the accumulated sick leave at retirement liability shall be deposited. New rules governing accumulated sick leave at retirement which took effect in 2002 stipulate that the amount appropriated may not exceed the value of the total accumulated absences and that funds appropriated for accumulated sick leave at retirement may not be used for other purposes.

The estimated accumulated sick leave balance at December 31, 2012 was estimated to be \$2,245,496 of which \$1,575,646 was available in the aforementioned dedicated trust fund (Exhibit B-6).

The County historically budgets annually for this liability which includes \$100,000 provided for in the ensuing 2013 budget.

Additional funding may become available via budget transfers at or near year-end.

## **Departmental Revenues**

Certain departments generate revenues that are treated by the County as income or are deposited in trust accounts for the benefit of the department where they originated. The transmittal of these revenues is accompanied by a periodic monthly report that summarizes the amount received by the department during the period, the amount transferred, and the remaining amount, if any, on hand in the department's account at the close of the period. The report is signed by the department head, and is mandatory for every department that collects funds and transmits them to the Department of Finance, whether by check drawn on a department account or by direct deposit to an account in the County's name. Apart from rendering an accounting of revenue activity in a department on a regular periodic basis, the report serves as a document whose content can be reconciled with the department's underlying records.

## **FOLLOW-UP OF PRIOR YEAR RECOMMENDATIONS**

In accordance with Government Auditing Standards our procedures included a review of all prior year findings. Finding 1 regarding deferred charges and Finding 2 regarding funding targets for self-insurance reserves were addressed in 2012.

## **RECOMMENDATIONS**

None.

## **ACKNOWLEDGEMENT**

We desire to express our appreciation for the assistance and courtesies rendered by the County officials and employees during the course of the audit.

The foregoing comments are not of sufficient materiality whereby they would affect our ability to express an opinion on the financial statements taken as a whole.

Should any questions arise as to our comments, please contact us at your earliest opportunity.

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