COUNTY OF OCEAN

AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2020

COUNTY OF OCEAN

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COUNTY OF OCEAN

PART I

INDEPENDENT AUDITOR'S REPORTS
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable Director and Members
of the Board of Chosen Commissioners
County of Ocean
Toms River, New Jersey 08754

Report on the Financial Statements

We have audited the accompanying statements of assets, liabilities, reserves and fund balance - regulatory basis of the various funds and account group of the County of Ocean as of December 31, 2020 and 2019, and the related statements of operations and changes in fund balance - regulatory basis for the years then ended, the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis and the statement of fund balance – regulatory basis for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the County's basic 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 and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

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

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

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County, as of December 31, 2020 and 2019, or the results of its operations and changes in fund balance for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the County, as of December 31, 2020 and 2019, and the results of its operations and changes in fund balance - regulatory basis of such funds for the years then ended, and the statement of revenues - regulatory basis, statement of expenditures - regulatory basis and statement of fund balance – regulatory basis of the various funds, and general fixed assets group of accounts – regulatory basis, for the year ended December 31, 2020 in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

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 supplemental schedules presented for the various funds and letter of comments and recommendations section are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and are not a required part of the basic financial statements. The accompanying schedules of expenditures and federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedules presented for the various funds and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account group taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated July 7, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.



Robert W. Allison
Certified Public Accountant
Registered Municipal Accountant
RMA No. 483

Lakewood, New Jersey
July 7, 2021

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

The Honorable Director and Members
of the Board of Chosen Commissioners
County of Ocean
Toms River, New Jersey 08754

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements - regulatory basis of the County of Ocean, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated . Our report indicated that the County's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America but rather prepared in accordance with the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.



Robert W. Allison
Certified Public Accountant
Registered Municipal Accountant
RMA No. 483

Lakewood, New Jersey
July 7, 2021

BASIC FINANCIAL STATEMENTS

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COUNTY OF OCEAN
CURRENT FUND
STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE
REGULATORY BASIS
DECEMBER 31, 2020 AND 2019

	REFERENCE	2020	2019
ASSETS			
Regular Fund:			
Cash and Cash Equivalents	A-4	$ 161,639,309.28	$ 154,090,919.60
Cash - Change Fund	A	2,950.00	2,950.00
Total Regular Fund		161,642,259.28	154,093,869.60
Receivables & Other Assets With Full Reserves:			
County Share of Added and Omitted Taxes	A-5	1,914,860.72	2,774,119.59
Revenue Accounts Receivable	A-6	2,779,465.30	1,589,803.59
Inventory:			
Central Supply Warehouse	A-7	321,370.56	295,164.37
Due From Interfunds:			
Trust Fund	A-8	2,762.96	4,696.38
General Capital Fund	A-8	377.75	13,533.84
Grant Fund	A	438,997.38	1,118,713.27
Total Receivables & Other Assets With Full Reserves		5,457,834.67	5,796,031.04
Total Regular Fund, Receivables, Other Assets With Full Reserves & Deferred Charges		167,100,093.95	159,889,900.64
State & Federal Grants:			
Cash and Cash Equivalents	A-4	88,555,291.26	1,051,590.66
Mortgage Receivable	A-18	3,803,006.94	3,537,022.82
Grants Receivable	A-20	25,336,303.17	20,648,674.26
Total State & Federal Grants		117,694,601.37	25,237,287.74
Total Assets		$ 284,794,695.32	$ 185,127,188.38

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE
REGULATORY BASIS
DECEMBER 31, 2020 AND 2019

	REFERENCE	2020	2019
LIABILITIES RESERVES & FUND BALANCE			
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3, A-9	$ 35,050,708.99	$ 22,249,547.42
Reserve for Encumbrances	A-3, A-9	36,422,790.88	33,189,811.41
Accounts Payable	A-10	3,306,124.94	3,929,398.51
Reserve for Payroll Liabilities	A-11	3,583,819.28	3,777,479.18
Sales Tax Payable - Parks	A	1,260.98	0.77
Parks - Due to Cuisine on the Green	A	50.00	220.00
Community Disaster Loan Payable	A		
Due to State of New Jersey	A-16	-	8,100.00
Reserve for Superstorm Sandy	A-12	228,624.16	3,624,483.33
Reserve for Superstorm Sandy - Refunds	A-13	176,646.00	176,646.00
Reserve for CDL Cancellation	A-15	795,827.62	795,827.62
Reserve for FEMA Reimbursements - Superstorm Sandy	A-14	5,330,233.70	4,243,808.94
Subtotal		84,896,086.55	71,995,323.18
Reserve for Receivables & Other Assets	A	5,457,834.67	5,796,031.04
Fund Balance	A-1	76,746,172.73	82,098,546.42
Total Regular Fund		167,100,093.95	159,889,900.64
State & Federal Grants:			
Interfund - Current Fund	A-17	438,997.38	1,118,713.27
Reserve for Mortgage Receivable	A-18	3,803,006.94	3,537,022.82
Reserve for Interest - CARES	A-19	68,134.87	-
Reserve for Encumbrances	A-21	31,345,605.70	10,689,289.48
Appropriated Reserves	A-21	82,038,856.48	9,876,774.67
Unappropriated Reserves	A-22	-	15,487.50
Total State & Federal Grants		117,694,601.37	25,237,287.74
Total Liabilities, Reserves & Fund Balance		$ 284,794,695.32	$ 185,127,188.38

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE
REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	REFERENCE	2020	2019
Revenue & Other Income Realized:			
Fund Balance Utilized	A-1, A-2	$ 36,800,000.00	$ 28,800,000.00
Miscellaneous Revenue Anticipated	A-2	184,729,154.70	79,374,455.45
Receipts From Current Taxes	A-2	361,536,722.00	353,049,175.00
Nonbudget Revenue	A-2	5,805,535.46	8,513,251.55
Other Credits to Income:			
Prior Year Interfunds Returned		655,972.32	130,602.34
Unexpended Balance of Appropriation Reserves	A-9	17,011,760.37	16,447,527.03
Cancelled Accounts Payable	A-10	53,432.16	230,393.05
Cancelled Federal and State Grant Appropriated Reserves	A-20	653,190.89	896,080.66
Total Revenues		607,245,767.90	487,441,485.08
Expenditures:			
Budget Appropriations			
Operations:			
Salaries & Wages	A-3	130,404,832.00	124,302,762.00
Other Expenses	A-3	308,857,398.00	198,694,844.00
Capital Improvement Fund	A-3	46,771,261.00	34,272,359.00
Debt Service	A-3	53,896,631.45	56,242,732.92
Deferred Charges and Statutory Expenditures	A-3	35,263,032.96	32,948,938.44
Other Expenditures and Adjustments:			
Refund of Prior Year Revenue	A-4	2,750.00	2,550.00
Cancelled Federal and State Grant Receivables	A-19	602,236.18	806,991.52
Total Expenditures		575,798,141.59	447,271,177.88
Statutory Excess to Fund Balance		31,447,626.31	40,170,307.20
Fund Balance, January 1	A	82,098,546.42	70,728,239.22
		113,546,172.73	110,898,546.42
Decreased by:			
Utilization as Anticipated Revenue	A-1, A-2	36,800,000.00	28,800,000.00
Fund Balance, December 31	A	$ 76,746,172.73	$ 82,098,546.42

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Anticipated			
	Budget	Special N.J.S. 40A:4-87	Realized	Excess or (Deficit)
Fund Balance Anticipated	$ 36,800,000.00	$ -	$ 36,800,000.00	$ -
Miscellaneous Revenues Anticipated:				
Recording Fees - County Clerk Fees	7,000,000.00	-	10,400,773.17	3,400,773.17
Surrogate Fees	520,000.00	-	514,563.41	(5,436.59)
Sheriff Fees	2,000,000.00	-	1,584,871.33	(415,128.67)
Interest on Investments and Deposits	3,800,000.00	-	3,551,098.40	(248,901.60)
Data Processing Time Sharing Service	2,700.00	-	2,311.38	(388.62)
Road Opening Permits	25,000.00	-	38,595.00	13,595.00
Copy Machine Fees - County Clerk	7,000.00	-	2,854.00	(4,146.00)
Notary Fees - County Clerk	25,000.00		30,705.00	5,705.00
Passport Fees - County Clerk	650,000.00	-	475,700.00	(174,300.00)
Federal and State Contract - Indirect Cost Allocation	950,000.00	-	1,069,777.71	119,777.71
Sale of Plans and Specifications	10,000.00	-	9,935.00	(65.00)
College Debt Service Reimbursement	1,823,809.00	-	1,823,809.10	0.10
Rent - Ocean County Air Park	75,000.00	-	126,655.68	51,655.68
Rent - Parks - Picnic Areas	10,000.00	-	11,555.00	1,555.00
State Reimbursement - Inmates	20,000.00	-	475,826.71	455,826.71
County Parks - Non-Profit Program	80,000.00	-	32,188.00	(47,812.00)
Shared Services Agreements - Vehicle Services	395,500.00	-	136,933.15	(258,566.85)
Shared Services Agreements - Planning	-	65,000.00	-	(65,000.00)
Shared Services Agreements - Engineering	-	5,071.00	19,798.72	14,727.72
Shared Services Agreements - Roads	-	184,000.00	1,110,206.22	926,206.22
Atlantis Complex Revenues	580,000.00	-	891,308.24	311,308.24
Forge Pond Golf Course Fees	375,000.00	-	548,852.26	173,852.26
Atlantis Pro Shop	20,000.00	-	27,130.58	7,130.58
Forge Pond Pro Shop	20,000.00	-	19,599.29	(400.71)
Reimbursement for Salary and Wages of Mental Health Coordinator	12,000.00	-	12,000.00	-
Division of Aging - State Distribution Center Reimbursement	65,000.00	-	98,320.93	33,320.93
State Aid - County College Bonds (N. J. S. 18A:64A-22-6)	2,492,822.00	-	2,492,822.50	0.50
State Aid - County Vocational School Bonds (N.J.S.A. 44:7-38 et. Seq.)	780,920.00	-	780,921.00	1.00
Prosecutor's Salary Reimbursement	89,000.00	-	89,000.00	-
State and Federal Reimbursement School Nutrition	16,000.00	-	20,667.94	4,667.94
Library Pension Payment	1,952,691.00	-	1,952,691.00	-
Supplemental Security Income	1,104,098.00	-	788,843.00	(315,255.00)
B.O.S.S. CMC Agreement	18,000.00	-	-	(18,000.00)
Special Items:				
State and Federal Revenues Offset with Appropriations:				
ADRC COVID-19	-	76,742.00	76,742.00	-
Adult Protective Services	371,744.00	-	371,744.00	-
Area Plan III E State	104,829.00	26.00	104,855.00	-
Area Plan III-E Admin	34,943.00	-	34,943.00	-
Barnegat Bay Education and Enforcement	-	270,000.00	270,000.00	-
BJA FY20 CESFP	-	58,008.00	58,008.00	-
Care Coordination	23,810.00	-	23,810.00	-
CARES Act Coronoavirus Relief Fund	-	105,949,275.00	105,949,275.00	-
CARES Title III-B Support Services	-	365,575.00	365,575.00	-
CARES Title III-C2 HDM	-	903,947.00	903,947.00	-
CARES Title III-E Support Pro	-	189,799.00	189,799.00	-
Cattus Island Shoreline Restore	-	3,000,000.00	3,000,000.00	-
Children's Inter - Agency Coordinating Council	-	39,418.00	39,418.00	-
Clean Communities Program	-	196,703.00	196,703.00	-
Congregate COVID-19	-	157,951.00	157,951.00	-
Coop Market Sponsor	17,750.00	-	17,750.00	-
CTCL COVID-19 Response Election Board	-	300,269.00	300,269.00	-
CTCL COVID-19 Response County Clerk	-	150,135.00	150,135.00	-
DCA - Home Delivered Meals	71,900.00	-	71,900.00	-
DCA - Home Delivered Meals COVID-19	-	317,174.00	317,174.00	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Anticipated			
	Budget	Special N.J.S. 40A:4-87	Realized	Excess or (Deficit)
Special Items (continued):				
State and Federal Revenues Offset with Appropriations (continued):				
DHS - Emergency Food and Shelter	874,630.00	48,887.00	923,517.00	-
DRE Callout Program	-	72,000.00	72,000.00	-
Driving While Intoxicated	144,739.00	-	144,739.00	-
FAA CARES Act Grant	-	69,000.00	69,000.00	-
FAA Rehab Apron Design Phase I	-	586,000.00	586,000.00	-
Family Court Services	338,792.00	-	338,792.00	-
HUD: Community Development Block Grant	-	1,395,301.00	1,395,301.00	-
HUD: Community Development Block Grant FY19	-	820,810.00	820,810.00	-
HUD: Community Development Block Grant - Program Income	-	43,696.00	43,696.00	-
HUD: HOME Investment Partnership	-	1,350,003.00	1,350,003.00	-
HUD: HOME Program Income	6,613.00	10,000.00	16,613.00	-
HUD: HOME Subrecipient Contribution	42,500.00	-	42,500.00	-
Human Services Advisory Council	69,275.00	-	69,275.00	-
Insurance Fraud Program	-	250,000.00	250,000.00	-
Juvenile Detention Alternative Initiative	120,000.00	-	120,000.00	-
LEAP Fellowship Grant	-	50,000.00	50,000.00	-
MAT Initiative FY19	-	233,332.00	233,332.00	-
Medicaid Match	39,672.00	148.00	39,820.00	-
Move Over Enforcement	55,000.00	-	55,000.00	-
NJ Co. History Partnership	68,381.00	-	68,381.00	-
NJ Council of the Arts	88,160.00	9,400.00	97,560.00	-
NJ Transit - NJ JARC	-	300,000.00	300,000.00	-
Ocean Area Comprehensive	216,945.00	-	216,945.00	-
Ocean Area Plan Grant	2,266,999.00	103,681.00	2,370,680.00	-
Ocean Area Plan State	114,854.00	4,351.00	119,205.00	-
Ocean County Census	116,411.00	-	116,411.00	-
Operation Helping Hands	-	62,500.00	62,500.00	-
Operation Helping Hands - State	100,000.00	-	100,000.00	-
Opioid Recovery Employment Program	-	287,242.00	287,242.00	-
Personal Assistance Services Program	116,280.00	-	116,280.00	-
Program Management Funds	55,550.00	-	55,550.00	-
Program Service Funds	324,867.00	-	324,867.00	-
Recycling Enhancement Act Tax Entitlement	-	458,624.00	458,624.00	-
Safe Housing and Transportation Program	84,565.00	-	84,565.00	-
SAMHSA	-	329,839.00	329,839.00	-
S.A.N.E Grant	88,009.00	-	88,009.00	-
Sec 5310 Mobility Management	-	50,000.00	50,000.00	-
Sec 5310 Operating	-	150,000.00	150,000.00	-
Senior Citizens and Persons with Disabilities	1,378,526.00	-	1,378,526.00	-
Social Service Block Grant	227,542.00	-	227,542.00	-
State Body Armor - Corrections	18,379.00	-	18,379.00	-
State Body Armor - Prosecutor	6,208.00	-	6,208.00	-
State Body Armor - Sheriff	13,091.00	-	13,091.00	-
State COLA Senior Services	394,549.00	-	394,549.00	-
State Criminal Alien Assistance	-	151,289.00	151,289.00	-
State Facilities Education Act	-	45,000.00	45,000.00	-
State Health Insurance Assistance Program	-	46,400.00	46,400.00	-
Subregional Intern Support Program	-	15,000.00	15,000.00	-
Subregional Transportation	-	144,381.00	144,381.00	-
Summer Youth Employment	-	105,600.00	105,600.00	-
Supplemental Aging Supportive Services	-	150,489.00	150,489.00	-
Traumatic Loss Coalition	-	14,255.00	14,255.00	-
US Marshall Service	-	30,000.00	30,000.00	-
USDA	219,580.00	5,751.00	225,331.00	-
Veterans Transportation	-	15,000.00	15,000.00	-
Victims of Crime Act	-	503,339.00	503,339.00	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Anticipated			
	Budget	Special N.J.S. 40A:4-87	Realized	Excess or (Deficit)
Special Items (continued):				
State and Federal Revenues Offset with Appropriations (continued):				
WIOA Plan	-	2,763,246.00	2,763,246.00	-
WIOA DWG COVID-19	-	390,000.00	390,000.00	-
Work First New Jersey	-	1,092,095.00	1,092,095.00	-
Workforce Learning Link FY19/20	-	24,000.00	24,000.00	-
Other Special Items:				
Parks Vendor Commissions	5,000.00	-	2,500.00	(2,500.00)
Sample Ballots Postage	30,000.00	-	-	(30,000.00)
Sample Ballots Printing	15,000.00	-	-	(15,000.00)
Rent - T-Hangers at Airpark	130,000.00	-	163,174.25	33,174.25
Sub-Division and Site Plan Fees	32,796.00	-	32,796.00	-
Motor Vehicle Fines	2,343,138.00	-	2,343,138.00	-
Reserve to Pay Bonds	6,620,212.00	-	6,620,212.00	-
Capital Surplus	465,576.00	-	465,576.00	-
Constitutional Officers Fees - Tax Relief:				
County Clerk	3,000,000.00	-	5,375,328.88	2,375,328.88
Surrogate	485,000.00	-	474,981.70	(10,018.30)
Sheriff	1,000,000.00	-	894,701.17	(105,298.83)
Public Health Priority Funding (N.J.S.A. 26:2F-1)	1,840,000.00	-	2,922,233.13	1,082,233.13
Added and Omitted Taxes	2,774,119.00	-	3,331,261.82	557,142.82
911 Service Agreements	581,551.00	-	592,164.03	10,613.03
Total Miscellaneous Revenues Anticipated	52,457,025.00	124,409,752.00	184,729,154.70	7,862,377.70
Amount to be Raised by Taxation - County Purpose Tax	361,536,722.00	-	361,536,722.00	-
Budget Totals	450,793,747.00	124,409,752.00	583,065,876.70	7,862,377.70
Non-Budget Revenue	-	-	5,805,535.46	5,805,535.46
Total General Revenues	$ 450,793,747.00	$ 124,409,752.00	$ 588,871,412.16	$ 13,667,913.16

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

Analysis of Non Budget Revenue	Amount
Miscellaneous Revenue	$ 45,820.12
Payment in Lieu of Taxes (P.I.L.O.T.)	73,093.70
B.O.S.S. Indirect Cost	526,029.00
B.O.S.S. Refunds	1,500.00
Tax Board Public Record Fees	8.00
Rent of Voting Machines	400.00
Board of Construction Appeals	4,600.00
Sheriff- Training BTC/EMD	5,250.00
Weights and Measures Fines	99,501.00
Gas and Oil Refunds - Miscellaneous	2,765.97
Tuition Police Academy	21,200.00
Overload Permits	950.00
NJ State Reimbursement of Air Park Projects	55,266.58
Opticom Installation	20,241.32
Vending Machine Commission	350.62
Rent - DMV R.J. Miller Airpark	18,000.00
County Clerk Salary Reimbursement	7,510.00
Sheriff Salary Reimbursement	181.00
Surrogate Salary Reimbursement	12,626.00
Municipal/Fire Elections-Election Board	15,464.22
Municipal/Fire Elections-County Clerk	58,024.15
Build America Bonds Rebate	170,854.75
Title IV D Probation Rent	396,999.64
BOSS - 1027 Hooper	1,689,279.35
County Fines	210.00
Court Ordered Restitution	1,978.30
Engineering Billboard Lease Agreement	12,300.00
County Clerk-Indexing Fees	6,420.00
Energy Rebates	766,021.82
Juvenile Shared Services	143,950.00
Twenty-One Plus Inc.	26,533.00
Cost Sharing Services	12,050.64
Inmate User Fees	53,317.90
Transportation Donations	4,312.00
Reimbursement - Grants Prior Years Charges	191,247.02
Dog Park Registration	3,740.00
Parks Stage Rental	5,250.00
SCRDT - OCATS	21,899.80

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

Analysis of Non Budget Revenue		Amount
RRT: Fuel Expense		46,119.48
Autopsy Reports		2,840.00
Inmate SSI Payment		21,600.00
Prosecutor DOJ Task Force		10,737.78
Sheriff DOJ Task Force		7,017.42
Transportation Fares		165,767.10
State Election Reimbursement		705,980.16
Vote By Mail		51,663.73
Employee Reimb Agreement		2,590.00
Inmate Medical Reimbursement		11,015.43
OPRA Copies		200.00
Defensive Driving Course		48.00
Bail Bond Forfeitures		12,725.00
Sale of Scrap Metal		2,531.36
Drainage- Road Agreements		266,145.00
School Board Election Reimbursement		23,409.10
		$ 5,805,535.46
	Cash Receipts	$ 5,805,535.46
		$ 5,805,535.46

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
OPERATIONS - Within "CAPS"						
GENERAL GOVERNMENT:						
Board of Chosen Commissioners:						
Salaries and Wages	$ 505,355.00	$ 505,355.00	$ 501,460.70	$ -	$ 3,894.30	$ -
Other Expenses	5,225.00	5,225.00	5,026.59	-	198.41	-
County Administrator:						
Salaries and Wages	1,377,439.00	1,377,439.00	1,206,479.00	-	170,960.00	-
Other Expenses	91,800.00	91,800.00	46,304.00	-	45,496.00	-
Management System & Budget Analysis:						
Salaries and Wages	691,330.00	691,330.00	689,482.62	-	1,847.38	-
Other Expenses	122,650.00	122,650.00	22,996.68	37,648.00	62,005.32	-
Wireless Technologies Division:						
Other Expenses	1,189,669.00	1,189,669.00	958,609.66	6,646.06	224,413.28	-
Audit:						
Other Expenses	175,000.00	175,000.00	-	175,000.00	-	-
Special Accounting Services:						
Other Expenses	150,000.00	150,000.00	17,900.00	71,600.00	60,500.00	-
County Counsel:						
Other Expenses	750,000.00	750,000.00	462,095.48	65,406.75	222,497.77	-
County Adjuster's Office:						
Salaries and Wages	242,101.00	242,101.00	216,062.59	-	26,038.41	-
Other Expenses	66,965.00	66,965.00	46,127.78	1,952.73	18,884.49	-
Department of Finance:						
Salaries and Wages	1,649,734.00	1,649,734.00	1,619,454.48	1,000.00	29,279.52	-
Other Expenses	142,000.00	142,000.00	56,458.80	7,013.36	78,527.84	-
Clerk of the Board:						
Salaries and Wages	1,005,912.00	1,005,912.00	945,781.90	-	60,130.10	-
Other Expenses	43,009.00	43,009.00	23,273.36	2,535.06	17,200.58	-
Business Development and Tourism:						
Other Expenses	207,880.00	207,880.00	172,915.17	31,634.01	3,330.82	-
Employee Relations:						
Salaries and Wages	1,351,218.00	1,351,218.00	1,283,972.94	-	67,245.06	-
Other Expenses	12,000.00	12,000.00	7,751.50	1,831.14	2,417.36	-
Personnel Training Program:						
Other Expenses	35,000.00	35,000.00	924.00	-	34,076.00	-
Labor Relations Consultant:						
Other Expenses	185,000.00	185,000.00	90,208.53	70,235.72	24,555.75	-
Public Information/Outreach:						
Other Expenses	184,450.00	184,450.00	51,671.60	116,181.79	16,596.61	-
County Connection:						
Other Expenses	16,795.00	16,795.00	11,208.55	492.05	5,094.40	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
County Clerk:						
Salaries and Wages	2,334,565.00	2,334,565.00	2,130,768.63	-	203,796.37	-
Other Expenses	358,300.00	358,300.00	258,006.83	69,254.34	31,038.83	-
Prosecutor Programs:						
Other Expenses	85,608.00	85,608.00	60,159.11	17,615.97	7,832.92	-
Prosecutor:						
Salaries and Wages	15,895,432.00	15,855,432.00	14,383,256.51	2,000.00	1,470,175.49	-
Other Expenses	598,230.00	598,230.00	335,375.29	189,263.64	73,591.07	-
Gang Violence Initiative:						
Salaries and Wages	522,405.00	562,405.00	550,534.55	-	11,870.45	-
Purchase Department:						
Salaries and Wages	471,069.00	471,069.00	442,953.03	-	28,115.97	-
Other Expenses	12,834.00	12,834.00	5,730.42	509.13	6,594.45	-
Warehouse/Record Storage:						
Salaries and Wages	297,150.00	297,150.00	296,479.44	-	670.56	-
Other Expenses	4,239.00	4,239.00	2,218.94	1,089.96	930.10	-
Buildings and Grounds:						
Salaries and Wages	6,304,862.00	6,304,862.00	6,179,102.49	-	125,759.51	-
Other Expenses	3,000,000.00	3,000,000.00	1,923,708.99	922,202.23	154,088.78	-
Security:						
Salaries and Wages	3,667,652.00	3,767,652.00	3,730,767.66	-	36,884.34	-
Other Expenses	76,160.00	76,160.00	51,845.94	23,606.29	707.77	-
Insurance:						
Group Insurance for Employees	43,922,509.00	43,922,509.00	35,744,189.19	865,089.98	7,313,229.83	-
Health Benefit Waiver	46,800.00	46,800.00	43,800.00		3,000.00	-
Other Insurance Premiums Liability Self-Insurance (40A: 10-6)	2,281,127.00	2,281,127.00	2,137,122.43	30,653.57	113,351.00	-
Employee Physicals & Policy	82,000.00	82,000.00	29,415.00	45,090.03	7,494.97	-
Insurance Consultant	53,000.00	53,000.00	32,781.75	20,218.25	-	-
Workmen's Compensation Trust (40A: 10-6)	4,316,589.00	4,316,589.00	4,316,589.00	-	-	-
Self-Insurance - Administration of Claims	248,586.00	248,586.00	248,585.53	-	0.47	-
Self Insurance - Police Professionals	311,597.00	311,597.00	311,597.00	-	-	-
Self Insurance - Auto Liability	137,462.00	137,462.00	137,462.00	-	-	-
Self Insurance - General Liability	870,113.00	870,113.00	870,113.00	-	-	-
Self Insurance - Unemployment	944,830.00	944,830.00	944,830.00	-	-	-
Self Insurance - Public Officials Trust	1,000.00	1,000.00	1,000.00	-	-	-
Self Insurance - Physical Vehicle Damage Trust	300,000.00	300,000.00	300,000.00	-	-	-
Stationary, Printing and Advertising:						
Other Expenses	18,000.00	18,000.00	8,278.81	-	9,721.19	-
Postage:						
Other Expenses	575,000.00	575,000.00	244,805.00	150,000.00	180,195.00	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Office of Information Technology:						
Salaries and Wages	3,146,575.00	3,146,575.00	2,830,576.51	-	315,998.49	-
Other Expenses	4,436,000.00	4,436,000.00	2,693,499.95	957,949.53	784,550.52	-
Printing & Graphic Arts:						
Salaries and Wages	656,480.00	656,480.00	509,758.45	-	146,721.55	-
Other Expenses	227,000.00	227,000.00	101,422.06	31,426.50	94,151.44	-
Total General Government	106,403,706.00	106,503,706.00	90,292,899.44	3,915,146.09	12,295,660.47	-
JUDICIARY:						
Indigent Costs:						
Other Expenses	25,000.00	25,000.00	12,508.50	-	12,491.50	-
Uniform Interstate Family Support Act:						
Other Expenses	175,000.00	175,000.00	76,791.25	29,472.20	68,736.55	-
County Surrogate:						
Salaries and Wages	1,173,397.00	1,173,397.00	995,885.35	-	177,511.65	-
Other Expenses	27,788.00	27,788.00	15,526.36	10,373.24	1,888.40	-
Sherriff's Office- Judicial Function:						
Other Expenses	76,400.00	98,600.00	58,137.18	39,020.39	1,442.43	-
Total Judiciary	1,477,585.00	1,499,785.00	1,158,848.64	78,865.83	262,070.53	-
REGULATION:						
Office of the Sheriff:						
Salaries & Wages	18,646,676.00	18,416,676.00	18,050,324.35	-	366,351.65	-
Other Expenses	451,800.00	631,600.00	278,508.26	331,316.58	21,775.16	-
Sheriff's - 911 System (N.J.S. 40A:45.4(r):						
Salaries & Wages	3,866,411.00	3,866,411.00	3,698,609.34	-	167,801.66	-
Other Expenses	572,400.00	572,400.00	516,904.60	53,507.67	1,987.73	-
Sheriff - Communication and Operations Division:		-				
Other Expenses	200,000.00	228,000.00	147,129.00	67,390.64	13,480.36	-
Sheriff - Criminal Division:						
Other Expenses	389,100.00	389,100.00	241,456.16	144,212.76	3,431.08	-
Police Academy:						
Other Expenses	41,000.00	41,000.00	29,188.81	7,852.15	3,959.04	-
Board of Taxation:						
Salaries & Wages	583,785.00	583,785.00	540,239.55	-	43,545.45	-
Other Expenses	17,400.00	17,400.00	10,748.69	336.01	6,315.30	-
County Medical Examiner:						
Salaries & Wages	813,876.00	813,876.00	732,756.23	-	81,119.77	-
Other Expenses	1,450,500.00	1,650,500.00	1,004,889.77	383,395.91	262,214.32	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Burial Expenses - Indigents:						
Other Expenses	10,000.00	30,000.00	8,908.00	164.00	20,928.00	-
Shade Tree Commission:						
Salaries & Wages	105,282.00	105,282.00	103,013.57	-	2,268.43	-
Other Expenses	35,000.00	35,000.00	4,609.18	29,613.84	776.98	-
Election Expense:						
Salaries & Wages	193,100.00	393,100.00	192,939.71	-	200,160.29	-
Other Expenses	787,444.00	787,444.00	471,582.29	138,145.02	177,716.69	-
Election Board:						
Salaries & Wages	2,197,304.00	2,197,304.00	1,992,790.31	-	204,513.69	-
Rent of Polling Places:						
Other Expenses	96,500.00	96,500.00	58,000.00	4,100.00	34,400.00	-
District Election Board Members:						
Other Expenses	865,000.00	665,000.00	306,054.71	-	358,945.29	-
County Clerk - Election Expense:						
Other Expenses	607,725.00	607,725.00	471,926.87	135,796.90	1.23	-
Sheriff - Emergency Services Division:						
Other Expenses	77,200.00	77,200.00	54,347.41	14,692.88	8,159.71	-
Consumer Affairs (N.J.S 40:23-6-47						
Salaries & Wages	825,575.00	825,575.00	762,462.53	-	63,112.47	-
Other Expenses	4,750.00	4,750.00	1,420.27	-	3,329.73	-
County Planning Board (RS 40:27-3)						
Salaries & Wages	915,583.00	880,583.00	684,202.63	-	196,380.37	-
Other Expenses	61,150.00	61,150.00	32,524.62	28,570.99	54.39	-
Construction Board of Appeals (N.J.S. 52:27D-127):						
Other Expenses	400.00	400.00	-	-	400.00	-
Firemen's Association E.O.C. Contribution (N.J.S. 40:23-8.13):						
Other Expenses	25,000.00	25,000.00	25,000.00	-	-	-
Office of the Fire Marshal (40A:14-2):						
Salaries & Wages	1,201,300.00	1,201,300.00	743,076.76	-	458,223.24	-
Clean Vessel Act P.L. 102-587:						
Other Expenses	50,000.00	50,000.00	45,000.00	-	5,000.00	-
Total Regulation	35,091,261.00	35,254,061.00	31,208,613.62	1,339,095.35	2,706,352.03	-
ROADS AND BRIDGES:						
Roads:						
Salaries & Wages	9,804,056.00	9,804,056.00	9,120,436.44	-	683,619.56	-
Other Expenses	2,102,000.00	2,102,000.00	605,126.02	1,026,225.63	470,648.35	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Vehicle Services:						
Salaries & Wages	3,164,967.00	3,164,967.00	2,812,894.71	-	352,072.29	-
Other Expenses	197,676.00	197,676.00	109,845.91	72,158.80	15,671.29	-
Engineering Department:						
Salaries & Wages	5,393,771.00	5,393,771.00	5,056,287.71	-	337,483.29	-
Other Expenses	289,400.00	289,400.00	187,159.96	69,660.90	32,579.14	-
Beach Erosion:						
Other Expenses	675,000.00	675,000.00	73,580.00	66,960.00	534,460.00	-
Transportation Services:						
Salaries & Wages	2,987,144.00	2,987,144.00	2,913,632.55	-	73,511.45	-
Other Expenses	230,398.00	230,398.00	131,338.49	86,854.03	12,205.48	-
Shared Services Agreements:						
Other Expenses - Engineer	-	5,071.00	5,069.38	-	1.62	-
Other Expenses - Municipal Aid Roads	-	184,000.00	155,877.58	11,558.96	16,563.46	-
Other Expenses - Vehicle Services	395,500.00	395,500.00	126,333.88	-	269,166.12	-
Other Expenses - Planning Board	-	65,000.00	62,384.50	-	2,615.50	-
Maintenance of Pumping Facility:		-				
Other Expenses	169,000.00	169,000.00	41,857.50	3,826.18	123,316.32	-
Engineering/Hazard Tree Removal						
Other Expenses	100,000.00	100,000.00	92,530.33	6,900.00	569.67	-
Total Roads and Bridges	25,508,912.00	25,762,983.00	21,494,354.96	1,344,144.50	2,924,483.54	-
CORRECTIONAL AND PENAL:						
Department of Corrections:						
Salaries & Wages	22,386,104.00	22,286,104.00	21,898,646.82	-	387,457.18	-
Other Expenses	720,221.00	720,221.00	330,358.38	338,232.49	51,630.13	-
Corrections - Healthcare Services:						
Other Expenses	3,701,587.00	3,701,587.00	2,818,723.16	837,566.12	45,297.72	-
Law Enforcement Crime Prevention:						
Other Expenses	250,000.00	250,000.00	-	-	250,000.00	-
Corrections - Food						
Other Expenses	936,900.00	936,900.00	518,150.83	418,749.17	-	-
Total Correctional and Penal	27,994,812.00	27,894,812.00	25,565,879.19	1,594,547.78	734,385.03	-
HEALTH AND WELFARE:						
Aid to Visiting Homemaker Services (N.J.S. 40:23-8.11)	88,590.00	88,590.00	79,227.00	9,363.00	-	-
Aid to Providence House (N.J.S. 30:14-11)	67,440.00	67,440.00	67,440.00	-	-	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Aid to Special Children Services (N.J.S. 40:13-1)	75,000.00	75,000.00	75,000.00	-	-	-
Department of Human Services:						
Salaries & Wages	716,044.00	716,044.00	713,089.38	957.20	1,997.42	-
Other Expenses	342,076.00	372,076.00	270,769.81	97,653.82	3,652.37	-
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.A. 40:23-8.1)						
Other Expenses	1,943,523.00	1,943,523.00	1,196,173.00	747,350.00	-	-
Aid to NJ Homeless Youth Act 1999, Ch. 224	31,500.00	31,500.00	31,500.00	-	-	-
Aid to Dottie's House (N.J.S. 52:4B)	17,500.00	17,500.00	17,500.00	-	-	-
Aid to Uniform Fire Prevention (N.J.S. 40:23-8.13)	8,100.00	8,100.00	-	-	8,100.00	-
Fire and First Aid Training Center:						
Salaries & Wages	440,168.00	440,168.00	414,804.26	-	25,363.74	-
Other Expenses	60,000.00	60,000.00	27,257.30	26,601.17	6,141.53	-
Aid to First Aid Captain's Association (N.J.S. 40:5-2):						
Other Expenses	2,500.00	2,500.00	-	-	2,500.00	-
Mosquito Extermination Commission (N.J.S. 26:9-13, et seq.):						
Other Expenses	2,255,630.00	2,255,630.00	2,255,630.00	-	-	-
Aid/Alcohol and Addition (N.J.S. 40:9B-4)	20,761.00	20,761.00	20,761.00	-	-	-
Maintenance of Patients O/T State Institutions	110,000.00	110,000.00	33,622.02	-	76,377.98	-
Patients/Mental Institutions	2,286,339.00	2,286,339.00	2,286,339.00	-	-	-
Board of Social Services:						
Administration	16,075,978.00	16,075,978.00	16,075,976.95	-	1.05	-
Services Account	2,748,619.00	2,748,619.00	2,748,619.00	-	-	-
Supplemental Security Income	1,104,098.00	1,104,098.00	1,104,098.00	-	-	-
Emergency Shelter Aid	92,868.00	92,868.00	92,868.00	-	-	-
Juvenile Services - Education Programs:						
Other Expenses	680,500.00	680,500.00	251,607.55	383,889.75	45,002.70	-
Juvenile Services - State Housing:						
Other Expenses	28,600.00	28,600.00	10,190.86	17,200.37	1,208.77	-
Juvenile Services:						
Salaries & Wages	3,779,637.00	3,779,637.00	3,238,123.49	1,000.00	540,513.51	-
Other Expenses	149,100.00	149,100.00	90,776.03	42,374.60	15,949.37	-
Juvenile Services - Non-Secure Programs:						
Other Expenses	240,000.00	240,000.00	63,337.84	66,266.72	110,395.44	-
Juvenile Gang Initiatives:						
Other Expenses	22,500.00	22,500.00	4,030.59	4,209.81	14,259.60	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Office of Senior Services:						
Salaries & Wages	780,477.00	590,477.00	543,882.84	1,000.00	45,594.16	-
Other Expenses	2,530,598.00	2,530,598.00	2,028,272.47	58,526.90	443,798.63	-
Aid to Ocean County Economic Action Now, Inc. (N.J.S. 40:23-8.18-19)	71,379.00	71,379.00	-	-	71,379.00	-
War Veterans' Burial and Grave Decorations:						
Other Expenses	20,000.00	20,000.00	17,395.20	-	2,604.80	-
County Environmental Agency:						
Other Expenses	1,000.00	1,000.00	270.00	-	730.00	-
Hazardous Household Waste Program:						
Other Expenses	480,000.00	480,000.00	373,023.52	81,718.62	25,257.86	-
Solid Waste Management:						
Salaries & Wages	2,271,654.00	2,271,654.00	2,101,876.11	-	169,777.89	-
Other Expenses	577,000.00	577,000.00	408,932.62	167,966.22	101.16	-
Disability Awareness Through Education (D.A.T.E.):						
Other Expenses	22,500.00	22,500.00	6,000.00	16,500.00	-	-
Commission for Individuals with Disabilities:						
Other Expenses	1,200.00	1,200.00	75.00	-	1,125.00	-
Ocean County Board of Social Services	32,408.00	32,408.00	32,408.00	-	-	-
Aid to Saint Francis Community Center (N.J.S.A. 40:23-8.14)						
Other Expenses	15,573.00	15,573.00	15,573.00	-	-	-
Division on Aging - State District Center Reimbursement:						
Other Expenses	150,000.00	150,000.00	77,774.00	72,226.00	-	-
Public Health Priority Funding (N.J.S.A.26:2F-1)						
Other Expenses	588,852.00	588,852.00	588,852.00	-	-	-
Child & Adult Disability Services:						
Other Expenses	173,359.00	173,359.00	84,612.50	88,737.50	9.00	-
Aid to Families with Dependent Children:						
Other Expenses	187,723.00	187,723.00	187,723.00	-	-	-
Aid to Animal Control (N.J.A.C. 8:52):						
Other Expenses	6,075.00	6,075.00	6,075.00	-	-	-
School Nutrition Program:						
Other Expenses	50,490.00	50,490.00	50,319.79	20.56	149.65	-
Workforce Investment Board:						
Other Expenses	36,000.00	36,000.00	-	36,000.00	-	-
Total Health and Welfare	41,395,022.00	41,235,022.00	37,703,469.13	1,919,562.24	1,611,990.63	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
EDUCATIONAL:						
County Superintendent of Schools:						
Salaries & Wages	314,364.00	284,364.00	253,766.39	-	30,597.61	-
Other Expenses	11,100.00	11,100.00	6,008.02	1,781.12	3,310.86	-
Vocational School:						
Other Expenses	19,572,080.00	19,572,080.00	19,572,080.00	-	-	-
County Extension Service Farm and Home Demonstration:						
Salaries & Wages	401,674.00	401,674.00	369,081.69	-	32,592.31	-
Other Expenses	22,878.00	22,878.00	14,026.20	3,995.45	4,856.35	-
Rutgers Co-Op Extension:						
Other Expenses	179,714.00	179,714.00	69,129.37	110,584.63	-	-
County College:						
Other Expenses	15,913,716.00	15,913,716.00	7,800,841.00	8,112,875.00	-	-
Ocean County College Nursing Program:						
Other Expenses	100,000.00	100,000.00	50,000.00	50,000.00	-	-
Reimbursement for Residents Attending Out-of-County Two Year Colleges (N.J.S. 18A:64A-23):						
Other Expenses	325,000.00	325,000.00	146,022.01	-	178,977.99	-
County Cultural and Heritage Commission (N.J.S. 40:33A-6):						
Other Expenses	43,500.00	43,500.00	22,458.16	20,279.13	762.71	-
County Historical Society Museum (N.J.S. 40:32-6):						
Other Expenses	25,000.00	25,000.00	25,000.00	-	-	-
Aid to Performing and Visual Arts (N.J.S. 40:23-8.25):						
Other Expenses	20,250.00	20,250.00	20,250.00	-	-	-
Aid to Museums (N.J.S. 40:23-6.22):						
Other Expenses	26,325.00	26,325.00	20,250.00	-	6,075.00	-
Total Educational	36,955,601.00	36,925,601.00	28,368,912.84	8,299,515.33	257,172.83	-
RECREATION:						
County Parks (N.J.S. 40:32-2.4):						
Salaries & Wages	5,974,146.00	5,974,146.00	5,461,704.73	-	512,441.27	-
Other Expenses	362,957.00	362,957.00	250,400.91	98,134.60	14,421.49	-
County Parks - Non-Profit Program:						
Other Expenses	166,448.00	166,448.00	96,668.35	67,287.96	2,491.69	-
Forge Pond Complex:						
Other Expenses	99,609.00	99,609.00	86,360.85	11,484.90	1,763.25	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Atlantis Complex:						
Other Expenses	206,344.00	206,344.00	172,385.06	32,573.34	1,385.60	-
Rent/Lease of Equipment:						
Other Expenses	100,000.00	100,000.00	89,743.93	3,241.23	7,014.84	-
Atlantis Golf Course Pro Shop:						
Other Expenses	41,770.00	41,770.00	24,639.16	14,604.41	2,526.43	-
Forge Pond Golf Course Pro Shop:						
Other Expenses	27,432.00	27,432.00	9,774.08	16,610.72	1,047.20	-
Public Information - Fair Committee:						
Other Expenses	8,034.00	8,034.00	-	-	8,034.00	-
Total Recreation	6,986,740.00	6,986,740.00	6,191,677.07	243,937.16	551,125.77	-
UNCLASSIFIED:						
County Air Park:						
Salaries & Wages	69,767.00	74,767.00	70,142.97	-	4,624.03	-
Other Expenses	10,000.00	10,000.00	5,015.25	4,924.75	60.00	-
Purchase of County Fleet:						
Other Expenses	2,500,000.00	2,500,000.00	114,057.00	2,363,016.03	22,926.97	-
Repairs and Maintenance of County Vehicles:						
Other Expenses	2,348,039.00	2,348,039.00	1,541,289.07	656,480.04	150,269.89	-
Environmental Insurance Fund:						
Other Expenses	550,000.00	550,000.00	118,950.88	174,190.84	256,858.28	-
Rental/Lease Office Premises:						
Other Expenses	1,200,000.00	1,200,000.00	1,104,676.09	-	95,323.91	-
County Public Transportation Program:						
Other Expenses	1,350.00	1,350.00	-	355.00	995.00	-
Purchase, Replacement, Repairs and Rental of Equipment:						
Other Expenses	125,000.00	125,000.00	12,729.44	6,876.47	105,394.09	-
Aid to Vet Works:						
Other Expenses	207,000.00	207,000.00	46,801.69	96,948.31	63,250.00	-
Veteran's Service Bureau:						
Salaries & Wages	370,407.00	370,407.00	364,464.74	-	5,942.26	-
Other Expenses	13,158.00	13,158.00	3,074.19	783.16	9,300.65	-
Ocean County Police and Firemen's Association (N.J.S. 40:23-8.9):						
Other Expenses	2,500.00	2,500.00	-	-	2,500.00	-
Salary Settlements and Adjustments:						
Salaries & Wages	500,000.00	500,000.00	-	-	500,000.00	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Accumulated Sick Leave at Retirement:						
Salaries & Wages	688,884.00	688,884.00	688,884.00	-	-	-
N.J. Association of Counties:						
Other Expenses	12,000.00	12,000.00	12,000.00	-	-	-
Special Projects:						
Other Expenses	1,250,000.00	1,250,000.00	339,436.98	246,268.58	664,294.44	-
Physical Damage Vehicle:						
Other Expenses	93,600.00	93,600.00	59,108.48	17,433.06	17,058.46	-
Utilities:						
Gasoline	2,340,900.00	2,340,900.00	1,168,238.34	506,343.19	666,318.47	-
Natural Gas	1,000,000.00	1,000,000.00	917,428.24	-	82,571.76	-
Heating Oil	26,800.00	26,800.00	5,804.27	3,916.37	17,079.36	-
Water	438,200.00	438,200.00	270,431.31	-	167,768.69	-
Telephone/Data Transmission	3,227,000.00	3,227,000.00	2,500,606.51	67,844.12	658,549.37	-
Sewer	350,000.00	350,000.00	225,757.79	-	124,242.21	-
Trash Disposal	310,000.00	310,000.00	194,411.42	112,929.99	2,658.59	-
Electricity	3,100,000.00	3,100,000.00	1,863,264.00	-	1,236,736.00	-
Recycling	2,500,000.00	2,500,000.00	1,504,331.82	124,869.12	870,799.06	-
Street Lighting	60,000.00	60,000.00	59,996.46	-	3.54	-
Grant Management:						
Matching Funds for Future Grants:						
Other Expenses	1,111,940.00	487,509.00	-	-	487,509.00	-
Local:						
5310 Operating	-	150,000.00	150,000.00	-	-	-
5310 Mobility	-	12,500.00	12,500.00	-	-	-
Coop Market	4,438.00	4,438.00	4,438.00	-	-	-
DCA Home Delivered Meals	17,975.00	17,975.00	17,975.00	-	-	-
Human Services Advisory	15,900.00	15,900.00	15,900.00	-	-	-
NJ JARC FY20	-	300,000.00	300,000.00	-	-	-
Social Services Block	56,886.00	56,886.00	56,886.00	-	-	-
S.A.N.E.	22,002.00	22,002.00	22,002.00	-	-	-
Subregional Transportation	-	36,096.00	36,096.00	-	-	-
Victims of Crime Act	-	125,835.00	125,835.00	-	-	-
Total Unclassified	24,523,746.00	24,528,746.00	13,932,532.94	4,383,179.03	6,213,034.03	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:						
Grant Management:						
ADRS COVID-19	-	76,742.00	76,742.00	-	-	-
Adult Protective Services	371,744.00	371,744.00	371,744.00	-	-	-
Area Plan III-E - Admin	34,943.00	34,943.00	34,943.00	-	-	-
Area Plan III-E - State	104,829.00	104,855.00	104,855.00	-	-	-
Barnegat Bay Education and Enforcement	-	270,000.00	270,000.00	-	-	-
BJA FY20 CESFP	-	58,008.00	58,008.00	-	-	-
Care Coordination	23,810.00	23,810.00	23,810.00	-	-	-
CARES Act Coronoavirus Relief Fund	-	105,949,275.00	105,949,275.00	-	-	-
CARES Title III-B Support Services	-	365,575.00	365,575.00	-	-	-
CARES Title III-C2 HDM	-	903,947.00	903,947.00	-	-	-
CARES Title III-E Support Pro	-	189,799.00	189,799.00	-	-	-
Cattus Island Shoreline Restore	-	3,000,000.00	3,000,000.00	-	-	-
Children's Inter-Agency Coordinating Council	-	39,418.00	39,418.00	-	-	-
Clean Communities	-	196,703.00	196,703.00	-	-	-
Congregate COVID-19	-	157,951.00	157,951.00	-	-	-
Coop Market Sponsor	17,750.00	17,750.00	17,750.00	-	-	-
CTCL COVID-19 Response Election Board	-	300,269.00	300,269.00	-	-	-
CTCL COVID-19 Response Election Board	-	150,135.00	150,135.00	-	-	-
DCA: Home Delivered Meals	71,900.00	71,900.00	71,900.00	-	-	-
DCA: Home Delivered Meals COVID-19	-	317,174.00	317,174.00	-	-	-
DHS Emergency Food and Shelter	874,630.00	923,517.00	923,517.00	-	-	-
DRE Callout Program	-	72,000.00	72,000.00	-	-	-
Driving While Intoxicated FY19	144,739.00	144,739.00	144,739.00	-	-	-
Driving While Intoxicated FY20	-	150,489.00	150,489.00	-	-	-
FAA Rehabilitation Apron Design Phase I	-	586,000.00	586,000.00	-	-	-
FAA CARES Act Grant	-	69,000.00	69,000.00	-	-	-
Family Court Services	338,792.00	338,792.00	338,792.00	-	-	-
HUD: HOME Program Income FY20	6,613.00	16,613.00	16,613.00	-	-	-
HUD: CDBG Program Income	-	43,696.00	43,696.00	-	-	-
HUD: Community Development Block Grant	-	1,395,301.00	1,395,301.00	-	-	-
HUD: Community Development Block Grant FY19	-	820,810.00	820,810.00	-	-	-
HUD: HOME Investment Partnership	-	1,350,003.00	1,350,003.00	-	-	-
HUD: HOME Subrecipient Contribution	42,500.00	42,500.00	42,500.00	-	-	-
Human Services Advisory Service	69,275.00	69,275.00	69,275.00	-	-	-
Insurance Fraud Program	-	250,000.00	250,000.00	-	-	-
Juvenile Detention Alternative Initiative	120,000.00	120,000.00	120,000.00	-	-	-
LEAP Fellowship Grant	-	50,000.00	50,000.00	-	-	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
MAT Initiative FY19	-	233,332.00	233,332.00	-	-	-
Medicaid Match	39,672.00	39,820.00	39,820.00	-	-	-
Move Over Enforcement	55,000.00	55,000.00	55,000.00	-	-	-
NJ Co History Partnership	68,381.00	68,381.00	68,381.00	-	-	-
NJ Council of the Arts	88,160.00	97,560.00	97,560.00	-	-	-
NJ JARC	-	300,000.00	300,000.00	-	-	-
Ocean Area Comprehensive Planning	216,945.00	216,945.00	216,945.00	-	-	-
Ocean Area Plan - State	114,854.00	119,205.00	119,205.00	-	-	-
Ocean Area Plan Grant	2,266,999.00	2,370,680.00	2,370,680.00	-	-	-
Ocean County Census	116,411.00	116,411.00	116,411.00	-	-	-
Operation Helping Hands	-	62,500.00	62,500.00	-	-	-
Operation Helping Hands - State	100,000.00	100,000.00	100,000.00	-	-	-
Opioid Recovery Employment Program	-	287,242.00	287,242.00	-	-	-
Personal Assistance Services Program	116,280.00	116,280.00	116,280.00	-	-	-
Program Management Funds	55,550.00	55,550.00	55,550.00	-	-	-
Program Service Fund	324,867.00	324,867.00	324,867.00	-	-	-
Recycling Enhancement Tax Entitlement	-	458,624.00	458,624.00	-	-	-
Safe Housing and Transport	84,565.00	84,565.00	84,565.00	-	-	-
SAMHSA	-	329,839.00	329,839.00	-	-	-
S.A.N.E. Grant	88,009.00	88,009.00	88,009.00	-	-	-
Sec 5310 Operating	-	150,000.00	150,000.00	-	-	-
Sec 5310 Mobility Management	-	50,000.00	50,000.00	-	-	-
Senior Citizens and Persons with Disabilities	1,378,526.00	1,378,526.00	1,378,526.00	-	-	-
Social Services Block Grant	227,542.00	227,542.00	227,542.00	-	-	-
State Body Armor - Corrections	18,379.00	18,379.00	18,379.00	-	-	-
State Body Armor - Prosecutor	6,208.00	6,208.00	6,208.00	-	-	-
State Body Armor - Sheriff	13,091.00	13,091.00	13,091.00	-	-	-
State COLA Senior Services	394,549.00	394,549.00	394,549.00	-	-	-
State Criminal Alien Assistance	-	151,289.00	151,289.00	-	-	-
State Facilities Education Act	-	45,000.00	45,000.00	-	-	-
State Health Insurance Assistance Program	-	46,400.00	46,400.00	-	-	-
Subregional Intern Supplemental Program	-	15,000.00	15,000.00	-	-	-
Subregional Transportation FY19/20	-	144,381.00	144,381.00	-	-	-
Summer Youth Employment	-	105,600.00	105,600.00	-	-	-
Traumatic Loss Coalition	-	14,255.00	14,255.00	-	-	-
U.S. Marshall Service	-	30,000.00	30,000.00	-	-	-
U.S.D.A.	219,580.00	225,331.00	225,331.00	-	-	-
Veterans Transportation	-	15,000.00	15,000.00	-	-	-
Victims of Crime Act	-	503,339.00	503,339.00	-	-	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
WIOA Plan	-	2,763,246.00	2,763,246.00	-	-	-
WIOA Plan DWG COVID-19	-	390,000.00	390,000.00	-	-	-
Work First NJ Program (WFNJ)	-	1,092,095.00	1,092,095.00	-	-	-
Workforce Learning Link	-	24,000.00	24,000.00	-	-	-
Total Public and Private Programs Offset by Revenues	8,215,093.00	132,370,774.00	132,370,774.00	-	-	-
Contingent	300,000.00	300,000.00	246,703.06	8,363.94	44,933.00	-
Total Operations	314,852,478.00	439,262,230.00	388,534,664.89	23,126,357.25	27,601,207.86	-
Detail:						
Salaries & Wages	130,684,832.00	130,404,832.00	122,034,910.66	5,957.20	8,363,964.14	-
Other Expenses	184,167,646.00	308,857,398.00	266,499,754.23	23,120,400.05	19,237,243.72	-
	314,852,478.00	439,262,230.00	388,534,664.89	23,126,357.25	27,601,207.86	-
CAPITAL IMPROVEMENTS:						
Capital Improvement Fund	21,206,261.00	21,206,261.00	21,206,261.00	-	-	-
Structural Repairs and Additions to Various County Buildings	4,865,000.00	4,865,000.00	960,659.08	3,102,916.19	801,424.73	-
Road Overlays and Reconstruction - Roads	3,750,000.00	3,750,000.00	1,960,503.50	569,655.48	1,219,841.02	-
Road Overlays and Reconstruction - Engineering	735,000.00	735,000.00	529,033.68	196,399.83	9,566.49	-
Purchase of Data Processing Equipment	1,600,000.00	1,600,000.00	861,583.84	734,197.48	4,218.68	-
Purchase of Communication Equipment	500,000.00	500,000.00	5,600.00	109,462.65	384,937.35	-
Purchase of Office Equipment, Machinery and Furniture	3,350,000.00	3,350,000.00	1,090,028.64	1,766,395.59	493,575.77	-
Purchase of Trucks	4,500,000.00	4,500,000.00	83,270.00	4,363,708.72	53,021.28	-
Timekeeping Software and Equipment	440,000.00	440,000.00	-	347,184.90	92,815.10	-
Engineering Projects - Design, Permits and Other	200,000.00	200,000.00	61,899.11	59,238.90	78,861.99	-
Antenna and Microwave Bands	150,000.00	150,000.00	69,843.64	15,350.00	64,806.36	-
Air Park Upgrades	25,000.00	25,000.00	625.00	24,375.00	-	-
Roof Upgrades and Alterations	250,000.00	250,000.00	99,239.74	72,536.89	78,223.37	-
Purchase of Land	5,200,000.00	5,200,000.00	-	1,935,012.00	3,264,988.00	-
Total Capital Improvements	46,771,261.00	46,771,261.00	26,928,547.23	13,296,433.63	6,546,280.14	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
COUNTY DEBT SERVICE:						
Payment of State Aid County College Bonds (N.J.S. 18A:64A-22.6)	2,225,000.00	2,225,000.00	2,225,000.00	-	-	-
Other Bonds	35,630,000.00	35,630,000.00	35,630,000.00	-	-	
Interest on State Aid County College Bonds (N.J.S. 18A:64A-22.6)	267,823.00	267,823.00	267,822.50	-	-	0.50
Interest on Bonds	15,557,986.00	15,557,986.00	15,557,985.16	-	-	0.84
NJ Environmental Infrastructure Trust Loans: Principal	191,909.00	191,909.00	186,908.67	-	-	5,000.33
NJ Environmental Infrastructure Trust Loans: Interest	34,254.00	34,254.00	28,915.12	-	-	5,338.88
Total County Debt Service	53,906,972.00	53,906,972.00	53,896,631.45	-	-	10,340.55
DEFERRED CHARGES AND STATUTORY EXPENDITURES:						
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55 & 40A:4-55.8)	-	-		-	-	-
Deferred Charges to Future Taxation - Unfunded:						
18-25: Recyclable Materials Facility	2,500,000.00	2,500,000.00	2,500,000.00	-	-	-
16-09: B North Cooks & Thompson	890,866.00	890,866.00	890,865.11	-	-	0.89
13-05: IC 91 Improvements Brick	181,099.00	181,099.00	181,098.67	-	-	0.33
Prior Year Bills:						
South Jersey Energy	599.00	599.00	599.00	-	-	-
Ms. Dawn M. Englehardt	1,308.00	1,308.00	1,308.00	-	-	-
Mr. Jeffrey W. Hein	1,320.00	1,320.00	1,318.18	-	-	1.82
NJ Treasurer, Medical Examiner, State Toxicology Laboratory	315.00	315.00	315.00	-	-	-
Net Transcripts	284.00	284.00	284.00	-	-	-
CVR Computer Supplies Inc	219.00	219.00	219.00	-	-	-
Eden Terrace LLC	200.00	200.00	200.00	-	-	-
Eden Terrace LLC	200.00	200.00	200.00	-	-	-
Statutory Expenditures:						
Public Employees' Retirement System	11,643,956.00	11,643,956.00	11,643,956.00	-	-	-
Social Security System (O.A.S.I.)	9,580,000.00	9,580,000.00	9,180,683.06	-	399,316.94	-
Police and Fireman's Retirement System	9,888,070.00	9,888,070.00	9,888,070.00	-	-	-
Defined Contribution Retirement Plan	78,000.00	78,000.00	52,748.26	-	25,251.74	-
N.J. Temporary Disability Insurance	490,000.00	490,000.00	11,347.69	-	478,652.31	-
N.J. Catastrophic Illness Fund - Right-to-Know	6,600.00	6,600.00	6,600.00	-	-	-

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

COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Total Deferred Charges and Statutory Appropriations	35,263,036.00	35,263,036.00	34,359,811.97	-	903,220.99	3.04
Total General Appropriations for County Purposes	$ 450,793,747.00	$ 575,203,499.00	$ 503,719,655.54	$ 36,422,790.88	$ 35,050,708.99	10,343.59
Original Budget		$ 450,793,747.00				
Appropriation by 40A:4-87		124,409,752.00				
		$ 575,203,499.00				
Cash Disbursed			$370,217,891.63			
Inventory - Central Supply Warehouse			389,357.91			
Local Match - Due to Grant Fund			741,632.00			
Reserve for Federal & State Grants			132,370,774.00			
			$503,719,655.54			

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

COUNTY OF OCEAN
TRUST FUND
STATEMENTS OF ASSETS, LIABILITIES AND RESERVES
REGULATORY BASIS
DECEMBER 31, 2020 AND 2019

ASSETS	REFERENCE	2020	2019
Cash and Cash Equivalents	B-1	$ 124,040,960.75	$115,441,170.52
Added and Omitted Taxes Receivable	B-3	350,635.38	514,355.95
Total Assets		$ 124,391,596.13	$115,955,526.47
LIABILITIES & RESERVES			
Interfund - Due Current	B-4	$ 2,762.96	$ 4,696.38
Reserve for Added and Omitted Taxes Receivable	B	350,635.38	514,355.95
Reserve For:			
Encumbrances	B-5	6,301,939.17	4,315,172.93
County Library	B-6	20,407,182.86	15,775,540.79
Forensic Laboratory Fund N.J.S.A 2C:35-20	B-6	33,876.99	39,779.02
County Board of Health	B-6	45,263.11	18,411.14
Motor Vehicle Fines	B-6	1,319,728.38	2,343,138.17
Planning Board Drainage	B-6	4,493,611.25	4,437,264.25
Road Opening Permits	B-6	225,943.00	281,451.00
P.B./Engineering Developer Agreement	B-6	281,483.35	160,768.71
Subdivision and Site Plan Fees	B-6	27,394.82	32,796.82
Uniform Fire Safety Act N.J.S.A. 53:27D-192	B-6	484,268.60	573,238.84
Sheriff's Forfeited	B-6	47,431.81	43,472.06
Solid Waste Inclusion	B-6	44,085.05	44,085.05
Recycling Revenue and Residue	B-6	207,310.62	81,958.25
Inmate Welfare Fund - Commissary Account	B-6	407,539.35	711,055.87
Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135	B-6	45,049.26	45,049.26
O.C.U.A. Supplies	B-6	5,202.50	6,109.85
State Fund Social Services Program	B-6	284,888.00	284,888.00
Accumulated Absences	B-6	1,741,679.55	1,447,736.00
Outside Employment - Sheriffs Office	B-6	92,508.25	61,983.25
Storm Recovery	B-6	3,835,566.11	1,026,995.94
Self Insurance - General	B-6	30,920,877.57	29,448,048.11
Self Insurance - Unemployment Insurance	B-6	1,545,721.32	1,243,514.90
Audio Visual Aids Commission	B-6	151,206.49	150,494.06
Weights and Measures	B-6	78,945.15	94,354.45
Tax Board Filing Fees	B-6	855,332.35	879,672.63
Golf Course Sales Tax	B-6	0.03	441.88
Prosecutor's - AMA	B-6	18,493.90	15,762.68
Prosecutor's - SATA	B-6	2,340,066.96	1,855,175.31
Prosecutor's - CLETA	B-6	688,722.28	1,311,042.06
U.S. Department of Justice - Forfeited - Prosecutor	B-6	5,808.54	3,252.70
U.S. Department of Justice-Forfeited - Sheriff	B-6	7,501.08	-
U.S. Department of Treasury - Forfeited	B-6	870.89	868.03
Natural Land Trust	B-6	45,333,735.83	46,961,494.01
Fishing Industry Program	B-6	93,589.26	64,073.77
Library Future Fund	B-6	491,698.70	490,961.70
County Clerk Filing Fees	B-6	1,018,235.56	906,738.10
County Sheriff Filing Fees	B-6	45,926.07	109,000.35
County Surrogate Filing Fees	B-6	109,513.78	170,684.20
Total Liabilities and Reserves		$ 124,391,596.13	$ 115,955,526.47

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

COUNTY OF OCEAN
GENERAL CAPITAL FUND
STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE
REGULATORY BASIS
DECEMBER 31, 2020 AND 2019

ASSETS	REFERENCE	2020	2019
Cash and Cash Equivalents	C-2	$ 193,641,456.33	$ 137,306,089.08
Deferred Charges to Future Taxation:			
Funded	C-4	457,075,092.87	428,617,001.54
Unfunded	C-5	41,356,753.79	35,791,178.80
Other Accounts Receivable:			
County College Bonds	C-6	4,620,000.00	6,845,000.00
Total		$ 696,693,302.99	$ 608,559,269.42
LIABILITIES, RESERVES & FUND BALANCE			
Interfund - Current Fund	A	$ 377.75	$ 13,533.84
General Serial Bonds	C-6	455,251,000.00	426,601,000.00
N.J. Environmental Infrastructure Trust Loan Payable	C-7	1,824,092.87	2,016,001.54
Improvement Authorizations:			
Funded	C-9	142,255,890.37	71,310,766.96
Unfunded	C-9	28,727,955.21	26,656,772.27
Reserve for:			
Encumbrances	C-8	48,355,308.85	59,338,972.25
Interest Earned on Proceeds of Bonds	C-10	3,434,936.50	4,389,681.89
Payment of Serial Bonds	C-11	5,162,156.67	6,620,212.10
Beach Erosion	C-12	2,456,146.75	2,494,207.08
Interest on State Aid	C-14	89,905.32	75,136.19
Interest on Southern Ocean Landfill Escrow	C-15	1,057,991.58	1,053,320.55
Capital Improvement Fund	C-13	2,697,635.99	679,088.20
Reserve for Accounts Receivable	C	4,620,000.00	6,845,000.00
Fund Balance	C-1	759,905.13	465,576.55
Total		$ 696,693,302.99	$ 608,559,269.42

There were bonds and notes authorized but not issued on December 31, 2020 of $41,356,753.79 and on December 31, 2019 of $35,791,178.80 (Exhibit C-16).

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

COUNTY OF OCEAN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 465,576.55
Increased by Receipts:		
Funded Improvement Authorizations - Cancelled	$ 691,253.58	
Premium Received on Bond Sale	3,605.71	
Federal/State Grants Received	65,045.29	
		759,904.58
Subtotal		1,225,481.13
Decreased by Disbursements:		
Utilization as Current Fund Anticipated Revenue		465,576.00
Balance, December 31, 2020		$ 759,905.13

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

COUNTY OF OCEAN
GENERAL FIXED ASSETS ACCOUNT GROUP
STATEMENTS OF GENERAL FIXED ASSETS AND FUND BALANCE
REGULATORY BASIS
DECEMBER 31, 2020 AND 2019

ASSETS	2020	2019
Land	$ 273,404,194.00	$ 260,520,444.00
Building	270,940,791.00	264,164,354.00
Furniture, Fixtures and Equipment	56,824,604.00	55,039,179.00
Vehicles	93,298,814.00	85,899,453.00
Total	$ 694,468,403.00	$ 665,623,430.00
FUND BALANCE		
Investment in General Fixed Assets	$ 694,468,403.00	$ 665,623,430.00

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

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COUNTY OF OCEAN

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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Note 1. Summary of Significant Accounting Policies

Reporting Entity

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

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

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

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

Component Units

The financial statements of the component unit of the County of Ocean are not presented in accordance with Governmental Accounting Standards Board Statement No. 14, as amended by GASB Statements 39, 61, 80, 90, and 94. If the provisions of these GASB statements had been complied with, the financial statements of the following component unit would have been either blended or discretely presented with the financial statements of the County, the primary government:

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

Basis of Accounting, Measurement Focus and Basis of Presentation

The financial statements of the County of Ocean contain all funds and account groups in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. The principles and practices established by the Requirements of Audit are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds.

Note 1. Summary of Significant Accounting Policies (continued)

Generally, the financial statements are presented using the flow of current financial resources measurement focus and modified accrual basis of accounting with minor exceptions as mandated by these "Requirements". In addition, the prescribed accounting principles previously referred to differ in certain respects from accounting principles generally accepted in the United States of America applicable to local government units. The more significant differences are explained in this Note.

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

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

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

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

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

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

Budgets and Budgetary Accounting - The County must adopt an annual budget for its Current and Open Space Trust in accordance with *N.J.S.A.40A:4* et seq. *N.J.S.A.40A:4-5* requires the governing body to introduce and approve the annual county budget no later than February 10 of each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget and must advertise the time and place at least ten days prior to the hearing in a newspaper published and circulating in the County. The public hearing must not be held less than twenty-eight days after the date the budget was introduced. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with *N.J.S.A.40A-9*. Amendments to adopted budgets, if any, are detailed in the statements of revenues and expenditures.

An extension of the statutory dates for introduction, approval, and adoption of the county budget may be granted by the Director of the Division of Local Government Services, with the permission of the Local Finance Board. Budgets are adopted on the same basis of accounting utilized for the preparation of the County's financial statements.

Cash, Cash Equivalents and Investments - Cash and cash equivalents include petty cash, change funds, and cash on deposit with public depositories. All certificates of deposit are recorded as cash regardless of the date of maturity. Under GAAP, investments are reported at fair value but under regulatory basis of accounting, investments are stated at cost. Therefore unrealized gains or losses on investments have not been recorded.

Note 1. Summary of Significant Accounting Policies (continued)

New Jersey county and municipal units are required by *N.J.SA 40A:5-14* to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States or of the State of New Jersey or in the New Jersey Cash Management Fund. *N.J.S.A.40A:5-15.1* provides a list of investments which may be purchased by New Jersey county and municipal units. In addition, other State statutes permit investments in obligations issued by local authorities and other state agencies.

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

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

Interfunds - Interfund receivables and payables that arise from transactions between funds are recorded by all funds affected by such transactions in the period in which the transaction is executed. Interfund receivables in the current fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves.

Inventories of Supplies - the costs of inventories of supplies for all funds are recorded as expenditures at the time the individual items are purchased. GAAP requires that the cost of inventories be reflected on the balance sheet until utilized and expended. A general supplies inventory is reported in the current fund and is maintained through a central supply warehouse. Departments are charged for the cost of supplies used, as they are withdrawn from the warehouse. The inventory is valued at cost. Golf course pro shop inventories are reported in the current fund and maintained through the golf course pro shops. Inventory purchases are charged to budget appropriations. The balance sheet at December 31, 2020 reflects inventory on hand, verified by physical count, and stated at cost.

General Fixed Assets – Property and equipment purchased by the Current and General Capital Fund are recorded as expenditures at the time of purchase and are not capitalized. All interest costs are recorded as expenditures when paid.

Accounting for governmental Fixed Assets, as promulgated by Technical Accounting Directive No. 85-2 as issued by the Division of Local Government Services, differs in certain respects from accounting principles generally accepted in the United States of America. The following is a brief description of the provisions of the Directive:

Note 1. Summary of Significant Accounting Policies (continued)

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

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available, except for land, which is valued at estimated market value. No depreciation of general fixed assets is recorded. Donated general fixed assets are valued at their estimated fair market value on the acquisition date.

Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation. Fixed assets acquired through grants-in-aid or contributed capital has not been accounted for separately.

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

Deferred Charges Unfunded and Funded - Upon authorization of capital projects, the County establishes deferred charges for the cost of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to New Jersey Statute 40A:2-4, the County may levy taxes on all taxable property within its jurisdiction to repay its debt. The County raises the debt requirements for its debt in its current budget as funds are raised; the deferred charges are reduced.

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

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

County Taxes – Every municipality is responsible for levying, collecting, and remitting county taxes for the County of Ocean. Operations for every municipality are charged for the amount due the County for the year, based upon the ratables required to be certified to the County Board of Taxation by January 10 of the current year.

In addition, operations for every municipality are charged for the County share of Added and Omitted Taxes certified to the County Board of Taxation by October 10 of the current year and due to be paid to the County by February 15 of the following year.

Note 1. Summary of Significant Accounting Policies (continued)

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

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

Appropriation Reserves - Appropriation reserves covering unexpended appropriation balances are automatically created at year-end and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves and reserve for encumbrances at current year end are available until December 31st of the succeeding year to meet specific claims, commitments or contracts incurred during the preceding year. Any unspent balances at this time are lapsed appropriation reserves and recorded as income.

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.

Long-Term Debt - Long-term debt, relative to the acquisition of capital assets, is recorded as a liability in the general capital funds. Where an improNOTvement is a "local Improvement", i.e. assessable upon completion, long-term debt associated with that portion of the cost of the improvement to be funded by assessments is transferred to the trust fund upon the confirmation of the assessments or when the improvement is fully and permanently funded.

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

Recent Accounting Pronouncements – The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB adopts accounting statements to be used by governmental units when reporting financial position and results of operations in accordance with accounting principles generally accepted in the United States of America (GAAP). The municipalities in the State of New Jersey do not prepare their financial statements in accordance with GAAP and thus do not comply with all of the GASB pronouncements.

Accounting Pronouncements Adopted in Current Year

The following GASB Statements became effective for the fiscal year ended December 31, 2020:

Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This Statement provides temporary relief to governments and other stakeholders in light of the COVID-19

Note 1. Summary of Significant Accounting Policies (continued)

pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

Statement No. 83, *Certain Asset Retirement Obligations*. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations.

Statement No. 88, *Certain Disclosures Related to Debt*, including Direct Borrowings and Direct Placements. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. Requirements of this pronouncement related to section 1, paragraph 4 are effective immediately. All other requirements will be effective for reporting periods beginning June 15, 2021. Management has determined the implementation of certain provisions within this Statement did not have a significant impact on the County's financial statements.

Management has determined that the implementation of these Statements did not have a significant impact on the County's financial statements.

Accounting Pronouncements Effective in Future Reporting Periods

Statement No. 87, *Leases*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

Statement No. 93, *Replacement of Interbank Offered Rates*. The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021.

Note 2. Deposits and Investments

The County is governed by the deposit and investment limitations of New Jersey state law.

Deposits

Custodial Credit Risk Related to Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. Although the County does not have a formal policy regarding custodial credit risk, NJSA 17:9-41 et seq. requires that the governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA is a supplemental insurance program set forth by the New Jersey Legislature to protect the deposits of local governmental agencies. The program is administered by the Commissioner of the New Jersey Department of Banking and Insurance. Under the Act, the first $250,000 of governmental deposits in each insured depository is protected by FDIC. Public funds owned by the County in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, bail funds or funds that may pass to the County relative to the happening of a future condition. Such funds are shown as Uninsured and Uncollateralized in the schedule below.

As of December 31, 2020, the County's bank balance of $570,726,714.88 was insured or collateralized as follows:

Insured under FDIC and GUDPA	$ 446,491,936.19
NJ Cash Management Fund	1,693,817.94
Uninsured and Uncollateralized	122,540,960.75
	$ 570,726,714.88

Investments

The County had no investments as of December 31, 2020.

Note 3. Property Taxes

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

Comparison Schedule of Tax Rates

	2020	2019	2018
Tax Rate	$ 0.404	$ 0.410	$ 0.412
Apportionment of Tax Rate:			
County Tax Rate	0.338	0.343	0.348
County Library Tax Rate	0.037	0.038	0.038
County Health Tax Rate	0.017	0.017	0.014
County Open Space Tax Rate	0.012	0.012	0.012

Note 3. Property Taxes (continued)

Year	Net Taxable Value	Net Valuation For County Tax Apportionment	(1) County Tax Rate
2020	$ 96,007,625,561.00	$ 107,336,908,119.00	0.338
2019	93,922,127,613.00	103,370,902,561.00	0.343
2018	92,812,190,833.00	99,834,281,038.00	0.348

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

Year	Tax Levy	Cash Collections	Percentage of Collection
2020	$ 361,536,722.00	$ 361,536,722.00	100.00%
2019	353,049,175.00	353,049,175.00	100.00%
2018	346,491,117.00	346,491,117.00	100.00%

Note 4. Disaggregated Receivable and Payable Balances

There are no significant components of receivable and payable balances reported in the financial statements.

Note 5. 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 Co Urban Renewal Associates, L.P. (the "Subrecipient"), a limited partnership, to provide $556,000.00 in HOME Program funds financing for an affordable housing project owned by the Subrecipient, and located in Toms River Township, Ocean County, New Jersey.

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

At December 31, 2020, principal and interest outstanding on the mortgage note amounted to $3,803,006.94.

Note 6. Interfund Receivables & Payables

The following interfund balances were recorded in the various statements of assets liabilities, reserves and fund balances at December 31, 2020:

Fund	Interfund Receivable	Interfund Payable
Current Fund	$ 442,138.09	$ -
State and Federal Grant Fund	-	438,997.38
Trust Fund	-	2,762.96
General Capital Fund	-	377.75
	$ 442,138.09	$ 442,138.09

The interfund receivables and payables above predominately resulted from payment made by certain funds on behalf of other funds. All interfund balances are expected to be repaid within one year

Note 7. General Fixed Assets

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

The following is a summary of changes in the General Fixed Assets Account Group for the year ended December 31, 2020.

	Balance December 31, 2019	Additions	Deletions	Balance December 31, 2020
Land	$ 260,520,444.00	$ 12,883,750.00	$ -	$ 273,404,194.00
Buildings	264,164,354.00	6,776,437.00	-	270,940,791.00
Equipment	55,039,179.00	2,073,670.00	(288,245.00)	56,824,604.00
Vehicles	85,899,453.00	8,130,364.00	(731,003.00)	93,298,814.00
	$ 665,623,430.00	$ 29,864,221.00	$ (1,019,248.00)	$ 694,468,403.00

Note 8. Fund Balance Appropriated

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

Year	Balance December 31,	Utilized in Budget of Succeeding Year	Percentage of Fund Balance Used
Current Fund:			
2020	$ 76,746,172.73	$ 38,000,000.00	49.51%
2019	82,098,546.42	36,800,000.00	44.82%
2018	70,728,239.22	28,800,000.00	40.72%

Note 9. County Debt

The following schedule represents the County's summary of debt, as filed in the County's Annual Debt Statement required by the Local Bond Law of New Jersey for the current and two previous years:

	2020	2019	2018
Issued:			
General:			
Bonds, Notes and Loans	$ 457,075,092.87	$ 428,617,001.54	$ 435,985,910.21
Authorized but not issued:			
General:			
Bonds, Notes and Loans	41,356,753.79	35,791,178.80	50,437,924.10
Total Gross Debt	498,431,846.66	464,408,180.34	486,423,834.31
Deductions:			
Accounts Receivable from Other Public Authorities for Payment of Gross Debt	5,162,156.67	6,845,000.00	5,280,000.00
Funds Temporarily Held to Pay Bonds and Notes	4,620,000.00	6,620,212.10	5,372,752.62
Total Deductions	9,782,156.67	13,465,212.10	10,652,752.62
Total Net Debt	$ 488,649,689.99	$ 450,942,968.24	$ 475,771,081.69

Note 9. County Debt (continued)

Summary of Statutory Debt Condition - Annual Debt Statement

The following schedule is a summary of the previous schedule and is prepared in accordance with the required method of setting up the Annual Debt Statement:

	Gross Debt	Deductions	Net Debt
General Debt	$498,431,846.66	$ 9,782,156.67	$488,649,689.99
Total Debt	$498,431,846.66	$ 9,782,156.67	$488,649,689.99

Net Debt $488,649,689.99 divided by the average Equalized Valuation Basis per N.J.S.A 40A:2-2 as amended, $105,762,772,647.33, equals 0.462%. New Jersey statute 40A:2-6, as amended, limits the debt of a County to 2.0% of the last three preceding year's average equalized valuations of real estate, including improvements and the assessed valuation of Class II Railroad Property. The remaining borrowing power in dollars at December 31, 2020 is calculated as follows:

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

2.0% of Equalized Valuation Basis (County)	$ 2,115,255,452.95
Net Debt	488,649,689.99
Remaining Borrowing Power	$ 1,626,605,762.96

General Debt

The following is a summary of the County's General Debt outstanding as of December 31, 2020:

A. Serial Bonds Payable

Year	Principal	Interest	Total
2021	$ 37,255,000.00	$ 17,281,866.83	$ 54,536,866.83
2022	36,885,000.00	16,145,913.78	53,030,913.78
2023	36,790,000.00	14,477,063.78	51,267,063.78
2024	32,735,000.00	12,846,113.78	45,581,113.78
2025	32,045,000.00	11,382,163.78	43,427,163.78
2026-2030	144,307,000.00	36,919,623.25	181,226,623.25
2031-2035	85,786,000.00	14,496,912.58	100,282,912.58
2036-2040	41,048,000.00	4,270,380.02	45,318,380.02
2041-2042	8,400,000.00	378,000.00	8,778,000.00
Totals	$ 455,251,000.00	$ 128,198,037.80	$ 583,449,037.80

Note 9. County Debt (continued)

B. Bonds and Notes Authorized But Not Issued

As of December 31, 2020, the County had $41,356,753.79 in various General Capital bonds and notes authorized but not issued.

C. Loans Payable

New Jersey Environmental Infrastructure Trust

The County has multiple loan agreements with the State of New Jersey Department of Environmental Protection, pursuant to the New Jersey Environmental Infrastructure Trust Financing Program. The following is a summary of the loans outstanding as of December 31, 2020:

Year	Principal	Interest	Total
2021	$ 191,908.67	$ 37,682.52	$ 229,591.19
2022	196,908.67	33,182.52	230,091.19
2023	196,908.67	29,432.52	226,341.19
2024	206,908.67	25,682.52	232,591.19
2025	211,908.76	21,432.52	233,341.28
2026-2030	532,120.01	66,512.60	598,632.61
2031-2035	324,996.70	24,078.82	349,075.52
2036	24,008.72	1,031.26	25,039.98
Deobligation	(61,576.00)	-	(61,576.00)
Total	$ 1,824,092.87	$ 239,035.28	$ 2,063,128.15

Changes in Outstanding Debt

During 2020 the following changes occurred in the outstanding debt of the County:

	Balance Dec. 31, 2019	Increase	Decrease	Balance Dec. 31, 2020	Due Within One Year
General Serial Bonds	$ 426,601,000.00	$ 82,610,000.00	$ 53,960,000.00	$ 455,251,000.00	$ 37,255,000.00
NJEIT Loans Payable	2,016,001.54	-	191,908.67	1,824,092.87	191,908.67
Bonds Authorized But Not Issued	35,791,178.80	104,282,128.00	98,716,553.01	41,356,753.79	-
	$ 464,408,180.34	$ 186,892,128.00	$ 152,868,461.68	$ 498,431,846.66	$ 37,446,908.67

Note 10. Pension Obligations

A. Public Employees' Retirement System (PERS)

Plan Description - The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about PERS, please refer to Division's Comprehensive Annual Financial Report (CAFR) which can be found at http://www.state.nj.us/treasury/pensions/annual-reports.shtml.

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

The following represents the membership tiers for PERS:

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

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

Basis of Presentation - The schedules of employer and nonemployer allocations and the schedules of pension amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of PERS or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of PERS or the participating employers. The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of PERS to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

Note 10. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

Contributions - The contribution policy for PERS is set by *N.J.S.A. 43:15A* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For the fiscal year 2020, the State's pension contribution was less than the actuarial determined amount. The local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. For the year ended December 31, 2020, the County's contractually required contribution to PERS plan was $12,977,312.00.

Components of Net Pension Liability - At December 31, 2020, the County's proportionate share of the PERS net pension liability was $193,451,351.00. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020. The County's proportion measured as of June 30, 2020, was 1.862806512% which was a decrease of 0.0058514754% from its proportion measured as of June 30, 2019.

Balances at December 31, 2020 and December 31, 2019

	12/31/2020	12/31/2019
Actuarial valuation date (including roll forward)	June 30, 2020	June 30, 2019
Deferred Outflows of Resources	$ 18,599,930	$ 28,947,491
Deferred Inflows of Resources	84,168,307	81,212,418
Net Pension Liability	193,451,351	214,804,124
County's portion of the Plan's total Net Pension Liability	1.18628%	1.19213%

Note 10. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

Pension Expense and Deferred Outflows/Inflows of Resources - At December 31, 2020, the County's proportionate share of the PERS expense, calculated by the plan as of the June 30, 2020 measurement date is $4,944,811.00. This expense is not recognized by the County because of the regulatory basis of accounting as described in Note 1, but as previously mentioned the County contributed $12,977,312.00 to the plan in 2020.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$ 3,522,431	$ 684,128
Changes of Assumptions	6,275,781	80,999,912
Net Difference between Projected and Actual Earnings on Pension Plan Investments	6,612,322	-
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	2,189,396	2,484,267
	$ 18,599,930	$ 84,168,307

The County will amortize the above sources of deferred outflows and inflows related to PERS over the following number of years:

Note 10. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	5.48	-
June 30, 2018	5.63	-
June 30, 2019	5.21	-
June 30, 2020	5.16	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	-	5.48
June 30, 2018	-	5.63
June 30, 2019	-	5.21
June 30, 2020	-	5.16
Net Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2014	-	5.00
June 30, 2015	-	5.00
June 30, 2016	5.00	-
June 30, 2017	5.00	-
June 30, 2018	5.00	-
June 30, 2019	5.00	-
June 30, 2020	5.00	-
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	6.44
June 30, 2015	5.72	5.72
June 30, 2016	5.57	5.57
June 30, 2017	5.48	5.48
June 30, 2018	5.63	5.63
June 30, 2019	5.21	5.21
June 30, 2020	5.16	5.16

Note 10. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

The following is a summary of the deferred outflows of resources and deferred inflows of resources related to PERS that will be recognized in future periods:

Year Ending Dec 31,	Amount
2021	$ (18,988,730)
2022	(23,367,573)
2023	(14,781,149)
2024	(7,283,953)
2025	(1,146,972)
	$ (65,568,377)

Actuarial Assumptions - The total pension asset/(liability) as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

Inflation	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00 - 6.00% Based on Years of Service
Thereafter	3.00 - 7.00% Based on Years of Service
Investment Rate of Return	7.00%
Mortality Rate Table	
PERS	Pub-2010 General Below-Median Income Employee mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020
Period of Actuarial Experience Study upon which Actuarial Assumptions were Based	July 1, 2014 - June 30, 2018

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee Mortality Table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

Note 10. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Long-Term Expected Rate of Return - In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Credit	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%
	100.00%	

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

Note 10. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

Sensitivity of the County's proportionate share of the Net Pension Liability to Changes in the Discount Rate - The following presents the County's proportionate share of the net pension liability calculated using the discount rate as disclosed above, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's Proportionate Share of the Net Pension Liability	$ 245,437,899	$ 193,451,351	$ 152,151,299

Special Funding Situation – In accordance with N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation, Chapter 366 P.L. 2010, legally obligated the State. This covers prosecutors as well as members employed in certain other related job titles. Chapter 1, P.L. 2010 closed the Prosecutors part to new members enrolled on or after May 22, 2010. The amounts contributed by the State on behalf of the County under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as non-employer contributing entity. Since the County does not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is not net pension liability or deferred outflows or inflows to disclosed in the notes to the finical statement of the County related to this legislation.

At June 30, 2020 the State's proportionate share of the net pensions liability attributed to the County for the PERS special funding situation is $8,264,069.00.

County's Proportionate Share of Net Pension Liability	$ 193,451,351
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the	8,264,069
	$ 201,715,420

Note 10. Pension Obligations (continued)

B. Police and Firemen's Retirement System (PFRS)

Plan Description – The State of New Jersey, Police and Firemen's Retirement System (PFRS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about PFRS, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at http://www.state.nj.us/treasury/pensions/annual-reports.shtml.

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

The following represents the membership tiers for PFRS:

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

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

Basis of Presentation - The schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of PFRS, its participating employers or the State as a nonemployer contributing entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of PFRS, the participating employers, or the State. The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of PFRS to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

Note 10. Pension Obligations (continued)

B. Police and Firemen's Retirement System (PFRS) (continued)

Contributions - The contribution policy for PFRS is set by *N.J.S.A. 43:16A* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. For fiscal year 2020, the State contributed an amount less than the actuarially determined amount. The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law.

This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. For the year ended December 31, 2020, the County's contractually required contributions to PFRS plan was $11,019,89.00.

Net Pension Liability and Pension Expense - At December 31, 2020 the County's proportionate share of the PFRS net pension liability was $127,457,332.00. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of July 1, 2019, to the measurement date of June 30, 2020. The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020. The County's proportion measured as of June 30, 2020, was 0.9864111618%, which was an increase of 0.0075015217% from its proportion measured as of June 30, 2019.

Balances at December 31, 2020 and December 31, 2019

	12/31/2020	12/31/2019
Actuarial valuation date (including roll forward)	June 30, 2020	June 30, 2019
Deferred Outflows of Resources	$ 17,240,167	$ 13,878,348
Deferred Inflows of Resources	38,174,337	46,323,795
Net Pension Liability	127,457,332	119,797,188
County's portion of the Plan's total net pension Liability	0.98641%	0.97891%

Note 10. Pension Obligations (continued)

B. Police and Firemen's Retirement System (PFRS) (continued)

Pension Expense and Deferred Outflows/Inflows of Resources – At December 31, 2020, the County's proportionate share of the PFRS expense, calculated by the plan as of the June 30, 2020 measurement date was $7,168,763.00. This expense is not recognized by the County because of the regulatory basis of accounting as described in Note 1, but as previously mentioned the County contributed $11,019,898.00 to the plan in 2020.

At December 31, 2020, the County had deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$ 1,284,986	$ 457,429
Changes of Assumptions	320,745	34,170,548
Net Difference between Projected and Actual Earnings on Pension Plan Investments	7,473,419	-
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	8,161,017	3,546,360
	$ 17,240,167	$ 38,174,337

The County will amortize the above sources of deferred outflows and inflows related to PFRS over the following number of years:

Note 10. Pension Obligations (continued)

B. Police and Firemen's Retirement System (PFRS) (continued)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2015	-	5.53
June 30, 2016	-	5.58
June 30, 2017	5.59	-
June 30, 2018	5.73	-
June 30, 2019	-	5.92
June 30, 2020	5.90	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.17	-
June 30, 2015	5.53	-
June 30, 2016	5.58	-
June 30, 2017	-	5.59
June 30, 2018	-	5.73
June 30, 2019	-	5.92
June 30, 2020	-	5.90
Net Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2014	-	5.00
June 30, 2015	-	5.00
June 30, 2016	5.00	-
June 30, 2017	5.00	-
June 30, 2018	5.00	-
June 30, 2019	5.00	-
June 30, 2020	5.00	-
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
June 30, 2014	6.17	6.17
June 30, 2015	5.53	5.53
June 30, 2016	5.58	5.58
June 30, 2017	5.59	5.59
June 30, 2018	5.73	5.73
June 30, 2019	5.92	5.92
June 30, 2020	5.90	5.90

Note 10. Pension Obligations (continued)

B. Police and Firemen's Retirement System (PFRS) (continued)

The following is a summary of the deferred outflows of resources and deferred inflows of resources related to PFRS that will be recognized in future periods:

Year Ending Dec 31,	Amount
2021	$ (11,297,160)
2022	(6,978,104)
2023	(1,344,624)
2024	956,016
2025	(2,270,298)
	$ (20,934,170)

Special Funding Situation – Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the state is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L, 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001.

The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a non-employer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability to report in the financial statements of the local participating employers related to this legislation.

Additionally, the State's proportionate share of the PFRS net pension liability attributable to the County is $19,780,797.00 as of December 31, 2020. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of July 1, 2019, to the measurement date of June 30, 2020. The State's proportion of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. The State's proportion measured as of June 30, 2020 was 0.9864111618%, which was an increase of 0.0075015217% from its proportion measured as of June 30, 2019, which is the same proportion as the County's. At December 31, 2020, the County's and the State of New Jersey's proportionate share of the PFRS net pension liability were as follows:

Note 10. Pension Obligations (continued)

B. Police and Firemen's Retirement System (PFRS) (continued)

County's Proportionate Share of Net Pension Liability	$ 127,457,332
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the County	19,780,797
	$ 147,238,129

At December 31, 2020, the State's proportionate share of the PFRS expense, associated with the County, calculated by the plan as of the June 30, 2020 measurement date was $2,241,758.00.

Actuarial Assumptions - The total pension asset/(liability) as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

Inflation	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all future years	3.25 - 15.25% Based on Years of Service
Investment Rate of Return	7.00%
Mortality Rate Table	
PFRS	Pub-2010 Safety Employee mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020
Period of Actuarial Experience Study upon which Actuarial Assumptions were Based	July 1, 2013 - June 30, 2018

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For healthy annuitants, post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries, the Pub-2010 General Retiree Below-Median Income

Note 10. Pension Obligations (continued)

B. Police and Firemen's Retirement System (PFRS) (continued)

Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

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

Long-Term Expected Rate of Return - In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Credit	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%
	100.00%	

Note 10. Pension Obligations (continued)

B. Police and Firemen's Retirement System (PFRS) (continued)

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

Sensitivity of the County's proportionate share of the Net Pension Liability to Changes in the Discount Rate - The following presents the County's proportionate share of the net pension liability calculated using the discount rate as disclosed above, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's Proportionate Share of the Net Pension Liability	$ 169,492,017	$ 127,457,332	$ 92,544,315
State of New Jersey's Proportionate Share of Net Pension Liability associated with the County	26,304,388	19,780,797	14,362,456
	$ 195,796,405	$ 147,238,129	$ 106,906,771

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

C. Defined Contribution Retirement Program

The Defined Contribution Retirement Program (DCRP) is a cost-sharing multiple-employer defined contribution pension fund which was established in 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.SA 43:15C-1 et. seq.) and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by *N.J.S.A.43:15C-l* et. seq.

Note 10. Pension Obligations (continued)

C. Defined Contribution Retirement Program (continued)

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the County's contribution amounts for each pay period are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

As of December 31, 2020 the County had multiple employees participating in the Defined Contribution Retirement Program. The County's contributions were as follows:

Fiscal Year	Total Liability	Funded By County	Employee Deductions
2020	$ 98,603.45	$ 34,801.75	$ 63,801.70
2019	91,640.32	32,679.15	58,961.17
2018	81,786.68	28,865.78	52,920.90

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

Note 11. Postemployment Benefits Other Than Pensions

As of the date of this report, the New Jersey Division of Pension and Benefits has not provided updated actuarial valuations for pension obligations for the year ended June 30, 2020. The New Jersey Division of Pension and Benefits will post these reports on their website as they are made available. The footnote below includes the most current information made publicly available, which had a reporting date of June 30, 2019.

General Information about the OPEB Plan

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at https://www.state.nj.us/treasury/pensions/financial-reports.shtml.

The Plan provides medical and prescription drug to retirees and their covered dependents of the participating employers. Under the provisions of Chapter 88, P.L 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period

Note 11. Postemployment Benefits Other Than Pensions (continued):

of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

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

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

Basis of Presentation

The schedule of employer and nonemployer allocations and the schedule of OPEB amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of its participating employers or the State as a nonemployer contributing entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the participating employers or the State. The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the Plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB (benefit) expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB (benefit) expense are based on separately calculated total OPEB liabilities. For the special funding situation and the nonspecial funding situation, the total OPEB liabilities for the year ended June 30, 2019 were $5,637,151,775.00 and $8,182,092,807.00, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB (benefit) expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2018 through June 30, 2019. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

Note 11. Postemployment Benefits Other Than Pensions (continued):

Net OPEB Liability

The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	2.50%
Salary Increases*:	
Public Employees' Retirement System (PERS)	
Initial Fiscal Year Applied	
Rate through 2026	2.00% to 6.00%
Rate thereafter	3.00% to 7.00%
Police and Firemen's Retirement System (PFRS)	
Rate for all future years	3.25% to 15.25%
Mortality:	
PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2019
PERS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2019

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

OPEB Obligation and OPEB (benefit) Expense - The State's proportionate share of the total Other Post-Employment Benefits Obligations, attributable to the County's as of June 30, 2019 was $267,938,713.00. The County's proportionate share was $0.

The OPEB Obligation was measured as of June 30, 2019, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. The State's proportionate share of the OPEB Obligation associated with the County was based on projection of the State's long-term contributions to the OPEB plan associated with the County relative to the projected contributions by the State associated with all participating Municipalities, actuarially determined. At June 30, 2019, the State proportionate share of the OPEB Obligation attributable to the County was 1.9779810029%, which was a decrease of 0.1183209944% from its proportion measured as of June 30, 2018.

For the fiscal year ended June 30, 2019, the State of New Jersey recognized an OPEB (benefit) expense in the amount of $(10,016,170.00) for the State's proportionate share of the OPEB (benefit) expense attributable to the County. This OPEB (benefit) expense was based on the OPEB plans June 30, 2019 measurement date.

Note 11. Postemployment Benefits Other Than Pensions (continued):

Actuarial assumptions used in the July 1, 2018 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

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

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% decreasing to a 4.5% long-term trend rate after eight years.

Discount Rate

The discount rate for June 30, 2019 was 3.50%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the participating employers as of June 30, 2019, calculated using the discount rate as disclosed above as well as what the collective net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	At 1% Decrease (2.50%)	At Discount Rate (3.50%)	At 1% Increase (4.50%)
State of New Jersey's Proportionate Share of Total OPEB Obligation Associated with The County	$ 309,805,312.37	$ 267,938,713.00	$ 233,916,567.36
State of New Jersey's Total Nonemployer OPEB Liability	15,662,704,137.00	13,546,071,100.00	11,826,026,995.00

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

The following presents the net OPEB liability as of June 30, 2019, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Note 11. Postemployment Benefits Other Than Pensions (continued):

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with The County	$ 226,107,254.06	$ 267,938,713.00	$ 321,301,780.91
State of New Jersey's Total Nonemployer OPEB Liability	11,431,214,644.00	13,546,071,100.00	16,243,926,531.00

Additional Information – The following is a summary of the collective balances of the local group at June 30, 2019:

Collective Balances at December 31, 2019 and December 31, 2018

	12/31/2019	12/31/2018
Actuarial valuation date (including roll forward)	June 30, 2019	June 30, 2018
Collective Deferred Outflows of Resources	$ 11,158,226.00	$ 8,279,239.00
Collective Deferred Inflows of Resources	8,761,825,481.00	7,154,925,195.00
Collective Net OPEB Liability	13,546,071,100.00	15,666,618,141.00
County's Portion	1.977981%	2.096302%

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

Year Ending June 30:	
2020	$ (1,425,201,517.00)
2021	(1,425,201,517.00)
2022	(1,426,076,187.00)
2023	(1,427,489,995.00)
2024	(1,428,781,861.00)
Thereafter	(1,617,916,178.00)
	$ (8,750,667,255.00)

Changes in Proportion

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

Note 11. Postemployment Benefits Other Than Pensions (continued):

Plan Membership

At June 30, 2018, the Program membership consisted of the following:

	June 30, 2018
Active Plan Members	63,032
Retirees Currently Receiving Benefits	27,871
Total Plan Members	90,903

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2019 (measurement date June 30, 2018) is as follows:

Service Cost	$ 666,574,660.00
Interest on the Total OPEB Liability	636,082,461.00
Change of Benefit Terms	(1,903,958.00)
Differences Between Expected and Actual Experience	(1,399,921,930.00)
Changes of Assumptions	(1,635,760,217.00)
Contributions From the Employer	(346,415,056.00)
Contributions From Non-Employer Contributing Entity	(43,854,500.00)
Net Investment Income	(4,826,936.00)
Administrative Expense	9,478,435.00
Net Change in Total OPEB Liability	(2,120,547,041.00)
Total OPEB Liability (Beginning)	15,666,618,141.00
Total OPEB Liability (Ending)	$ 13,546,071,100.00

Special Funding Situation

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

Note 11. Postemployment Benefits Other Than Pensions (continued):

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

The participating employer allocations included in the supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer for each employer are provided as each employer is required to record in their financial statements, as an expense and corresponding revenue, their proportionate share of the OPEB expense allocated to the State of New Jersey under the special funding situation and include their proportionate share of the collective net OPEB liability in their respective notes to their financial statements. For this purpose, the proportionate share was developed based on eligible plan members subject to the special funding situation. This data takes into account active members from both participating and non-participating employer locations and retired members currently receiving OPEB benefits.

Additionally, the State's proportionate share of the OPEB liability attributable to the County is $74,326,222.00 as of December 31, 2019. The OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the OPEB liability was determined using update procedures to roll forward the total OPEB liability from an actuarial valuation as of July 1, 2018, to the measurement date of June 30, 2019. The State's proportion of the OPEB liability associated with the County was based on a projection of the County's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating members, actuarially determined. The State's proportion measured as of June 30, 2019 was 1.3450960049%, which was a decrease of 0.0801579923% from its proportion measured as of June 30, 2018, which is the same proportion as the County's. At December 31, 2019, the County's and the State of New Jersey's proportionate share of the OPEB liability were as follows:

State of New Jersey's Proportionate Share of OPEB Liability Associated with the County	$ 74,326,222.00

At December 31, 2019, the State's proportionate share of the OPEB expense, associated with the County, calculated by the plan as of the June 30, 2019 measurement date was $985,213.00.

Note 12. Accrued Sick, Vacation and Compensation Time

As discussed in Note 1 and in accordance with accounting principles prescribed by the State of New Jersey, the cash basis of accounting is followed for recording the County's liability related to unused vacation, sick pay and compensation time. The County permits certain employees within limits to accumulate unused vacation, sick pay and compensation time, which may be taken as time off or paid at a later date at an agreed upon rate. In accordance with New Jersey accounting principles, this unused accumulated absences amount is not reported as a liability in the accompanying financial statements. It is estimated that accrued benefits for compensated absences are valued at $2,535,311.13 at December 31, 2020.

The County has established a Trust Fund in accordance with NJSA 40A:4-39 to set aside funds for future payments of compensated absences. As of December 31, 2020, the County has reserved in the Other Trust Fund $1,741,679.55 to fund compensated absences in accordance with NJSA 40A:4-39.

Note 13. Deferred Compensation Salary Account

The County offers its employees a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457 which has been approved by the Director of the Division of Local Government Services. The Plan, available to all full time employees at their option, permits employees to defer a portion of their salary to future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency. Amounts deferred under Section 457 plans must be held in trust for the exclusive benefits of participating employees and not be accessible by the County or its creditors. Since the County does not have a fiduciary relationship with the Plan, the balances and activities of the Plan are not reported in the County's financial statements.

Note 14. Arbitrage

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

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

Note 15. Lease Commitments

On June 1, 1993, the County entered into a lease agreement with the Court House Associates for space located at 213 Washington Street, Toms River. The lease was to run from June 1, 1993 to May 31, 2001. During 1999, ownership of the property was transferred to 213 Washington Street Associates, LLC. The County continued to lease the premises under the same terms that were in effect with the previous owner. In 2001, the County negotiated an addendum to the original agreement extending the lease term to May 31, 2006 with an option to renew for an additional two (2) years. The County exercised said option thereby extending the lease term to May 31, 2008 and provided for an option to renew for two (2) additional years. Rather than exercising its option to renew for two (2) additional years, the County, on

Note 15. Lease Commitments (continued)

May 30, 2008, executed a new lease agreement with 213 Washington Street Associates, LLC. The term of this lease is for a period of fifteen (15) years commencing on June 1, 2008 and ending on May 31, 2023. Under the terms of this new lease, the County is required to pay equal monthly installments. The lease is described as triple net lease, which is defined as a lease whereby the tenant is solely responsible for all of the costs relating to the asset being leased. Examples of the types of costs relating to the asset being leased are taxes, insurance, maintenance expense and snow and trash removal.

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 year's monthly base rent.

The amount expended by the County for this lease during the period under audit was $382,327.30, which included real estate taxes.

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:

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

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

The amount expended by the County for this lease during the period under audit was $214,632.77 which included the common area maintenance, real estate taxes, media funding and promotion.

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

Note 15. Lease Commitments (continued)

supplemental annual rent of $23,501.00 for each of the five years of the lease term. The County is also responsible for real estate taxes and the cost of three parking spaces.

In a resolution dated December 20, 2006 and later amended by a resolution dated April 4, 2007, the County exercised its option by authorizing and executing an addendum to the lease agreement. The addendum extends the lease term for a period of three years, commencing December 1, 2006 and terminating November 30, 2009 and provides for an option to renew for three (3) additional years.

On November 20, 2009, the County executed the option to extend the term of the lease for a period of three years, commencing December 1, 2009 and terminating November 30, 2012 with an option to renew for three additional years. On December 19, 2012, the County executed the option to extend the term of the lease for an additional period of three years, commencing December 1, 2012 and terminating November 30, 2015. On December 16, 2015, the County executed the option to extend the term of the lease for an additional period of three years, commencing December 1, 2015 and terminating November 30, 2018. The County has the option to extend this lease for a further term of one (1) year, from December 1, 2018 to November 30, 2019. The amount expended by the County for this lease for 2019 rent was $174,416.42

On August 8, 2002, the County entered into a lease agreement with Richard S. Haines for space located at 7 Hadley Avenue. The lease will run from September 1, 2002 through August 31, 2010. Rent was established at $5,250.00 per month with an annual 3% increase over the previous year's rent. The monthly rent payment will be offset by any rents paid by tenants currently in occupancy. This lease is described as a triple net lease which is defined as a lease where the tenant is solely responsible for all of the costs relating to the asset being leased. Examples are any upgrades, utilities and insurance. On December 16, 2009, the County and the landlord extended the lease for a term of eight (8) years commencing on January 1, 2010 and ending on December 31, 2017. The rent was established at $6,000.00 per month with an annual increase determined by the previous year's rent based upon the Consumer Price Index. On October 18, 2017, the County and the landlord extended the lease for an additional five (5) year term commencing on January 1, 2018 and ending on December 31, 2022. The rent was established at $6,548.59 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 2017 as the base year, but in no event shall the rent be less than $6,548.59 per month. The amount expended by the County for this lease for 2020 rent was $100,407.95.

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

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

Note 15. Lease Commitments (continued)

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

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

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

Payments under the lease agreement for 2020 amounted to $69,000.00. The County received $30,000.00 from Manchester Township as its share of the rent. Manchester's share of the rent was treated as miscellaneous revenue by the County.

On June 15, 2016, the County entered into a lease agreement with Madison Avenue Office Complex, LLC for office space located at 16 Madison Avenue. The lease will run from July 1, 2016 through June 30, 2017. Rent was established at $4,573.34 per month. The County has the option to renew the lease for three additional one-year terms commencing upon the expiration of the initial term. The annual base rent for each year of the option period shall be as determined by the parties.

On October 18, 2017, the County amended and modified the terms of the initial lease agreement. The new lease agreement will run from January 1, 2018 through December 31, 2020. In addition to Suite C of Building 2, the new agreement includes both Suites A and B. Monthly rent was established at $9,146.68 for 2018, $9,372.94 for 2019 and $9,585.38 for 2020. The amount expended by the County for this lease for 2020 rent was $105,439.18.

On April 1, 2019, the County entered into a lease agreement with Grand Avenue Office Complex, LLC for office space at 9 Grand Avenue. The lease will run from April 1, 2019 to March 31, 2022. Rent was established at $4,033.33 per month. The amount expended by the County for this lease for 2020 rent was $49,500.00.

Note 16. Ocean County Utilities Authority – Deficiency Advance Contract

Provisions of a deficiency advance contract (the "Contract" executed between the County and the Ocean County Utilities Authority (the "Authority") obligate the County to pay any principal and interest, which may become due on outstanding project or permanent bonds of the Authority. Although the County's obligation pursuant to the Contract is a direct and general obligation, the Authority anticipates that its operating costs and the principal and interest and reserve requirements on its obligations will be paid from the revenue derived from service charges to customers using the Authority's system. At December 31, 2020 the Authority's issued and outstanding debt principal was $115,072,344.45. This number was abstracted from the most recent available audit of the Ocean County Utilities Authority.

Note 17. Risk Management

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

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

Coverage's	Component Units and Related Entities
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

The Actuarial Advantage, Inc. was engaged by the County to estimate their loss and loss adjustment expense reserves as of December 31, 2020 for their self-insured program. The County retains $250,000.00 per occurrence for workers' compensation, general liability, automobile liability, public officials' liability and police professional liability coverage's. The County has obtained reinsurance in the private insurance marketplace for workers compensation, general and auto liability losses in excess of $250,000.00 per occurrence.

The County, component unit and related entity participants in the self-insurance program make payments to the trust funds in accordance with the funding targets and timetable established by the review of Actuarial Advantages, Inc. The deposits in the trust funds at December 31, 2020, the most recent date for which information was available amounted to $32,466,599.00, for funding of self-insured retentions. At December 31, 2020, the determined worth of open claims for self-insured risks was $28,014,727.00, 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 public official's liability met or exceeded the actuarially recommended amounts at December 31, 2020. Self-insurance reserves for workers' compensation and general 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:

Note 17. Risk Management (continued)

	Balance Dec. 31, 2020	Actuarial Recommendation at Dec. 31, 2019	Over/(Under) 2019 Actuarial Recommended	Amount Raised in 2021 Budget	Remainder to be Raised in Subsequent Budgets
Worker's Compensation	$ 25,792,920.00	$ 23,990,791.00	$ 1,802,129.00	$ 95,452.00	$ -
Automobile Liability	372,068.00	361,689.00	10,379.00	41,528.00	-
Self-Insurance Police Professionals	760,643.00	1,509,473.00	(748,830.00)	1,000.00	747,830.00
Self-Insurance Public Officials	708,951.00	1,564,328.00	(855,377.00)	88,711.00	766,666.00
General Liability	1,652,500.00	588,446.00	1,064,054.00	34,691.00	-

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

Note 18. Contracts Payable

The County has committed design and construction contracts outstanding at December 31, 2020. 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 19. Contingent Liabilities

State and Federal Assistance

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

As a result of these audits, costs previously reimbursed could be disallowed and require repayment to the grantor agency. As of December 31, 2020, the County estimates that no material liabilities will result from such audits.

Note 20. Board of School Estimates

The Board of School Estimates approved an Appropriation of $19,963,522.00 for the Ocean County Vocational Technical School Year July 1, 2020 to June 30, 2021. The County funded this amount by appropriating $19,572,080.00 in the County's 2021 budget.

The Board of School Estimates approved an Appropriation of $16,231,991.00 for the Ocean County College Year July 1, 2020 to June 30, 2021. The County funded this amount by appropriating $15,913,716.00 in the County's 2021 budget.

Note 21. Litigation

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

Note 22. Subsequent Events

The County has evaluated subsequent events through July 7, 2021, the date the financial statements were available to be issued.

On May 5, 2021, an Ordinance authorizing the Replacement of the Bamber Bridge, Structure No. 1512-008, Located in Lacey Township, in the County of Ocean, and appropriating $2,000,000.00 therefor and authorizing the issuance of $1,900,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On May 5, 2021 an ordinance appropriating the sum of $4,000,000.00 from the Capital Improvement Fund for the Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean, State of New Jersey.

On May 5, 2021, an Ordinance authorizing Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean, and appropriating $2,000,000.00 therefor and authorizing the issuance of $1,900,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On May 5, 2021 an ordinance appropriating the sum of $1,000,000.00 authorizing a project consisting of upgrading of County Underground Storage Tanks to Achieve Compliance with State and Federal Underground Storage Tank Regulations Including Planning, Upgrading, Removal, Replacement or Remediation as Necessary, all in the County of Ocean.

On May 5, 2021, an Ordinance authorizing the replacement of the Railroad Avenue Bridge, Structure No. 1508-005, Located in the Township of Eagleswood, in the County of Ocean and appropriating $2,000,000.00 therefor and authorizing the issuance of $1,900,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On May 5, 2021, an Ordinance authorizing the Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean and appropriating $2,000,000.00 therefor and authorizing the issuance of $1,900,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

Note 22. Subsequent Events (continued)

On June 21, 2021, an Ordinance authorizing Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean and appropriating $12,621,255.00 therefor and authorizing the issuance of $12,621,255.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On June 21, 2021, an Ordinance authorizing Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean and appropriating $3,500,000.00 therefor and authorizing the issuance of $3,325,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On June 21, 2021, an Ordinance authorizing the Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean and appropriating $1,500,000.00 therefor and authorizing the issuance of $1,425,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On June 21, 2021, an Ordinance authorizing the Rehabilitation and Repair of Various Bridges, Including Ongoing Asset Management to Address Needed Repairs and Replacements, in the County of Ocean and appropriating $1,500,000.00 therefor and authorizing the issuance of $1,425,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On June 21, 2021, an Ordinance authorizing the Reconstruction of Washington Street, Lexington Avenue to Route 37, Located in the Township of Toms River, in the County of Ocean and appropriating $3,000,000.00 therefor and authorizing the issuance of $2,850,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On June 21, 2021, an Ordinance authorizing the Realignment of Archertown Road - Colliers Mills Road, located in the Township of Plumsted, in the County of Ocean and appropriating $1,000,000.00 therefor and authorizing the issuance of $950,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On June 21, 2021 an ordinance appropriating the sum of $2,000,000.00 for the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road and/or Bridge Improvements Along County Roads, all in the County of Ocean.

On July 7, 2021, an Ordinance authorizing the Reconstruction and Widening of Cross Street (Phase 2 - West), Located in the Township of Lakewood, in the County of Ocean and appropriating $4,000,000.00 therefor and authorizing the issuance of $3,800,000 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On July 7, 2021, an Ordinance authorizing the Reconstruction and Widening of East Kennedy Boulevard, US 9 to Sqankum Road (CR 547), Located in the Township of Lakewood, in the County of Ocean and appropriating $1,600,000.00 therefor and authorizing the issuance of $1,520,000 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

On July 7, 2021 an ordinance appropriating the sum of $3,200,000.00 for the Redevelopment of Various Parks and Park Property Acquisition, all in the County of Ocean.

Note 22. Subsequent Events (continued)

On July 7, 2021 an ordinance appropriating the sum of $2,100,000.00 for Various Capital Improvements, Renovations and Repairs at the Jackson Township Location of the County Vocational Technical School District, all in the County of Ocean

On July 7, 2021 an ordinance appropriating the sum of $1,100,000.00 for Various Improvements at the Northern Recycling Center Located in the Township of Lakewood, in the County of Ocean.

On July 7, 2021, an Ordinance authorizing the New Administration Building, Including Capital Renewal and Replacement Facilities Improvement Project FY 2020 and 2021 at the County College, in the County of Ocean and appropriating $15,000,000.00 therefor and authorizing the issuance of $15,000,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to Finance the same.

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SUPPLEMENTARY SCHEDULES

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CURRENT FUND

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COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF CURRENT CASH
FOR THE YEAR ENDED DECEMBER 31, 2020

	CURRENT		GRANTS	
Balance, December 31, 2019		$ 154,090,919.60		$ 1,051,590.66
Increased by:				
Revenue Accounts Receivable	$ 52,358,380.70		$ -	
Non-budget Revenue	5,805,535.46		-	
County Taxes	361,536,722.00		-	
Payroll Liabilities	79,169,398.77		-	
Interfund - Trust Fund	42,977.59		-	
Reserve for FEMA Reimbursements - Superstorm Sandy	1,086,424.76		-	
Parks Sales Tax	1,260.98		-	
Interfund - Current Fund	-		10,961.40	
Reserve for Interest - CARES Act	-		68,134.87	
Grants - Accounts Receivable	-		127,065,421.41	
		500,000,700.26		127,144,517.68
Subtotal		654,091,619.86		128,196,108.34
Decreased by:				
2020 Budget Appropriations	370,217,891.63		-	
2019 Appropriation Reserves	36,069,642.56		-	
Refund of Prior Year Revenue	2,750.00		-	
Inventory - Central Supply Warehouse	457,653.26		-	
Accounts Payable	2,927,797.31		-	
Due to Cuisine on the Green	170.00		-	
Interfund - Grant Fund	9,387.21		-	
Reserve for Superstorm Sandy	3,395,859.17		-	
Payroll Liabilities	79,363,058.67		-	
Sales Tax Payable - Parks	0.77		-	
Due to State of New Jersey	8,100.00		-	
Grant - Appropriated Reserves	-		39,640,817.08	
		492,452,310.58		39,640,817.08
Balance, December 31, 2020		$ 161,639,309.28		$ 88,555,291.26

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF DUE COUNTY FOR ADDED AND OMITTED TAXES
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$ 2,774,119.59
Increased by:	
Added and Omitted Taxes	2,472,002.95
Subtotal	5,246,122.54
Decreased by:	
Collections	3,331,261.82
Balance, December 31, 2020	$ 1,914,860.72

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

	BALANCE DECEMBER 31, 2019	ACCRUED IN 2020	REALIZED	BALANCE DECEMBER 31, 2020
Miscellaneous Revenue Anticipated:				
Recording Fees - County Clerk Fees	$ 817,511.05	$ 11,090,159.42	$ 10,400,773.17	$ 1,506,897.30
Surrogate Fees	38,325.32	509,409.41	514,563.41	33,171.32
Sheriff Fees	-	1,584,871.33	1,584,871.33	-
Interest on Investments and Deposits	-	3,551,098.40	3,551,098.40	-
Data Processing Time Sharing Service	-	2,311.38	2,311.38	-
Road Opening Permits	-	38,595.00	38,595.00	-
Copy Machine Fees - County Clerk	-	2,854.00	2,854.00	-
Notary Fees - County Clerk	1,980.00	31,740.00	30,705.00	3,015.00
Passport Fees - County Clerk	61,175.00	467,820.00	475,700.00	53,295.00
Federal and State Contract - Indirect Cost Allocation	-	1,069,777.71	1,069,777.71	-
Sale of Plans and Specifications	-	9,935.00	9,935.00	-
College Debt Service Reimbursement	-	1,823,809.10	1,823,809.10	-
Rent - Ocean County Air Park	-	126,655.68	126,655.68	-
Rent - Parks - Picnic Areas	-	11,555.00	11,555.00	-
State Reimbursement - Inmates	-	475,826.71	475,826.71	-
County Parks - Non-Profit Program	-	32,188.00	32,188.00	-
Shared Services Agreements - Vehicle Services	-	136,933.15	136,933.15	-
Shared Services Agreements - Engineering	-	19,798.72	19,798.72	-
Shared Services Agreements - Roads	-	1,110,206.22	1,110,206.22	-
Atlantis Complex Revenues	-	891,308.24	891,308.24	-
Forge Pond Golf Course Fees	-	548,852.26	548,852.26	-
Atlantis Pro Shop	-	27,130.58	27,130.58	-
Forge Pond Pro Shop	-	19,599.29	19,599.29	-
Reimbursement for Salary and Wages of Mental Health Coordinator	-	12,000.00	12,000.00	-
Division of Aging - State Distribution Center Reimbursement	-	98,320.93	98,320.93	-
State Aid - County College Bonds (N. J. S. 18A:64A-22-6)	-	2,492,822.50	2,492,822.50	-
State Aid - County Vocational School Bonds (N.J.S.A. 44:7-38 et. Seq.)	-	780,921.00	780,921.00	-
Prosecutor's Salary Reimbursement	-	89,000.00	89,000.00	-
State and Federal Reimbursement School Nutrition	-	20,667.94	20,667.94	-
Library Pension Payment	-	1,952,691.00	1,952,691.00	-
Supplemental Security Income	-	788,843.00	788,843.00	-
Parks Vendor Commissions	-	2,500.00	2,500.00	-
Rent - T-Hangers at Airpark	-	163,174.25	163,174.25	-
Sub-Division and Site Plan Fees	-	32,796.00	32,796.00	-
Motor Vehicle Fines	-	2,343,138.00	2,343,138.00	-
Reserve to Pay Bonds	-	6,620,212.00	6,620,212.00	-
Capital Surplus	-	465,576.00	465,576.00	-
Constitutional Officers Fees - Tax Relief:				
County Clerk	412,544.50	5,668,689.88	5,375,328.88	705,905.50
Surrogate	35,377.22	470,224.16	474,981.70	30,619.68
Sheriff	-	894,701.17	894,701.17	-
Public Health Priority Funding (N.J.S.A. 26:2F-1)	222,890.50	3,145,904.13	2,922,233.13	446,561.50
Added and Omitted Taxes	-	3,331,261.82	3,331,261.82	-
911 Service Agreements	-	592,164.03	592,164.03	-
	$ 1,589,803.59	$ 53,548,042.41	$ 52,358,380.70	$ 2,779,465.30

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF INVENTORY - CENTRAL SUPPLY WAREHOUSE
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 295,164.37
Increased by:		
Disbursements	$ 457,653.26	
Adjustments to Inventory	2,462.62	460,115.88
Subtotal		755,280.25
Decreased by:		
2020 Budget Allocations - Current	389,357.91	
2020 Budget Allocations - Grant	1,574.19	
2020 Budget Allocations - Trust	42,977.59	433,909.69
Balance, December 31, 2020		$ 321,370.56

SCHEDULE OF INTERFUNDS - OTHER
FOR THE YEAR ENDED DECEMBER 31, 2020

	TRUST FUND	GENERAL CAPITAL FUND	TOTAL
Balance December 31, 2019 - Due From	$ 4,696.38	$ 13,533.84	$ 18,230.22
Increased by:			
Interest Due From Other Funds	35,662.89	102,564.25	138,227.14
Total Increase	35,662.89	102,564.25	138,227.14
Total Increase and Balance	40,359.27	116,098.09	156,457.36
Decreased by:			
Revenue Accounts Receivable	37,596.31	115,720.34	153,316.65
Balance December 31, 2020 - Due From	$ 2,762.96	$ 377.75	$ 3,140.71

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
GENERAL GOVERNMENT					
ADMINISTRATIVE AND EXECUTIVE					
Board of Chosen Commissioners:					
Salaries and Wages	$ -	$ 462.79	$ 462.79	$ -	$ 462.79
Other Expenses	977.23	1,656.84	2,634.07	977.23	1,656.84
County Administrator:					
Salaries and Wages	-	71,291.13	291.13	-	291.13
Other Expenses	410.14	39,512.46	39,922.60	410.14	39,512.46
Management System and Budget Analysis:					
Salaries and Wages	-	699.38	699.38	-	699.38
Other Expenses	73,186.50	4,418.81	77,605.31	73,183.50	4,421.81
Wireless Technologies Division:					
Other Expenses	273,271.22	4,482.59	277,753.81	275,230.21	2,523.60
Audit:					
Other Expenses	150,000.00	-	150,000.00	150,000.00	-
Special Accounting Services:					
Other Expenses	74,600.00	75,400.00	150,000.00	74,600.00	75,400.00
County Counsel:					
Other Expenses	55,002.30	232,966.33	287,968.63	50,801.60	237,167.03
Adjusters Office:					
Salaries and Wages	-	5,306.57	5,306.57	-	5,306.57
Other Expenses	1,170.15	7,790.99	8,961.14	2,238.40	6,722.74
Department of Finance:					
Salaries and Wages	-	24,062.98	62.98	-	62.98
Other Expenses	5,066.40	84,892.86	89,959.26	16,529.72	73,429.54
Clerk of the Board:					
Salaries and Wages	-	42,169.12	169.12	-	169.12
Other Expenses	2,016.56	18,584.70	20,601.26	1,944.46	18,656.80
Business Development & Tourism:					
Other Expenses	12,325.09	5,905.78	18,230.87	11,966.69	6,264.18
Employee Relations:					
Salaries and Wages	-	2,502.04	2,502.04	-	2,502.04
Other Expenses	1,815.71	2,008.70	3,824.41	975.71	2,848.70
Personnel Training Program:					
Other Expenses	318.00	26,590.44	26,908.44	318.00	26,590.44

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
Labor Relations Consultant:					
Other Expenses	32,707.00	55,699.74	118,406.74	50,924.76	67,481.98
County Connection/Tourism:					
Other Expenses	131.27	3,349.43	3,480.70	87.97	3,392.73
Public Information/Outreach:					
Other Expenses	109,021.87	44,315.60	153,337.47	102,995.30	50,342.17
County Clerk:					
Salaries and Wages	-	115,712.16	712.16	-	712.16
Other Expenses	34,538.29	39,425.38	73,963.67	42,606.30	31,357.37
Prosecutor's Programs:					
Other Expenses	23,146.00	9,378.46	32,524.46	25,763.95	6,760.51
Prosecutor:					
Salaries and Wages	1,000.00	1,367,741.42	1,218,741.42	167,218.91	1,051,522.51
Other Expenses	66,528.29	25,604.37	242,132.66	125,034.37	117,098.29
Gang Violence Initiative:					
Salaries and Wages	-	11,830.13	11,830.13	-	11,830.13
Purchase Department:					
Salaries and Wages	-	40,455.74	455.74	-	455.74
Other Expenses	248.01	4,783.37	5,031.38	189.68	4,841.70
Warehouse:					
Salaries and Wages	-	1,911.24	1,911.24	-	1,911.24
Other Expenses	78.87	96.32	175.19	54.97	120.22
Building and Grounds:					
Salaries and Wages	-	180,908.71	908.71	-	908.71
Other Expenses	594,525.79	42,468.01	636,993.80	386,578.28	250,415.52
Security:					
Salaries and Wages	-	95,741.86	741.86	-	741.86
Other Expenses	15,772.93	9,863.88	25,636.81	15,153.46	10,483.35
Insurance:					
Group Insurance Plan for Employees	3,416,670.93	3,762,593.99	7,179,264.92	3,612,031.63	3,567,233.29
Health Benefit Waiver	-	2,000.00	2,000.00	-	2,000.00
Other Insurance Premiums Liability	153,197.07	51,398.77	204,595.84	-	204,595.84
Employee Physicals and Policy	29,336.00	12,636.00	41,972.00	2,928.00	39,044.00
Insurance Consultant	25,057.50	-	25,057.50	10,595.00	14,462.50
Self-Insurance - Administration of Claims	-	0.68	0.68	-	0.68

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
Stationery, Printing and Advertising:					
Other Expenses	-	8,302.34	8,302.34	1,352.08	6,950.26
Postage:					
Other Expenses	-	89,115.00	115.00	-	115.00
Office of Information Technology:					
Salaries and Wages	-	207,034.66	34.66	-	34.66
Other Expenses	1,060,706.51	739,148.42	1,799,854.93	847,056.95	952,797.98
Printing and Graphic Arts:					
Salaries and Wages	-	98,985.82	985.82	-	985.82
Other Expenses	44,828.55	61,169.17	105,997.72	27,704.06	78,293.66
JUDICIARY					
Indigent Costs:					
Other Expenses	-	6,821.77	11,821.77	6,891.05	4,930.72
Uniform Interstate Family Support Act:					
Other Expenses	17,913.45	56,068.05	73,981.50	3,372.15	70,609.35
County Surrogate:					
Salaries and Wages	-	7,232.95	7,232.95	-	7,232.95
Other Expenses	9,462.92	2,094.08	11,557.00	9,340.72	2,216.28
Sheriff's Office - Judicial Function:					
Other Expenses	11,592.29	3,577.31	15,169.60	8,490.17	6,679.43
REGULATION					
Office of the Sheriff:					
Salaries and Wages	-	1,229,751.60	1,229,751.60	281,650.39	948,101.21
Other Expenses	159,313.62	35,731.73	195,045.35	160,115.09	34,930.26
Sheriff's - 911 System (N.J.S. 40A:45.4(r)):					
Salaries and Wages	-	40,459.29	40,459.29	-	40,459.29
Other Expenses	25,001.00	5,491.27	30,492.27	25,602.89	4,889.38
Sheriff - Communication and Operations Division:					
Other Expenses	35,698.90	7,452.55	43,151.45	26,847.74	16,303.71
Sheriff - Criminal Division:					
Other Expenses	194,547.28	30,267.31	224,814.59	188,289.98	36,524.61
Police Academy:					
Other Expenses	3,629.62	5,083.70	8,713.32	6,032.30	2,681.02
Board of Taxation:					
Salaries and Wages	-	1,343.96	1,343.96	-	1,343.96

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
Other Expenses	419.89	6,656.80	7,076.69	419.89	6,656.80
County Medical Examiner:					
Salaries and Wages	-	22,434.73	434.73	-	434.73
Other Expenses	242,071.28	67,968.97	360,040.25	219,516.92	140,523.33
Burial Expenses - Indigents:					
Other Expenses	7,500.00	1,976.00	9,476.00	6,812.00	2,664.00
Shade Tree Commission:					
Salaries and Wages	-	2,916.43	2,916.43	-	2,916.43
Other Expenses	21,241.39	874.51	22,115.90	21,113.47	1,002.43
Election Expense:					
Salaries and Wages	-	114,389.97	114,389.97	-	114,389.97
Other Expenses	55,925.22	115,959.05	171,884.27	35,071.63	136,812.64
Election Board:					
Salaries and Wages	-	261,988.72	261,988.72	-	261,988.72
Clean Vessel Act:					
Other Expenses	-	5,000.00	5,000.00	-	5,000.00
Rent of Polling Places:					
Other Expenses	6,764.48	12,203.04	18,967.52	6,764.48	12,203.04
District Election Board Members:					
Other Expenses	-	124,522.29	124,522.29	5,900.00	118,622.29
County Clerk - Election Expense:					
Other Expenses	16,622.00	12,892.46	29,514.46	16,775.00	12,739.46
Sheriff - Emergency Services Division:					
Other Expenses	13,703.13	5,714.49	19,417.62	11,614.67	7,802.95
Consumer Affairs (N.J.S. 40:27-6-47)					
Salaries and Wages	1,000.00	67,579.74	1,579.74	1,000.00	579.74
Other Expenses	-	4,750.00	4,750.00	-	4,750.00
Planning Board (N.J.S. 40:27-3):					
Salaries and Wages	-	62,843.38	843.38	-	843.38
Other Expenses	15,476.28	688.34	16,164.62	15,119.46	1,045.16
Construction Board of Appeals (N.J.S. 52:27D-127):					
Other Expenses	-	400.00	400.00	92.50	307.50
Office of the Fire Marshall (40A:14-2):					
Salaries and Wages	-	89,096.87	96.87	-	96.87

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
ROADS AND BRIDGES					
Roads:					
Salaries and Wages	-	365,743.85	365,743.85	365,000.00	743.85
Other Expenses	301,188.34	121,575.78	422,764.12	392,908.37	29,855.75
Vehicle Services:					
Salaries and Wages	-	86,953.18	953.18	-	953.18
Other Expenses	72,369.74	13,939.27	86,309.01	76,266.59	10,042.42
Engineering Department:					
Salaries and Wages	-	91,230.42	230.42	-	230.42
Other Expenses	63,686.42	43,322.03	107,008.45	59,231.48	47,776.97
Beach Erosion:					
Other Expenses	-	513,744.00	513,744.00	513,744.00	-
Transportation Services:					
Salaries and Wages	-	74,673.27	673.27	-	673.27
Other Expenses	11,296.10	777.44	12,073.54	7,147.22	4,926.32
Shared Services Agreements:					
Other Expenses - Municipal Aid Roads	22,457.94	10,765.86	33,223.80	22,457.94	10,765.86
Other Expenses - Vehicle Services	290.27	245,503.70	245,793.97	290.27	245,503.70
Maintenance of Pumping Facility:					
Other Expenses	24,608.65	78,853.40	103,462.05	25,679.59	77,782.46
Engineering/Hazard Tree Removal					
Other Expenses	25,811.47	1,383.93	27,195.40	25,811.47	1,383.93
CORRECTIONAL AND PENAL					
Department of Corrections:					
Salaries and Wages	-	660,732.28	430,732.28	352,389.77	78,342.51
Other Expenses	239,397.49	8,938.11	248,335.60	239,450.51	8,885.09
Corrections - Healthcare Services:					
Other Expenses	716,735.20	178,427.85	895,163.05	524,316.20	370,846.85
Law Enforcement Crime Prevention:					
Other Expenses	-	250,000.00	-	-	-
Corrections - Food:					
Other Expenses	218,282.08	88,103.29	306,385.37	65,539.63	240,845.74

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
HEALTH AND WELFARE					
Aid to Visiting Homemakers Services (N.J.S. 40:23-8.11)	8,457.62	-	8,457.62	8,457.62	-
Department of Human Services:					
Salaries and Wages	580.80	16,908.16	1,488.96	580.80	908.16
Other Expenses	110,806.63	4,817.09	115,623.72	111,075.01	4,548.71
Mental Health Program (N.J.S.A. 40:23-8.1)					
Other Expenses	690,334.00	-	690,334.00	687,034.00	3,300.00
Aid to Uniform Fire Prevention (40:23-8.13)	-	8,100.00	8,100.00	-	8,100.00
Fire and First Aid Training Center:					
Salaries and Wages	-	18,415.97	415.97	-	415.97
Other Expenses	22,749.28	982.75	23,732.03	22,144.78	1,587.25
Aid to First Aid Captain's Association (N.J.S. 40:5-2):					
Other Expenses	-	2,500.00	2,500.00	-	2,500.00
Maintenance of Patients O/T State Institutions	-	77,211.71	77,211.71	6,665.27	70,546.44
Board of Social Services:					
Administration	-	0.04	0.04	-	0.04
Building Rental - BOSS	-	504,839.22	504,839.22	-	504,839.22
Juvenile Services Educational Programs:					
Other Expenses	505,140.29	40,556.10	545,696.39	504,631.53	41,064.86
Juvenile Services - State Housing:					
Other Expenses	6,768.39	6,787.48	13,555.87	6,266.03	7,289.84
Juvenile Services:					
Salaries and Wages	2,000.00	134,803.94	2,803.94	2,000.00	803.94
Other Expenses	20,689.03	39,497.59	60,186.62	28,164.60	32,022.02
Juvenile Services - Non-Secure Programs:					
Other Expenses	84,566.36	86,240.80	170,807.16	25,616.36	145,190.80
Juvenile Gang Initiatives:					
Other Expenses	-	10,711.25	10,711.25	-	10,711.25
Office of Senior Services:					
Salaries and Wages	-	22,613.86	613.86	-	613.86
Other Expenses	58,861.61	56,908.68	115,770.29	56,778.53	58,991.76
Aid to 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	-	1,072.64	1,072.64	-	1,072.64

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
County Environmental Agency:					
Other Expenses	-	380.00	380.00	-	380.00
Hazardous Household Waste Program:					
Other Expenses	128,903.16	0.50	128,903.66	109,648.10	19,255.56
Solid Waste Management:					
Salaries and Wages	-	51,462.81	462.81	-	462.81
Other Expenses	554,482.86	143,733.75	698,216.61	614,966.41	83,250.20
Disability Awareness Through Education (D.A.T.E.):					
Other Expenses	-	6,150.00	6,150.00	-	6,150.00
Commission for Individual with Disabilities:					
Other Expenses	-	586.38	586.38	-	586.38
Division on Aging - State District Center Reimbursement:					
Other Expenses	77,968.43	1.51	77,969.94	20,681.27	57,288.67
Child & Adult Disability Services					
Other Expenses	58,525.00	9.00	58,534.00	58,525.00	9.00
School Nutrition Program:					
Other Expenses	2,149.20	181.87	2,331.07	2,011.21	319.86
Workforce Investment Board:					
Other Expenses	36,000.00	-	36,000.00	36,000.00	-
EDUCATIONAL					
County Superintendent of Schools:					
Salaries and Wages	957.60	21,722.09	1,679.69	957.60	722.09
Other Expenses	108.62	4,208.13	4,316.75	143.42	4,173.33
County Extension Service Farm and Home Demonstration:					
Salaries and Wages	-	49,785.04	785.04	-	785.04
Other Expenses	5,207.29	1,209.04	6,416.33	3,340.72	3,075.61
Rutgers Co-Op Extension:					
Other Expenses	50,033.05	-	26,033.05	25,478.95	554.10
County College:					
Other Expenses	7,800,841.00	-	7,800,841.00	7,800,841.00	-
Ocean County College Nursing Program:					
Other Expenses	50,000.00	-	50,000.00	50,000.00	-
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S. 18A:64A-23):					
Other Expenses	-	15,466.11	15,466.11	15,466.11	-

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
County Cultural and Heritage Commission (N.J.S. 40:33A-6):					
Other Expenses	8,744.89	323.08	9,067.97	8,607.51	460.46
Aid to Museums (N.J.S. 40:23-6.22)					
Other Expenses	-	6,075.00	6,075.00	-	6,075.00
RECREATION					
County Parks (N.J.S. 40:32-2.4):					
Salaries and Wages	-	119,970.59	970.59	-	970.59
Other Expenses	78,243.95	11,526.44	89,770.39	67,376.80	22,393.59
County Parks - Non-Profit Program:					
Other Expenses	18,788.25	3,213.14	22,001.39	17,104.22	4,897.17
Forge Pond Complex:					
Other Expenses	2,618.41	1,312.07	3,930.48	2,633.57	1,296.91
Atlantis Complex:					
Other Expenses	3,622.84	1,003.19	4,626.03	3,397.55	1,228.48
Rent/Lease of Equipment:					
Other Expenses	1,453.73	6,930.44	8,384.17	-	8,384.17
Atlantis Golf Course Pro Shop:					
Other Expenses	6,626.60	1,407.16	8,033.76	5,682.59	2,351.17
Forge Pond Golf Course Pro Shop:					
Other Expenses	4,632.67	433.67	5,066.34	3,161.93	1,904.41
UNCLASSIFIED					
County Airpark:					
Salaries and Wages	-	5,417.46	5,417.46	-	5,417.46
Other Expenses	2,169.86	5,533.16	7,703.02	2,213.59	5,489.43
Purchase of County Fleet:					
Other Expenses	2,144,561.87	51,380.52	2,195,942.39	2,143,860.87	52,081.52
Repairs and Maintenance of County Vehicles:					
Other Expenses	744,234.80	54,908.95	799,143.75	726,033.59	73,110.16
Environmental Insurance Fund:					
Other Expenses	105,285.64	27,219.70	132,505.34	79,422.00	53,083.34
Rental/Lease Office Premises:					
Other Expenses	-	129,260.87	19,260.87	632.91	18,627.96
County Public Transportation Program:					
Other Expenses	-	995.00	995.00	-	995.00

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
Purchase, Replacement, Repairs and Rental of Equipment:					
Other Expenses	10,238.93	104,582.02	34,820.95	9,750.54	25,070.41
Aid: Vet Works:					
Other Expenses	10,638.42	9,600.00	20,238.42	10,638.42	9,600.00
Veteran's Service Bureau:					
Salaries and Wages	-	39,805.78	805.78	-	805.78
Other Expenses	3,487.40	2,887.16	6,374.56	3,584.40	2,790.16
Ocean County Police and Firemen's Association (N.J.S. 40:23-8.9):					
Other Expenses	-	2,500.00	2,500.00	-	2,500.00
Salary Settlements and Adjustments:					
Salaries and Wages	-	500,000.00	500,000.00	-	500,000.00
N.J. Association of Counties:					
Other Expenses	-	101.00	101.00	-	101.00
Special Projects:					
Other Expenses	784,352.40	290,531.26	1,074,883.66	1,032,202.40	42,681.26
Physical Damage Vehicle:					
Other Expenses	11,865.43	18,554.59	30,420.02	9,422.97	20,997.05
Utilities:					
Gasoline	356,536.12	309,767.48	666,303.60	166,873.89	499,429.71
Telephone	25,018.37	687,934.49	712,952.86	370,215.67	342,737.19
Natural Gas	-	274,181.64	274,181.64	199,743.55	74,438.09
Heating Oil	8,407.62	14,569.28	22,976.90	1,749.26	21,227.64
Water	-	84,960.30	84,960.30	48,260.24	36,700.06
Sewer	-	146,571.80	146,571.80	22,566.55	124,005.25
Trash Disposal	83,162.53	46,694.11	129,856.64	56,292.11	73,564.53
Electricity	-	749,578.15	749,578.15	312,838.26	436,739.89
Street Lighting	-	17,493.43	17,493.43	5,806.37	11,687.06
Grant Management:					
Matching Funds For Future Grants	-	375,476.00	375,476.00	-	375,476.00
Contingent	-	227,636.32	227,636.32	-	227,636.32

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

OPERATIONS	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
CAPITAL IMPROVEMENTS					
Structural Repairs and Additions to Various County Buildings	1,848,538.75	428,909.11	2,277,447.86	1,825,317.59	452,130.27
Capital Improvement Fund	-	-	3,430,000.00	3,430,000.00	-
Road Overlays and Reconstruction - Roads	514,537.92	174,094.17	688,632.09	508,105.36	180,526.73
Road Overlays and Reconstruction - Engineering	250,219.53	6,754.64	256,974.17	248,844.20	8,129.97
Purchase of Data Processing Equipment	1,354,771.87	997,046.60	2,351,818.47	1,330,434.37	1,021,384.10
Purchase of Communication Equipment	-	119,037.30	119,037.30	-	119,037.30
Purchase of Office Equipment, Machinery and Furniture	1,820,414.33	248,056.94	2,068,471.27	1,820,477.74	247,993.53
Purchase of Trucks	3,743,226.67	9,132.33	3,752,359.00	3,742,026.67	10,332.33
Timekeeping Software and Equipment	71,980.25	166,372.35	238,352.60	71,980.25	166,372.35
Engineering Projects - Design, Permits and Other	29,543.84	145,730.73	175,274.57	29,543.84	145,730.73
Antenna and Microwave Bands	12,445.20	20,801.05	33,246.25	12,445.20	20,801.05
Air Park Upgrades	18,592.80	6,407.20	25,000.00	18,592.80	6,407.20
Roof Upgrades and Alterations	43,058.67	185,210.80	228,269.47	27,216.98	201,052.49
Statutory Expenditures:					
Contribution to Public Employees Retirement System	-	26,317.38	26,317.38	23,051.51	3,265.87
Social Security System (O.A.S.I.)	-	527,499.87	27,499.87	27,499.00	0.87
N.J. Temporary Disability Insurance	-	479,324.99	79,324.99	-	79,324.99
Total	$ 33,189,811.41	$ 22,249,547.42	$ 55,439,358.83	$ 38,427,598.46	$ 17,011,760.37

Cash Disbursements	$ 36,069,642.56
Accounts Payable	2,357,955.90
	$ 38,427,598.46

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 3,929,398.51
Increased by:		
2019 Appropriation Reserves - Accounts Payable		2,357,955.90
Subtotal		6,287,354.41
Decreased by:		
Disbursements	$ 2,927,797.31	
Cancelled	53,432.16	2,981,229.47
Balance, December 31, 2020		$ 3,306,124.94

Analysis of Balance, December 31, 2020

2014 Account Payable	$ 28,732.16
2015 Account Payable	8,500.00
2016 Account Payable	296,953.71
2017 Account Payable	75,848.43
2018 Account Payable	538,134.74
2019 Account Payable	2,357,955.90
	$ 3,306,124.94

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF PAYROLL LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

	BALANCE DECEMBER 31, 2019	INCREASED BY RECEIPTS	DECREASED BY DISBURSEMENTS	BALANCE DECEMBER 31, 2020
Interest Earned	$ 5,934.41	$ 26,968.69	$ 32,567.17	$ 335.93
A.F.L.A.C.	4,247.43	651,369.55	652,511.18	3,105.80
F.I.C.A. and Medicare Taxes	153,277.96	35,327,394.43	35,294,047.75	186,624.64
State Pension Systems	1,132,622.36	35,408,423.28	35,435,140.31	1,105,905.33
New Jersey Disability	1,893,114.65	1,031,106.04	1,222,528.78	1,701,691.91
County State Health Benefits Contributions	480,603.39	6,050,864.74	6,049,465.30	482,002.83
Library State Health Benefits Contributions	107,678.98	673,272.04	676,798.18	104,152.84
Total	$ 3,777,479.18	$ 79,169,398.77	$ 79,363,058.67	$ 3,583,819.28

EXHIBIT A-12

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF RESERVE FOR SUPERSTORM SANDY
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$	3,624,483.33
Decreased by:		
Cash Disbursements		3,395,859.17
Balance, December 31, 2020	$	228,624.16

EXHIBIT A-13

SCHEDULE OF RESERVE FOR SUPERSTORM SANDY - REFUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2020 and 2019	$	176,646.00

EXHIBIT A-14

SCHEDULE OF RESERVE FOR FEMA REIMBURSEMENTS - SUPERSTORM SANDY
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$	4,243,808.94
Increased by:		
Cash Receipts		1,086,424.76
Balance, December 31, 2020	$	5,330,233.70

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF RESERVE FOR CDL CANCELLATION
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2020 and 2019	$ 795,827.62

SCHEDULE OF DUE TO STATE OF NEW JERSEY
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$ 8,100.00
Decreased by:	
Cash Disbursements	8,100.00
Balance, December 31, 2020	$ -

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF DUE TO CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 1,118,713.27
Increased by:		
Cancellation of Appropriation Reserves	$ 653,190.89	
Reclassification of Expenditures	715,290.23	
Inventory Allocation	1,574.19	
Cash Receipts:		
Interfund Loan	16,988,988.97	
Board of Social Services - HUD Advancements	575,000.00	
		18,934,044.28
Subtotal		20,052,757.55
Decreased by:		
Cancellation of Receivables	602,236.18	
County Matching Share of Grants	741,632.00	
Cash Disbursements:		
Repayments to Current Fund	17,803,644.96	
Board of Social Services - HUD Advance Repayments	466,247.03	
		19,613,760.17
Balance, December 31, 2020		$ 438,997.38

SCHEDULE OF MORTGAGE RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$ 3,537,022.82
Increased by:	
Accrued Interest	265,984.12
Balance, December 31, 2020	$ 3,803,006.94

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR INTEREST - CARES ACT
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$ -
Increased by:	
Interest Earned	68,134.87
Balance, December 31, 2020	$ 68,134.87

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019	2020 ANTICIPATED REVENUE	CASH RECEIVED	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2020
2019 COOP Market Sponsor	$ 6,468.75	$ -	$ 6,468.75	$ -	$ -	$ -
2020 COOP Market Sponsor	-	17,750.00	8,875.00	-	-	8,875.00
966 Reimbursement Prog FY20	182,173.00	-	66,203.00	-	-	115,970.00
ADRC COVID-19	-	76,742.00	76,742.00	-	-	-
Adult Protective SVC FY19	19.00	-	19.00	-	-	-
Adult Protective SVC FY20	-	371,744.00	206,556.00	-	-	165,188.00
Airport Beacons Const PHII 19	239,789.00	-	184,404.31	-	-	55,384.69
Area Plan III E State FY20	-	104,855.00	104,855.00	-	-	-
Area Plan III E Admin FY20	-	34,943.00	34,012.00	-	931.00	-
Aviation Apron Const PHIII 19	1,131,552.00	-	972,293.10	-	-	159,258.90
Barnegat Bay Education & ENF	-	270,000.00	-	-	-	270,000.00
Barnegat Branch Trail IX FY17	112,500.00	-	-	-	-	112,500.00
BJA FY20 CESFP	-	58,008.00	-	-	-	58,008.00
Care Coordination FY20	-	23,810.00	23,810.00	-	-	-
CARES Act Coronavirus Rel FD	-	105,949,275.00	105,949,274.70	-	-	0.30
Cares Title IIIB Support SVCS	-	365,575.00	365,575.00	-	-	-
Cares Title III-C2 HDM	-	903,947.00	903,947.00	-	-	-
Cares Title III-E Support Pro	-	189,799.00	189,799.00	-	-	-
Cattus Island Shoreline Restore	-	3,000,000.00	-	-	-	3,000,000.00
CBT Historic Preservation FY16	150,000.00	-	150,000.00	-	-	-
Child Inter-Ag Coord Council FY19	19,708.00	-	19,708.00	-	-	-
Child Inter-Ag Coord Council FY20	-	39,418.00	19,710.00	-	-	19,708.00
Child Restraint & Protect FY19	3,709.75	-	-	-	3,709.75	-
Child Restraint & Protect FY20	59,550.00	-	19,141.56	-	-	40,408.44
Clean Community FY17	0.29	-	-	-	0.29	-
Clean Community FY18	0.06	-	-	-	0.06	-
Clean Community FY19	0.52	-	-	-	-	0.52
Clean Community FY20	-	196,703.00	196,702.41	-	-	0.59
Community Dev Block Grant FY16	35,231.50	-	35,231.50	-	-	-
Community Dev Block Grant FY17	218,396.67	-	218,396.67	-	-	-
Community Dev Block Grant FY18	759,187.27	-	416,154.38	-	-	343,032.89
Community Dev Block Grant FY19	1,262,558.96	-	287,712.67	-	-	974,846.29
Community Dev Block Grant FY20	-	1,395,301.00	-	-	-	1,395,301.00
Congregate COVID-19	-	157,951.00	157,951.00	-	-	-
Council of the Arts FY19	8,816.00	-	8,816.00	-	-	-
Council of the Arts FY20	-	97,560.00	88,744.00	-	-	8,816.00
COVID-19 WIOA DWG FY20	-	390,000.00	-	-	-	390,000.00

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019	2020 ANTICIPATED REVENUE	CASH RECEIVED	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2020
CTCL COVID-19 Response Elect Bd	-	300,269.00	300,268.50	-	-	0.50
CTCL COVID-19 Response Co Clerk	-	150,135.00	150,134.25	-	-	0.75
DCA: Home Delivered Meals FY20	-	71,900.00	71,900.00	-	-	-
DHS Emerg Food & Shelter FY19	593,083.00	923,517.00	776,661.00	-	-	739,939.00
DRE Callout Program FY18	25,943.93	-	-	-	25,943.93	-
DRE Callout Program FY19	72,000.00	-	29,727.50	-	42,272.50	-
DRE Callout Program FY20	-	72,000.00	-	-	-	72,000.00
Driving While Intoxicated FY18	30,546.32	-	-	-	30,546.32	-
Driving While Intoxicated FY19	-	144,739.00	128,774.27	-	15,964.73	-
Driving While Intoxicated FY20	-	150,489.00	-	-	-	150,489.00
Emergency Shelter S-98-UC-34-0020	3,075.33	-	-	-	-	3,075.33
FAA Apron II Beacons I	3,129.75	-	789.75	-	-	2,340.00
FAA Cares Act Grant	-	69,000.00	-	-	-	69,000.00
FAA Rehab Apron Design PHI	-	586,000.00	-	-	-	586,000.00
Family Court Services FY19	302,067.41	-	242,755.54	-	59,311.87	-
Family Court Services FY20	-	338,792.00	160,046.99	-	-	178,745.01
Hazard Mitigation FY15	110,154.40	-	-	-	-	110,154.40
Hazard Mitigation Sheriff	150,000.00	-	-	-	-	150,000.00
Home Delivered Meals COVID-19	-	317,174.00	317,174.00	-	-	-
HUD: CDBG B-99-UC-34-0108	5,291.28	-	5,291.28	-	-	-
HUD: CDBG FY01	5,935.56	-	5,935.56	-	-	-
HUD: CDBG FY02	501.00	-	501.00	-	-	-
HUD: CDBG FY04	11,022.73	-	11,022.73	-	-	-
HUD: CDBG FY05	685.15	-	685.15	-	-	-
HUD: CDBG FY08	14,858.60	-	14,858.60	-	-	-
HUD: CDBG FY09	10,259.44	-	10,259.44	-	-	-
HUD: CDBG FY10	9,832.30	-	9,832.30	-	-	-
HUD: CDBG FY11	6,212.94	-	4,587.44	-	-	1,625.50
HUD: CDBG FY13	3,959.77	-	3,959.77	-	-	-
HUD: CDBG FY14	10,935.31	-	6,849.06	-	-	4,086.25
HUD: CDBG Program Income FY13	1.25	-	-	-	-	1.25
HUD: CDBG Program Income FY16	0.95	-	-	-	-	0.95
HUD: CDBG Program Income FY17	1.53	-	-	-	-	1.53
HUD: CDBG Program Income FY19	0.50	-	-	-	-	0.50
HUD: CDBG Program Income FY20	-	43,696.00	43,695.25	-	-	0.75

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019	2020 ANTICIPATED REVENUE	CASH RECEIVED	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2020
HUD: CDBG-CV Funds FY19	-	820,810.00	-	-	-	820,810.00
HUD: Home Invest Partnership 15	146,622.82	-	15,163.60	-	-	131,459.22
HUD: Home Investment Partnership 16	200,363.02	-	95,178.44	-	-	105,184.58
HUD: Home Investment Partnership 17	473,659.11	-	334,455.62	-	-	139,203.49
HUD: Home Investment Partnership 18	1,225,152.00	-	391,791.67	-	-	833,360.33
HUD: Home Investment Partnership 19	1,281,999.00	-	186,950.71	-	-	1,095,048.29
HUD: Home Investment Partnership 20	-	1,350,003.00	-	-	-	1,350,003.00
HUD: Home Investment Partnership FY00	24,353.00	-	-	-	-	24,353.00
HUD: Home Investment Partnership FY01	5,037.00	-	-	-	-	5,037.00
HUD: Home Investment Partnership FY03	2,115.89	-	-	-	-	2,115.89
HUD: Home Investment Partnership FY05	12,086.18	-	-	-	-	12,086.18
HUD: Home Investment Partnership FY07	17,857.49	-	-	-	-	17,857.49
HUD: Home Investment Partnership FY08	41,376.44	-	-	-	-	41,376.44
HUD: Home Investment Partnership FY09	41,185.60	-	-	-	-	41,185.60
HUD: Home Investment Partnership FY10	103,262.55	-	-	-	-	103,262.55
HUD: Home Investment Partnership FY11	43,511.18	-	(6,737.00)	-	-	50,248.18
HUD: Home Investment Partnership FY12	6,576.04	-	-	-	-	6,576.04
HUD: Home Investment Partnership FY13	62,055.83	-	46,651.05	-	-	15,404.78
HUD: Home Investment Partnership FY14	37,718.03	-	-	-	-	37,718.03
HUD: Home Program Income FY15	0.75	-	-	-	-	0.75
HUD: Home Program Income FY16	0.20	-	-	-	-	0.20
HUD: Home Program Income FY17	1.75	-	-	-	-	1.75
HUD: Home Program Income FY18	2.46	-	-	-	-	2.46
HUD: Home Program Income FY19	0.34	-	-	-	-	0.34
HUD: Home Program Income FY20	-	16,613.00	16,612.50	-	-	0.50
HUD: Home Subrecip Cont FY19	-	42,500.00	42,500.00	-	-	-
Human SVCS Advisory SVC FY20	-	69,275.00	69,275.00	-	-	-
Insurance Fraud Program FY19	179,827.47	-	85,624.75	-	94,202.72	-
Insurance Fraud Program FY20	-	250,000.00	72,574.29	-	-	177,425.71
Juvenile Detention Alt Init 19	71,563.03	-	69,367.68	-	2,195.35	-
Juvenile Detention Alt Init 20	-	120,000.00	74,683.14	-	-	45,316.86
Law Enforcement Officers Training & Equipment FY13	44,899.00	-	44,899.00	-	-	-
Leap Fellowship Grant	-	50,000.00	-	-	-	50,000.00
MAT Initiative FY19	-	233,332.00	-	-	-	233,332.00
SEC 5310 Mobility FY16	-	50,000.00	-	-	-	50,000.00
Medicaid Match FY20	-	39,820.00	39,820.00	-	-	-
Move Over ENF FY18	53,006.86	-	-	-	53,006.86	-

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019	2020 ANTICIPATED REVENUE	CASH RECEIVED	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2020
Move Over ENF FY19	-	55,000.00	53,425.59	-	1,574.41	-
NJ Child ADV CTR Add'l Funds	0.03	-	-	-	-	0.03
NJ CO History Partnership FY19	11,265.00	-	11,265.00	-	-	-
NJ CO History Partnership FY20	-	68,381.00	58,123.85	-	-	10,257.15
NJ JARC FY20	267,246.42	-	218,015.14	-	49,231.28	-
NJ JARC FY21	-	300,000.00	70,735.17	-	-	229,264.83
NJCVA Pumpout Repair FY19	9,000.00	-	8,929.95	-	70.05	-
NJCVA Pumpout Engine FY19	29,000.00		23,579.58	-	5,420.42	-
Ocean Area Comprehensive FY20	-	216,945.00	213,141.00	-	3,804.00	-
Ocean Area Plan State FY20	-	119,205.00	119,205.00	-	-	-
Ocean Area Plan Grant FY20	-	2,370,680.00	2,370,680.00	-	-	-
Ocean County Census FY20	-	116,411.00	87,308.00	-	-	29,103.00
Operation Helping Hand FY19/20	-	62,500.00	6,250.00	-	-	56,250.00
Operation Helping Hand State FY19/20	-	100,000.00	45,000.00	-	-	55,000.00
Opioid Recovery EMP PRG FY19	586,728.00	-	417,781.00	-	-	168,947.00
Opioid Recovery EMP PRG FY20	-	287,242.00	-	-	100,000.00	187,242.00
Personal Asst SVCS Program FY19	0.70	-	-	-	0.70	-
Personal Asst SVCS Program FY20	-	116,280.00	106,590.00	-	-	9,690.00
Program Management Fund FY19	27,528.29	-	27,528.29	-	-	-
Program Management Fund FY20	-	55,550.00	47,748.87	-	-	7,801.13
Program Service Fund FY19	220,931.79	-	186,912.16	-	34,019.63	-
Program Service Fund FY20	-	324,867.00	154,877.40	-	-	169,989.60
Recycling Enhance Tax Ent FY19	-	458,624.00	458,624.00	-	-	-
Rehab RW 6/24 Ph II	335,301.00	-	5,696.56	-	-	329,604.44
RERP: Reimbursement for Catering 20	2,000.00	-	1,325.00	-	-	675.00
RW 6-24 Papi/Reil Con FY17	152,570.42	-	-	-	-	152,570.42
S.A.N.E. Grant FY 19/20	-	88,009.00	88,009.00	-	-	-
Safe Housing & Transport FY20	-	84,565.00	84,565.00	-	-	-
SAMHSA FY18	168,588.00	-	116,453.51	-	-	52,134.49
SAMHSA FY19	329,855.00	-	188,931.09	-	-	140,923.91
SAMHSA FY20	-	329,839.00	-	-	-	329,839.00
SEC 5310 Operating FY15	2,000.06	-	1,839.12	-	160.94	-
SEC 5310 Operating FY16	-	150,000.00	60,294.96	-	-	89,705.04
Smartsteps Program FY18	1,605.00	-	-	-	-	1,605.00
Smartsteps Program FY19	1,605.00	-	-	-	-	1,605.00
Social SVC Block Grant FY19	20,000.00	-	20,000.00	-	-	-
Social SVC Block Grant FY20	-	227,542.00	142,730.00	-	-	84,812.00

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019	2020 ANTICIPATED REVENUE	CASH RECEIVED	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2020
Spec Initiative/Transp FY19	22,376.00	-	22,376.00	-	-	-
Sr Citizen/Persons W/Disab FY17	158,418.54	-	-	(158,418.54)	-	-
Sr Citizen/Persons W/Disab FY18	597,059.88	-	-	(200,000.00)	-	397,059.88
Sr Citizen/Persons W/Disab FY19	880,933.16	-	308,866.01	-	-	572,067.15
Sr Citizen/Persons W/Disab FY20	-	1,378,526.00	795,534.93	358,418.54	-	941,409.61
State Body Armor CY16 Sheriff	0.99	-	-	-	0.99	-
State Body Armor CY17 Sheriff	0.96	-	-	-	0.96	-
State Body Armor FY13 Sheriff	0.54	-	-	-	0.54	-
State Body Armor FY14 Prosecutor	0.05	-	-	-	0.05	-
State Body Armor FY14 Sheriff	0.57	-	-	-	0.57	-
State Body Armor FY15 Sheriff	0.37	-	-	-	0.37	-
State Body Armor FY18 Sheriff	0.20	-	-	-	-	0.20
State Body Armor FY19 Corr	-	18,379.00	18,378.05	-	-	0.95
State Body Armor FY18 Pros	0.09	-	-	-	0.09	-
State Body Armor FY19 Pros	-	6,208.00	6,207.55	-	-	0.45
State Body Armor FY19 Sheriff	-	13,091.00	13,090.18	-	-	0.82
State COLA Senior SVCS FY20	-	394,549.00	394,549.00	-	-	-
State Criminal Alien Assistance FY19	-	151,289.00	151,289.00	-	-	-
State Facilities Ed Act FY19	40,500.00	-	40,500.00	-	-	-
State Facilities Ed Act FY20	-	45,000.00	-	-	-	45,000.00
State Health Ins Asst Prg FY19	41,801.00	-	17,674.00	-	-	24,127.00
State Health Ins Asst Prg FY20	-	46,400.00	12,601.00	-	-	33,799.00
State Homeland Security FY17	148,982.72	-	148,764.33	-	218.39	-
State Homeland Security FY18	277,136.00	-	130,248.67	-	-	146,887.33
State Homeland Security FY19	270,821.00	-	-	-	-	270,821.00
Subregional Intern Supp Prog	15,000.00	-	8,423.91	-	6,576.09	-
Subregional Intern Supp Prog	-	15,000.00	-	-	-	15,000.00
Subregional Studies Program FY17	6,252.99	-	-	-	6,252.99	-
Subregional Transportation 19	106,135.58	-	106,135.01	-	0.57	-
Subregional Transportation 20	-	144,381.00	-	-	-	144,381.00
Summer Youth Employment 20	-	105,600.00	44,904.00	-	26,400.00	34,296.00
Traffic ENF Program FY19	28,263.68	-	-	-	28,263.68	-
Traumatic Loss Coalition FY19	10,691.37	-	10,690.89	-	0.48	-
US Marshalls Service FY19/20	-	30,000.00	15,206.94	-	-	14,793.06
Traumatic Loss Coalition FY20	-	14,255.00	5,940.76	-	-	8,314.24
USDA FY20	-	225,331.00	225,331.00	-	-	-

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019	2020 ANTICIPATED REVENUE	CASH RECEIVED	CARRYOVER OF FUNDS ALLOWED BY STATE	CANCELLED	BALANCE DECEMBER 31, 2020
Veterans Transportation FY19	17,500.00	15,000.00	27,500.00	-	-	5,000.00
Victims of Crime Act FY18	12,153.60	-	-	-	12,153.60	-
Victims of Crime Act FY19	551,200.00	-	532,994.29	-	-	18,205.71
Victims of Crime Act FY20	-	503,339.00	-	-	-	503,339.00
Wildlife Hazard Site Visit 19	25,015.00	-	24,592.27	-	-	422.73
WIOA Plan FY17	364,460.00	-	-	-	-	364,460.00
WIOA Plan FY18	512,333.00	-	512,333.00	-	-	-
WIOA Plan FY19	3,055,396.00	-	2,058,044.00	-	-	997,352.00
WIOA Plan FY20	-	2,763,246.00	26,448.00	-	-	2,736,798.00
Work First NJ (WFNJ) FY18/19	144,820.00	-	-	-	-	144,820.00
Work First NJ (WFNJ) FY19/20	1,452,034.00	-	1,340,666.00	-	-	111,368.00
Work First NJ (WFNJ) FY20/21	-	1,092,095.00	8,184.00	-	-	1,083,911.00
Workforce Learning Link FY19/20	110,770.00	-	92,250.00	-	-	18,520.00
Workforce Learning Link FY20/21	-	24,000.00	-	-	-	24,000.00
Totals	$ 20,648,674.26	$ 132,370,774.00	$ 127,080,908.91	$ -	$ 602,236.18	$ 25,336,303.17

Original Budget	$ 8,215,093.00	$ -
Chapter 159	124,155,681.00	-
Cash Receipts	-	127,065,421.41
Transfer from Unappropriated Reserves	-	15,487.50
	$ 132,370,774.00	$ 127,080,908.91

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	TRANFERS FROM 2020 BUDGET APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2020 ENCUMBERED	BALANCE DECEMBER 31, 2020 RESERVED
2019 Coop Market Sponsor	$ 2,848.47	$ -	$ -	$ 2,848.00	$ 0.47	$ -	$ -
2020 Coop Market Sponsor	-	-	17,750.00	9,367.20	-	8,382.80	-
966 Reimbursement Prog FY20	78,976.26	87,292.74	-	166,268.07	-	-	0.93
Adrc COVID-19	-	-	76,742.00	-	-	-	76,742.00
Adult Protective Svc FY20	-	-	371,744.00	371,744.00	-	-	-
Airport Beacons Const PhII 19	233,485.91	4,700.00	-	208,700.52	-	24,403.00	5,082.39
Area Plan III E State FY16	6,444.00	0.36	-	6,444.00	0.36	-	-
Area Plan III E State FY19	-	19,139.04	-	-	-	-	19,139.04
Area Plan III E State FY20	-	-	104,855.00	91,275.96	-	-	13,579.04
Area Plan III-E Admin FY16	-	0.37	-	-	0.37	-	-
Area Plan III-E Admin FY18	4,373.00	0.15	-	4,373.00	0.15	-	-
Area Plan III-E Admin FY19	-	1,964.60	-	-	-	-	1,964.60
Area Plan III-E Admin FY20	-	-	34,943.00	30,064.69	931.00	-	3,947.31
Aviation Apron Const PhIII 19	829,318.82	8,582.44	-	735,402.71	-	31,170.68	71,327.87
Barnegat Bay Education & ENF	-	-	270,000.00	-	-	-	270,000.00
Barnegat Branch Trail IX FY17	450,000.00	-	-	-	-	450,000.00	-
BJA FY20 CESFP	-	-	58,008.00	-	-	-	58,008.00
Care Coordination FY20	-	-	23,810.00	23,810.00	-	-	-
CARES Act Coronavirus Relief Fund	-	-	105,949,275.00	19,135,743.61	-	18,287,088.40	68,526,442.99
CARES Title IIIB Support SVCS	-	-	365,575.00	323,798.20	-	24,176.80	17,600.00
CARES Title III-C2 HDM	-	-	903,947.00	187,567.00	-	716,380.00	-
CARES Title III-E Support Pro	-	-	189,799.00	154,609.00	-	35,190.00	-
Cattus Island County Park Environ	-	879.12	-	-	-	-	879.12
Cattus Island Shoreline Restore	-	-	3,000,000.00	-	-	132,000.00	2,868,000.00
Cattus Island Wetlands/Restore	-	2,500.00	-	-	-	-	2,500.00
Cert Equipment FY16	-	20.04	-	-	-	-	20.04
Child Inter-AG Coord Council FY19	-	14,671.39	-	14,671.39	-	-	-
Child Inter-AG Coord Council FY20	-	-	39,418.00	17,491.46	-	-	21,926.54
Child Restraint & Protect FY19	-	3,709.75	-	-	3,709.75	-	-
Child Restraint & Protect FY20	-	58,257.50	-	17,849.06	-	-	40,408.44
Clean Community FY17	37,300.00	-	-	37,300.00	-	-	-
Clean Community FY18	49,186.00	-	-	49,186.00	-	-	-
Clean Community FY19	5,701.90	155,212.64	-	103,321.92	-	-	57,592.62
Clean Community FY20	-	-	196,703.00	-	-	-	196,703.00
Community Dev Block Grant FY15	-	60,743.15	-	42,668.56	-	4,555.39	13,519.20
Community Dev Block Grant FY16	48,650.00	107,258.46	-	115,179.63	-	15,678.00	25,050.83
Community Dev Block Grant FY17	90,251.25	122,450.54	-	136,516.95	-	28,251.25	47,933.59
Community Dev Block Grant FY18	496,820.28	262,366.99	-	360,307.27	-	250,245.28	148,634.72
Community Dev Block Grant FY19	826,350.96	436,208.00	-	287,712.67	-	630,049.35	344,796.94
Community Dev Block Grant FY20	-	-	1,395,301.00	5,000.00	-	848,760.00	541,541.00

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	TRANFERS FROM 2020 BUDGET APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2020 ENCUMBERED	BALANCE DECEMBER 31, 2020 RESERVED
Congregate COVID-19	-	-	157,951.00	6,490.05	-	151,460.95	-
Council Of The Arts FY14	100.00	-	-	100.00	-	-	-
Council Of The Arts FY18	1,967.38	-	-	790.00	-	-	1,177.38
Council Of The Arts FY19	20,193.00	-	-	20,193.00	-	-	-
Council Of The Arts FY20	-	-	97,560.00	74,702.00	-	22,856.00	2.00
COVID19 WIOA Dwg FY20	-	-	390,000.00	-	-	390,000.00	-
CTCL COVID19 Response Co Clerk	-	-	150,135.00	150,134.25	-	-	0.75
CTCL COVID19 Response Elect Bd	-	-	300,269.00	300,268.50	-	-	0.50
DCA: Home Delivered Meals FY20	-	-	71,900.00	71,900.00	-	-	-
DHS Emerg Food & Shelter FY19	-	-	923,517.00	907,158.75	-	16,358.25	-
DRE Callout Program FY18	-	25,943.93	-	-	25,943.93	-	-
DRE Callout Program FY19	-	72,000.00	-	29,727.50	42,272.50	-	-
DRE Callout Program FY20	-	-	72,000.00	-	-	-	72,000.00
Driving While Intoxicated FY18	-	30,546.32	-	-	30,546.32	-	-
Driving While Intoxicated FY19	-	-	144,739.00	128,774.27	15,964.73	-	-
Driving While Intoxicated FY20	-	-	150,489.00	6,900.00	-	-	143,589.00
FAA Apron II Beacons I	-	2,340.00	-	-	-	-	2,340.00
FAA CARES Act Grant	-	-	69,000.00	4,800.00	-	7,200.00	57,000.00
FAA Rehab Apron Design Phi	-	-	586,000.00	48,407.46	-	527,592.54	10,000.00
Family Court Services FY19	75,948.26	17,375.50	-	34,011.89	59,311.87	-	-
Family Court Services FY20	-	-	338,792.00	206,675.56	-	107,406.44	24,710.00
Fire & First Aid Training FY15	-	2,000.00	-	-	-	-	2,000.00
Hazard Mitigation FY 15	-	110,154.40	-	-	-	-	110,154.40
Hazard Mitigation Sheriff	26,864.56	5,002.00	-	19,518.76	-	-	12,347.80
Home Delivered Meals COVID-19	-	-	317,174.00	264,517.05	-	52,656.95	-
HUD CDBG Program Income FY15	-	12,586.00	-	-	-	-	12,586.00
HUD CDBG Program Income FY17	-	58,406.00	-	2,088.39	-	10,344.50	45,973.11
HUD CDBG Program Income FY18	-	53,315.00	-	-	-	-	53,315.00
HUD CDBG Program Income FY19	-	83,209.00	-	-	-	-	83,209.00
HUD CDBG Program Income FY20	-	-	43,696.00	-	-	-	43,696.00
HUD CDBG-CV Funds FY19	-	-	820,810.00	-	-	808,033.00	12,777.00
HUD Home Program Income FY15	-	10,000.00	-	-	-	-	10,000.00
HUD Home Program Income FY16	87,841.00	-		87,841.00			-
HUD Home Program Income FY17	22,628.00	60,454.00	-	22,628.00	-	-	60,454.00
HUD Home Program Income FY18	-	43,600.00	-	-	-	-	43,600.00
HUD Home Program Income FY19	-	73,919.00	-	-	-	-	73,919.00
HUD Home Program Income FY20	-	-	16,613.00	-	-	-	16,613.00
HUD: Community Dev. Block Grant (CDBG) FY04	11,550.00	-	-	11,550.00	-	-	-
HUD: Community Dev. Block Grant (CDBG) FY05	1,947.97	34.91	-	1,947.97	-	-	34.91
HUD: Community Dev. Block Grant (CDBG) FY08	20,077.72	185.37	-	20,263.01	-	-	0.08

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	TRANFERS FROM 2020 BUDGET APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2020 ENCUMBERED	BALANCE DECEMBER 31, 2020 RESERVED
HUD: Community Dev. Block Grant (CDBG) FY09	-	13,201.79	-	13,076.79	-	-	125.00
HUD: Community Dev. Block Grant (CDBG) FY10	-	12,031.24	-	12,012.04	-	-	19.20
HUD: CDBG Program Income FY08	-	825.00	-	-	-	-	825.00
HUD: CDBG Program Income FY12	-	8,987.00	-	-	-	-	8,987.00
HUD: CDBG Program Income FY13	-	11,405.00	-	-	-	-	11,405.00
HUD: Community Dev. Block Grant (CDBG) FY03	-	0.01	-	-	-	-	0.01
HUD: Community Dev. Block Grant (CDBG) FY06	840.58	-	-	840.58	-	-	-
HUD: Community Dev. Block Grant (CDBG) FY07	1,258.73	-	-	1,258.73	-	-	-
HUD: Community Dev. Block Grant (CDBG) FY11	-	3,375.50	-	1,750.00	-	1,625.50	-
HUD: Community Dev. Block Grant (CDBG) FY12	-	32,704.33	-	12,182.98	-	-	20,521.35
HUD: Community Dev. Block Grant (CDBG) FY13	-	9,379.03	-	7,300.63	-	-	2,078.40
HUD: Community Dev. Block Grant (CDBG) FY14	-	24,082.74	-	6,849.06	-	7,803.68	9,430.00
HUD: Home Invest Partnership 16	-	26,481.69	-	3,057.67	-	-	23,424.02
HUD: Home Invest Partnership 17	149,000.00	214,213.00	-	344,000.00	-	-	19,213.00
HUD: Home Invest Partnership 18	592,200.00	639,073.00	-	596,145.85	-	329,500.00	305,627.15
HUD: Home Invest Partnership 19	33,000.00	1,248,999.00	-	186,950.71	-	521,069.00	573,979.29
HUD: Home Invest Partnership 20	-	-	1,350,003.00	-	-	510,000.00	840,003.00
HUD: Home Investment Partnership FY01	-	5,037.00	-	-	-	-	5,037.00
HUD: Home Investment Partnership FY03	-	0.02	-	-	-	-	0.02
HUD: Home Investment Partnership FY04	-	15,860.70	-	-	-	-	15,860.70
HUD: Home Investment Partnership FY05	-	17,086.48	-	-	-	-	17,086.48
HUD: Home Investment Partnership FY06	-	1,220.25	-	-	-	-	1,220.25
HUD: Home Investment Partnership FY07	-	16,300.36	-	-	-	-	16,300.36
HUD: Home Investment Partnership FY08	-	50,512.44	-	-	-	-	50,512.44
HUD: Home Investment Partnership FY09	-	38,923.60	-	-	-	-	38,923.60
HUD: Home Investment Partnership FY10	-	11,234.55	-	-	-	-	11,234.55
HUD: Home Investment Partnership FY11	-	4,296.00	-	4,295.28	-	-	0.72
HUD: Home Investment Partnership FY12	-	10,000.00	-	-	-	-	10,000.00
HUD: Home Investment Partnership FY13	45,110.50	7,080.65	-	45,110.50	-	-	7,080.65
HUD: Home Investment Partnership FY14	-	16,804.00	-	-	-	-	16,804.00
HUD: Home Program Income FY10	-	6,162.00	-	-	-	-	6,162.00
HUD: Home Program Income FY11	31,820.00	-	-	31,820.00	-	-	-
HUD: Home Program Income FY12	-	10,000.00	-	-	-	-	10,000.00
HUD: Home Program Income FY14	-	3,000.00	-	-	-	-	3,000.00
HUD: Home Program Income FY18	-	27,140.76					27,140.76
HUD: Home Subrecip Cont FY19	-	-	42,500.00	-	-	42,500.00	-
HUD: Program Income FY97	-	25,093.01	-	1,125.00	-	-	23,968.01
HUD: Home Invest Partnership 15	-	16,107.91	-	-	-	-	16,107.91

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	TRANFERS FROM 2020 BUDGET APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2020 ENCUMBERED	BALANCE DECEMBER 31, 2020 RESERVED
Human SVCS Advisory SVC FY19	-	0.05	-	-	0.05	-	-
Human SVCS Advisory SVC FY20	-	-	69,275.00	67,397.00	-	877.43	1,000.57
Insurance Fraud Program FY19	-	176,745.03	-	82,542.31	94,202.72	-	-
Insurance Fraud Program FY20	-	-	250,000.00	72,574.29	-	-	177,425.71
Juvenile Detention Alt Init 19	24,933.14	87.93	-	22,825.72	2,195.35	-	-
Juvenile Detention Alt Init 20	-	-	120,000.00	80,888.19	-	36,247.99	2,863.82
Law Enforcement Training & Equipment FY13	27,009.00	130,882.86	-	37,612.75	-	24,450.54	95,828.57
Leap Fellowship Grant	-	-	50,000.00	-	-	-	50,000.00
Local: 2019 Coop Market	712.12	-	-	712.00	0.12	-	-
Local: 2020 Coop Market	-	-	4,438.00	2,341.80	-	2,096.20	-
Local: 5310 Operating FY15	-	160.83	-	-	160.83	-	-
Local: 5310 Operating FY16	-	-	150,000.00	88,954.09	-	1,714.10	59,331.81
Local: 5310 Mobility FY16	-	-	12,500.00	-	-	-	12,500.00
Local: 6-24 Papi/Reil	953.28	25,999.00	-	-	-	953.28	25,999.00
Local: Aviation Apron Const 19	92,146.53	953.60	-	81,711.40	-	3,463.41	7,925.32
Local: DCA Home Delv Meal FY20	-	-	17,975.00	17,975.00	-	-	-
Local: FAA Apron II Beacons I	-	260.00	-	-	-	-	260.00
Local: Haz Mitigation Sheriff	-	50,000.00	-	-	-	-	50,000.00
Local: Hazard Mitigation FY15	10.00	18,973.00	-	-	-	10.00	18,973.00
Local: Human SVC Adivsory FY20	-	-	15,900.00	15,900.00	-	-	-
Local: NJ JARC FY20	139,227.46	75,000.00	-	164,996.19	49,231.27	-	-
Local: NJ JARC FY21	-	-	300,000.00	124,679.63	-	125,320.37	50,000.00
Local: Rehab Rw 6/24 PhII	35,183.63	2,066.17	-	626.32	-	35,183.63	1,439.85
Local: S.A.N.E. FY19/20	-	-	22,002.00	22,002.00	-	-	-
Local: Social SVCS Block FY20	-	-	56,886.00	42,965.68	-	13,920.32	-
Local: Subregional Studies 17	-	1,563.24	-	-	1,563.24	-	-
Local: Subregional Trans 19	-	26,534.65	-	26,533.75	0.90	-	-
Local: Subregional Trans 20	-	-	36,096.00	9,577.51	-	-	26,518.49
Local: Victims Of Crime FY19	-	101,245.49	-	101,245.49	-	-	-
Local: Victims Of Crime FY20	-	-	125,835.00	36,109.16	-	-	89,725.84
Local: Wildlife Hazard 19	2,675.00	47.53	-	2,675.00	-	-	47.53
Mat Initiative FY19	-	-	233,332.00	-	-	-	233,332.00
Medicaid Match FY20	-	-	39,820.00	39,524.00	-	-	296.00
Move Over ENF FY18	-	53,006.86	-	-	53,006.86	-	-
Move Over ENF FY19	-	-	55,000.00	53,425.59	1,574.41	-	-
NJ Child Adv Ctr Add'L Funds	8,625.00	278.15	-	-	-	8,625.00	278.15
NJ Child Advocacy Center	4,093.20	168.39	-	4,093.20	-	-	168.39
NJ Co History Partnership FY17	500.00	-	-	500.00	-	-	-

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	TRANFERS FROM 2020 BUDGET APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2020 ENCUMBERED	BALANCE DECEMBER 31, 2020 RESERVED
NJ Co History Partnership FY18	2,850.00	1,500.02	-	2,850.00	-	1,500.00	0.02
NJ Co History Partnership FY19	14,371.38	-	-	14,347.38	-	-	24.00
NJ Co History Partnership FY20	-	-	68,381.00	48,916.40	-	19,464.60	-
NJ JARC FY20	139,227.46	75,000.00	-	164,996.18	49,231.28	-	-
NJ JARC FY21	-	-	300,000.00	124,679.63	-	125,320.37	50,000.00
NJCVA Pumpout Engine FY19	23,226.33	5,773.67	-	23,579.58	5,420.42	-	-
NJCVA Pumpout Repair FY19	-	70.05	-	-	70.05	-	-
NJDCA Smart Growth Planning Program	-	40,000.00	-	-	-	-	40,000.00
Ocean Area Comprehensive FY16	-	0.06	-	-	0.06	-	-
Ocean Area Comprehensive FY18	-	0.47	-	-	0.47	-	-
Ocean Area Comprehensive FY19	-	57,653.88	-	-	-	-	57,653.88
Ocean Area Comprehensive FY20	-	-	216,945.00	163,664.26	3,804.00	-	49,476.74
Ocean Area Plan Grant FY18	-	0.05	-	-	0.05	-	-
Ocean Area Plan Grant FY19	32,373.84	63,633.44	-	32,373.83	-	-	63,633.45
Ocean Area Plan Grant FY20	-	-	2,370,680.00	2,049,847.07	-	47,104.64	273,728.29
Ocean Area Plan State FY17	35.71	0.29	-	35.71	0.29	-	-
Ocean Area Plan State FY20	-	-	119,205.00	112,840.00	-	-	6,365.00
Ocean County Census FY20	-	-	116,411.00	112,947.83	-	-	3,463.17
OceanFirst Foundation Grant	4,943.00	-	-	3,992.00	-	951.00	-
Operation Helping Hand FY18/19	48,824.00	-	-	29,149.00	-	19,675.00	-
Operation Helping Hand FY19/20	-	-	62,500.00	-	-	-	62,500.00
Operating Helping Hand State FY19/20	-	-	100,000.00	55,000.00	-	44,709.44	290.56
Opioid Recovery Emp Prg FY19	399,611.75	184,275.00	-	564,124.64	-	19,750.00	12.11
Opioid Recovery Emp Prg FY20	-	-	287,242.00	-	100,000.00	187,242.00	-
Personal Asst SVCS Program FY19	-	0.70	-	-	0.70	-	-
Personal Asst SVCS Program FY20	-	-	116,280.00	116,280.00	-	-	-
Program Management Fund FY20	-	-	55,550.00	55,550.00	-	-	-
Program Service Fund FY19	70,172.36	15,952.15	-	52,104.88	34,019.63	-	-
Program Service Fund FY20	-	-	324,867.00	226,424.47	-	88,911.53	9,531.00
Recycling Enhance Tax Ent FY18	163,931.65	37,457.05	-	201,388.30	-	0.40	-
Recycling Enhance Tax Ent FY19	-	-	458,624.00	180,462.37	-	221,432.90	56,728.73
Rehab Rw 6/24 Ph II	316,652.74	18,588.61	-	5,636.90	-	316,652.74	12,951.71
Rerp: Reimbursement Cater 20	204.00	776.00	-	971.00	-	-	9.00
Rw 6-24 Papi/Reil Con FY17	8,579.42	143,991.00	-	-	-	8,579.42	143,991.00
S.A.N.E. Grant FY19/20	-	-	88,009.00	88,009.00	-	-	-
Safe Housing & Transport FY20	-	-	84,565.00	84,565.00	-	-	-
SAMHSA FY18	114,156.39	26,268.89	-	88,290.79	-	43,396.40	8,738.09
SAMHSA FY19	87,951.45	241,903.55	-	212,560.63	-	91,245.37	26,049.00
SAMHSA FY20	-	-	329,839.00	-	-	309,525.80	20,313.20
Sec 5310 Operating FY15	-	160.94	-	-	160.94	-	-

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	TRANFERS FROM 2020 BUDGET APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2020 ENCUMBERED	BALANCE DECEMBER 31, 2020 RESERVED
Sec 5310 Operating FY16	-	-	150,000.00	88,954.10	-	1,714.09	59,331.81
Sec 5310 Mobility FY16	-	-	50,000.00	-	-	-	50,000.00
Smartsteps Program FY18	-	1,605.00	-	-	-	-	1,605.00
Smartsteps Program FY19	-	1,605.00	-	-	-	1,605.00	-
Social SVC Block Grant FY20	-	-	227,542.00	183,485.55	-	44,056.45	-
Spec Initiative/Transp FY19	12,579.07	-	-	12,579.07	-	-	-
Sr Citizen/ Persons W/ Disab FY17	-	158,418.54	-	-	158,418.54	-	-
Sr Citizen/ Persons W/ Disab FY18	-	597,059.88	-	-	200,000.00	-	397,059.88
Sr Citizen/ Persons W/ Disab FY19	28,894.37	608,878.00	-	65,705.22	-	-	572,067.15
Sr Citizen/Persons W/Disab FY20	-	-	1,378,526.00	1,050,656.12	(358,418.54)	116,330.69	569,957.73
State Body Armor FY14 Prosecutor	-	348.00	-	348.00	-	-	-
State Body Armor FY19 Corr	-	-	18,379.00	18,376.42	-	-	2.58
State Body Armor FY19 Pros	-	-	6,208.00	6,171.30	-	-	36.70
State Body Armor FY18 Sheriff	-	11,145.71	-	10,510.44	-	-	635.27
State Body Armor FY19 Sheriff	-	-	13,091.00	13,091.00	-	-	-
State Cola Senior SVCS FY20	-	-	394,549.00	394,549.00	-	-	-
State Criminal Alien Asst FY16	42,696.59	-	-	42,696.59	-	-	-
State Criminal Alien Asst FY17	5,061.27	241,599.05	-	44,366.13	-	25,609.00	176,685.19
State Criminal Alien Asst FY18	-	244,840.00	-	-	-	-	244,840.00
State Criminal Alien Asst FY19	-	-	151,289.00	-	-	-	151,289.00
State Facilities Ed Act FY20	-	-	45,000.00	45,000.00	-	-	-
State Health Ins Asst Prg FY19	-	24,127.99	-	24,127.80	-	-	0.19
State Health Ins Asst Prg FY20	-	-	46,400.00	23,059.33	-	5,018.52	18,322.15
State Homeland Security FY17	68,324.70	32,132.12	-	100,238.43	218.39	-	-
State Homeland Security FY18	127,200.00	56,290.60	-	58,567.69	-	93,246.16	31,676.75
State Homeland Security FY19	-	270,821.00	-	56,052.35	-	183,661.56	31,107.09
Subregional Intern Supp Prog	-	-	15,000.00	9,851.00	-	-	5,149.00
Subregional Intern Supp Prog	-	15,000.00	-	8,423.91	6,576.09	-	-
Subregional Studies Program 17	-	6,252.99	-	-	6,252.99	-	-
Subregional Transportation 19	-	106,135.58	-	106,135.01	0.57	-	-
Subregional Transportation 20	-	-	144,381.00	38,310.02	-	-	106,070.98
Summer Youth Employment 20	-	-	105,600.00	54,284.00	26,400.00	24,916.00	-
Traffic ENF Program FY19	-	28,263.68	-	-	28,263.68	-	-
Traumatic Loss Coalition FY19	10,690.89	0.48	-	10,690.89	0.48	-	-
Traumatic Loss Coalition FY20	-	-	14,255.00	3,563.63	-	10,690.89	0.48
US Marshall Service FY19/20	-	-	30,000.00	15,206.94	-	-	14,793.06
USDA FY19	-	61.00	-	-	-	-	61.00
USDA FY20	-	-	225,331.00	201,156.00	-	-	24,175.00
Veterans Transportation FY19	-	11,136.30	15,000.00	26,136.30	-	-	-
Victims Of Crime Act FY18	-	12,153.60	-	-	12,153.60	-	-
Victims Of Crime Act FY19	34,046.24	334,543.21	-	350,383.74	-	-	18,205.71

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019 ENCUMBERED	BALANCE DECEMBER 31, 2019 RESERVED	TRANFERS FROM 2020 BUDGET APPROPRIATIONS	EXPENDED	CANCELLED	BALANCE DECEMBER 31, 2020 ENCUMBERED	BALANCE DECEMBER 31, 2020 RESERVED
Victims Of Crime Act FY20	-	-	503,339.00	163,546.43	-	-	339,792.57
Wildlife Hazard Site Visit 19	24,075.00	422.73	-	24,075.00	-	-	422.73
WIOA Plan FY17	-	364,460.00	-	-	-	-	364,460.00
WIOA Plan FY18	345,312.00	27,046.70	-	372,358.70	-	-	-
WIOA Plan FY19	2,497,030.63	448,012.12	-	2,131,624.73	-	794,649.25	18,768.77
WIOA Plan FY20	-	-	2,763,246.00	103,165.94	-	2,188,518.00	471,562.06
Workfirst NJ FY18/19	81,015.30	72,104.10	-	8,299.40	-	-	144,820.00
Workfirst NJ FY19/20	1,306,134.03	54,685.92	-	1,263,367.66	-	97,445.45	6.84
Workfirst NJ FY20/21	-	-	1,092,095.00	80,289.22	-	932,143.00	79,662.78
Workforce Learning Link FY19/20	60,995.00	37,000.00	-	87,055.00	-	10,940.00	-
Workforce Learning Link FY20/21	-	-	24,000.00	-	-	24,000.00	-
Total	$ 10,689,289.48	$ 9,876,774.67	$ 133,112,406.00	$ 39,640,817.08	$ 653,190.89	$ 31,345,605.70	$ 82,038,856.48

Original Budget	$ 8,215,093.00	$ -
Chapter 159	124,155,681.00	-
Matching Funds - Due From Current Fund	741,632.00	-
Cash Disbursements	-	39,640,817.08
	$ 133,112,406.00	$ 39,640,817.08

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANT	BALANCE DECEMBER 31, 2019	FUNDING RECEIVED	ANTICIPATED AS REVENUE	BALANCE DECEMBER 31, 2020
2020 COOP Market Sponsor	$ 8,875.00	$ -	$ 8,875.00	$ -
HUD Home Program Income FY20	6,612.50	-	6,612.50	-
Total	$ 15,487.50	$ -	$ 15,487.50	$ -

TRUST FUND

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COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF TRUST CASH
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 115,441,170.52
Increased by Receipts:		
Added and Omitted Taxes Receivable	$ 621,832.10	
2020 Tax Levy	66,786,466.00	
Interfund - Current Fund	35,662.89	
Trust Reserves	31,557,951.67	99,001,912.66
Total Increases & Balances		214,443,083.18
Decreased by Disbursements:		
Interfund - Current Fund	37,596.31	
Trust Reserves	90,364,526.12	90,402,122.43
Balance, December 31, 2020		$ 124,040,960.75

COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF 2020 TAXES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Total	County Library	County Health	County Open Space
Balance, December 31, 2019	$ -	-	-	-
Increased by:				
2020 Levy	66,786,466.00	38,983,244.00	14,929,500.00	12,873,722.00
Subtotal	66,786,466.00	38,983,244.00	14,929,500.00	12,873,722.00
Decreased by:				
Collections	66,786,466.00	38,983,244.00	14,929,500.00	12,873,722.00
Balance, December 31, 2020	$ -	$ -	$ -	$ -

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

	Total	County Library	County Health	County Open Space
Balance, December 31, 2019	$ 514,355.95	$ 303,313.58	$ 113,838.76	$ 97,203.61
Increased by:				
Added and Omitted Taxes	458,111.53	268,148.20	101,794.01	88,169.32
Subtotal	972,467.48	571,461.78	215,632.77	185,372.93
Decreased by:				
Collections	621,832.10	364,140.23	140,707.89	116,983.98
Balance, December 31, 2020	$ 350,635.38	$ 207,321.55	$ 74,924.88	$ 68,388.95

COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF DUE TO/FROM CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$	4,696.38
Increased by:		
Interest on Investments & Deposits		35,662.89
Subtotal		40,359.27
Decreased by:		
Disbursements		37,596.31
Balance, December 31, 2020	$	2,762.96

COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2020

	BALANCE DECEMBER 31, 2019	TRANSFERRED TO RESERVES	ENCUMBERED	BALANCE DECEMBER 31, 2020
County Library	$ 3,240.00	$ 3,240.00	$ -	$ -
Forensic Laboratory Fund N.J.S.A 2C:35-20	23,521.92	23,521.92	21,155.08	21,155.08
Uniform Fire Safety Act N.J.S.A. 53:27D-192	42,124.84	42,124.84	320,644.80	320,644.80
Recycling Revenue and Residue	79,343.45	79,343.45	10,692.50	10,692.50
P.B./Engineering Developer Agreement	172,148.00	172,148.00	-	-
Planning Board Drainage	15,900.08	15,900.08	51,013.64	51,013.64
Inmate Welfare Fund - Commissary Account	64,318.06	64,318.06	461,265.37	461,265.37
Storm Recovery	-	-	1,150,123.20	1,150,123.20
Sheriff's Forfeited	-	-	9,527.50	9,527.50
Self Insurance - General	2,226,367.00	2,226,367.00	2,128,416.97	2,128,416.97
Weights and Measures	81,464.36	81,464.36	57,466.46	57,466.46
Tax Board Filing Fees	19,455.34	19,455.34	10,756.36	10,756.36
Prosecutor's - CLETA	559,496.68	559,496.68	745,827.23	745,827.23
Natural Land Trust	728,080.08	728,080.08	922,641.81	922,641.81
Fishing Industry Program	20,725.48	20,725.48	-	-
County Clerk Filing Fees	20,960.45	20,960.45	289,037.66	289,037.66
County Sheriff Filing Fees	11,479.17	11,479.17	12,740.02	12,740.02
County Surrogate Filing Fees	244,885.00	244,885.00	110,630.57	110,630.57
U.S. Justice Forfeited	1,663.02	1,663.02	-	-
Total Encumbrances Payable	$ 4,315,172.93	$ 4,315,172.93	$ 6,301,939.17	$ 6,301,939.17

COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE TRUST ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2020

	BALANCE DECEMBER 31, 2019	RECEIPTS	ACCRUED OR LEVIED	PAID OR CHARGED	BALANCE DECEMBER 31, 2020
County Library	$ 15,775,540.79	$ 7,720,660.52	$ 38,983,244.00	$ 42,072,262.45	$ 20,407,182.86
Forensic Laboratory Fund N.J.S.A 2C:35-20	39,779.02	37,220.62	-	43,122.65	33,876.99
County Board of Health	18,411.14	140,707.89	14,929,500.00	15,043,355.92	45,263.11
Motor Vehicle Fines	2,343,138.17	1,319,728.21	-	2,343,138.00	1,319,728.38
Planning Board Drainage	4,437,264.25	726,275.00	-	669,928.00	4,493,611.25
Road Opening Permits	281,451.00	38,311.00	-	93,819.00	225,943.00
P.B./Engineering Developer Agreement	160,768.71	-	-	(120,714.64)	281,483.35
Subdivision and Site Plan Fees	32,796.82	27,394.00	-	32,796.00	27,394.82
Uniform Fire Safety Act N.J.S.A. 53:27D-192	573,238.84	500,235.70	-	589,205.94	484,268.60
Sheriff's Forfeited	43,472.06	13,487.25	-	9,527.50	47,431.81
Solid Waste Inclusion	44,085.05	-	-	-	44,085.05
Recycling Revenue and Residue	81,958.25	136,269.05	-	10,916.68	207,310.62
Inmate Welfare Fund - Commissary Account	711,055.87	202,977.76	-	506,494.28	407,539.35
Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135	45,049.26	-	-	-	45,049.26
O.C.U.A. Supplies	6,109.85	12,000.00	-	12,907.35	5,202.50
State Fund Social Services Program	284,888.00	2,286,339.00	-	2,286,339.00	284,888.00
Accumulated Absences	1,447,736.00	688,884.00	-	394,940.45	1,741,679.55
Outside Employment - Sheriff's Office	61,983.25	214,925.00	-	184,400.00	92,508.25
Storm Recovery	1,026,995.94	6,670,444.07	-	3,861,873.90	3,835,566.11
Self Insurance - General	29,448,048.11	8,541,709.67	-	7,068,880.21	30,920,877.57
Self Insurance - Unemployment Insurance	1,243,514.90	302,206.42	-	-	1,545,721.32
Audio Visual Aids Commission	150,494.06	712.43	-	-	151,206.49
Weights and Measures	94,354.45	60,838.58	-	76,247.88	78,945.15
Tax Board Filing Fees	879,672.63	76,409.38	-	100,749.66	855,332.35
Golf Course Sales Tax	441.88	33,103.16	-	33,545.01	0.03
Prosecutor's - AMA	15,762.68	2,731.22	-	-	18,493.90
Prosecutor's - SATA	1,855,175.31	873,137.11	-	388,245.46	2,340,066.96
Prosecutor's - CLETA	1,311,042.06	185,462.29	-	807,782.07	688,722.28
U.S. Department of Justice-Forfeited - Prosecutor	3,252.70	892.82	-	(1,663.02)	5,808.54
U.S. Department of Justice-Forfeited - Sheriff	-	7,501.08		-	7,501.08
U.S. Department of Treasury - Forfeited	868.03	2.86	-	-	870.89

COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE TRUST ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2020

	BALANCE DECEMBER 31, 2019	RECEIPTS	ACCRUED OR LEVIED	PAID OR CHARGED	BALANCE DECEMBER 31, 2020
Natural Land Trust	46,961,494.01	611,741.39	12,873,722.00	15,113,221.57	45,333,735.83
Fishing Industry Program	64,073.77	52,500.00	-	22,984.51	93,589.26
Library Future Fund	490,961.70	737.00	-	-	491,698.70
County Clerk Filing Fees	906,738.10	593,903.02	-	482,405.56	1,018,235.56
County Sheriff Filing Fees	109,000.35	15,923.35	-	78,997.63	45,926.07
County Surrogate Filing Fees	170,684.20	84,412.92	-	145,583.34	109,513.78
Total All Trust Accounts	$ 111,121,301.21	$ 32,179,783.77	$ 66,786,466.00	$ 92,351,292.36	$ 117,736,258.62

Cash Receipts	$	31,557,951.67
Added & Omitted Taxes		621,832.10
	$	32,179,783.77

Analysis:

2020 Levy	$	66,786,466.00
	$	66,786,466.00

Disbursements	$	90,364,526.12
Reserve for Encumbrances - Prior Year		(4,315,172.93)
Reserve for Encumbrances - Current Year		6,301,939.17
	$	92,351,292.36

GENERAL CAPITAL FUND

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COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 137,306,089.08
Increased by:		
Premium Received on Bond Sale	$ 3,605.71	
State Aid	65,045.29	
Deferred Charges to Future Taxation - Unfunded:		
Budget Appropriation	3,571,963.78	
State Aid	11,733,524.59	
Premium on Bond Sale	12,380,000.00	
Cost Sharing Agreements	209,387.32	
General Serial Bonds	69,445,000.00	
Improvement Authorizations - Reimbursements	7,600.00	
Reserve for:		
Beach Erosion	513,744.00	
Interest Earned on Proceeds of Bonds	1,112,015.46	
Interest on State Aid	14,769.13	
Payment of Serial Bonds	304,217.46	
Interest Earned on Southern Ocean Landfill Escrow	4,671.03	
Interfund - Current Fund	102,564.25	
Budget Appropriations - Capital Improvement Fund	24,636,261.00	124,104,369.02
Subtotal		261,410,458.10
Decreased by:		
Anticipated as Revenue in Current Fund:		
Fund Balance	465,576.00	
Reserve for Payment of Serial Bonds	6,620,212.00	
Interfund - Current Fund	115,720.34	
Improvement Authorizations	487,883.90	
Reserve for:		
Beach Erosion	551,804.33	
Encumbrances	57,461,044.35	
Interest Earned on Proceeds of Bonds	2,066,760.85	67,769,001.77
Balance, December 31, 2020		$ 193,641,456.33

COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2020

Interfund - Current Fund	$	377.75
Reserve for Encumbrances		48,355,308.85
Reserve for Interest Earned on Proceeds of Bonds		3,434,936.50
Reserve for Interest on Southern Ocean Landfill Escrow		1,057,991.58
Reserve for Payment of Serial Bonds		5,162,156.67
Reserve for Beach Erosion		2,456,146.75
Reserve for Interest Earned on State Aid		89,905.32
Capital Improvement Fund		2,697,635.99
Fund Balance		759,905.13

Improvement Authorizations:

ORDINANCE NUMBER	DESCRIPTION	
02-02	Closure of the Unlined Portion and Post Closure of the Southern Ocean Landfill in the Township of Ocean, County of Ocean	1,021,299.01
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	23,785.03
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean	294,654.16
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	221,011.08
14-02	The Design of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located In The Township of Little Egg Harbor, In The County of Ocean.	(17,187.55)
14-05	The Installation of New and Upgraded Traffic Control Devices At Various Locations.	25,459.96
14-08	The Reconstruction of Sea Avenue Pump Station Stormwater Force Main. Located in Point Pleasant Beach and Bay Head Boroughs	743,995.15
14-10	Various Engineering, Road, Bridge and Drainage Improvements At Various Locations.	64,293.53
14-11	The Reconstruction of The Ridge Avenue and New Hampshire Avenue Signalized Intersection, Located in Lakewood Township.	157,299.89
14-21	Renovations, Improvements and Upgrades to the 1962 Jail Facilities Including But Not Limited to Secured Dorms, Holding Cells, Secured Elevator Access, Furniture, Fixtures and Other Apparatus.	649,354.28
15-01	Reconstruction & Resurfacing of Various Roads, all in the County of Ocean	80,063.91
15-04	Installation of New & Upgraded Traffic Control Devices at various locations, all in the County of Ocean	15,194.31

COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
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15-08	Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in the County of Ocean	269,407.04
15-11	Reconstruction of Chambers Bridge Road at the Garden Sate Parkway, Brick Township and Old Freehold Road at the Garden State Parkway, Toms River Township, in the County of Ocean	798,507.25
15-13	Reconstruction of Sea Avenue Pump Station Stormwater Force Main Outfall, Located in Point Pleasant Beach Borough, in the County of Ocean	598,407.30
15-14	Installation of Traffic Signal Upgrades, Long Beach Boulevard Phase A, Long Beach Township, in the County of Ocean	254,750.85
15-22	Boiler and Pump Upgrade and Replacement at the 129 Hooper Ave Building and Courthouse East Wing, Located in Toms River Township, in the County of Ocean	355,413.94
15-26	Redevelopment and Improvements to Various Parks, all in the County of Ocean	760.00
16-01	Reconstruction and Resurfacing of Certain County Roads, Phase Phase I, all in Ocean County	87,602.09
16-02	Installation of Traffic Signal Upgrades, Long Beach Blvd., Phase A&B, Long Beach Township, in the County of Ocean	1,248,839.21
16-03	Preservation, Restoration and Development of Cedar Bridge Tavern Including but not Limited to Construction of a Caretakers Cottage and an Outdoor Classroom Facility and Furniture, Fixtures and Equipment, Located in Barnegat Township, in the County of Ocean	272,531.82
16-04	Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in Ocean County	18,213.08
16-06	Construction of Stromwater Management Facilities at Various Locations, all in Ocean County	149,667.37
16-07	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in Ocean County	41,855.73
16-13	Reconstruction and Resurfacing of Certain County Roads, Phase II, all in the County of Ocean	78,611.05
16-14	Construction of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located in the Township of Little Egg Harbor, in the County of Ocean	(1,050.00)
16-15	Traffic Safety Improvements at Cedar Bridge Avenue and Oberlin Avenue Located in the Township of Lakewood, in the County of Ocean	(744,195.02)
16-18	Construction of a Salt Shed at the Road Department Garage Located in Lacey Township, County of Ocean	548,873.95

COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
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16-19	Development, Acquisition and Upgrades to the Barnegat Branch Trail at Various Locations, all in the County of Ocean	5,157.42
16-23	Install Three New Manufactured Treatment Devices (MTD) to be Located in Brick Township along the Metedeconk River and Kettle Creek. The MTD's will be Located Under a Paved Road Surface or Lawn Area Upstream from Existing Outfalls and will Reduce Total Suspended Solids in Stormwater Runoff which have been identified as One of the Primary Pollutants that Adversely Affect the Water Quality of Barnegat Bay (Projects No. S344080-09)	(1,868.00)
16-24	Design, Permitting, Development and Construction of the Western Facilities Complex Including but Not Limited to Construction of the Road Department Building, Salt Dome, Pole Barn, Vehicle Wash Pads, the Purchase of Furniture, Fixtures and Equipment and the Design of Additional Facilities, Located in Manchester Township, in the Count of Ocean	16,356.58
16-25	Reconstruction of Various County Bridges, all in the County of Ocean	146,464.77
16-26	Refunding Bond Ordinance Providing for Various Capital Equipment and Improvements of the Energy Savings Improvement Program of the County of Ocean	(1,230,560.17)
17-01	Reconstruction and Resurfacing of certain County Roads	30,111.83
17-02	Design of Southbound Exit at Garden State Parkway Interchange 83	(992,272.85)
17-03	Reconstruction and Resurfacing of certain County Roads, all located in Ocean County	22,238.69
17-04	Construction of Stormwater Management facilities at various locations all in Ocean County	154,331.14
17-05	Installation of New and Upgraded Traffic Control Devices at various locations all located in Ocean County	310,387.72
17-06	Rehabilitation and Management of Various Bridges all located in Ocean County	67,412.61
17-07	Engineering, Road, Bridge and Drainage Improvements at various locations located in Ocean County	122,739.90
17-09	Acquisition of Title, Rights-of-Way and/or easements of certain parcels of land	1,262,475.90
17-10	Traffic Signal Upgrades, Long Beach Blvd. in the County of Ocean	481,562.79
17-11	Construction of the Union Transportation Trail in the County of Ocean	(400,000.00)
17-12	Reconstruction of Long Swamp Road in the County of Ocean	994,561.47
17-14	Construction and Renovations to Courtrooms at the Justice Complex located in Toms River, County of Ocean, Acquisition of Furniture and Fixtures and various Upgrades	8.60

COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
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17-16	Installation of Horizontal Curve High Friction Surface Treatment Improvements located in various locations in Ocean County	(1,456,885.56)
17-20	Renovations, Repairs and Upgrades to the Southern Service Center, located in Stafford Township	0.50
17-21	Design, Permitting, Development and Construction of the Western Facilities Transportation Garage located in Manchester Township	6,262.76
17-22	Renovations and Upgrades to various locations of the County of Ocean Health Facilities	0.10
17-24	Replacement, Improvements and Upgrades to security systems including hardware software, and peripherals at various locations all in Ocean County	3,028.53
17-25	Replacement, Improvements and Upgrades to the Corrections Facility located in Toms River, County of Ocean	44,334.48
17-26	Construction of a Vocational Technical School Performing Arts of Academy Building to be located on the campus of Ocean County College, Township of Toms River	(136,000.00)
18-01	Rehabilitation and Repair of Various Bridges in Ocean County	501,860.11
18-02	Various Engineering, Road, Bridge, Drainage Improvements in Ocean County	(1,315,471.69)
18-03	Design for the Reconstruction and Resurfacing of County Roads in Ocean County	9,633.00
18-04	Reconstruction and Resurfacing of County Roads in Ocean County	847,131.00
18-05	Installation of New and Upgraded Traffic Control Devices at Various Locations	267,307.89
18-07	Installation of New and Upgraded Traffic Control Devices along Cross Street in Lakewood Township	998,617.70
18-08	Replacement of Grawtown Road Bridge No. 1511-009 in Jackson Township; Main Street Bridge No. 1520-003 in Ocean Township, and Otis Bog Bridge No. 1516-009 in Little Egg Harbor Township all in Ocean County	2,192,670.47
18-09	Design, Permitting, Development, and Construction of the Western County Facility located in Manchester Township in Ocean County	1,563,417.22
18-10	Replacement of Zebb's Bridge No. 1505-007 on Pinewald Keswick Road in Berkeley Township in Ocean County	(287,343.86)
18-11	Acquisition of Title, rights-of-Way, and/or Easements of Parcels of Land for Road and/or Bridge Improvements along County Roads	1,550,097.50
18-12	Construction of Stormwater Management Facilities at Various Locations	983.40
18-14	Upgrades to Telephone, Camera, and Microwave Communication Systems	659,735.06
18-16	Acquisition of Manchester Park Site, Permitting, Design and Development in Manchester Township in Ocean County	1,907,975.78
18-17	Renovations, Repairs and Upgrades to the 129 Hooper Ave Building located in Toms River township in Ocean County	(1,399,279.00)

COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2020

18-18	Acquisition of Land for a Social Services Facility, Design, Engineering and Permitting, located in Toms River Township	45,872.07
18-20	Development, Acquisition of, and Upgrades to the Barnegat Branch Trail	514,351.62
18-21	Redevelopmet of Various Parks and Park Property Acquisition	608,275.33
18-24	Development and Construction of the Western County Facilities Phase II located in Manchester Township in Ocean County	1,342,351.58
18-25	Upgrades and Improvements to the Recyclable Materials Processing Facility located at the Northern Recycling Center in Lakewood Township	17,875.25
19-01	Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	55,495.00
19-02	Replacement of Morris Boulevard Bridge, Structure No. 1530-009, Located in the Township of Stafford, in the County of Ocean	(634,861.19)
19-03	Replacement of the Ridgeway Bridge, Structure No. 1518-002, Located in the Township of Manchester, in the County of Ocean	657,949.67
19-05	Reconstruction of Van Zile Road, State Highway 70 to Burnt Tavern Road, Located in the Township of Brick, in the County of Ocean	1,992,121.14
19-06	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	2,335,715.79
19-07	Rehabilitation and Repair of Various Bridges, in the County of Ocean	1,734,167.09
19-08	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	662,080.70
19-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	1,633,877.45
19-10	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	779,506.56
19-11	Renovations and Upgrades to the Justice Complex East Wing Courthouse and Corrections Facilities, Located in Toms River Township, in the County of Ocean	2,703,217.11
19-12	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for for Road and/or Bridge Improvements Along County Roads, all in the County of Ocean	697,215.67
19-13	Reconstruction and Widening of Cross Street-Phase I (East), Located in the Township of Lakewood, in the County of Ocean	2,458,499.15
19-14	Reconstruction of New Hampshire Avenue at Chestnut Street and State Route 70, Located in the Township of Lakewood, in the County of Ocean	974,963.68
19-15	Reconstruction of Princeton Avenue (Brushy Neck Road and Post Road), Located in the Township of Brick, in the County of Ocean	598,930.21
19-16	Reconstruction of Toms River Road (CR 571), South Hope Chapel Road and Freehold Road, Located in the Township of Jackson, in the County of Ocean	1,095,096.77
19-17	Renovations and Upgrades to the Northern Resource Building Located in Lakewood Township, in the County of Ocean	2,594,875.58

COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2020

19-19	Redevelopment of Various Parks and Park Property Acquisition, Including but Not Limited to Renovation to the Bait and Tackle Building at Lake Shenandoah Park, Lakewood Township, Upgrades to the Cox House, Barnegat Township and Improvements to the Mantoloking Bridge Park Fishing Pier, Brick Township, all in the County of Ocean	1,693,618.31
19-20	Design and Permitting of Airpark T-Hangars Located at the Ocean County Airport, Berkeley Township, in the County of Ocean	1,496.43
19-22	Development, Acquisition and Upgrades to the Barnegat Branch Trail at Various Locations, Including but Not Limited to the Section of Hickory Lane to Beachwood Boulevard, Located in Berkeley Township and Beachwood Borough, and Lacey Road Trailhead, Located in Lacey Township, all in the County of Ocean	47,855.86
19-23	Upgrades to the HVAC System at the Northern Animal Facility, Located in the Township of Jackson, County of Ocean	267,082.51
19-24	Upgrades and Renovations to the Chestnut Street Facility Including but Not Limited to Exterior Improvements, Building Additions, Exhaust Exhaust System Replacement to Buildings and Grounds Building #65 and Exhaust System Replacement to Vehicle Services Building #31, all Located in the Township of Toms River, County of Ocean	1,500,691.83
19-27	Demolition of the Ocean County Jail and Sheriff's House Located in Toms River Township, in the County of Ocean	367,458.42
20-01	Construction of the Stormwater Management Facilities at Various Locations, all in the County of Ocean	1,567,077.37
20-02	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	3,489,882.12
20-03	Rehabilitation and Repair of Various Bridges, in the County of Ocean	1,993,717.91
20-04	Reconstruction of Prospect Street (Cross Street to U.S. 9), Located in the Township of Lakewood, in the County of Ocean	2,492,400.99
20-05	Reconstruction of North Hope Chapel Road (County Line Road to Miller Road), Located in the Township of Lakewood, in the County of Ocean	2,991,135.49
20-06	Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	(31,078.29)
20-08	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	(248,609.55)
20-09	Reconstruction and Resurfacing of Certain County Roads, all located in the County of Ocean	(849,454.50)
20-10	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road and/or Bridge Improvements Along County Roads, all in the County of Ocean	1,998,734.45
20-11	Replacement of Colonial Drive South Bridge, Structure No. 1518-018, Manchester Township and Colonial Drive North Bridge, Structure No. 1518-017, Located in Manchester Township, all in the County of Ocean	4,976,833.15
20-12	Reconstruction of Cedar Swamp Road (CR527), Freehold Road to Pleasant Grove Road, Phase II, Located in the Township of Jackson, in the County of Ocean	1,993,469.11

COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2020

20-13	Traffic Safety Improvements Along County Route 528, Cedar Bridge Avenue, from Dr. Martin Luther King Drive to Vine Avenue, Located in the Township of Lakewood, in the County of Ocean	108,526.65
20-14	Replacement of the Lake Shenandoah Spillway and Bridge, Structure No. 1514-012, Located in the Township of Lakewood, in the County of Ocean	3,427,120.82
20-15	HVAC, ADA, and Fire Sprinkler Upgrades to the Southern Service Center Located in Stafford Township, County of Ocean	763,609.75
20-16	Various Improvements and Equipment Upgrades at the Northern Recycling Center Located in Lakewood Township, County of Ocean	439,617.29
20-17	Renovations to the Wells Mills Nature Center Located in Ocean Township, County of Ocean	1,998,885.05
20-19	Reconstruction and Upgrades to the 129 Hooper Avenue Parking Garage Located in Toms River Township, in the County of Ocean, Including but Not Limited to Relocation of the Security Office	3,290,687.07
20-20	Development and Construction of the Social Services Complex, Located in Toms River Township, in the County of Ocean	56,281,758.05
20-21	Construction of a T-Hangar at the Ocean County Airport, Located in Berkeley and Lacey Townships, in the County of Ocean	(2,882,681.35)
20-22	Restorations and Renovations to the Jusitce Complex Courthouse East and West Wings Located in Toms River Township, in the County of the Ocean	2,093,721.11
20-23	Renovations and Repairs to the 1982 Jail Facility Located in Toms River Township, in the County of Ocean	499,001.35
20-24	Design, Permitting and Development of the Justice Complex Courthouse Addition Located in Toms River Township, in the County of Ocean	713,871.75
20-25	Renovations and Repairs to the Ocean County Health Department Sunset Avenue Building Located in Toms River Township, in the County of Ocean	998,998.65
20-26	Consturction of a Vehicle Wash Facility at the Southern County Complex Located in Stafford Township, in the County of Ocean	569,485.55
		$ 193,641,456.33

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 428,617,001.54
Increased by:		
Serial Bonds Issued		82,610,000.00
Subtotal		511,227,001.54
Decreased by:		
2020 Budget Appropriations:		
Serial Bonds	$ 37,855,000.00	
NJEIT Loans	186,908.67	
Serial Bonds Refunded	16,105,000.00	
NJEIT Loans - Principal Credit	5,000.00	
		54,151,908.67
Balance, December 31, 2020		$ 457,075,092.87

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2020

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2019	2020 AUTHORIZATIONS	FUNDED	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020 UNEXPENDED BALANCE	ANALYSIS OF BALANCE DECEMBER 31, 2020 EXPENDED BALANCE
13-05	GSP Interchange 91 Improvements, Brick Twp.	$ 1,514,475.99	$ -	$ 1,514,475.99	$ -	$ -	$ -
14-02	The Design of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located In The Township of Little Egg Harbor, In The County of Ocean.	400,000.00	-	92,072.80	307,927.20	290,739.65	17,187.55
16-09	Replacement of North Cooks Bridge No. 1511007, Jackson Township; the Replacement of Thompson Bridge No. 1511016, Jackson Township; all in the County of Ocean	934,165.11	-	934,165.11	-	-	-
16-14	Construction of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located in the Township of Little Egg Harbor, in the County of Ocean	1,500,000.00	-	458,573.24	1,041,426.76	1,040,376.76	1,050.00
16-15	Traffic Safety Improvements at Cedar Bridge Avenue and Oberlin Avenue, Located in the Township of Lakewood, in the County of Ocean	950,000.00	-	205,804.98	744,195.02	-	744,195.02
16-23	Install Three New Manufactured Treatment Devices (MTD) to be Located in Brick Township along the Metedeconk River and Kettle Creek. The MTD's will be located Under a Paved Road Surface or Lawn Area Upstream from Existing Outfalls and will Reduce Total Suspended Solids in Stormwater Runoff which have been identified as One of the Primary Pollutants that Adversely Affect the Water Quality of Barnegat Bay (Project No. S344080-09) and Including All Work and Materials Necessary Thereof or Incidental Thereto.	1,100,000.00	-	-	1,100,000.00	1,098,132.00	1,868.00
16-26	Refunding Bond Ordinance Providing for Various Capital Equipment and Improvements for the Energy Savings Improvement Program of the County of Ocean	3,108,271.00	-	-	3,108,271.00	1,877,710.83	1,230,560.17
17-02	Design of Southbound Exit at Garden State Parkway Interchange 83	1,000,000.00	-	-	1,000,000.00	7,727.15	992,272.85
17-11	Construction of the Union Transportation Trail in the County of Ocean	400,000.00	-	-	400,000.00	-	400,000.00
17-16	Installation of Horizontal Curve High Friction Surface Treatment Improvements located in various locations in Ocean County	4,672,890.62	-	1,483,342.27	3,189,548.35	1,732,662.79	1,456,885.56
17-26	Construction of a Performing Arts Academy Building for the Board of Education of the Ocean County Vocational Technical School, to be located on the campus of Ocean County College, in the Township of Toms River	136,000.00	-	-	136,000.00	-	136,000.00
18-02	Various Engineering, Road, Bridge, Drainage Improvements in Ocean County	3,466,402.22	-	256,447.07	3,209,955.15	1,894,483.46	1,315,471.69
18-10	Replacement of Zebb's Bridge No. 1505-007 on Pinewald Keswick Road in Berkeley Township in Ocean County	675,000.00	-	250,000.00	425,000.00	137,656.14	287,343.86
18-17	Renovations, Repairs and Upgrades to the 129 Hooper Ave Building located in Toms River township in Ocean County	1,425,000.00	-	-	1,425,000.00	25,721.00	1,399,279.00

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2020

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2019	2020 AUTHORIZATIONS	FUNDED	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020 UNEXPENDED BALANCE	ANALYSIS OF BALANCE DECEMBER 31, 2020 EXPENDED BALANCE
18-25	Upgrades and Improvements to the Recyclable Materials Processing Facility located at the Northern Recycling Center in Lakewood Township	2,500,000.00	-	2,500,000.00	-	-	-
19-02	Replacement of Morris Boulevard Bridge, Structure No. 1530-009, Located in the Township of Stafford, in the County of Ocean	691,057.75	-	-	691,057.75	56,196.56	634,861.19
19-04	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	10,367,916.11	-	9,196,671.55	1,171,244.56	1,171,244.56	-
19-22	Development, Acquisition and Upgrades to the Barnegat Branch Trail at Various Locations, Including but Not Limited to the Section of Hickory Lane to Beachwood Boulevard, Located in Berkeley Township and Beachwood Borough, and Lacey Road Trailhead, Located in Lacey Township, all in the County of Ocean	950,000.00	-	-	950,000.00	950,000.00	-
20-02	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	-	3,325,000.00	3,325,000.00	-	-	-
20-03	Rehabilitation and Repair of Various Bridges, in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-	-
20-04	Reconstruction of Prospect Street (Cross Street to U.S. 9), Located in the Township of Lakewood, in the County of Ocean	-	2,375,000.00	2,375,000.00	-	-	-
20-05	Reconstruction of North Hope Chapel Road (County Line Road to Miller Road), Located in the Township of Lakewood, in the County of Ocean	-	2,850,000.00	2,850,000.00	-	-	-
20-06	Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	-	1,425,000.00	-	1,425,000.00	1,393,921.71	31,078.29
20-07	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	-	12,772,128.00	-	12,772,128.00	12,772,128.00	-
20-08	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	-	1,425,000.00	-	1,425,000.00	1,176,390.45	248,609.55
20-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	-	1,425,000.00	-	1,425,000.00	575,545.50	849,454.50
20-11	Replacement of Colonial Drive South Bridge, Structure No. 1518-018, Manchester Township and Colonial Drive North Bridge, Structure No. 1518-017, Located in Manchester Township, all in the County of Ocean	-	4,750,000.00	4,750,000.00	-	-	-
20-12	Reconstruction of Cedar Swamp Road (CR527), Freehold Road to Pleasant Grove Road, Phase II, Located in the Township of Jackson, in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-	-
20-13	Traffic Safety Improvements Along County Route 528, Cedar Bridge Avenue, from Dr. Martir Luther King Drive to Vine Avenue, Located in the Township of Lakewood, in the County of Ocean	-	2,090,000.00	-	2,090,000.00	2,090,000.00	-
20-14	Replacement of the Lake Shenandoah Spillway and Bridge, Structure No. 1514-012, Located i the Township of Lakewood, in the County of Ocean	-	3,325,000.00	3,325,000.00	-	-	-

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2020

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2019	2020 AUTHORIZATIONS	FUNDED	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020 UNEXPENDED BALANCE	ANALYSIS OF BALANCE DECEMBER 31, 2020 EXPENDED BALANCE
20-18	Renovations, Replacements and Upgrades to the Ocean County Vocational-Technical School District Sites and Buildings, in the County of Ocean, Including but Not Limited to the Brick Township Location	-	2,800,000.00	2,800,000.00	-	-	-
20-19	Reconstruction and Upgrades to the 129 Hooper Avenue Parking Garage Located in Toms River Township, in the County of Ocean, Including but Not Limited to Relocation of the Security Office	-	3,000,000.00	3,000,000.00	-	-	-
20-20	Development and Construction of the Social Services Complex, Located in Toms River Township, in the County of Ocean	-	53,700,000.00	53,700,000.00	-	-	-
20-21	Construction of a T-Hangar at the Ocean County Airport, Located in Berkeley and Lacey Townships, in the County of Ocean	-	3,320,000.00	-	3,320,000.00	437,318.65	2,882,681.35
20-22	Restorations and Renovations to the Justice Complex Courthouse East and West Wings Located in Toms River Township, in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-	-
		$ 35,791,178.80	$ 104,282,128.00	$ 98,716,553.01	$ 41,356,753.79	$ 28,727,955.21	$ 12,628,798.58

Federal & State Awards	$ 11,733,524.59
Premium on Bond Sale	12,380,000.00
Budget Appropriation	3,571,963.78
Issuance of Bonds	69,445,000.00
Cost Sharing Agreement	209,387.32
Authorizations Cancelled	1,376,677.32
	$ 98,716,553.01

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2020

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2020 DATE	AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	ISSUED	PAID BY BUDGET APPROPRIATION	REFUNDED	BALANCE DECEMBER 31, 2020
General Improvement Bonds - Series 2011	09/08/11	26,200,000.00	08/01/21	1,245,000.00	2.25%	$ 17,320,000.00	$ -	$ 1,215,000.00	$ 16,105,000.00	$ -
			08/01/22	1,275,000.00	2.50%					
			08/01/23	1,310,000.00	3.00%					
			08/01/24	1,350,000.00	3.00%					
			08/01/25	1,395,000.00	3.00%					
			08/01/26	1,440,000.00	3.125%					
			08/01/27	1,495,000.00	3.25%					
			08/01/28	1,550,000.00	4.00%					
			08/01/29	1,615,000.00	4.00%					
			08/01/30	1,680,000.00	4.00%					
			08/01/31	1,750,000.00	4.00%					
General Obligation Refunding Bonds - Series 2011	09/08/11	30,600,000.00	08/01/21	3,465,000.00	4.00%	12,055,000.00	-	3,340,000.00	-	8,715,000.00
			08/01/22	3,610,000.00	4.00%					
			08/01/23	1,640,000.00	4.00%					
General Improvement Bonds - Series 2012	06/29/12	27,035,000.00	06/01/21	1,695,000.00	5.00%	17,655,000.00	-	1,610,000.00	-	16,045,000.00
			06/01/22	1,780,000.00	5.00%					
			06/01/23	1,870,000.00	5.00%					
			06/01/24	1,970,000.00	5.00%					
			06/01/25	2,070,000.00	5.00%					
			06/01/26	2,155,000.00	3.00%					
			06/01/27	2,220,000.00	3.00%					
			06/01/28	2,285,000.00	3.125%					
General Obligation Refunding Bonds - Series 2012	06/29/12	30,340,000.00	08/01/21	2,480,000.00	5.00%	13,460,000.00	-	2,360,000.00	-	11,100,000.00
			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%					
General Improvement Bonds - Series 2013	12/05/13	22,000,000.00	11/1/2021-22	2,000,000.00	5.00%	16,000,000.00	-	2,000,000.00	-	14,000,000.00
			11/1/2023-26	2,000,000.00	3.00%					
			11/1/2027	2,000,000.00	3.250%					
General Improvement Bonds - Series 2014	09/23/14	42,707,000.00	10/1/2021	2,500,000.00	5.00%	33,737,000.00	-	2,440,000.00	-	31,297,000.00
			10/1/2022	1,500,000.00	5.00%					
			10/1/2023	2,650,000.00	5.00%					
			10/1/2024	2,700,000.00	5.00%					
			10/1/2025	1,500,000.00	2.75%					
			10/1/2026	2,500,000.00	2.75%					
			10/1/2027	2,947,000.00	3.00%					
			10/1/2028-32	3,000,000.00	3.00%					

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2020

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2020 DATE	AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	ISSUED	PAID BY BUDGET APPROPRIATION	REFUNDED	BALANCE DECEMBER 31, 2020
General Obligation Refunding Bonds - Series 2015A	08/19/15	74,950,000.00	08/01/21	5,300,000.00	4.00%	50,590,000.00	-	5,120,000.00	-	45,470,000.00
			08/01/22	5,490,000.00	4.00%					
			08/01/23	5,695,000.00	4.00%					
			08/01/24	5,905,000.00	4.00%					
			08/01/25	6,125,000.00	4.00%					
			08/01/26	6,335,000.00	4.00%					
			08/01/27	6,545,000.00	5.00%					
			08/01/28	4,075,000.00	5.00%					
General Obligation Refunding Bonds - Series 2015B	08/19/15	2,510,000.00	08/01/21	225,000.00	5.00%	1,725,000.00	-	210,000.00	-	1,515,000.00
			08/01/22	240,000.00	5.00%					
			08/01/23	250,000.00	5.00%					
			08/01/24	260,000.00	5.00%					
			08/01/25	265,000.00	5.00%					
			08/01/26	275,000.00	5.00%					
General Improvement Bonds - Series 2015	12/10/15	38,630,000.00	12/01/21	1,960,000.00	5.00%	32,155,000.00	-	1,870,000.00	-	30,285,000.00
			12/01/22	2,060,000.00	5.00%					
			12/01/23	2,165,000.00	5.00%					
			12/01/24	2,270,000.00	5.00%					
			12/01/25	2,385,000.00	5.00%					
			12/01/26	2,505,000.00	4.00%					
			12/01/27	2,605,000.00	4.00%					
			12/01/28	2,710,000.00	3.00%					
			12/01/29	2,790,000.00	3.00%					
			12/01/30	2,875,000.00	3.00%					
			12/01/31	2,960,000.00	3.00%					
			12/01/32	3,000,000.00	3.00%					
County College Capital Bonds - Series 2015	12/10/15	3,480,000.00	N/A	N/A	N/A	695,000.00	-	695,000.00	-	-
General Improvement Bonds - Series 2016	10/4/16	31,100,000.00	10/1/2021	1,400,000.00	4.00%	27,155,000.00	-	1,370,000.00	-	25,785,000.00
			10/1/2022	1,425,000.00	5.00%					
			10/1/2023	1,470,000.00	5.00%					
			10/1/2024	1,515,000.00	5.00%					
			10/1/2025	1,560,000.00	4.00%					
			10/1/2026	1,605,000.00	4.00%					
			10/1/2027	1,655,000.00	4.00%					
			10/1/2028	1,705,000.00	2.00%					
			10/1/2029	1,755,000.00	2.50%					
			10/1/2030	1,810,000.00	2.50%					
			10/1/2031	1,860,000.00	2.75%					
			10/1/2032	1,920,000.00	2.75%					
			10/1/2033	1,975,000.00	2.88%					
			10/1/2034	2,035,000.00	3.00%					
			10/1/2035	2,095,000.00	3.00%					

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2020

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2020 DATE	AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	ISSUED	PAID BY BUDGET APPROPRIATION	REFUNDED	BALANCE DECEMBER 31, 2020
County College Capital Bonds - Series 2017	9/19/2017	2,850,000.00	09/01/21	570,000.00	4.00%	1,710,000.00	-	570,000.00	-	1,140,000.00
			9/1/2022	570,000.00	3.00%					
General Improvement Bonds - Series 2016	9/19/2017	33,501,000.00	9/1/2021	1,485,000.00	3.00%	30,626,000.00	-	1,455,000.00	-	29,171,000.00
			9/1/2022	1,530,000.00	4.00%					
			9/1/2023	1,590,000.00	4.00%					
			9/1/2024	1,655,000.00	4.00%					
			9/1/2025	1,720,000.00	4.00%					
			9/1/2026	1,785,000.00	4.00%					
			9/1/2027	1,865,000.00	4.00%					
			9/1/2028	1,955,000.00	4.00%					
			9/1/2029	2,015,000.00	4.00%					
			9/1/2030	2,090,000.00	4.00%					
			9/1/2031	2,175,000.00	2.50%					
			9/1/2032	2,230,000.00	2.625%					
			9/1/2033	2,290,000.00	3.00%					
			9/1/2034	2,360,000.00	3.00%					
			9/1/2035	2,426,000.00	3.125%					
ESIP Refunding Bonds - Series 2017	12/7/2017	14,165,000.00	12/1/2021	580,000.00	4.00%	13,290,000.00	-	1,145,000.00	-	12,145,000.00
			12/1/2022	395,000.00	4.00%					
			12/1/2023	430,000.00	4.00%					
			12/1/2024	420,000.00	4.00%					
			12/1/2025	455,000.00	4.00%					
			12/1/2026	490,000.00	4.00%					
			12/1/2027	530,000.00	4.00%					
			12/1/2028	570,000.00	4.00%					
			12/1/2029	610,000.00	4.00%					
			12/1/2030	655,000.00	4.00%					
			12/1/2031	700,000.00	4.00%					
			12/1/2032	745,000.00	4.00%					
			12/1/2033	795,000.00	4.00%					
			12/1/2034	850,000.00	4.00%					
			12/1/2035	905,000.00	3.00%					
			12/1/2036	955,000.00	3.00%					
			12/1/2037	1,005,000.00	3.00%					
			12/1/2038	1,055,000.00	3.00%					

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2020

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2020 DATE	AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	ISSUED	PAID BY BUDGET APPROPRIATION	REFUNDED	BALANCE DECEMBER 31, 2020
General Obligation Bonds (Vo-Tech) - Series 2017	12/7/2017	24,830,000.00	12/1/2021	920,000.00	5.00%	23,150,000.00	-	880,000.00	-	22,270,000.00
			12/1/2022	970,000.00	4.00%					
			12/1/2023	1,005,000.00	5.00%					
			12/1/2024	1,055,000.00	5.00%					
			12/1/2025	1,110,000.00	5.00%					
			12/1/2026	1,165,000.00	5.00%					
			12/1/2027	1,225,000.00	4.00%					
			12/1/2028	1,275,000.00	4.00%					
			12/1/2029	1,325,000.00	4.00%					
			12/1/2030	1,375,000.00	3.00%					
			12/1/2031	1,420,000.00	3.00%					
			12/1/2032	1,460,000.00	3.00%					
			12/1/2033	1,505,000.00	3.00%					
			12/1/2034	1,550,000.00	3.00%					
			12/1/2035	1,595,000.00	3.00%					
			12/1/2036	1,645,000.00	3.00%					
			12/1/2037	1,670,000.00	3.00%					
General Obligation Bonds - Series 2018	9/18/2018	38,970,000.00	9/1/2021	1,350,000.00	5.00%	37,630,000.00	-	1,345,000.00	-	36,285,000.00
			9/1/2022	1,415,000.00	5.00%					
			9/1/2023	1,485,000.00	5.00%					
			9/1/2024	1,560,000.00	5.00%					
			9/1/2025	1,640,000.00	5.00%					
			9/1/2026	1,720,000.00	5.00%					
			9/1/2027	1,805,000.00	5.00%					
			9/1/2028	1,895,000.00	5.00%					
			9/1/2029	1,990,000.00	5.00%					
			9/1/2030	2,090,000.00	4.00%					
			9/1/2031	2,175,000.00	3.00%					
			9/1/2032	2,240,000.00	3.00%					
			9/1/2033	2,305,000.00	3.00%					
			9/1/2034	2,375,000.00	3.00%					
			9/1/2035	2,445,000.00	3.00%					
			9/1/2036	2,520,000.00	3.00%					
			9/1/2037	2,595,000.00	3.13%					
			9/1/2038	2,680,000.00	3.25%					
County College Capital Bonds - Series 2018	9/18/2018	1,610,000.00	09/01/21-23	320,000.00	4.00%	1,285,000.00	-	325,000.00	-	960,000.00
General Obligation Bonds - Series 2019	9/5/2019	36,968,000.00	9/1/2021	1,470,000.00	2.00%	36,968,000.00	-	1,495,000.00	-	35,473,000.00
			9/1/2022	1,500,000.00	3.00%					
			9/1/2023	1,545,000.00	3.00%					
			9/1/2024	1,590,000.00	4.00%					
			9/1/2025	1,655,000.00	4.00%					
			9/1/2026	1,720,000.00	4.00%					
			9/1/2027	1,790,000.00	4.00%					
			9/1/2028	1,860,000.00	4.00%					
			9/1/2029	1,935,000.00	4.00%					
			9/1/2030	2,015,000.00	4.00%					
			9/1/2031	2,095,000.00	4.00%					
			9/1/2032	2,180,000.00	2.00%					
			9/1/2033	2,220,000.00	2.125%					
			9/1/2034	2,270,000.00	2.25%					
			9/1/2035	2,320,000.00	2.375%					
			9/1/2036	2,375,000.00	2.50%					
			9/1/2037	2,435,000.00	2.50%					
			9/1/2038	2,498,000.00	2.625%					

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2020

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2020 DATE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2020 AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	ISSUED	PAID BY BUDGET APPROPRIATION	REFUNDED	BALANCE DECEMBER 31, 2020
County College Capital Bonds - Series 2019	9/5/2019	3,155,000.00	9/1/2021	630,000.00	5.00%	3,155,000.00	-	635,000.00	-	2,520,000.00
			9/1/2022	630,000.00	4.00%					
			9/1/2023	630,000.00	4.00%					
			9/1/2024	630,000.00	3.00%					
General Obligation Refunding Bonds - Series 2019	11/6/2019	56,240,000.00	8/1/2021	5,465,000.00	5.00%	56,240,000.00	-	7,775,000.00	-	48,465,000.00
			8/1/2022	5,770,000.00	5.00%					
			8/1/2023	6,140,000.00	5.00%					
			8/1/2024	4,305,000.00	5.00%					
			8/1/2025	4,450,000.00	5.00%					
			8/1/2026	4,615,000.00	5.00%					
			8/1/2027	4,775,000.00	5.00%					
			8/1/2028	4,945,000.00	5.00%					
			8/1/2029	5,125,000.00	5.00%					
			8/1/2030	2,875,000.00	5.00%					
General Obligation Bonds - Series 2020	9/29/2020	69,445,000.00	8/1/2021	2,410,000.00	5.00%	-	69,445,000.00	-	-	69,445,000.00
			8/1/2022	2,100,000.00	5.00%					
			8/1/2023	2,195,000.00	5.00%					
			8/1/2024	2,200,000.00	5.00%					
			8/1/2025	2,310,000.00	5.00%					
			8/1/2026	2,425,000.00	5.00%					
			8/1/2027	2,550,000.00	5.00%					
			8/1/2028	2,675,000.00	5.00%					
			8/1/2029	2,810,000.00	5.00%					
			8/1/2030	2,950,000.00	5.00%					
			8/1/2031	3,100,000.00	5.00%					
			8/1/2032	3,250,000.00	4.00%					
			8/1/2033	3,380,000.00	3.00%					
			8/1/2034	3,485,000.00	3.00%					
			8/1/2035	3,590,000.00	3.00%					
			8/1/2036	3,695,000.00	3.00%					
			8/1/2037	3,805,000.00	3.00%					
			8/1/2038	3,920,000.00	3.00%					
			8/1/2039	4,040,000.00	3.00%					
			8/1/2040	4,155,000.00	3.00%					
			8/1/2041	4,200,000.00	3.00%					
			8/1/2042	4,200,000.00	3.00%					
General Obligation Refunding Bonds - Series 2020	9/29/2020	13,165,000.00	8/1/2021	1,030,000.00	4.00%	-	13,165,000.00	-	-	13,165,000.00
			8/1/2022	980,000.00	4.00%					
			8/1/2023	1,020,000.00	4.00%					
			8/1/2024	1,060,000.00	4.00%					
			8/1/2025	1,110,000.00	4.00%					
			8/1/2026	1,155,000.00	5.00%					
			8/1/2027	1,225,000.00	5.00%					
			8/1/2028	1,290,000.00	5.00%					
			8/1/2029	1,360,000.00	5.00%					
			8/1/2030	1,430,000.00	5.00%					
			8/1/2031	1,505,000.00	4.00%					
					TOTAL	$ 426,601,000.00	$ 82,610,000.00	$ 37,855,000.00	$ 16,105,000.00	$ 455,251,000.00

Accounts Receivable - College Bonds	$ 4,620,000.00
General Obligation Bonds	450,631,000.00
	$ 455,251,000.00

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2020

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2020 DATE	AMOUNT	BALANCE DECEMBER 31, 2019	DECREASED	BALANCE DECEMBER 31, 2020
Series 2012 A	5/13/2012	$ 265,000.00	2021-23	$ 20,000.00	$ 155,000.00	$ 20,000.00	$ 135,000.00
			2024-26	25,000.00			
Series 2012 B-1	5/13/2012	894,023.00	2021-25	63,858.78	433,640.54	63,858.78	369,781.76
			2026	50,487.86			
Series 2014 B	4/11/2014	1,965,750.00	2021-32	33,317.79	443,794.19	33,317.79	410,476.40
			2033	10,662.92			
Series 2014 A	5/21/2014	640,000.00	2021-23	30,000.00	515,000.00	30,000.00	485,000.00
			2024-26	35,000.00			
			2027-31	40,000.00			
			2032-33	45,000.00			
Series 2015 B	4/9/2015	503,154.00	2021-24	15,723.46	94,340.85	15,723.46	78,617.39
			2025	15,723.55			
Series 2015 A	5/28/2015	150,000.00	2021-24	15,000.00	95,000.00	15,000.00	80,000.00
			2025	20,000.00			
Series 2017B	5/25/2017	531,509.00	2021-35	9,008.64	114,225.96	9,008.64	105,217.32
			2036	9,008.72			
Series 2017A	5/25/2017	175,000.00	2021	5,000.00	165,000.00	5,000.00	160,000.00
			2022-35	10,000.00			
			2036	15,000.00			
					$ 2,016,001.54	$ 191,908.67	$ 1,824,092.87

Loan Principal - Paid by Budget Appropriation	$ 186,908.67
Principal Credit	5,000.00
	$ 191,908.67

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 59,338,972.25
Increased by:		
Improvement Authorizations		48,161,378.22
Subtotal		107,500,350.47
Decreased by:		
Cash Disbursements	$ 57,461,044.35	
Cancelled Encumbrances	1,683,997.27	59,145,041.62
Balance, December 31, 2020		$ 48,355,308.85

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-9

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
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	$ 1,130,786.57	$ -	$ -	$ 26,169.01	$ 135,656.57	$ -	$ 1,021,299.01	$ -
05-16	Costs of Environmental Remediation at Various Locations Within the County of Ocean	04/20/05	2,500,000.00	270.78	-	-	-	-	270.78	-	-
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	80,028.63	-	-	-	-	80,028.63	-	-
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	23,785.03	-	-	-	-	-	23,785.03	-
08-20	Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean	8/20/08	1,000,000.00	294,654.16	-	-	-	-	-	294,654.16	-
11-05	Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	2/16/11	1,000,000.00	83,022.39	-	-	-	-	83,022.39	-	-
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	4.00	-	-	3,186.14	-	3,190.14	-	-
11-19	Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge	08/17/11	1,000,000.00	415,923.24	-	-	-	194,912.16	-	221,011.08	-
12-04	Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean	04/18/12	500,000.00	94,597.48	-	-	-	-	94,597.48	-	-
12-06	Rehabilitation and Management of Various Bridges	04/18/12	1,000,000.00	46,738.71	-	-	-	-	46,738.71	-	-
12-16	Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail known as the Barnegat Branch Trail	07/18/12	600,000.00	259,950.66	-	-	-	-	259,950.66	-	-
13-05	Garden State Parkway Interchange 91 Improvements, Located in the Township of Brick, in the County of Ocean	04/17/13	30,500,000.00	-	1,333,377.32	-	-	-	1,333,377.32	-	-
13-10	Various Engineering, Road, Bridge and Drainage Improvements, at Various Locations, all in the County of Ocean	08/7/13	1,000,000.00	- 93,138.52	-	-	-	-	93,138.52	-	-
13-14	Acquiring Land Adjacent to Various Park Locations and the Redevelopment and Renovation of Various Parks, all in the County of Ocean	08/7/13	750,000.00	851.17	-	-	-	851.17	-	-	-
14-02	The Design of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located In The Township of Little Egg Harbor, In The County of Ocean.	2/19/14	400,000.00	-	287,025.45	-	3,714.20	-	-	-	290,739.65
14-05	The Installation of New and Upgraded Traffic Control Devices At Various Locations.	4/2/14	1,500,000.00	377,443.79	-	-	8,765.42	360,749.25	-	25,459.96	-
14-08	The Reconstruction of Sea Avenue Pump Station Stormwater Force Main. Located in Point Pleasant Beach and Bay Head Boroughs	4/2/14	1,500,000.00	743,995.15	-	-	-	-	-	743,995.15	-
14-10	Various Engineering, Road, Bridge and Drainage Improvements At Various Locations.	5/21/14	1,000,000.00	21,262.28	-	-	51,274.00	8,242.75	-	64,293.53	-
14-11	The Reconstruction of The Ridge Avenue and New Hampshire Avenue Signalized Intersection, Located in Lakewood Township.	5/21/14	1,000,000.00	157,299.89	-	-	-	-	-	157,299.89	-
14-21	Renovations, Improvements and Upgrades to the 1962 Jail Facilities Including But Not Limited to Secured Dorms, Holding Cells, Secured Elevator Access, Furniture, Fixtures and Other Apparatus.	6/18/14	5,300,000.00	699,307.28	-	-	37,447.00	87,400.00	-	649,354.28	-

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-9

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
14-25	The Upgrading of the Public Safety Communications Network to P25 700MHZ and The Purchase of Software and Hardware To Convert The Current Operating Systems of Law Enforcement, Including But Not Limited To Design, Upgrade of Six Communication Tower Sites, Construction of Five Additional Remote Communication Towers and Equipment Purchases, At Various Locations in Ocean County	9/17/14	22,800,000.00	4,422.50	-	-	-	-	4,422.50	-	-
15-01	Reconstruction & Resurfacing of Various Roads, all in the County of Ocean	3/18/15	2,500,000.00	80,063.90	-	-	0.01	-	-	80,063.91	-
15-04	Installation of New & Upgraded Traffic Control Devices at various locations, all in the County of Ocean	4/15/15	1,000,000.00	15,194.31	-	-	14,623.04	14,623.04	-	15,194.31	-
15-08	Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in the County of Ocean	5/20/15	1,000,000.00	11,617.39	-	-	263,203.50	5,413.85	-	269,407.04	-
15-09	Construction of Stromwater Management Facilities at Various Locations, all in the Count of Ocean	5/20/15	2,000,000.00	853,821.58	-	-	-	-	853,821.58	-	-
15-10	Reconstruction of the Hyson Road-Cooks Intersection, Jackson Township, in the County of Ocean	5/20/15	1,200,000.00	195,215.93	-	-	-	-	195,215.93	-	-
15-11	Reconstruction of Chambers Bridge Road at the Garden Sate Parkway, Brick Township and Old Freehold Road at the Garden State Parkway, Toms River Township, in the County of Ocean	5/20/15	800,000.00	798,507.25	-	-	-	-	-	798,507.25	-
15-12	Renovations, Improvements and Upgrades to the Justice Complex Including but Not Limited to Elevators, Second/Third Floor Infills, Atrium, Furniture, and Other Apparatus Located in Toms River Township, in the County of Ocean	5/20/15	4,100,000.00	1,466.56	-	-	-	-	1,466.56	-	-
15-13	Reconstruction of Sea Avenue Pump Station Stormwater Force Main Outfall, Located in Point Pleasant Beach Borough, in the County of Ocean	6/17/15	600,000.00	598,407.30	-	-	-	-	-	598,407.30	-
15-14	Installation of Traffic Signal Upgrades, Long Beach Boulevard Phase A, Long Beach Township, in the County of Ocean	6/17/15	1,600,000.00	254,750.85	-	-	-	-	-	254,750.85	-
15-21	Reconstruction of Hope Chapel Road (County Road 547), from Joint Base McGuire-Dix-Lakehurst to County Road 527, Located in Manchester and Jackson Townships, in the County of Ocean	8/19/15	2,300,000.00	1,299,493.49	-	-	-	-	1,299,493.49	-	-
15-22	Boiler and Pump Upgrade and Replacement at the 129 Hooper Ave Building and Courthouse East Wing, Located in Toms River Township, in the County of Ocean	8/19/15	850,000.00	355,413.94	-	-	-	-	-	355,413.94	-
15-26	Redevelopment and Improvements to Various Parks, all in the County of Ocean	8/19/15	-	-	-	-	760.00	-	-	760.00	-
16-01	Reconstruction and Resurfacing of Certain County Roads Phase 1, all in Ocean County	3/2/16	3,000,000.00	87,602.09	-	-	-	-	-	87,602.09	-
16-02	Installation of Traffic Signal Upgrades, Long Beach Blvd., Phase A&B, Long Beach Township, in the County of Ocean	3/2/16	2,300,000.00	1,212,567.84	-	-	36,271.37	-	-	1,248,839.21	-
16-03	Preservation, Restoration and Development of Cedar Bridge Tavern Including but not Limited to Construction of a Caretakers Cottage and an Outdoor Classroom Facility and Furniture, Fixtures and Equipment, Located in Barnegat Township, in the County of Ocean	3/2/16	2,200,000.00	464,578.22	-	-	1,765.00	193,811.40	-	272,531.82	-
16-04	Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in Ocean County	5/4/16	2,000,000.00	91,727.35	-	-	-	73,514.27	-	18,213.08	-
16-06	Construction of Stromwater Management Facilities at Various Locations, all in Ocean County	5/4/16	2,000,000.00	69,638.95	-	-	169,933.84	89,905.42	-	149,667.37	-
16-07	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in Ocean County	5/4/16	2,000,000.00	272,726.97	-	-	93,386.27	324,257.51	-	41,855.73	-
16-09	Replacement of North Cooks Bridge No. 1511007, Jackson Township, the Replacement of Thompson Bridge No. 1511016 Jackson Township, all in Ocean County	5/4/16	3,100,000.00	-	294,729.00	-	-	-	294,729.00	-	-

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
16-11	Cost of Utility Upgrades and Restroom Renovations for ADA Compliance at the Courthouse East Wing, Located in Toms River Township, in the County of Ocean	5/4/16	510,000.00	31,526.12	-	-	-	-	31,526.12	-	-
16-12	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	6/1/16	2,000,000.00	1,878,691.15	-	-	-	-	1,878,691.15	-	-
16-13	Reconstruction and Resurfacing of Certain County Roads, Phase II, all in the County of Ocean	6/1/16	3,000,000.00	78,611.05	-	-	-	-	-	78,611.05	-
16-14	Construction of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located in the Township of Little Egg Harbor, in the County of Ocean	6/1/16	1,500,000.00	-	1,039,146.76	-	1,230.00	-	-	-	1,040,376.76
16-16	Realignment of Horicon Avenue - Beckerville Road, Located in the Township of Manchester, in the County of Ocean	6/1/16	1,200,000.00	785,372.78	-	-	-	-	785,372.78	-	-
16-18	Construction of a Salt Shed at the Road Department Garage Located in Lacey Township, County of Ocean	6/1/16	550,000.00	548,873.95	-	-	-	-	-	548,873.95	-
16-19	Development, Acquisition and Upgrades to the Barnegat Branch Trail at Various Locations, all in the County of Ocean	7/6/16	1,450,000.00	5,157.42	-	-	-	-	-	5,157.42	-
16-21	Renovations, Replacements and Upgrades at the Chestnut Street Facility, Including but not Limited to Roof Replacement, HVAC Upgrades and Fire Suppression Systems, located in Toms River Township, in the County of Ocean	7/6/16	1,650,000.00	21.05	-	-	-	-	21.05	-	-
16-23	Install Three New Manufactured Treatment Devices (MTD) to be Located in Brick Township along the Metedeconk River and Kettle Creek. The MTD's will be Located Under a Paved Road Surface or Lawn Area Upstream from Existing Outfalls and will Reduce Total Suspended Solids in Stormwater Runoff which have been identified as One of the Primary Pollutants that Adversely Affect the Water Quality of Barnegat Bay (Projects No. S344080-09)	8/3/16	1,100,000.00	-	1,098,132.00	-	-	-	-	-	1,098,132.00
16-24	Design, Permitting, Development and Construction of the Western Facilities Complex Including but Not Limited to Construction of the Road Department Building, Salt Dome, Pole Barn, Vehicle Wash Pads, the Purchase of Furniture, Fixtures and Equipment and the Design of Additional Facilities, Located in Manchester Township, in the Count of Ocean	8/17/16	12,000,000.00	16,356.58	-	-	-	-	-	16,356.58	-
16-25	Reconstruction of Various County Bridges, all in the County of Ocean	11/16/16	152,960.90	146,464.77	-	-	-	-	-	146,464.77	-
16-26	Refunding Bond Ordinance Providing for Various Capital Equipment and Improvements of the Energy Savings Improvement Program of the County of Ocean	12/21/16	18,000,000.00	-	2,086,003.83	-	-	208,293.00	-	-	1,877,710.83
17-01	Reconstruction and Resurfacing of certain County Roads	3/1/17	3,000,000.00	461,319.31	-	-	21,510.66	452,718.14	-	30,111.83	-
17-02	Design of Southbound Exit at Garden State Parkway Interchange 83	3/1/17	1,000,000.00	-	998,677.15	-	-	990,950.00	-	-	7,727.15
17-03	Reconstruction and Resurfacing of certain County Roads, all located in Ocean County	5/3/17	3,000,000.00	1,369,747.85	-	-	-	1,347,509.16	-	22,238.69	-
17-04	Construction of Stormwater Management facilities at various locations all in Ocean County	5/3/17	2,000,000.00	603,520.75	-	-	-	449,189.61	-	154,331.14	-
17-05	Installation of New and Upgraded Traffic Control Devices at various locations all located in Ocean County	5/3/17	2,000,000.00	325,991.66	-	-	-	15,603.94	-	310,387.72	-
17-06	Rehabilitation and Management of Various Bridges all located in Ocean County	5/3/17	1,000,000.00	109,605.46	-	-	36.05	42,228.90	-	67,412.61	-
17-07	Engineering, Road, Bridge and Drainage Improvements at various locations located in Ocean County	5/3/17	2,000,000.00	273,372.28	-	-	65,976.66	216,609.04	-	122,739.90	-
17-08	Replacement of Midstreams Bridge located in the Township of Brick	5/3/17	3,900,000.00	59,082.01	-	-	-	-	59,082.01	-	-
17-09	Acquisition of Title, Rights-of-Way and/or easements of certain parcels of land	5/3/17	2,000,000.00	1,340,586.77	-	-	47,684.99	125,795.86	-	1,262,475.90	-
17-10	Traffic Signal Upgrades, Long Beach Blvd. in the County of Ocean	6/7/17	1,700,000.00	481,562.79	-	-	-	-	-	481,562.79	-

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-9

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
17-12	Reconstruction of Long Swamp Road in the County of Ocean	6/7/17	1,000,000.00	994,561.47	-	-	-	-	-	994,561.47	-
17-13	Development, Acquisition of and Upgrades to the Barnegat Branch Trail at various locations in Ocean County	6/7/17	750,000.00	9,368.73	-	-	-	9,368.73	-	-	-
17-14	Construction and Renovations to Courtrooms at the Justice Complex located in Toms River, County of Ocean, Acquisition of Furniture and Fixtures and various Upgrades	6/7/17	2,500,000.00	8.60	-	-	-	-	-	8.60	-
17-16	Installation of Horizontal Curve High Friction Surface Treatment Improvements located in various locations in Ocean County	7/19/17	5,000,000.00	-	3,787,466.87	-	-	2,054,804.08	-	-	1,732,662.79
17-19	Redevelopment of Various Parks and Park Property Acquisition	7/19/17	2,000,000.00	441,126.14	-	-	12,240.42	453,366.56	-	-	-
17-20	Renovations, Repairs and Upgrades to the Southern Service Center, located in Stafford Township	7/19/17	1,000,000.00	0.50	-	-	-	-	-	0.50	-
17-21	Design, Permitting, Development and Construction of the Western Facilities Transportation Garage located in Manchester Township	7/19/17	8,000,000.00	91,979.28	-	-	-	85,716.52	-	6,262.76	-
17-22	Renovations and Upgrades to Various Locations of the Ocean County Health Department Facilities, all in the County of Ocean	7/19/17	200,000.00	0.10	-	-	-	-	-	0.10	-
17-24	Replacement, Improvements and Upgrades to security systems including hardware software, and peripherals at various locations all in Ocean County	8/2/17	2,000,000.00	230,954.07	-	-	44,520.79	272,446.33	-	3,028.53	-
17-25	Replacement, Improvements and Upgrades to the Corrections Facility located in Toms River, County of Ocean	10/18/17	2,000,000.00	1,161,997.19	-	-	31,337.29	1,149,000.00	-	44,334.48	-
17-26	Construction of a Performing Arts Academy Building for the Board of Education of the Ocean County Vocational Technical School	11/1/017	27,000,000.00	4,542.79	136,000.00	-	-	140,542.79	-	-	-
18-01	Rehabilitation and Repair of Various Bridges in Ocean County	2/21/18	2,000,000.00	702,906.34	-	-	6,187.84	207,234.07	-	501,860.11	-
18-02	Various Engineering, Road, Bridge, Drainage Improvements in Ocean County	2/21/18	4,000,000.00	-	2,632,802.91	-	324,801.57	1,063,121.02	-	-	1,894,483.46
18-03	Design for the Reconstruction and Resurfacing of County Roads in Ocean County	2/21/18	500,000.00	9,633.00	-	-	-	-	-	9,633.00	-
18-04	Reconstruction and Resurfacing of County Roads in Ocean County	5/2/18	3,000,000.00	2,489,927.48	-	-	-	1,642,796.48		847,131.00	-
18-05	Installation of New and Upgraded Traffic Control Devices at Various Locations	5/2/18	2,000,000.00	629,253.17	-	-	-	361,945.28	-	267,307.89	-
18-07	Installation of New and Upgraded Traffic Control Devices along Cross Street in Lakewood Township	5/2/18	1,000,000.00	998,617.70	-	-	-	-	-	998,617.70	-
18-08	Replacement of Grawtown Road Bridge, Structure No. 1511-009, in Jackson Township; Main Street Bridge, Structure No. 1520-003 in Ocean Township; Mayetta Bridge, Structure No. 1530-004, in Stafford Township; and the Otis Bog Bridge, Structure No. 1516-009, in Little Egg Harbor Township, all in the County of Ocean	5/2/18	6,000,000.00	2,186,678.43	-	-	33,480.55	27,488.51	-	2,192,670.47	-
18-09	Design, Permitting, Development, and Construction of the Western County Facility located in Manchester Township in Ocean County	5/2/18	6,000,000.00	2,074,134.44	-	-	-	510,717.22	-	1,563,417.22	-
18-10	Replacement of Zebb's Bridge No. 1505-007 on Pinewald Keswick Road in Berkeley Township in Ocean County	5/16/18	1,500,000.00	-	38,653.10	-	99,565.62	562.58	-	-	137,656.14
18-11	Acquisition of Title, rights-of-Way, and/or Easements of Parcels of Land for Road and/or Bridge Improvements along County Roads	5/16/18	2,000,000.00	1,865,896.50	-	-	7,600.00	323,399.00	-	1,550,097.50	-
18-12	Construction of Stormwater Management Facilities at Various Locations	5/16/18	2,000,000.00	1,152,020.27	-	-	-	1,151,036.87	-	983.40	-
18-14	Upgrades to Telephone, Camera, and Microwave Communication Systems	5/16/18	6,000,000.00	1,707,030.59	-	-	3,236.37	1,050,531.90	-	659,735.06	-
18-16	Acquisition of Manchester Park Site, Permitting, Design and Development in Manchester Township in Ocean County	5/16/18	5,000,000.00	2,891,238.48	-	-	-	983,262.70	-	1,907,975.78	-
18-17	Renovations, Repairs and Upgrades to the 129 Hooper Ave Building located in Toms River township in Ocean County	6/20/18	1,500,000.00	-	1,404,388.00	-	-	1,378,667.00	-	-	25,721.00

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-9

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
18-18	Acquisition of Land for a Social Services Facility, Design, Engineering and Permitting, located in Toms River Township	6/20/18	7,000,000.00	21,649.07	-	-	150.00	(24,073.00)	-	45,872.07	-
18-20	Development, Acquisition of, and Upgrades to the Barnegat Branch Trail	6/20/18	700,000.00	628,640.94	-	-	574.50	114,863.82	-	514,351.62	-
18-21	Redevelopment of Various Parks and Park Property Acquisition	6/20/18	2,000,000.00	860,739.95	-	-	300.00	252,764.62	-	608,275.33	-
18-24	Development and Construction of the Western County Facilities Phase II located in Manchester Township in Ocean County	11/20/18	6,000,000.00	1,867,930.88	-	-	1,951.85	527,531.15	-	1,342,351.58	-
18-25	Upgrades and Improvements to the Recyclable Materials Processing Facility located at the Northern Recycling Center in Lakewood Township	11/20/18	4,000,000.00	-	146,257.21	-	-	128,381.96	-	17,875.25	-
19-01	Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	2/6/19	1,000,000.00	705,598.39	-	-	11.85	650,115.24	-	55,495.00	-
19-02	Replacement of Morris Boulevard Bridge, Structure No. 1530-009, Located in the Township of Stafford, in the County of Ocean	2/6/19	2,000,000.00	-	56,196.56	-	-	-	-	-	56,196.56
19-03	Replacement of the Ridgeway Bridge, Structure No. 1518-002, Located in the Township of Manchester, in the County of Ocean	2/6/19	2,500,000.00	813,311.04	-	-	-	155,361.37	-	657,949.67	-
19-04	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	4/3/19	12,677,467.00	-	10,367,916.11	-	-	9,196,671.55	-	-	1,171,244.56
19-05	Reconstruction of Van Zile Road, State Highway 70 to Burnt Tavern Road, Located in the Township of Brick, in the County of Ocean	4/3/19	2,000,000.00	1,992,121.14	-	-	-	-	-	1,992,121.14	-
19-06	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	4/3/19	4,000,000.00	3,549,887.31	-	-	-	1,214,171.52	-	2,335,715.79	-
19-07	Rehabilitation and Repair of Various Bridges, in the County of Ocean	4/3/19	2,000,000.00	1,780,887.09	-	-	-	46,720.00	-	1,734,167.09	-
19-08	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	4/3/19	1,000,000.00	995,434.70	-	-	-	333,354.00	-	662,080.70	-
19-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	4/3/19	2,000,000.00	1,734,086.76	-	-	-	100,209.31	-	1,633,877.45	-
19-10	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	4/3/19	1,000,000.00	998,932.13	-	-	-	219,425.57	-	779,506.56	-
19-11	Renovations and Upgrades to the Justice Complex East Wing Courthouse and Corrections Facilities, Located in Toms River Township, in the County of Ocean	4/3/19	3,025,000.00	2,703,217.11	-	-	-	-	-	2,703,217.11	-
19-12	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for for Road and/or Bridge Improvements Along County Roads, all in the County of Ocean	5/1/19	1,000,000.00	899,809.98	-	-	13,917.51	216,511.82	-	697,215.67	-
19-13	Reconstruction and Widening of Cross Street-Phase I (East), Located in the Township of Lakewood, in the County of Ocean	5/1/19	2,500,000.00	2,458,499.15	-	-	-	-	-	2,458,499.15	-
19-14	Reconstruction of New Hampshire Avenue at Chestnut Street and State Route 70, Located in the Township of Lakewood, in the County of Ocean	5/1/19	1,000,000.00	974,963.68	-	-	-	-	-	974,963.68	-
19-15	Reconstruction of Princeton Avenue (Brushy Neck Road and Post Road), Located in the Township of Brick, in the County of Ocean	5/1/19	600,000.00	598,930.21	-	-	-	-	-	598,930.21	-
19-16	Reconstruction of Toms River Road (CR 571), South Hope Chapel Road and Freehold Road, Located in the Township of Jackson, in the County of Ocean	5/1/19	1,100,000.00	1,095,096.77	-	-	-	-	-	1,095,096.77	-
19-17	Renovations and Upgrades to the Northern Resource Building Located in Lakewood Township, in the County of Ocean	5/1/19	2,700,000.00	2,689,875.58	-	-	-	95,000.00	-	2,594,875.58	-
19-19	Redevelopment of Various Parks and Park Property Acquisition, Including but Not Limited to Renovation to the Bait and Tackle Building at Lake Shenandoah Park, Lakewood Township, Upgrades to the Cox House, Barnegat Township and Improvements to the Mantoloking Bridge Park Fishing Pier, Brick Township, all in the County of Ocean	6/5/19	2,300,000.00	2,298,754.81	-	-	-	605,136.50	-	1,693,618.31	-
19-20	Design and Permitting of Airpark T-Hangars Located at the Ocean County Airport, Berkeley Township, in the County of Ocean	6/5/19	225,000.00	1,496.43	-	-	-	-	-	1,496.43	-
19-22	Development, Acquisition and Upgrades to the Barnegat Branch Trail at Various Locations, Including but Not Limited to the Section of Hickory Lane to Beachwood Boulevard, Located in Berkeley Township and Beachwood Borough, and Lacey Road Trailhead, Located in Lacey Township, all in the County of Ocean	6/5/19	1,000,000.00	48,713.71	950,000.00	-	-	857.85	-	47,855.86	950,000.00
19-23	Upgrades to the HVAC System at the Northern Animal Facility, Located in the Township of Jackson, County of Ocean	6/5/19	600,000.00	239,789.71	-	-	27,292.80	-	-	267,082.51	-

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT C-9

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
19-24	Upgrades and Renovations to the Chestnut Street Facility Including but Not Limited to Exterior Improvements, Building Additions, Exhaust Exhaust System Replacement to Buildings and Grounds Building #65 and Exhaust System Replacement to Vehicle Services Building #31 , all Located in the Township of Toms River, County of Ocean	6/5/19	1,900,000.00	1,505,483.83	-	-	-	4,792.00	-	1,500,691.83	-
19-27	Demolition of the Ocean County Jail and Sheriff's House Located in Toms River Township, in the County of Ocean	7/2/19	500,000.00	498,901.42	-	-	-	131,443.00	-	367,458.42	-
20-01	Construction of the Stormwater Management Facilities at Various Locations, all in the County of Ocean	2/19/20	3,000,000.00	-	-	3,000,000.00	-	1,432,922.63	-	1,567,077.37	-
20-02	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	2/19/20	3,500,000.00	-	-	3,500,000.00	-	10,117.88	-	3,489,882.12	-
20-03	Rehabilitation and Repair of Various Bridges, in the County of Ocean	2/19/20	2,000,000.00	-	-	2,000,000.00	-	6,282.09	-	1,993,717.91	-
20-04	Reconstruction of Prospect Street (Cross Street to U.S. 9), Located in the Township of Lakewood, in the County of Ocean	2/19/20	2,500,000.00	-	-	2,500,000.00	-	7,599.01	-	2,492,400.99	-
20-05	Reconstruction of North Hope Chapel Road (County Line Road to Miller Road), Located in the Township of Lakewood, in the County of Ocean	2/19/20	3,000,000.00	-	-	3,000,000.00	-	8,864.51	-	2,991,135.49	-
20-06	Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	2/19/20	1,500,000.00	-	-	1,500,000.00	235,811.15	341,889.44	-	-	1,393,921.71
20-07	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	4/15/20	12,772,128.00	-	-	12,772,128.00	-	-	-	-	12,772,128.00
20-08	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	4/15/20	1,500,000.00	-	-	1,500,000.00	-	323,609.55	-	-	1,176,390.45
20-09	Reconstruction and Resurfacing of Certain County Roads, all located in the County of Ocean	4/15/20	1,500,000.00	-	-	1,500,000.00	-	924,454.50	-	-	575,545.50
20-10	Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road and/or Bridge Improvements Along County Roads, all in the County of Ocean	4/15/20	2,000,000.00	-	-	2,000,000.00	-	1,265.55	-	1,998,734.45	-
20-11	Replacement of Colonial Drive South Bridge, Structure No. 1518-018, Manchester Township and Colonial Drive North Bridge, Structure No. 1518-017, Located in Manchester Township, all in the County of Ocean	4/15/20	5,000,000.00	-	-	5,000,000.00	-	23,166.85	-	4,976,833.15	-
20-12	Reconstruction of Cedar Swamp Road (CR527), Freehold Road to Pleasant Grove Road, Phase II, Located in the Township of Jackson, in the County of Ocean	4/15/20	2,000,000.00	-	-	2,000,000.00	-	6,530.89	-	1,993,469.11	-
20-13	Traffic Safety Improvements Along County Route 528, Cedar Bridge Avenue, from Dr. Martin Luther King Drive to Vine Avenue, Located in the Township of Lakewood, in the County of Ocean	4/15/20	2,200,000.00	-	-	2,200,000.00	-	1,473.35	-	108,526.65	2,090,000.00
20-14	Replacement of the Lake Shenandoah Spillway and Bridge, Structure No. 1514-012, Located in the Township of Lakewood, in the County of Ocean	4/15/20	3,500,000.00	-	-	3,500,000.00	1,680.00	74,559.18	-	3,427,120.82	-
20-15	HVAC, ADA, and Fire Sprinkler Upgrades to the Southern Service Center Located in Stafford Township, County of Ocean	5/20/20	1,000,000.00	-	-	1,000,000.00	-	236,390.25	-	763,609.75	-
20-16	Various Improvements and Equipment Upgrades at the Northern Recycling Center Located in Lakewood Township, County of Ocean	5/20/20	500,000.00	-	-	500,000.00	-	60,382.71	-	439,617.29	-
20-17	Renovations to the Wells Mills Nature Center Located in Ocean Township, County of Ocean	5/20/20	2,000,000.00	-	-	2,000,000.00	-	1,114.95	-	1,998,885.05	-
20-18	Renovations, Replacements and Upgrades to the Ocean County Vocational-Technical School District Sites and Buildings, in the County of Ocean, Including but Not Limited to the Brick Township Location	5/20/20	2,800,000.00	-	-	2,800,000.00	-	2,800,000.00	-	-	-
20-19	Reconstruction and Upgrades to the 129 Hooper Avenue Parking Garage Located in Toms River Township, in the County of Ocean, Including but Not Limited to Relocation of the Security Office	5/20/20	3,300,000.00	-	-	3,300,000.00	-	9,312.93	-	3,290,687.07	-
20-20	Development and Construction of the Social Services Complex, Located in Toms River Township, in the County of Ocean	6/17/20	56,800,000.00	-	-	56,800,000.00	-	518,241.95	-	56,281,758.05	-
20-21	Construction of a T-Hangar at the Ocean County Airport, Located in Berkeley and Lacey Townships, in the County of Ocean	6/17/20	3,500,000.00	-	-	3,500,000.00	-	3,062,681.35	-	-	437,318.65

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
20-22	Restorations and Renovations to the Jusitce Complex Courthouse East and West Wings Located in Toms River Township, in the County of the Ocean	6/17/20	2,100,000.00	-	-	2,100,000.00	-	6,278.89	-	2,093,721.11	-
20-23	Renovations and Repairs to the 1982 Jail Facility Located in Toms River Township, in the County of Ocean	6/17/20	500,000.00	-	-	500,000.00	-	998.65	-	499,001.35	-
20-24	Design, Permitting and Development of the Justice Complex Courthouse Addition Located in Toms River Township, in the County of Ocean	6/17/20	5,000,000.00	-	-	5,000,000.00	-	4,286,128.25	-	713,871.75	-
20-25	Renovations and Repairs to the Ocean County Health Department Sunset Avenue Building Located in Toms River Township, in the County of Ocean	6/17/20	1,000,000.00	-	-	1,000,000.00	-	1,001.35	-	998,998.65	-
20-26	Consturction of a Vehicle Wash Facility at the Southern County Complex Located in Stafford Township, in the County of Ocean	6/17/20	2,600,000.00	-	-	2,600,000.00	-	2,030,514.45	-	569,485.55	-
20-27	Various Captial Replacements, Renovations and Upgrades at Various Branches and Freehold Road, Located in the Township of Jackson, in the County of Ocean	7/15/20	300,000.00	-	-	300,000.00	-	300,000.00	-	-	-
TOTAL				$ 71,310,766.96	$ 26,656,772.27	$ 127,372,128.00	$ 1,691,597.27	$ 48,649,262.12	$ 7,398,156.80	$ 142,255,890.37	$ 28,727,955.21

Deferred Charges to Future Taxation - Unfunded	$ 104,282,128.00	$ 1,376,677.32
Capital Improvement Fund	23,090,000.00	472,286.79
Reserve for Payment of Serial Bonds	-	4,857,939.11
Fund Balance	-	691,253.58
	$ 127,372,128.00	$ 7,398,156.80

Cash Disbursements	$ -	$ 487,883.90
Cash Receipts	7,600.00	-
Encumbered Cancelled	1,683,997.27	-
Reserve for Encumbrances	-	48,161,378.22
	$ 1,691,597.27	$ 48,649,262.12

EXHBIT C-10

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR INTEREST EARNED ON PROCEEDS OF BONDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 4,389,681.89
Increased by:		
Interest Earned		1,112,015.46
Subtotal		5,501,697.35
Decreased by:		
Disbursements:		
Current Fund Interest Allocation	$ 2,015,346.33	
State of New Jersey - Interest on Debt Proceeds	51,414.52	
		2,066,760.85
Balance, December 31, 2020		$ 3,434,936.50

EXHIBIT C-11

SCHEDULE OF RESERVE FOR PAYMENT OF SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 6,620,212.10
Increased by:		
Fully Funded Improvement Authorizations - Cancelled	$ 4,857,939.11	
Federal Pass-Through Awards Received	103,306.79	
Other Cash Receipts	200,910.67	
		5,162,156.57
Subtotal		11,782,368.67
Decreased by:		
Utilized as Current Fund Anticipated Revenue		6,620,212.00
Balance, December 31, 2020		$ 5,162,156.67

EXHIBIT C-12

SCHEDULE OF RESERVE FOR BEACH EROSION
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2018	$ 2,494,207.08
Increased by:	
Cash Receipts	513,744.00
Subtotal	3,007,951.08
Decreased by:	
Cash Disbursements	551,804.33
Balance, December 31, 2020	$ 2,456,146.75

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019		$ 679,088.20
Increased by:		
Improvement Authorizations Cancelled	$ 472,286.79	
2020 Budget Appropriation	21,206,261.00	
2019 Budget Appropriation	3,430,000.00	
		25,108,547.79
Subtotal		25,787,635.99
Decreased by:		
Appropriation to Finance Improvement Authorization		23,090,000.00
Balance, December 31, 2020		$ 2,697,635.99

EXHIBIT C-14

SCHEDULE OF RESERVE FOR INTEREST ON STATE AID
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$ 75,136.19
Increased by:	
Interest Earned	14,769.13
Balance, December 31, 2020	$ 89,905.32

EXHIBIT C-15

SCHEDULE OF RESERVE FOR INTEREST ON SOUTHERN OCEAN LANDFILL ESCROW
FOR THE YEAR ENDED DECEMBER 31, 2020

Balance, December 31, 2019	$ 1,053,320.55
Increased by:	
Interest Earned	4,671.03
Balance, December 31, 2020	$ 1,057,991.58

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2020

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2019	2020 AUTHORIZATIONS	AUTHORIZATIONS FUNDED	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020
13-05	GSP Interchange 91 Improvements, Brick Twp.	$ 1,514,475.99	$ -	$ 181,098.67	$ 1,333,377.32	$ -
14-02	Design of Park-N-Ride Facility at Garden State Parkway Interchange 58	400,000.00	-	92,072.80	-	307,927.20
16-09	Replacement of North Cooks Bridge No. 1511007, Jackson Township, the Replacement of Thompson Bridge No. 1511016 Jackson Township, all in Ocean County	934,165.11	-	890,865.11	43,300.00	-
16-14	Construction of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located in the Township of Little Egg Harbor, in the County of Ocean	1,500,000.00	-	458,573.24	-	1,041,426.76
16-15	Traffic Safety Improvements at Cedar Bridge Avenue and Oberlin Avenue Located in the Township of Lakewood, in the County of Ocean	950,000.00	-	205,804.98	-	744,195.02
16-23	Install Three New Manufactured Treatment Devices (MTD) to be Located in Brick Township along the Metedeconk River and Kettle Creek. The MTD's will be Located Under a Paved Road Surface or Lawn Area Upstream from Existing Outfalls and will Reduce Total Suspended Solids in Stormwater Runoff which have been identified as One of the Primary Pollutants that Adversely Affect the Water Quality of Barnegat Bay (Projects No. S344080-09)	1,100,000.00	-	-	-	1,100,000.00
16-26	Refunding Bond Ordinance Providing for Various Capital Equipment and Improvements of the Energy Savings Improvement Program of the County of Ocean	3,108,271.00	-	-	-	3,108,271.00
17-02	Design of Southbound Exit at Garden State Parkway Interchange 83	1,000,000.00	-	-	-	1,000,000.00
17-11	Construction of the Union Transportation Trail in the County of Ocean	400,000.00	-	-	-	400,000.00
17-16	Installation of Horizontal Curve High Friction Surface Treatment Improvements located in various locations in Ocean County	4,672,890.62	-	1,483,342.27	-	3,189,548.35
17-26	Construction of a Vocational Technical School, Performing Arts of Academy, Building to be located on the campus of Ocean County College, Township of Toms River	136,000.00	-	-	-	136,000.00
18-02	Various Engineering, Road, Bridge, Drainage Improvements in Ocean County	3,466,402.22	-	256,447.07	-	3,209,955.15
18-10	Replacement of Zebb's Bridge No. 1505-007 on Pinewald Keswick Road in Berkeley Township in Ocean County	675,000.00	-	250,000.00	-	425,000.00
18-17	Renovations, Repairs and Upgrades to the 129 Hooper Ave Building located in Toms River township in Ocean County	1,425,000.00	-	-	-	1,425,000.00
18-25	Upgrades and Improvements to the Recyclable Materials Processing Facility located at the Northern Recycling Center in Lakewood Township	2,500,000.00	-	2,500,000.00	-	-
19-02	Replacement of Morris Boulevard Bridge, Structure No. 1530-009, Located in the Township of Stafford, in the County of Ocean	691,057.75	-	-	-	691,057.75
19-04	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	10,367,916.11	-	9,196,671.55	-	1,171,244.56
19-22	Development, Acquisition and Upgrades to the Barnegat Branch Trail at Various Locations, Including but Not Limited to the Section of Hickory Lane to Beachwood Boulevard, Located in Berkeley Township and Beachwood Borough, and Lacey Road Trailhead, Located in Lacey Township, all in the County of Ocean	950,000.00	-	-	-	950,000.00
20-02	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	-	3,325,000.00	3,325,000.00	-	-

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2020

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2019	2020 AUTHORIZATIONS	AUTHORIZATIONS FUNDED	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020
20-03	Rehabilitiation and Repair of Various Bridges, in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-
20-04	Reconstruction of Prospect Street (Cross Street to U.S. 9), Located in the Township of Lakewood, in the County of Ocean	-	2,375,000.00	2,375,000.00	-	-
20-05	Reconstruction of North Hope Chapel Road (County Line Road to Miller Road), Located in the Township of Lakewood, in the County of Ocean	-	2,850,000.00	2,850,000.00	-	-
20-06	Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	-	1,425,000.00	-	-	1,425,000.00
20-07	Reconstruction and Resurfacing of Various County Roads, all located in the County of Ocean	-	12,772,128.00	-	-	12,772,128.00
20-08	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	-	1,425,000.00	-	-	1,425,000.00
20-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	-	1,425,000.00	-	-	1,425,000.00
20-11	Replacement of Colonial Drive South Bridge, Structure No. 1518-018, Manchester Township and Colonial Drive North Bridge, Structure No. 1518-017, Located in Manchester Township, all in the County of Ocean	-	4,750,000.00	4,750,000.00	-	-
20-12	Reconstruction of Cedar Swap Road (CR527), Freehold Road to Pleasant Groved Road, Phase II, Located in the Township of Jackson, in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-
20-13	Traffic Safety Improvements Along County Route 528, Cedar Bridge Avenue, from Dr. Martin Luther King Drive to Vine Avenue, Located in the Township of Lakewood, in the County of Ocean	-	2,090,000.00	-	-	2,090,000.00
20-14	Replacement of the Lake Shenandoah Spillway and Bridge, Structure No. 1514-012, Located in the Township of Lakewood, in the County of Ocean	-	3,325,000.00	3,325,000.00	-	-
20-18	Renovations, Replacements and Upgrades to the Ocean County Vocational- Technical School District Sites and Buildings, in the County of Ocean, Including but Not Limited to the Brick Township Location	-	2,800,000.00	2,800,000.00	-	-
20-19	Reconstruction and Upgrades to the 129 Hooper Avenue Parking Garage Located in Toms River Township, in the County of Ocean, Including but Not Limited to Relocation of the Security Office	-	3,000,000.00	3,000,000.00	-	-
20-20	Development and Construction of the Social Services Complex, Located in Toms River Township, in the County of Ocean	-	53,700,000.00	53,700,000.00	-	-
20-21	Construction of T-Hangar at the Ocean County Airport, Located in Berkeley and Lacey Townships, in the County of Ocean	-	3,320,000.00	-	-	3,320,000.00
20-22	Restorations and Renovations to the Justice Complex Courthouse East and West Wings Located in Toms River Township, in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-
	Total	$ 35,791,178.80	$ 104,282,128.00	$ 97,339,875.69	$ 1,376,677.32	$ 41,356,753.79

Budget Appropriation	$ 3,571,963.78
Funded by Federal and State Awards	11,733,524.59
Cost Sharing Agreement	209,387.32
Premium on Bond Sale	12,380,000.00
Bonds Issued	69,445,000.00
	$ 97,339,875.69

COUNTY OF OCEAN

PART II

SINGLE AUDIT SECTION

FOR THE YEAR ENDED DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

The Honorable Director and Members
of the Board of Chosen Commissioners
County of Ocean
Toms River, New Jersey 08754

Report on Compliance for Each Major Federal and State Program

We have audited the County of Ocean's compliance with the types of compliance requirements described in the *OMB 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, 2020. 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid;* and audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards, the Uniform Guidance and New Jersey OMB's Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal 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 of Ocean 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, 2020.

Report on Internal Control Over Compliance

Management of the County of Ocean is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB's Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a deficiency in internal control, described in the accompanying schedule of Findings & Questions Cost that we consider to be a significant deficiency as Finding No. 2020-01.

Response to Finding

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB's Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.



Robert W. Allison
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RMA No. 483

Lakewood, New Jersey
July 7, 2021

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Federal Grantor/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Agency or Pass-through Number	Program Expenditures	Passed to Subrecipient	Total Award Expended
United States Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster:					
Entitlement	14.218	B-20-UC-34-0108	-	5,000.00	5,000.00
Entitlement	14.218	B-19-UC-34-0108	28,175.00	259,537.67	287,712.67
Entitlement	14.218	B-18-UC-34-0108	151,912.27	208,395.00	360,307.27
Entitlement	14.218	B-17-UC-34-0108	136,516.95	-	136,516.95
Entitlement	14.218	B-16-UC-34-0108	69,636.13	45,543.50	115,179.63
Entitlement	14.218	B-15-UC-34-0108	32,668.56	10,000.00	42,668.56
Entitlement	14.218	B-14-UC-34-0108	6,849.06	-	6,849.06
Entitlement	14.218	B-13-MC-34-0108	7,300.63	-	7,300.63
Entitlement	14.218	B-09-UC-34-0108	12,182.98	-	12,182.98
Entitlement	14.218	B-11-UC-34-0108	1,750.00	-	1,750.00
Entitlement	14.218	B-10-UC-34-0108	12,012.04	-	12,012.04
Entitlement	14.218	B-09-UC-34-0108	13,076.79	-	13,076.79
Entitlement	14.218	B-09-UY-34-0108	20,263.01	-	20,263.01
Entitlement	14.218	B-07-UC-34-0108	1,258.73	-	1,258.73
Entitlement	14.218	B-06-UC-34-0108	840.58	-	840.58
Entitlement	14.218	B-05-UC-34-0108	1,947.97	-	1,947.97
Entitlement	14.218	B-04-UC-34-0108	11,550.00	-	11,550.00
Total CDBG - Entitlement Grants Cluster			507,940.70	528,476.17	1,036,416.87
Other Programs:					
Home Investment Program (HOME):					
Home Investment Program (HOME)	14.239	M-19-DC-34-0221	164,450.71	22,500.00	186,950.71
Home Investment Program (HOME)	14.239	M-18-DC-34-0221	142,645.85	453,500.00	596,145.85
Home Investment Program (HOME)	14.239	M-17-DC-34-0221	125,900.00	218,100.00	344,000.00
Home Investment Program (HOME)	14.239	M-16-DC-34-0221	3,057.67	-	3,057.67
Home Investment Program (HOME)	14.239	M-13-DC-34-0221	-	45,110.50	45,110.50
Home Investment Program (HOME)	14.239	M-11-DC-34-0221	4,295.28	-	4,295.28
Indirect Program - HUD CDBG Program Income 2017	14.239	Not Available	2,088.39	-	2,088.39
Indirect Program - HUD Home Program Income 2017	14.239	Not Available	-	22,628.00	22,628.00
Indirect Program - HUD Home Program Income 2016	14.239	Not Available	-	87,841.00	87,841.00
Indirect Program - HUD Home Program Income 2011	14.239	Not Available	-	31,820.00	31,820.00
Indirect Program - HUD Program Income	14.239	Not Available	-	1,125.00	1,125.00
Subtotal CFDA 14.239			442,437.90	882,624.50	1,325,062.40
Total United States Department of Housing and Urban Development			950,378.60	1,411,100.67	2,361,479.27
United States Department of Transportation					
Highway Planning and Construction Cluster:					
Subregional Intern Supp Program	20.205	FY 2021 UPWP	9,851.00	-	9,851.00
Subregional Intern Supp Program	20.205	FY 2020 UPWP	8,423.91	-	8,423.91
Highway Planning and Construction FY2020	20.205	FY 2021 UPWP	38,310.02	-	38,310.02
Highway Planning and Construction FY2019	20.205	FY 2020 UPWP	106,135.01	-	106,135.01
Western Boulevard Extension, Concept Development	20.205	6300-480-078-6300-GBY-TCAP-7310	7,440.14	-	7,440.14
Total Highway Planning and Construction Cluster			170,160.08	-	170,160.08
Transit Services Programs Cluster:					
Indirect Program - NJ Department of Transportation:					
Enhanced Mobility for Seniors and Individuals with Disabilities Sec 5310	20.513	NJ-2018-019-00	88,954.10	-	88,954.10
			88,954.10	-	88,954.10
Total Transit Services Programs Cluster			88,954.10	-	88,954.10
Highway Safety Cluster:					
National Priority Safety Programs:					
Child Restraint & Protection	20.616	OP-20-45-02-11	17,849.06	-	17,849.06
DRE Callout Program FY19	20.616	AL-20-45-01-05	29,727.50	-	29,727.50
Driving While Intoxicated FY20	20.616	AL-21-45-04-10	6,900.00	-	6,900.00
Driving While Intoxicated FY19	20.616	AL-20-45-04-11	128,774.27	-	128,774.27
Move Over Enf FY19	20.600	PT-20-03-04-16	53,425.59	-	53,425.59
Total Highway Safety Cluster			236,676.42	-	236,676.42
Other Programs:					
FAA CARES Act Grant	20.106	3-34-0041-034-2020	4,800.00	-	4,800.00
FAA Rehab Apron Design PhI	20.106	3-34-0041-033-2020	48,407.46	-	48,407.46
Aviation Apron Const PHIII 19	20.106	3-34-0041-031-2019	735,402.71	-	735,402.71
Airport Improvement Program - Rehab RW 6/24 Phase II	20.106	3-34-0041-028-2017	5,636.90	-	5,636.90
Wildlife Hazard Site Visit 19	20.106	3-34-0041-030-2019	24,075.00	-	24,075.00
Airport Beacons Const PHII 19	20.106	3-34-0041-032-2019	208,700.52	-	208,700.52
Subtotal CFDA 20.106			1,027,022.59	-	1,027,022.59
Total United States Department of Transportation			1,522,813.19	-	1,522,813.19
United States Department of Health and Human Services					
Aging Cluster:					
Special Programs for the Aging-Title III, Part B-Grants for Supportive					
Services and Senior Centers:					
Indirect Program - NJ Department of Community Affairs:					
Area Plan Grant FY20	93.044	DOAS 20-AAA-008	490,792.98	1,956,899.00	2,447,691.98
Area Plan Grant FY19	93.044	DOAS 19-AAA-013	-	32,373.83	32,373.83
Area Plan Grant FY18	93.044	DOAS 18-AAA-001	-	4,373.00	4,373.00
Area Plan Grant FY17	93.044	DOAS 17-AAA-003	-	35.71	35.71
Area Plan Grant FY16	93.044	DOAS 16-AAA-003	-	6,444.00	6,444.00
			490,792.98	2,000,125.54	2,490,918.52

The Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Agency or Pass-through Number	Program Expenditures	Passed to Subrecipient	Total Award Expended
Indirect Programs-Division of Aging and Community Svc:					
CARES Title IIIB Support Svcs	93.044	2020-6, I-6	323,798.20	-	323,798.20
Home Delivered Meals COVID-19	93.045	2020-4, I-4	264,517.05	-	264,517.05
Congregate COVID-19	93.045	2020-4, I-4	6,490.05	-	6,490.05
CARES Title III-C2 HDM	93.045	2020-6, I-6	187,567.00	-	187,567.00
U.S.D.A. Nutrition Services Incentive Program	93.053	DOAS 19-AAA-008	-	201,156.00	201,156.00
			782,372.30	201,156.00	983,528.30
Total Aging Cluster*			1,273,165.28	2,201,281.54	3,474,446.82
Other Programs:					
Indirect Programs-Division of Aging and Community Svc:					
CARES Title III-E Support Pro	93.052	2020-6, I-6	154,609.00	-	154,609.00
Subtotal CFDA 93.052			154,609.00	-	154,609.00
Indirect Program-Social Services Block Grant:					
Social Services Block Grant FY20	93.667	DOAS 20-AAA-008	-	183,485.55	183,485.55
Subtotal CFDA 93.667			-	183,485.55	183,485.55
Indirect Program - Centers for Medicare & Medicaid Services:					
State Health Insurance Assistance FY20	93.324	DOAS-20-SHF-015	23,059.33	-	23,059.33
State Health Insurance Assistance FY19	93.324	DOAS-19-SHF-012	24,127.80	-	24,127.80
Subtotal CFDA 93.779			47,187.13	-	47,187.13
Indirect Program - Centers for Disease Control and Prevention:					
Operation Helping Hand FY18/19	93.354	OHH-18-2018	29,149.00	-	29,149.00
Subtotal CFDA 93.354			29,149.00	-	29,149.00
Indirect Program - Substance Abuse and Mental Health Services Administration:					
SAMHSA FY19	93.243	5H79SM080549-02	212,560.63	-	212,560.63
SAMHSA FY18	93.243	1H79SM080549-01	88,290.79		88,290.79
Subtotal CFDA 93.243			300,851.42	-	300,851.42
Child Support Enforcement	93.563	20-20-098-9970-100-040	396,999.64	-	396,999.64
Subtotal CFDA 93.563			396,999.64	-	396,999.64
Total United States Department of Health and Human Services			2,201,961.47	2,384,767.09	4,586,728.56
United States Department of Justice					
Other Programs:					
Indirect Programs - Office of Victims of Crime:					
Ocean County Victims of Crime:					
Account #2019-V2-GX-0051	16.575	FY20-100-066-1020-142	163,546.43	-	163,546.43
Account #2017-VA-GX-0058	16.575	FY18-100-066-1020-142	350,383.74	-	350,383.74
Sexual Assault Nurse Examiner Project FY19/20	16.575	FY18-100-066-1020-142	88,009.00	-	88,009.00
Subtotal CFDA 16.575			601,939.17	-	601,939.17
Indirect Program - Office of Justice Programs:					
2017 State Criminal Assistance Program	16.606	2019-AP-BX-0109	44,366.13	-	44,366.13
2016 State Criminal Assistance Program	16.606	2016-AP-BX-0064	42,696.59	-	42,696.59
Subtotal CFDA 16.606			87,062.72	-	87,062.72
Indirect Program - US Marshall Service:					
US Marshall Fugitive Apprehension Task Force	16.XXX	JLEO-20-0032	15,206.94	-	15,206.94
Subtotal CFDA 16.XXX			15,206.94	-	15,206.94
Total United States Department of Justice			704,208.83	-	704,208.83
United States Department of Homeland Security					
Other Programs:					
Indirect Program - Department of Homeland Security:					
Hazard Mitigation Grant	97.047	PDMC-PL-02-NJ-2015-003	19,518.76	-	19,518.76
Subtotal CFDA 97.047			19,518.76	-	19,518.76
State Homeland Security Grant FY19	97.067	EMW-2019-SS-00022	56,052.35	-	56,052.35
State Homeland Security Grant FY18	97.067	EMW-2018-SS-00028-S01	58,567.69	-	58,567.69
State Homeland Security Grant FY17	97.067	EMW-2017-SS-00043-S01	100,238.43	-	100,238.43
Subtotal CFDA 97.067			214,858.47	-	214,858.47
Total United States Department of Homeland Security			234,377.23	-	234,377.23
United States Department of Labor					
WIOA Cluster:					
Indirect Program - Passed-through State of NJ Dept. of Labor Workforce Development:					
WIOA Plan Fy20	17.258	WIOA PY'20	21,667.94	81,498.00	103,165.94
WIOA Plan Fy19	17.258	WIOA PY'19	114,715.62	2,016,909.11	2,131,624.73
WIOA Plan Fy18	17.258	WIOA PY'18	3,110.10	369,248.60	372,358.70
Summer Youth Employment 20		2020 SYEP	-	54,284.00	54,284.00
Total WIOA Cluster:			139,493.66	2,521,939.71	2,661,433.37
Total United States Department of Labor			139,493.66	2,521,939.71	2,661,433.37

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Federal Grantor/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. Number	Agency or Pass-through Number	Program Expenditures	Passed to Subrecipient	Total Award Expended
United States Department of Interior					
Other Programs:					
Clean Vessel Act:					
NJCVA Pumpout Repair FY19	15.616	F18AP00474	23,579.58	-	23,579.58
Total United States Department of Interior			23,579.58	-	23,579.58
United States Department of Treasury					
Other Programs:					
CARES Act -					
Coronavirus Relief Fund					
Indirect Program - Passed-through State of NJ Correction					
CARES- County Jail Overruns	21.019	21-20-026-7025-100-341	375,703.56	-	375,703.56
Indirect Program - Passed-through State of NJ					
CARES-County Elections-Vote By Mail	21.019	21-20-074-2525-100-029	2,376,664.63	-	2,376,664.63
Direct Award:					
CARES Act Coronavirus Rel Fd	21.019	N/A	14,991,884.40	4,143,859.21	19,135,743.61
Subtotal CFDA 21.019*			17,744,252.59	4,143,859.21	21,888,111.80
Total United States Department of Treasury			17,744,252.59	4,143,859.21	21,888,111.80
United States Election Assistance Commission					
Indirect Program - Passed-through State of NJ					
HAVA Election Secuirty Grants*	94.404	21-20-074-2525-100-022	1,175,992.08	-	1,175,992.08
Total United States Election Assistance Commission			1,175,992.08	-	1,175,992.08
United States Department of Agriculture					
Passed Through New Jersey Department of Agriculture					
Child Nutrition Cluster:					
School Breakfast Program	10.553	201NJ304N1099	4,395.68	-	4,395.68
COVID-School Breakfast Program	10.553	201NJ304N1099	2,837.22	-	2,837.22
National School Lunch Program	10.555	201NJ304N1099	8,135.88	-	8,135.88
COVID-National School Lunch Program	10.555	201NJ304N1099	5,299.16	-	5,299.16
Total Child Nutrition Cluster:			20,667.94	-	20,667.94
Total United States Department of Agriculture			20,667.94	-	20,667.94
Total Federal Awards			$ 24,717,725.17	$ 10,461,666.68	$ 35,179,391.85

(*) = Denotes major program

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State Grantor/ Pass-Through Grantor/ Program Title	State Account Number	Grant Period From	Grant Period To	Program Expenditures	Passed to Subrecipient	Total Assistance Expended	Cumulative Expenditures
Department of Human Services							
Personal Assistance Services FY20	20BIQC	1/1/2020	12/31/2020	$ 116,280.00	$ -	$ 116,280.00	$ 116,280.00
Family Court Services FY20	FC-20-15 / FCIU-20-15	1/1/2020	12/31/2020	206,675.56	-	206,675.56	206,675.56
Family Court Services FY19	FC-19-15 / FCIU-19-15	1/1/2019	12/31/2019	34,011.89	-	34,011.89	279,480.13
County Coordinator Council for Children FY20	21DXQR	7/1/2020	6/30/2021	17,491.46	-	17,491.46	17,491.46
County Coordinator Council for Children FY19	20DXQR	7/1/2019	6/30/2020	14,671.39	-	14,671.39	39,418.00
Human Service Advisory Council 20	20AXQC	1/1/2020	12/31/2020	67,397.00	-	67,397.00	67,397.00
DHS Emergency Food & Shelter FY19*	SH 19015	1/1/2019	12/31/2020	907,158.75	-	907,158.75	1,761,858.75
NJ JARC FY21	SY 2020 NJ-JARC Round 7	7/1/2020	6/30/2021	124,679.63	-	124,679.63	124,679.63
NJ JARC FY20	SY 2020 NJ-JARC Round 6	7/1/2019	6/30/2020	164,996.18	-	164,996.18	275,768.72
Special Initiative & Transportation FY19	TS19015	1/1/2019	12/31/2019	12,579.07	-	12,579.07	71,630.00
Total Department of Human Services				1,665,940.93	-	1,665,940.93	2,960,679.25
Department of Health and Senior Services							
Safe Housing & Transportation FY20	DOAS 20-AAA-008	1/1/2020	12/31/2020	84,565.00	-	84,565.00	84,565.00
Medicaid Match FY20	DOAS 20-AAA-008	1/1/2020	12/31/2020	39,524.00	-	39,524.00	39,524.00
Adult Protective Services FY20	DOAS 20-AAA-008	1/1/2020	12/31/2020	371,744.00	-	371,744.00	371,744.00
Care Coordination FY20	DOAS 20-AAA-008	1/1/2020	12/31/2020	23,810.00	-	23,810.00	23,810.00
State COLA Program 2020	DOAS 20-AAA-008	1/1/2020	12/31/2020	394,549.00	-	394,549.00	394,549.00
DCA: Home Delivered Meals FY20	DOAS 20-AAA-008	1/1/2020	12/31/2020	71,900.00	-	71,900.00	71,900.00
Total Department of Health and Senior Services				986,092.00	-	986,092.00	986,092.00
Department of Children and Families							
NJ Child Advocacy Center	1610-100-016-1610-133-MMMM-6130	11/28/2018	6/30/2019	4,093.20	-	4,093.20	90,679.61
Total Department of Children and Families				4,093.20	-	4,093.20	90,679.61
Department of Education							
State Facilities Education Act FY 2020	Not Available	7/1/2020	6/30/2021	45,000.00	-	45,000.00	45,000.00
Debt Service Aid	495-034-5120-075	7/1/2020	6/30/2021	780,921.00	-	780,921.00	1,777,681.00
Total Department of Education				825,921.00	-	825,921.00	1,822,681.00
Department of Law and Public Safety							
966 Reimbursement Program	Not Available	7/1/2019	6/30/2020	166,268.07	-	166,268.07	182,172.07
RERP Reimbursement for Catering 20	Not Available	7/1/2019	6/30/2020	971.00	-	971.00	1,991.00
Body Armor Corrections FY19	2019 Body Armor 22195	1/1/2019	12/31/2019	18,376.42	-	18,376.42	18,376.42
Body Armor Prosecutor's FY19	2019 Body Armor 22277	1/1/2019	12/31/2019	6,171.30	-	6,171.30	6,171.30
Body Armor Prosecutor's Fy14	1020-718-066-1020-001-YCJF-6120	1/1/2014	12/31/2014	348.00	-	348.00	532.60
Body Armor Sheriff's FY19	2019 Body Armor 22307	1/1/2019	12/31/2019	13,091.00	-	13,091.00	13,091.00
Body Armor Sheriff's FY18	1020-718-066-1020-001-YCJF-6120	1/1/2018	12/31/2018	10,510.44	-	10,510.44	13,514.73
Juvenile Detention Alternative Initiative	JDAI-20-IF-15	1/1/2020	12/31/2020	80,888.19	-	80,888.19	80,888.19
Juvenile Detention Alternative Initiative	JDAI-19-IF-15	1/1/2019	12/31/2019	22,825.72	-	22,825.72	117,804.65
Program Service Funds 20	SCP-20-PS-15	1/1/2020	12/31/2020	226,424.47	-	226,424.47	226,424.47
Program Service Funds 19	SCP-19-PS-15	1/1/2019	12/31/2019	52,104.88	-	52,104.88	290,847.37
Program Management Funds FY20	SCP-20-PM-15	1/1/2020	12/31/2020	55,550.00	-	55,550.00	55,550.00
Law Enforcement Officers Training & Equip Fund	100-066-1020-314-YCJF-6120			37,612.75	-	37,612.75	272,306.97
Insurance Fraud Prosecutor Grant	CYCLE 20	1/1/2020	12/31/2020	72,574.29	-	72,574.29	72,574.29
Insurance Fraud Prosecutor Grant	CYCLE 19	1/1/2019	12/31/2019	82,542.31	-	82,542.31	155,797.28
Op Helping Hand State Fy19/20	19-100-066-1000-200	9/1/2019	8/31/2020	55,000.00	-	55,000.00	55,000.00
Total Department of Law and Public Safety				901,258.84	-	901,258.84	1,563,042.34
Cultural and Heritage Commission							
NJ Co History Partnership Fy20	HC-CHHP-2020-00015	1/1/2020	12/31/2020	48,916.40	-	48,916.40	48,916.40
NJ Co History Partnership Fy19	HC-CHPP-2019-00037	1/1/2019	12/31/2019	14,347.38	-	14,347.38	75,076.00
NJ Co History Partnership Fy18	HC-CHPP-2018-00018	1/1/2018	12/31/2018	2,850.00	-	2,850.00	73,599.98
NJ Co History Partnership Fy17	HC-CHPP-2017-00016	1/1/2017	12/31/2017	500.00	-	500.00	500.00
Council on the Arts FY2020	C2013A060035	1/1/2020	12/31/2020	74,702.00	-	74,702.00	74,702.00
Council on the Arts FY2019	1913A060026	1/1/2019	12/31/2019	20,193.00	-	20,193.00	88,160.00
Council on the Arts FY2018	1813A060016	1/1/2018	12/31/2018	790.00	-	790.00	78,967.62
Council on the Arts FY2014	1413A060014	1/1/2014	12/31/2014	100.00	-	100.00	100.00
Total Cultural and Heritage Commission				162,398.78	-	162,398.78	440,022.00
Department of Environmental Protection and Energy							
Recycling Enhancement Act Tax Ent	4910-100-042-4910-224-VREF-6010	1/1/2020	12/31/2020	180,462.37	-	180,462.37	180,462.37
Recycling Enhancement Act Tax Ent	4910-100-042-4910-224-VREF-6010	1/1/2019	12/31/2019	201,388.30	-	201,388.30	429,959.60
Clean Communities Program 2019	4900-765-042-4900-005-V42Y-6010	7/1/2019	6/30/2020	103,321.92	-	103,321.92	160,499.38
Clean Communities Program 2018	4900-765-042-4900-005-V42Y-6010	7/1/2018	6/30/2019	49,186.00	-	49,186.00	199,522.00
Clean Communities Program 2017	4900-765-042-4900-005-V42Y-6010	7/1/2017	6/30/2018	37,300.00	-	37,300.00	208,245.00
Total Department of Environmental Protection and Energy				571,658.59	-	571,658.59	1,178,688.35
New Jersey Department of State, Div of Travel & Tourism							
2020 Coop Market Sponsor	TRAV-2020-CMP-00051	9/30/2019	12/31/2020	9,367.20	-	9,367.20	9,367.20
2019 Coop Market Sponsor	TRAV-2019-CMP-00044	1/1/2019	12/31/2019	2,848.00	-	2,848.00	17,249.53
Total New Jersey Dep of State, Div of Travel & Tourism				12,215.20	-	12,215.20	26,616.73
New Jersey Department of State, Complete Count Commission							
Ocean County Census Fy20	DOS2020C3-CTY-025	11/1/2019	10/30/2020	112,947.83	-	112,947.83	112,947.83
Total New Jersey Dep of State, Complete County Commission				112,947.83	-	112,947.83	112,947.83

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Department of Military and Veteran Affairs							
Veterans Transportation FY2019	VL20T79	7/1/2019	6/30/2020	26,136.30	-	26,136.30	45,000.00
Total Department of Military and Veteran Affairs				26,136.30	-	26,136.30	45,000.00
New Jersey Transit Corp. Casino Revenue Funds							
Senior Citizen and Disabled Residents Transportation:*							
FY 2020*	20-491-078-6050-001	1/1/2020	12/31/2020	1,050,656.12	-	1,050,656.12	1,050,656.12
FY 2019*	19-491-078-6050-001	1/1/2019	12/31/2019	65,705.22	-	65,705.22	1,127,440.46
Total New Jersey Transit Corp. Casino Revenue Funds*				1,116,361.34	-	1,116,361.34	2,178,096.58
Department of Labor							
Workforce Learning Link FY19/20		7/1/2019	6/30/2020	-	87,055.00	87,055.00	129,060.00
Work First NJ PY20/21	WFNJ20	7/1/2020	6/30/2021	7,986.42	72,302.80	80,289.22	80,289.22
Work First NJ PY19/20	WFNJ19	7/1/2019	6/30/2020	57,150.09	1,206,217.57	1,263,367.66	1,568,368.71
Work First NJ PY18/19	WFNJ18	7/1/2018	6/30/2019	-	8,299.40	8,299.40	1,521,001.00
Opioid Recovery Emp Prg FY19	PTR-2019-01	6/1/2019	11/30/2020	-	564,124.64	564,124.64	630,237.89
Total Department of Labor				65,136.51	1,937,999.41	2,003,135.92	3,928,956.82
Department of Transportation							
Highway Planning and Construction:							
County and Municipal Aid Formula and Discretionary Aid							
FY 2019 County Aid Program	6320-480-078-6320-ANM-TCAP-6010	4/17/2019	Till Finished	7,111,560.72	-	7,111,560.72	9,067,558.37
FY 2018 County Aid Program	6320-480-078-6320-AMZ-TCAP-6010	5/2/2018	Till Finished	1,686,307.76	-	1,686,307.76	12,338,364.03
Local Bridges Future Needs FY2018 - Morris Blvd. Bridge	6320-480-078-6320-AMV-TCAP-6010	7/17/2019	Till Finished	1,248,271.30	-	1,248,271.30	1,793,176.08
Local Bridges Future Needs FY2019 - Broadway Bridge	6320-480-078-6320-ANT-TCAP-6010	9/4/2019	Till Finished	5,972.01	-	5,972.01	298,600.75
Total County and Municipal Aid Formula and Discretionary Aid				10,052,111.79	-	10,052,111.79	23,497,699.23
Transportation Management Associations *							
Horizontal High Friction Surface Treatment Phase 1*	6300-480-078-6300-ICC-TCAP-7310	9/7/2018	Till Finished	182,383.82	-	182,383.82	1,207,799.17
Horizontal High Friction Surface Treatment Phase 2*	6300-480-078-6300-ICC-TCAP-7310	2/10/2020	Till Finished	1,800,711.81	-	1,800,711.81	1,800,711.81
Traffic Safety Improvements at Cedar Bridge Ave. (CR528) and Oberlin Ave.*	6300-480-078-6300-HDR-TCAP-7310	9/21/2018	Till Finished	477,310.17	-	477,310.17	780,331.16
Total Transportation Management Associations *				2,460,405.80	-	2,460,405.80	3,788,842.14
Total Department of Transportation				12,512,517.59	-	12,512,517.59	27,286,541.37
Total State Financial Assistance				$ 18,962,678.11	$ 1,937,999.41	$ 20,900,677.52	$ 42,620,043.88

(*) = Denotes major program

The Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

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COUNTY OF OCEAN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance programs of the County of Ocean. The County is defined in Note 1 of the basic financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

Note 2. Summary of Significant Accounting Policies

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

The amounts shown as current year expenditures represent only the federal or state grant portion of the program costs. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and State of New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The County did not elect the 10-percent de minimis indirect cost rate as discussed in 2 CFR 200.414.

Note 3. Relationship to Basic Financial Statements

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

Note 3. Relationship to Basic Financial Statements (continued)

	State	Federal	Total
Current Fund	$ 780,921.00	$ 1,484,162.42	$ 2,265,083.42
State & Federal Grant Fund	7,607,238.93	30,825,924.56	38,433,163.49
Trust Fund	-	2,861,865.43	2,861,865.43
General Capital Fund	12,512,517.59	7,440.14	12,519,957.73
Total	$ 20,900,677.52	$ 35,179,392.55	$ 56,080,070.07

Note 4. Relationship to Federal and State Financial Reports

The regulations and guidelines governing the preparation of federal and state financial reports vary by federal and state agency and among programs administered by the same agencies. Accordingly, the amounts reported in the federal and state financial reports do not necessarily agree with the amounts reported in the accompanying Schedules, which is prepared on the modified accrual basis of accounting as explained in Note 2.

Note 5. Federal and State Loans Outstanding

The County had no loan balances outstanding at December 31, 2020.

Note 6. 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 7. Major Programs

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

COUNTY OF OCEAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Adverse - GAAP Unmodified - Regulatory		
Internal control over financial reporting:			
1) Material weakness(es) identified?	____ yes	X no	
2) Significant deficiency(ies) identified?	____ yes	X none reported	
Noncompliance material to financial statements noted?	____ yes	X no	

Federal Awards

Internal control over major programs:			
1) Material weakness(es) identified?	____ yes	X no	
2) Significant deficiency(ies) identified?	____ yes	X none reported	
Type of auditor's report issued on compliance for major programs	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 section .516(a) of Uniform Guidance?	____ yes	X no	

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
90.404	HAVA Election Security Grant
93.044/93.053	Aging Cluster
21.019	Coronavirus Relief Aid

Dollar threshold used to determine Type A programs	$1,055,382.00	
Auditee qualified as low-risk auditee?	X yes	____ no

COUNTY OF OCEAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Section I - Summary of Auditor's Results (continued)

State Financial Assistance

Dollar threshold used to determine Type A programs	$750,000.00
Auditee qualified as low-risk auditee?	X yes ____ no
Internal control over major programs:	
1) Material weakness(es) identified?	____ yes X no
2) Significant deficiency(ies) identified?	X yes ____ no
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with New Jersey OMB's Circular 15-08?	X yes ____ no

Identification of major programs:

State Grant/Project Number(s)	Name of State Program
Various	DOT - Highway Planning & Construction-Transportation Management Association
Various	Senior Citizen and Disabled Residents Transportation
SH 19015	DHS Emergency Food & Shelter

COUNTY OF OCEAN
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with *Government Auditing Standards* and with audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

None.

COUNTY OF OCEAN
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Section III – Federal Awards & State Financial Assistance Findings & Questioned Costs

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB's Circular 15-08.

FEDERAL AWARDS
None.

STATE FINANCIAL ASSISTANCE

Finding 2020-01

Information on the State Program:
- DOT –Highway Planning & Construction-Transportation Management Association
- Senior Citizen and Disabled Resident Transportation

Criteria or Specific Requirement:

Grant agreements set forth the applicable reporting requirements such as the form and deadlines for reports.

Condition:

During our testing we noted instance of certain reports not being filed or filed after the applicable deadlines.

Question Costs:

None Noted.

Context:

DOT –Highway Planning & Construction-Transportation Management Association- During our test of timeliness three (3) of four (4) quarterly reports were not prepared timely.

Senior Citizen and Disabled Resident Transportation – During our testing of timeliness five (5) of twelve (12) Monthly Summary Reports were filed after the twentieth day following the close of the month.

Effect:

If reports are not submitted as required, the County is out of compliance with their grant agreements which may result in nonpayment.

Section III – Federal Awards & State Financial Assistance Findings & Questioned Costs

Finding 2020-01 (continued):

Cause:

Client oversight.

Recommendation:

That the County institute internal control procedures to complete and submit reports timely in accordance with the grant agreements

View of Responsible Officials and Planned Corrective Action:

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

COUNTY OF OCEAN
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED DECEMBER 31, 2020

This section identifies the status of prior year findings related to the financial statements, federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards* (Uniform Guidance), and New Jersey OMB's Circular 15-08.

FINANCIAL STATEMENT FINDINGS

No Prior Year Findings.

FEDERAL AWARDS

No Prior Year Findings.

STATE FINANCIAL ASSISTANCE

No Prior Year Findings.

COUNTY OF OCEAN

PART III

LETTER OF COMMENTS AND RECOMMENDATIONS – REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2020

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The Honorable Director and Members
of the Board of Chosen Commissioners
County of Ocean
Toms River, New Jersey 08754

In accordance with requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the following are the *General Comments* and *Recommendations* for the year ended December 31, 2020.

GENERAL COMMENTS:

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

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

The bid threshold in accordance with *N.J.S.A. 40A:II-4* was $40,000 for the months of January through June 2020. As of July 1, 2020, the bid threshold increased to $44,000 for the year ended December 31, 2020.

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

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.

Our examination of expenditures did not reveal any individual payments or contracts in excess of the bid threshold “for the performance of any work, or the furnishing of any materials, supplies or labor” 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:11-6*.

OTHER COMMENTS (FINDINGS):

Finding 2020-01

In accordance with the requirement of reporting:

DOT –Highway Planning & Construction-Transportation Management Association- Progress Reports shall be prepared and submitted payment vouchers for approval by the state at least quarterly.

Senior Citizen and Disabled Resident Transportation – The Monthly Summary Report information must be compiled monthly and submitted electronically to NJ Transit no later than twenty days after the close of each month.

Recommendations

Finding 2020-01

That the County institute internal control procedures to complete and submit both the Quarterly Progress Reports for DOT-Highway Planning & Construction –Transportation Management Association and Monthly Summary Reports for Senior Citizen and Disabled Resident Transportation.

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office as of December 31, 2020

Name	Title	Amount of Bond	Name of Corporate or Personal Surety
Joseph H. Vicari	Director		
Gary Quinn	Deputy Director		
Virgina E. Haines	Commissioner		
John P. Kelly	Commissioner		
Gerry P. Little	Commissioner		
Scott Collabella	County Clerk	$ 250,000	Selective Insurance
Michael G. Mastronardy	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		
Mary Ann Cilento	Clerk of the Board of Commissioners		
Anthony Agliata	Director, Department of Planning		
Michael J. Fiure	Assistant Administrator, Director Department of Management and Budget		
Julie N. Tarrant	County Comptroller/C.F.O., Department of Finance	250,000	Selective Insurance
Robert A. Greitz	Director, Department of Employee Relations		
Brian J. Klimakowski	Undersheriff	25,000	Selective Insurance
Nils R. Bergquist	Undersheriff	25,000	
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 of 12/31/2020 as follows:

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

Please note that the County was insured by National Union Fire Insurance Company of Pittsburgh, Pa. (AIG) from 1/1/20 through 12/31/2020 through the CEJIF.

Appreciation

We express our appreciation for the assistance and courtesies extended to the members of the audit team.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P. C.



Robert W. Allison
Certified Public Accountant
Registered Municipal Accountant
RMA No. 483

Lakewood, New Jersey
July 7, 2021