

**COUNTY OF OCEAN**

**AUDIT REPORT FOR THE YEAR  
ENDED DECEMBER 31, 2022**



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, 2022**

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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 08753

### Opinions

We have audited the accompanying financial statements of the various funds and account group of the County of Ocean, which comprise the statements of assets, liabilities, reserves and fund balance – regulatory basis as of December 31, 2022 and 2021, and the related statements of operations and changes in fund balance – regulatory basis for the years then ended and the statement of revenues – regulatory basis and statement of expenditures – regulatory basis for the year ended December 31, 2022, and the related notes to the financial statements, as listed in the table of contents.

### 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 County of Ocean, as of December 31, 2022 and 2021, and the results of its operations and changes in fund balance – regulatory basis for the years then ended and the statements of revenues – regulatory basis, statements of expenditures – regulatory basis for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County of Ocean, as of December 31, 2022 and 2021, or the results of its operations and changes in fund balance for the years then ended.

### Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Ocean and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by the County of Ocean, 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 Division of Local Government Services, Department of Community Affairs, 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 and pervasive.

## **Responsibilities of Management for the Financial Statements**

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control(s) relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Ocean's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Ocean's ability to continue as a going concern for a reasonable period of time.

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

***Supplementary Information***

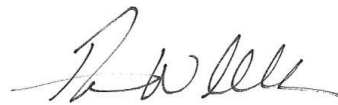
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Ocean’s basic financial statements. The accompanying supplemental schedules presented for the various funds and letter of comments and recommendations section are presented 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 schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with 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 September 8, 2023, on our consideration of the County of Ocean’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Ocean’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Ocean’s internal control over financial reporting and compliance.

Respectfully submitted,

**HOLMAN FRENIA ALLISON, P.C.**



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

Lakewood, New Jersey  
September 8, 2023

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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 08753

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 8, 2023. 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.

**Report On Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the 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 or significant deficiencies may exist that have not been identified.

## **Report On Compliance and Other Matters**

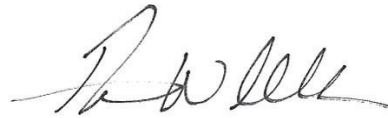
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 entity'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 entity'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  
September 8, 2023

**BASIC FINANCIAL STATEMENTS**

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**COUNTY OF OCEAN  
CURRENT FUND  
STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE  
REGULATORY BASIS  
DECEMBER 31, 2022 AND 2021**

	REFERENCE	2022	2021
<b>ASSETS</b>			
Regular Fund:			
Cash and Cash Equivalents	A-4	\$ 161,251,077.47	\$ 164,316,280.31
Cash - Change Fund	A	2,950.00	2,950.00
Total Regular Fund		<u>161,254,027.47</u>	<u>164,319,230.31</u>
Receivables & Other Assets With Full Reserves:			
County Share of Added and Omitted Taxes	A-5	2,289,831.12	2,715,560.90
Revenue Accounts Receivable	A-6	2,064,815.77	2,409,078.87
Inventory:			
Central Supply Warehouse	A-7	348,268.81	320,717.34
Due From Interfunds:			
Trust Fund	A-8	80,368.94	3,685.42
General Capital Fund	A-8	109,396.98	4,732.24
Grant Fund	A	<u>2,706,002.27</u>	<u>2,145,866.73</u>
Total Receivables & Other Assets With Full Reserves		<u>7,598,683.89</u>	<u>7,599,641.50</u>
Total Regular Fund, Receivables, Other Assets With Full Reserves & Deferred Charges		<u>168,852,711.36</u>	<u>171,918,871.81</u>
State & Federal Grants:			
Cash and Cash Equivalents	A-4	66,786,143.02	76,758,805.58
Mortgage Receivable	A-18	4,396,485.34	4,088,993.06
Grants Receivable	A-20	<u>58,210,942.57</u>	<u>48,000,767.02</u>
Total State & Federal Grants		<u>129,393,570.93</u>	<u>128,848,565.66</u>
Total Assets		<u>\$ 298,246,282.29</u>	<u>\$ 300,767,437.47</u>

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, 2022 AND 2021**

	REFERENCE	2022	2021
<b>LIABILITIES RESERVES &amp; FUND BALANCE</b>			
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3, A-9	\$ 22,668,802.40	\$ 23,250,189.92
Reserve for Encumbrances	A-3, A-9	34,517,470.82	38,095,493.90
Accounts Payable	A-10	6,559,580.11	4,958,577.55
Reserve for Payroll Liabilities	A-11	5,066,959.92	3,659,585.77
Sales Tax Payable - Parks	A	57.14	193.39
Parks - Due to Cuisine on the Green	A	165.00	320.00
Unclaimed Property Pending Distribution	A-15	12.80	-
Reserve for Superstorm Sandy	A-12	228,624.16	228,624.16
Reserve for Superstorm Sandy - Refunds	A-13	-	176,646.00
Reserve for FEMA Reimbursements - Superstorm Sandy	A-14	5,430,870.88	5,430,870.88
Reserve for CARES Reimbursement	A-16	10,789,177.63	10,789,177.63
Subtotal		<u>85,261,720.86</u>	<u>86,589,679.20</u>
Reserve for Receivables & Other Assets	A	7,598,683.89	7,599,641.50
Fund Balance	A-1	<u>75,992,306.61</u>	<u>77,729,551.11</u>
Total Regular Fund		<u>168,852,711.36</u>	<u>171,918,871.81</u>
State & Federal Grants:			
Interfund - Current Fund	A-17	2,706,002.27	2,145,866.73
Reserve for Mortgage Receivable	A-18	4,396,485.34	4,088,993.06
Reserve for Interest - CARES	A-19	-	127,030.24
Reserve for Interest - CARES ERA	A-20	52,712.46	3,961.04
Reserve for Interest - ARP ERA II	A-21	70,528.02	13,335.62
Reserve for Interest - ARP	A-22	699,588.79	-
Reserve for Encumbrances	A-24	12,916,843.49	41,456,779.65
Appropriated Reserves	A-24	49,540,344.35	80,752,604.66
Unappropriated Reserves	A-25	59,011,066.21	259,994.66
Total State & Federal Grants		<u>129,393,570.93</u>	<u>128,848,565.66</u>
Total Liabilities, Reserves & Fund Balance		<u>\$ 298,246,282.29</u>	<u>\$ 300,767,437.47</u>

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, 2022 AND 2021**

	REFERENCE	<u>2022</u>	<u>2021</u>
Revenue & Other Income Realized:			
Fund Balance Utilized	A-1, A-2	\$ 38,500,000.00	\$ 38,000,000.00
Miscellaneous Revenue Anticipated	A-2	86,649,356.46	123,513,128.99
Receipts From Current Taxes	A-2	387,360,543.00	365,212,639.00
Nonbudget Revenue	A-2	8,616,654.87	8,318,939.93
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-9	17,589,642.49	17,267,403.08
Cancelled Accounts Payable	A-10	371,377.78	68,048.35
Cancelled Federal and State Grant Appropriated Reserves	A-20	45,524,618.18	1,390,270.64
Total Revenues		<u>584,612,192.78</u>	<u>553,770,429.99</u>
Expenditures:			
Budget Appropriations			
Operations:			
Salaries & Wages	A-3	135,076,007.00	134,833,829.00
Other Expenses	A-3	219,968,833.00	240,879,086.00
Capital Improvement Fund	A-3	51,542,490.00	42,923,124.00
Debt Service	A-3	55,761,790.99	54,750,405.63
Deferred Charges and Statutory Expenditures	A-3	39,432,912.04	38,349,074.81
Other Expenditures and Adjustments:			
Refund of Prior Year Revenue	A-4	851.00	1,267.00
Interfunds Advanced	A-1	584,152.62	1,738,034.92
Cancelled Federal and State Grant Receivables	A-19	45,482,400.63	1,312,230.25
Total Expenditures		<u>547,849,437.28</u>	<u>514,787,051.61</u>
Statutory Excess to Fund Balance		36,762,755.50	38,983,378.38
Fund Balance, January 1	A	<u>77,729,551.11</u>	<u>76,746,172.73</u>
		114,492,306.61	115,729,551.11
Decreased by:			
Utilization as Anticipated Revenue	A-1, A-2	<u>38,500,000.00</u>	<u>38,000,000.00</u>
Fund Balance, December 31	A	<u>\$ 75,992,306.61</u>	<u>\$ 77,729,551.11</u>

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

**COUNTY OF OCEAN  
CURRENT FUND  
STATEMENT OF REVENUES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Anticipated		Realized	Excess or (Deficit)
	Budget	Special N.J.S. 40A:4-87		
Fund Balance Anticipated	\$ 38,500,000.00	\$ -	\$ 38,500,000.00	\$ -
Miscellaneous Revenues Anticipated:				
Recording Fees - County Clerk Fees	10,250,000.00	-	12,332,452.10	2,082,452.10
Surrogate Fees	520,000.00	-	602,307.54	82,307.54
Sheriff Fees	1,300,000.00	-	2,609,740.51	1,309,740.51
Interest on Investments and Deposits	1,000,000.00	-	3,161,699.96	2,161,699.96
Data Processing Time Sharing Service	1,500.00	-	-	(1,500.00)
Road Opening Permits	25,000.00	-	35,122.50	10,122.50
Copy Machine Fees - County Clerk	7,000.00	-	5,208.50	(1,791.50)
Notary Fees - County Clerk	25,000.00	-	38,025.00	13,025.00
Passport Fees - County Clerk	475,000.00	-	865,770.00	390,770.00
Federal and State Contract - Indirect Cost Allocation	950,000.00	-	1,223,941.30	273,941.30
Sale of Plans and Specifications	5,000.00	-	-	(5,000.00)
College Debt Service Reimbursement	1,807,114.00	-	1,807,114.11	0.11
Rent - Ocean County Air Park	75,000.00	-	201,569.33	126,569.33
Rent - Parks - Picnic Areas	10,000.00	-	31,900.00	21,900.00
State Reimbursement - Inmates	700,000.00	-	922,078.63	222,078.63
County Parks - Non-Profit Program	40,000.00	-	90,928.63	50,928.63
Shared Services Agreements - Vehicle Services	399,500.00	600,000.00	803,866.71	(195,633.29)
Shared Services Agreements - Planning	-	65,000.00	-	(65,000.00)
Shared Services Agreements - Engineering	-	6,300.00	11,903.39	5,603.39
Shared Services Agreements - Roads	-	628,113.00	827,342.26	199,229.26
Atlantis Complex Revenues	750,000.00	-	1,078,002.57	328,002.57
Forge Pond Golf Course Fees	450,000.00	-	731,157.67	281,157.67
Atlantis Pro Shop	20,000.00	-	61,019.10	41,019.10
Forge Pond Pro Shop	20,000.00	-	60,338.96	40,338.96
Reimbursement for Salary and Wages of Mental Health Coordinator	12,000.00	-	3,000.00	(9,000.00)
Division of Aging - State Distribution Center Reimbursement	60,000.00	-	43,875.06	(16,124.94)
State Aid - County College Bonds (N. J. S. 18A:64A-22-6)	2,568,277.00	-	2,568,277.78	0.78
State Aid - County Vocational School Bonds (N.J.S.A. 44:7-38 et. Seq.)	593,351.00	-	593,351.00	-
Prosecutor's Salary Reimbursement	96,239.00	-	96,238.47	(0.53)
State and Federal Reimbursement School Nutrition	16,000.00	-	49,878.95	33,878.95
Library Pension Payment	2,298,256.00	-	2,298,256.00	-
HUD Pension Payment	23,565.00	-	23,565.00	-
County Clerk Salary Reimbursement	12,215.00	-	12,215.01	0.01
Sheriff Salary Reimbursement	4,886.00	-	4,886.01	0.01
Surrogate Salary Reimbursement	17,331.00	-	17,331.01	0.01
Supplemental Security Income	1,330,116.00	-	1,187,420.00	(142,696.00)
Special Items:				
State and Federal Revenues Offset with Appropriations:				
Adult Protective Services	451,670.00	-	451,670.00	-
American Rescue Plan - ESSER	-	40,000.00	40,000.00	-
American Rescue Plan - Division of Aging Services	-	2,594,115.00	2,594,115.00	-
Area Plan III E State FY21	393.00	-	393.00	-
Area Plan III E State	105,509.00	27,280.00	132,789.00	-
Area Plan III-E Admin	35,169.00	147,084.00	182,253.00	-
Care Coordination	23,810.00	-	23,810.00	-
Child Advocacy Development Grants	-	117,602.00	117,602.00	-
Children's Inter - Agency Coordinating Council	-	39,418.00	39,418.00	-
Child Restraint & Protect FY23	-	62,000.00	62,000.00	-
Clean Communities Program	-	216,880.00	216,880.00	-
Communication Access Services FY22	-	75,000.00	75,000.00	-
Council of the Arts	264,480.00	-	264,480.00	-

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, 2022**

	Anticipated		Realized	Excess or (Deficit)
	Budget	Special N.J.S. 40A:4-87		
Special Items (continued):				
State and Federal Revenues Offset with Appropriations (continued):				
DCA - Home Delivered Meals	71,746.00	-	71,746.00	-
DHS - Emergency Food and Shelter	964,780.00	-	964,780.00	-
DRE Callout Program FY22/23	-	110,000.00	110,000.00	-
Edward Byrne Memorial JAG	-	14,372.00	14,372.00	-
Emergency Management Program	-	55,000.00	55,000.00	-
FAA ARPA - ARGP	59,000.00	-	59,000.00	-
FAA Rehab Apron Construction Phase III	-	150,000.00	150,000.00	-
FAA Rehab Apron Construction Phase IV	-	1,303,652.00	1,303,652.00	-
Family Court Services	338,792.00	-	338,792.00	-
Historical Preservation - Cox House	750,000.00	518,645.00	1,268,645.00	-
HUD: Community Development Block Grant	-	1,423,325.00	1,423,325.00	-
HUD: Community Development Block Grant - Program Income	45,554.00	79,023.00	124,577.00	-
HUD: HOME Investment Partnership	-	1,487,733.00	1,487,733.00	-
HUD: HOME Program Income	10,000.00	50,253.00	60,253.00	-
Human Services Advisory Council	-	64,397.00	64,397.00	-
Insurance Fraud Program	-	250,000.00	250,000.00	-
Janssen 2022 Part 1 - National Opioid Settlements	-	182,455.00	182,455.00	-
Janssen 2022 Part 2 - National Opioid Settlements	-	437,844.00	437,844.00	-
Job Access & Reverse Commute	-	425,000.00	425,000.00	-
Juvenile Detention Alternative Initiative	120,000.00	-	120,000.00	-
Law Enforcement Officers Training and Equipment	-	22,018.00	22,018.00	-
MAT Initiative FY19	-	199,998.00	199,998.00	-
MAT Initiative FY22	-	399,999.00	399,999.00	-
MAT Initiative FY23	-	399,999.00	399,999.00	-
Medicaid Match	36,295.00	228.00	36,523.00	-
Multi Jur Gang/Gun/Narc	-	216,274.00	216,274.00	-
Move Over Enforcement	55,000.00	-	55,000.00	-
National Park Service Battlefield Preservation FY22	-	148,864.00	148,864.00	-
NJ Child Advocacy Center	204,441.00	-	204,441.00	-
NJ Co. History Partnership	119,422.00	-	119,422.00	-
NJDOT - Mill Creek Trail FY22	-	600,000.00	600,000.00	-
Ocean Area Comprehensive	223,652.00	-	223,652.00	-
Ocean Area Plan Grant FY21	11,193.00	-	11,193.00	-
Ocean Area Plan Grant	2,329,400.00	-	2,329,400.00	-
Ocean Area Plan State FY21	523.00	-	523.00	-
Ocean Area Plan State	118,404.00	-	118,404.00	-
Operation Helping Hands	52,632.00	50,000.00	102,632.00	-
Operation Helping Hands - State	-	123,810.00	123,810.00	-
Opioid Treatment Installment 2	-	1,017,131.00	1,017,131.00	-
Personal Assistance Services Program	59,427.00	116,280.00	175,707.00	-
Program Management Funds	55,550.00	-	55,550.00	-
Program Service Funds	324,867.00	-	324,867.00	-
Promising Path to Success FY21	-	10,000.00	10,000.00	-
Public Health Workforce	-	78,610.00	78,610.00	-
Recycling Enhancement Act Tax Entitlement	-	542,700.00	542,700.00	-
Safe Housing and Transportation Program	84,289.00	-	84,289.00	-
SAMHSA	-	304,268.00	304,268.00	-
S.A.N.E Grant FY22/23	-	183,931.00	183,931.00	-
Senior Citizens and Persons with Disabilities	1,657,504.00	-	1,657,504.00	-
State Body Armor - Corrections	8,054.00	-	8,054.00	-
State Body Armor - Prosecutor	3,042.00	-	3,042.00	-
State Body Armor - Sheriff	5,947.00	-	5,947.00	-
State COLA Senior Services	390,461.00	-	390,461.00	-
State Criminal Alien Assistance FY21	-	197,316.00	197,316.00	-
State Criminal Alien Assistance FY20	-	187,087.00	187,087.00	-
State Facilities Education Act	-	54,000.00	54,000.00	-
State Health Insurance Assistance Program	-	47,000.00	47,000.00	-

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

**COUNTY OF OCEAN  
CURRENT FUND  
STATEMENT OF REVENUES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S. 40A:4-87</u>		
Special Items (continued):				
State and Federal Revenues Offset with Appropriations (continued):				
Stop Violence Against Women	-	55,903.00	55,903.00	-
Subregional Intern Support Program	-	15,000.00	15,000.00	-
Subregional Transportation	-	144,381.00	144,381.00	-
Supplemental Aging Supportive Services	232,634.00	-	232,634.00	-
Traffic Enforcement Program	72,000.00	-	72,000.00	-
Traumatic Loss Coalition	-	14,255.00	14,255.00	-
US Marshall Service	-	30,000.00	30,000.00	-
USDA FY21	694.00	-	694.00	-
USDA	222,452.00	23,038.00	245,490.00	-
Veterans Transportation	-	37,500.00	37,500.00	-
Victims of Crime Act	-	618,397.00	618,397.00	-
WIOA FY22	-	3,342,165.00	3,342,165.00	-
WIOA Data Reporting and Analysis	12,971.00	12,971.00	25,942.00	-
WIOA On the Job Training	150,000.00	-	150,000.00	-
Work First New Jersey	-	1,456,126.00	1,456,126.00	-
Workforce Learning Link	-	47,000.00	47,000.00	-
Other Special Items:				
Sample Ballots Postage	30,000.00	-	54,678.46	24,678.46
Sample Ballots Printing	15,000.00	-	34,715.15	19,715.15
Rent - T-Hangers at Airpark	130,000.00	-	222,025.00	92,025.00
Sub-Division and Site Plan Fees	29,807.00	-	29,807.00	-
Motor Vehicle Fines	1,358,854.00	-	1,358,854.00	-
Reserve to Pay Bonds	3,718,699.00	-	3,718,699.00	-
Capital Surplus	1,587,455.00	-	1,587,455.00	-
Recycling Reserve Trust	200,000.00	-	200,000.00	-
Constitutional Officers Fees - Tax Relief:				
County Clerk	5,250,000.00	-	5,103,343.60	(146,656.40)
Surrogate	485,000.00	-	555,976.11	70,976.11
Sheriff	740,000.00	-	1,476,016.86	736,016.86
Public Health Priority Funding (N.J.S.A. 26:2F-1)	1,840,000.00	-	3,855,557.58	2,015,557.58
Added and Omitted Taxes	2,715,560.00	-	3,395,833.92	680,273.92
911 Service Agreements	421,261.00	-	417,527.72	(3,733.28)
Total Miscellaneous Revenues Anticipated	<u>54,055,743.00</u>	<u>21,866,740.00</u>	<u>86,649,356.46</u>	<u>10,726,873.46</u>
Amount to be Raised by Taxation - County Purpose Tax	387,360,543.00	-	387,360,543.00	-
Budget Totals	479,916,286.00	21,866,740.00	512,509,899.46	10,726,873.46
Non-Budget Revenue	-	-	8,616,654.87	8,616,654.87
Total General Revenues	<u>\$ 479,916,286.00</u>	<u>\$ 21,866,740.00</u>	<u>\$ 521,126,554.33</u>	<u>\$ 19,343,528.33</u>

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

**COUNTY OF OCEAN  
CURRENT FUND  
STATEMENT OF REVENUES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<u>Analysis of Non Budget Revenue</u>	<u>Amount</u>
Miscellaneous Revenue	\$ 626,728.91
Payment in Lieu of Taxes (P.I.L.O.T.)	90,695.98
Community Service Contributions (Hospitals)	33,060.24
B.O.S.S. Indirect Cost	446,985.00
Prosecutor's Office Copies	432.67
Tax Board Public Record Fees	229.20
Rent of Voting Machines	2,655.69
Board of Construction Appeals	4,400.00
Sheriff- Training BTC/EMD	6,000.00
Weights and Measures Fines	54,770.00
Gas and Oil Refunds - Miscellaneous	2,754.83
Whiting Reading Center	38,812.50
Tuition Police Academy	41,648.00
Overload Permits	450.00
NJ State Reimbursement of Air Park Projects	1,476.10
Opticom Installation	9,155.09
Vending Machine Commission	143.31
Senior Service State Aid Reimbursement	116,000.00
Rent - DMV R.J. Miller Airpark	18,000.00
Municipal/Fire Elections-Election Board	23,438.41
Municipal/Fire Elections-County Clerk	53,280.63
Title IV D Probation Rent	396,687.63
BOSS - 1027 Hooper	1,842,850.20
Auction Sale of Equipment	307,686.00
County Fines	34.50
Court Ordered Restitution	4,988.59
Engineering Billboard Lease Agreement	12,300.00
Community Service Payments	23,895.47
County Clerk-Indexing Fees	6,910.01
Energy Rebates	7,447.96
Juvenile Shared Services	895,600.00
Twenty-One Plus Inc.	59,390.50
Cost Sharing Services	24,715.29
Inmate User Fees	100.00
Transportation Donations	3,462.00
Reimbursement - Grants Prior Years Charges	1,067,198.16
Dog Park Registration	5,515.00
Parks Stage Rental	7,500.00
Parks Vendor Commissions	6,527.98
SCRDT - OCATS	24,598.71

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, 2022**

<u>Analysis of Non Budget Revenue</u>	<u>Amount</u>
RRT: Fuel Expense	128,125.93
Autopsy Reports	2,760.00
Inmate SSI Payment	11,200.00
Prosecutor DOJ Task Force	13,533.67
Sheriff DOJ Task Force	6,222.96
Transportation Fares	193,985.50
State Election Reimbursement	1,731,379.53
Employee Reimb Agreement	611.00
Inmate Medical Reimbursement	23,747.33
Postage Reimbursement	310.84
Bail Bond Forfeitures	7,025.00
Sale of Scrap Metal	4,235.55
Drainage- Road Agreements	117,493.00
Courts - Archive Space	2,500.00
Courts - Mail Distribution Agreement	105,000.00
	<u>\$ 8,616,654.87</u>
	<u>\$ 8,616,654.87</u>
Cash Receipts	\$ 8,440,008.87
Realized from Reserves	176,646.00
	<u>\$ 8,616,654.87</u>
	<u>\$ 8,616,654.87</u>

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



**COUNTY OF OCEAN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	APPROPRIATIONS			EXPENDED			CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED		
OPERATIONS - Within "CAPS"							
<b>GENERAL GOVERNMENT:</b>							
Board of Chosen Commissioners:							
Salaries and Wages	\$ 527,000.00	\$ 527,000.00	\$ 525,891.72	\$ -	\$ 1,108.28	\$ -	
Other Expenses	6,000.00	6,000.00	5,726.88	170.64	102.48	-	
County Administrator:							
Salaries and Wages	1,487,099.00	1,487,099.00	1,402,466.45	-	84,632.55	-	
Other Expenses	91,800.00	91,800.00	30,396.50	2,500.00	58,903.50	-	
Management System & Budget Analysis:							
Salaries and Wages	745,382.00	745,382.00	722,553.93	-	22,828.07	-	
Other Expenses	1,22,650.00	1,22,650.00	50,840.84	36,389.91	35,419.25	-	
Wireless Technologies Division:							
Other Expenses	1,149,669.00	1,149,669.00	893,983.02	157,429.01	98,256.97	-	
Audit:							
Other Expenses	185,000.00	185,000.00	35,000.00	150,000.00	-	-	
Special Accounting Services:							
Other Expenses	150,000.00	150,000.00	7,500.00	65,000.00	77,500.00	-	
County Counsel:							
Other Expenses	650,000.00	650,000.00	453,860.34	-	196,139.66	-	
County Adjuster's Office:							
Salaries and Wages	238,377.00	238,377.00	228,564.93	-	9,812.07	-	
Other Expenses	85,965.00	85,965.00	63,881.56	2,306.02	19,777.42	-	
Department of Finance:							
Salaries and Wages	1,824,673.00	1,774,673.00	1,747,220.86	1,000.00	26,452.14	-	
Other Expenses	142,000.00	142,000.00	57,150.87	19,803.73	65,045.40	-	
Clerk of the Board:							
Salaries and Wages	1,131,078.00	1,131,078.00	1,077,405.15	-	53,672.85	-	
Other Expenses	43,009.00	43,009.00	23,891.91	9,392.22	9,724.87	-	
Business Development and Tourism:							
Other Expenses	226,000.00	226,000.00	217,631.91	8,360.98	7.11	-	
Employee Relations:							
Salaries and Wages	1,216,025.00	1,216,025.00	1,194,193.73	-	21,831.27	-	
Other Expenses	13,500.00	13,500.00	9,886.77	381.10	3,232.13	-	
Personnel Training Program:							
Other Expenses	35,150.00	35,150.00	10,145.55	5,081.96	19,922.49	-	
Labor Relations Consultant:							
Public Information/Outreach:							
Salaries and Wages	205,000.00	205,000.00	60,577.21	102,276.24	42,146.55	-	
Other Expenses							
County Connection:							
Salaries and Wages	204,450.00	204,450.00	36,470.70	122,762.81	45,216.49	-	
Other Expenses							
Salaries and Wages	16,795.00	16,795.00	13,004.27	648.11	3,142.62	-	
Other Expenses							

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, 2022**

	APPROPRIATIONS			EXPENDED			CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED		
County Clerk:							
Salaries and Wages	2,469,719.00	2,469,719.00	2,384,801.49	-	84,917.51	-	-
Other Expenses	416,300.00	389,795.00	354,216.10	28,136.21	7,442.69	-	-
Prosecutor Programs:							
Other Expenses	87,321.00	87,321.00	41,074.37	2,896.66	43,349.97	-	-
Prosecutor:							
Salaries and Wages	16,451,960.00	16,351,960.00	15,264,807.50	1,000.00	1,086,152.50	-	-
Other Expenses	675,000.00	725,000.00	526,143.68	112,533.35	86,322.97	-	-
Gang Violence Initiative:							
Salaries and Wages	581,946.00	631,946.00	582,784.94	-	49,161.06	-	-
Purchase Department:							
Salaries and Wages	518,195.00	518,195.00	500,468.84	-	17,726.16	-	-
Other Expenses	12,834.00	12,834.00	4,283.83	7,971.39	578.78	-	-
Warehouse/Record Storage:							
Salaries and Wages	327,940.00	327,940.00	322,745.97	-	5,194.03	-	-
Other Expenses	4,239.00	4,239.00	3,378.83	-	860.17	-	-
Buildings and Grounds:							
Salaries and Wages	6,872,491.00	6,822,491.00	6,717,254.74	-	105,236.26	-	-
Other Expenses	3,090,475.00	3,090,475.00	2,498,946.56	505,168.66	86,359.78	-	-
Security:							
Salaries and Wages	4,278,013.00	4,078,013.00	4,023,988.13	-	54,024.87	-	-
Other Expenses	79,160.00	79,160.00	71,921.93	7,183.08	54.99	-	-
Insurance:							
Ocean County Insurance Commission	8,335,658.00	8,335,658.00	8,335,658.00	-	-	-	-
Group Insurance for Employees	45,633,574.00	45,633,574.00	41,633,873.17	83,108.39	3,916,592.44	-	-
Health Benefit Waiver	42,900.00	42,900.00	39,300.00	-	3,600.00	-	-
Other Insurance Premiums Liability	-	-	-	-	-	-	-
Self-Insurance (40A: 10-6)	85,500.00	85,500.00	68,726.00	6,710.00	10,064.00	-	-
Employee Physicals & Policy	200,000.00	200,000.00	186,172.00	13,825.00	3.00	-	-
Insurance Consultant	2,098,842.00	2,098,842.00	2,098,842.00	-	-	-	-
Workmen's Compensation Trust (40A: 10-6)	-	-	-	-	-	-	-
Self-Insurance - Administration of Claims	1,000.00	1,000.00	1,000.00	-	-	-	-
Self-Insurance - Police Professionals	1,000.00	1,000.00	1,000.00	-	-	-	-
Self-Insurance - Auto Liability	1,000.00	1,000.00	1,000.00	-	-	-	-
Self-Insurance - General Liability	100,000.00	100,000.00	100,000.00	-	-	-	-
Self-Insurance - Unemployment	1,000.00	1,000.00	1,000.00	-	-	-	-
Self-Insurance - Public Officials Trust	1,000.00	1,000.00	1,000.00	-	-	-	-
Self-Insurance - Physical Vehicle Damage Trust	1,000.00	1,000.00	1,000.00	-	-	-	-
Stationary, Printing and Advertising:							
Other Expenses	18,000.00	18,000.00	9,984.14	428.20	7,587.66	-	-

**COUNTY OF OCEAN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	APPROPRIATIONS			EXPENDED			CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED		
Postage:							
Other Expenses	575,500.00	575,500.00	252,575.00	3,000.00	319,925.00	-	-
Office of Information Technology:							
Salaries and Wages	3,418,310.00	3,418,310.00	3,342,591.51	2,000.00	73,718.49	-	-
Other Expenses	5,374,887.00	5,374,887.00	3,379,092.17	1,480,469.84	515,324.99	-	-
Printing & Graphic Arts:							
Salaries and Wages	582,399.00	582,399.00	519,197.80	-	63,201.20	-	-
Other Expenses	256,000.00	256,000.00	130,077.47	82,416.49	43,506.04	-	-
<b>Total General Government</b>	<b>113,088,785.00</b>	<b>112,762,280.00</b>	<b>102,266,151.27</b>	<b>3,020,350.00</b>	<b>7,475,778.73</b>	<b>-</b>	<b>-</b>
<b>JUDICIARY:</b>							
Indigent Costs:							
Other Expenses	25,000.00	25,000.00	3,013.48	-	21,986.52	-	-
Uniform Interstate Family Support Act:							
Other Expenses	175,000.00	175,000.00	76,435.00	28,482.46	70,082.54	-	-
County Surrogate:							
Salaries and Wages	1,198,654.00	1,198,654.00	1,100,722.28	420.00	97,511.72	-	-
Other Expenses	27,788.00	27,788.00	20,875.06	4,483.48	2,429.46	-	-
Sheriff's Office- Judicial Function:							
Other Expenses	79,500.00	79,500.00	43,436.03	24,948.12	11,115.85	-	-
<b>Total Judiciary</b>	<b>1,505,942.00</b>	<b>1,505,942.00</b>	<b>1,244,481.85</b>	<b>58,334.06</b>	<b>203,126.09</b>	<b>-</b>	<b>-</b>
<b>REGULATION:</b>							
Office of the Sheriff:							
Salaries & Wages	19,866,989.00	19,634,905.00	18,448,104.14	1,000.00	1,185,800.86	-	-
Other Expenses	469,500.00	701,584.00	305,280.98	374,347.52	21,955.50	-	-
Sheriff's - 911 System (N.J.S. 40A:45.4(r)):							
Salaries & Wages	4,132,168.00	4,132,168.00	3,809,246.64	-	322,921.36	-	-
Other Expenses	596,000.00	596,000.00	293,399.16	283,173.45	19,427.39	-	-
Sheriff - Communication and Operations Division:							
Other Expenses	208,000.00	208,000.00	98,713.62	84,556.55	24,729.83	-	-
Sheriff - Criminal Division:							
Police Academy:	404,500.00	404,500.00	318,571.10	83,974.35	1,954.55	-	-
Other Expenses	42,600.00	42,600.00	13,315.68	12,991.15	16,293.17	-	-
Board of Taxation:							
Salaries & Wages	655,585.00	655,585.00	618,486.12	-	37,098.88	-	-
Other Expenses	17,400.00	17,400.00	6,077.85	391.06	10,931.09	-	-
County Medical Examiner:							
Salaries & Wages	1,050,871.00	1,050,871.00	962,673.08	-	88,197.92	-	-
Other Expenses	1,936,000.00	1,936,000.00	1,105,565.37	323,096.44	507,338.19	-	-

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, 2022**

	APPROPRIATIONS		PAID OR		EXPENDED		CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	CHARGED	ENCUMBERED	RESERVED		
Burial Expenses - Indigents:							
Other Expenses	20,000.00	20,000.00	-	-	20,000.00	-	-
Shade Tree Commission:							
Salaries & Wages	115,049.00	115,049.00	114,672.20	-	376.80	-	-
Other Expenses	36,400.00	36,400.00	9,236.43	26,499.96	663.61	-	-
Election Expense:							
Salaries & Wages	357,800.00	357,800.00	309,928.69	-	47,871.31	-	-
Other Expenses	1,234,396.00	1,234,396.00	671,131.62	229,670.83	333,593.55	-	-
Election Board:							
Salaries & Wages	2,570,661.00	2,570,661.00	2,183,195.05	-	387,465.95	-	-
Rent of Polling Places:							
Other Expenses	96,500.00	96,500.00	68,300.00	10,000.00	18,200.00	-	-
District Election Board Members:							
Other Expenses	1,526,912.00	1,526,912.00	1,324,051.86	-	202,860.14	-	-
County Clerk - Election Expense:							
Other Expenses	775,000.00	1,151,505.00	761,703.68	384,326.39	5,474.93	-	-
Sheriff - Emergency Services Division:							
Other Expenses	80,200.00	80,200.00	44,250.35	26,139.03	9,810.62	-	-
Consumer Affairs (N.J.S 40:23-6-47)							
Salaries & Wages	898,057.00	898,057.00	809,295.16	-	88,761.84	-	-
Other Expenses	4,750.00	4,750.00	130.07	-	4,619.93	-	-
County Planning Board (RS 40:27-3)							
Salaries & Wages	926,298.00	726,298.00	687,196.19	-	39,101.81	-	-
Other Expenses	121,150.00	121,150.00	34,395.41	52,507.15	34,247.44	-	-
Construction Board of Appeals (N.J.S. 52:27D-127):							
Other Expenses	605.00	605.00	405.00	-	200.00	-	-
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	928,476.00	928,476.00	893,038.20	-	35,437.80	-	-
Clean Vessel Act P.L. 102-587:							
Other Expenses	50,000.00	50,000.00	45,000.00	-	5,000.00	-	-
<b>Total Regulation</b>	<b>39,146,867.00</b>	<b>39,323,372.00</b>	<b>33,960,363.65</b>	<b>1,892,673.88</b>	<b>3,470,334.47</b>	<b>-</b>	<b>-</b>
<b>ROADS AND BRIDGES:</b>							
Roads:							
Salaries & Wages	10,240,468.00	10,240,468.00	10,161,897.23	-	78,570.77	-	-
Other Expenses	2,102,000.00	2,102,000.00	1,642,940.47	442,676.67	16,382.86	-	-
Vehicle Services:							
Salaries & Wages	3,491,123.00	3,361,123.00	3,297,661.52	-	63,461.48	-	-
Other Expenses	206,220.00	206,220.00	144,776.83	56,485.75	4,957.42	-	-

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, 2022**

	APPROPRIATIONS		EXPENDED			CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	
Engineering Department:						
Salaries & Wages	6,243,127.00	5,755,627.00	5,719,248.09	-	36,378.91	-
Other Expenses	317,541.00	317,541.00	196,331.03	83,647.57	37,562.40	-
Beach Erosion:						
Other Expenses	675,000.00	1,175,000.00	31,000.00	-	1,144,000.00	-
Transportation Services:						
Salaries & Wages	3,306,198.00	3,186,198.00	3,134,908.84	-	51,289.16	-
Other Expenses	283,395.00	283,395.00	195,089.25	18,480.86	69,824.89	-
Shared Services Agreements:						
Other Expenses - Engineer	-	6,300.00	6,300.00	-	-	-
Other Expenses - Municipal Aid Roads	-	628,113.00	469,415.99	5,556.00	153,141.01	-
Other Expenses - Vehicle Services	399,500.00	999,500.00	775,537.77	194.97	223,767.26	-
Other Expenses - Planning Board	-	65,000.00	60,708.77	-	4,291.23	-
Maintenance of Pumping Facility:						
Other Expenses	259,500.00	259,500.00	122,575.43	39,932.00	96,992.57	-
Engineering/Hazard Tree Removal						
Other Expenses	100,000.00	100,000.00	9,485.65	84,287.28	6,227.07	-
<b>Total Roads and Bridges</b>	<b>27,624,072.00</b>	<b>28,685,985.00</b>	<b>25,967,876.87</b>	<b>731,261.10</b>	<b>1,986,847.03</b>	<b>-</b>
<b>CORRECTIONAL AND PENAL:</b>						
Department of Corrections:						
Salaries & Wages	22,487,126.00	21,537,126.00	20,832,449.01	-	704,676.99	-
Other Expenses	864,033.00	864,033.00	369,102.85	276,334.29	218,595.86	-
Corrections - Healthcare Services:						
Other Expenses	4,239,535.00	4,239,535.00	2,487,334.69	1,384,676.66	367,523.65	-
Law Enforcement Crime Prevention:						
Other Expenses	-	-	-	-	-	-
Corrections - Food						
Other Expenses	2,563,300.00	2,563,300.00	2,173,348.90	284,680.00	105,271.10	-
<b>Total Correctional and Penal</b>	<b>30,153,994.00</b>	<b>29,203,994.00</b>	<b>25,862,235.45</b>	<b>1,945,690.95</b>	<b>1,396,067.60</b>	<b>-</b>
<b>HEALTH AND WELFARE:</b>						
Aid to Visiting Homemaker Services (N.J.S. 40:23-8.11)	88,590.00	88,590.00	88,590.00	-	-	-
Aid to Providence House (N.J.S. 30:14-11)	67,440.00	67,440.00	67,440.00	-	-	-
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	780,118.00	780,118.00	739,482.26	-	40,635.74	-
Other Expenses	464,576.00	464,576.00	214,469.37	208,251.00	41,855.63	-
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	2,010,023.00	2,010,023.00	1,401,076.00	608,947.00	-	-

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, 2022**

	APPROPRIATIONS			EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
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	409,146.00	409,146.00	372,993.98	-	36,152.02	-
Other Expenses	60,000.00	60,000.00	49,173.92	10,790.67	35.41	-
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	2,323,806.00	2,323,806.00	2,323,806.00	-	-	-
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	62,736.79	-	47,263.21	-
Patients/Mental Institutions	1,418,013.00	1,418,013.00	1,418,013.00	-	-	-
Board of Social Services:						
Administration	15,387,100.00	15,387,100.00	15,387,099.58	-	0.42	-
Services Account	2,278,089.00	2,278,089.00	2,278,089.00	-	-	-
Supplemental Security Income	1,330,116.00	1,330,116.00	1,330,116.00	-	-	-
Emergency Shelter Aid	112,371.00	112,371.00	112,371.00	-	-	-
Juvenile Services - Education Programs:						
Other Expenses	698,328.00	698,328.00	171,150.77	469,546.20	57,631.03	-
Juvenile Services - State Housing:						
Other Expenses	29,580.00	29,580.00	20,411.28	6,776.62	2,392.10	-
Juvenile Services:						
Salaries & Wages	3,502,221.00	3,402,221.00	3,338,586.98	-	63,634.02	-
Other Expenses	155,200.00	255,200.00	148,302.44	15,508.88	91,388.68	-
Juvenile Services - Non-Secure Programs:						
Other Expenses	240,000.00	240,000.00	82,431.84	78,797.36	78,770.80	-
Juvenile Gang Initiatives:						
Other Expenses	22,500.00	22,500.00	6,032.39	618.00	15,849.61	-
Office of Senior Services:						
Salaries & Wages	802,580.00	702,580.00	616,039.72	-	86,540.28	-
Other Expenses	3,124,256.00	3,124,256.00	2,996,819.73	2,024.40	125,411.87	-
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	21,000.00	58,500.00	-	58,500.00	-	-
County Environmental Agency:						
Other Expenses	1,000.00	1,000.00	645.00	-	355.00	-
Hazardous Household Waste Program:						
Other Expenses	1,030,000.00	1,030,000.00	612,589.25	169,280.22	248,130.53	-
Solid Waste Management:						
Salaries & Wages	2,432,306.00	2,382,306.00	2,319,622.72	-	62,683.28	-
Other Expenses	790,000.00	790,000.00	427,107.36	333,243.48	29,649.16	-

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, 2022**

	APPROPRIATIONS		EXPENDED			CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	
Disability Awareness Through Education (D.A.T.E.):						
Other Expenses	22,500.00	22,500.00	22,500.00	-	-	-
Commission for Individuals with Disabilities:						
Other Expenses	1,200.00	1,200.00	182.20	-	1,017.80	-
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	37,644.83	112,355.17	-	-
Public Health Priority Funding (N.J.S.A.26:2F-1)						
Other Expenses	588,852.00	588,852.00	588,852.00	-	-	-
Social Services Programs (NJSA 40:23-8.11,8.18,8.19)						
Child & Adult Disability Services:						
Other Expenses	173,359.00	173,359.00	84,166.67	89,183.33	9.00	-
Aid to Families with Dependent Children:						
Other Expenses	219,015.00	219,015.00	219,015.00	-	-	-
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	52,000.00	52,000.00	51,272.48	668.50	59.02	-
Workforce Investment Board:						
Other Expenses	36,000.00	36,000.00	-	36,000.00	-	-
<b>Total Health and Welfare</b>	<b>41,223,744.00</b>	<b>41,111,244.00</b>	<b>37,799,309.56</b>	<b>2,200,490.83</b>	<b>1,111,443.61</b>	<b>-</b>
<b>EDUCATIONAL:</b>						
County Superintendent of Schools:						
Salaries & Wages	290,380.00	290,380.00	266,986.61	-	23,393.39	-
Other Expenses	11,500.00	11,500.00	5,642.95	1,094.58	4,762.47	-
Vocational School:						
Other Expenses	20,762,063.00	20,762,063.00	20,762,063.00	-	-	-
County Extension Service Farm and Home Demonstration:						
Salaries & Wages	418,241.00	418,241.00	402,554.35	-	15,686.65	-
Other Expenses	23,728.00	23,728.00	17,085.93	3,869.29	2,772.78	-
Rutgers Co-Op Extension:						
Other Expenses	188,247.00	188,247.00	124,132.00	64,115.00	-	-
County College:						
Other Expenses	16,556.631.00	16,556,631.00	8,278,315.50	8,278,315.50	-	-
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	150,309.62	-	174,690.38	-

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, 2022**

	APPROPRIATIONS		PAID OR		EXPENDED		CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	CHARGED	ENCUMBERED	RESERVED		
County Cultural and Heritage Commission (N.J.S. 40:33A-6):							
Other Expenses	43,500.00	43,500.00	37,854.24	5,038.11	607.65	-	-
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	-	-
<b>Total Educational</b>	<b>38,790,865.00</b>	<b>38,790,865.00</b>	<b>30,160,444.20</b>	<b>8,402,432.48</b>	<b>227,988.32</b>	<b>-</b>	<b>-</b>
<b>RECREATION:</b>							
County Parks (N.J.S. 40:32-2.4):							
Salaries & Wages	6,689,801.00	6,589,801.00	6,467,052.74	-	122,748.26	-	-
Other Expenses	472,957.00	472,957.00	346,726.53	112,253.83	13,976.64	-	-
County Parks - Non-Profit Program:							
Other Expenses	186,006.00	186,006.00	149,502.52	34,151.68	2,351.80	-	-
Forge Pond Complex:							
Other Expenses	119,609.00	119,609.00	109,840.35	8,738.82	1,029.83	-	-
Atlantis Complex:							
Other Expenses	238,844.00	238,844.00	223,045.64	14,728.25	1,070.11	-	-
Rent/Lease of Equipment:							
Other Expenses	120,000.00	120,000.00	113,823.69	4,730.00	1,446.31	-	-
Atlantis Golf Course Pro Shop:							
Other Expenses	49,770.00	49,770.00	36,046.39	12,056.90	1,666.71	-	-
Forge Pond Golf Course Pro Shop:							
Other Expenses	34,932.00	34,932.00	27,112.52	6,496.37	1,323.11	-	-
Public Information - Fair Committee:							
Other Expenses	8,034.00	8,034.00	8,034.00	-	-	-	-
<b>Total Recreation</b>	<b>7,919,953.00</b>	<b>7,819,953.00</b>	<b>7,481,184.38</b>	<b>193,155.85</b>	<b>145,612.77</b>	<b>-</b>	<b>-</b>
<b>UNCLASSIFIED:</b>							
County Air Park:							
Salaries & Wages	78,266.00	78,266.00	68,100.97	-	10,165.03	-	-
Other Expenses	10,000.00	10,000.00	4,112.67	1,602.11	4,285.22	-	-
Purchase of County Fleet:							
Other Expenses	2,000,000.00	2,000,000.00	-	1,987,182.81	12,817.19	-	-
Repairs and Maintenance of County Vehicles:							
Other Expenses	2,434,780.00	2,434,780.00	1,754,593.24	650,514.23	29,672.53	-	-
Environmental Insurance Fund:							
Other Expenses	750,000.00	750,000.00	134,494.14	43,177.19	572,328.67	-	-

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, 2022**

	APPROPRIATIONS			EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Rental/Lease Office Premises:						
Other Expenses	1,300,000.00	1,300,000.00	1,193,010.98	-	106,989.02	-
County Public Transportation Program:						
Other Expenses	1,350.00	1,350.00	-	-	1,350.00	-
Purchase, Replacement, Repairs and Rental of Equipment:						
Other Expenses	214,200.00	214,200.00	41,079.68	37,781.01	135,339.31	-
Veteran's Service Bureau:						
Salaries & Wages	452,845.00	452,845.00	438,070.44	-	14,774.56	-
Other Expenses	220,158.00	220,158.00	144,734.12	59,882.09	15,541.79	-
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	-
Accumulated Sick Leave at Retirement:						
Salaries & Wages	400,430.00	400,430.00	400,430.00	-	-	-
N.J. Association of Counties:						
Other Expenses	27,006.00	27,006.00	27,005.67	-	0.33	-
Special Projects:						
Other Expenses	1,250,000.00	1,250,000.00	400,660.34	595,305.50	254,034.16	-
Physical Damage Vehicle:						
Other Expenses	95,500.00	95,500.00	71,739.97	11,441.89	12,318.14	-
Utilities:						
Gasoline	2,390,900.00	3,390,900.00	3,288,909.57	100,453.33	1,537.10	-
Natural Gas	1,400,000.00	1,900,000.00	1,472,578.55	-	427,421.45	-
Heating Oil	26,800.00	26,800.00	9,984.78	-	16,815.22	-
Water	438,200.00	438,200.00	308,485.54	-	129,714.46	-
Telephone/Data Transmission	3,225,000.00	3,225,000.00	3,172,968.63	47,543.92	4,487.45	-
Sewer	350,000.00	350,000.00	271,894.02	-	78,105.98	-
Trash Disposal	310,000.00	310,000.00	248,830.85	60,782.34	386.81	-
Electricity	2,860,000.00	3,480,000.00	2,852,438.36	-	627,561.64	-
Recycling	2,000,000.00	1,380,000.00	1,069,414.27	95,676.18	214,909.55	-
Grant Management:						
Matching Funds for Future Grants:						
Other Expenses	1,088,090.00	375,211.00	-	-	375,211.00	-
Local:						
DCA Home Delivered Meals	17,937.00	17,937.00	17,937.00	-	-	-
FAA Rehabilitation Apron Design Phase II	-	16,667.00	16,667.00	-	-	-
Human Services Advisory	-	15,900.00	15,900.00	-	-	-
NJ JARC FY23	-	425,000.00	425,000.00	-	-	-
S.A.N.E.	-	45,983.00	45,983.00	-	-	-
Supp Aging Supp Svc	58,159.00	58,159.00	58,159.00	-	-	-
Subregional Transportation	-	36,096.00	36,096.00	-	-	-
Violence Against Women (VAWA)	-	18,634.00	18,634.00	-	-	-
Victims of Crime Act	-	154,599.00	154,599.00	-	-	-
Total Unclassified	23,902,121.00	25,402,121.00	18,162,511.79	3,691,342.60	3,548,266.61	-

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, 2022**

	APPROPRIATIONS			EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:</b>						
Grant Management:						
Adult Protective Services	451,670.00	451,670.00	451,670.00	-	-	-
Area Plan III-E - Admin	35,169.00	35,169.00	35,169.00	-	-	-
Area Plan III-E - State FY21	393.00	393.00	393.00	-	-	-
Area Plan III-E - State FY22	105,509.00	125,624.00	125,624.00	-	-	-
ARP - Div of Aging Services	-	2,594,115.00	2,594,115.00	-	-	-
ARP - ESSER FY22	-	40,000.00	40,000.00	-	-	-
Care Coordination	23,810.00	23,810.00	23,810.00	-	-	-
Children's Inter-Agency Coordinating Council	-	39,418.00	39,418.00	-	-	-
Child Advocacy Center of NJ	-	204,441.00	204,441.00	-	-	-
Child Advocacy Center of NJ FY22	204,441.00	97,736.00	97,736.00	-	-	-
Child Restraint & Protect	-	62,000.00	62,000.00	-	-	-
Clean Communities	-	216,880.00	216,880.00	-	-	-
Communication Access Services	-	75,000.00	75,000.00	-	-	-
Community Development Block Grant FY22	-	1,423,325.00	1,423,325.00	-	-	-
Council of the Arts FY22	264,480.00	264,480.00	264,480.00	-	-	-
DCA: Home Delivered Meals	71,746.00	71,746.00	71,746.00	-	-	-
DHS Emergency Food and Shelter	964,780.00	964,780.00	964,780.00	-	-	-
DRE Callout Program	-	110,000.00	110,000.00	-	-	-
Edward Byrne Memorial Justice Assistance Grant (JAG) FY17	-	14,372.00	14,372.00	-	-	-
EMAA FY21	-	55,000.00	55,000.00	-	-	-
FAA ARPA-ARGP	59,000.00	59,000.00	59,000.00	-	-	-
FAA Rehabilitation Apron Construction Phase IV	-	1,303,652.00	1,303,652.00	-	-	-
FAA Rehab Apron Construction Phase III	-	150,000.00	150,000.00	-	-	-
Family Court Services	338,792.00	338,792.00	338,792.00	-	-	-
Hist Preserv - Cox House	-	518,645.00	518,645.00	-	-	-
Hist Preserv - Cox House FY21	-	750,000.00	750,000.00	-	-	-
HUD: HOME Program Income FY22	10,000.00	60,253.00	60,253.00	-	-	-
HUD: CDBG Program Income FY22	45,554.00	124,577.00	124,577.00	-	-	-
HUD: HOME Investment Partnership FY22	-	1,487,733.00	1,487,733.00	-	-	-
Human Services Advisory Service	-	64,397.00	64,397.00	-	-	-
Insurance Fraud Program	-	250,000.00	250,000.00	-	-	-
Janssen 2022 Part 1	-	182,455.00	182,455.00	-	-	-
Janssen 2022 Part 2	-	437,844.00	437,844.00	-	-	-
Juvenile Detention Alternative Initiative	120,000.00	120,000.00	120,000.00	-	-	-
Law Enforcement Train & Equip FY13	-	22,018.00	22,018.00	-	-	-
MAT Initiative FY19	-	199,998.00	199,998.00	-	-	-
MAT Initiative FY22	-	399,999.00	399,999.00	-	-	-
MAT Initiative FY23	-	399,999.00	399,999.00	-	-	-

**COUNTY OF OCEAN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	APPROPRIATIONS			EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	RESERVED	CANCELLED
Medicaid Match	36,295.00	36,523.00	36,523.00	-	-	-
Move Over Enforcement	55,000.00	55,000.00	55,000.00	-	-	-
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program FY18	-	79,299.00	79,299.00	-	-	-
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program FY19	-	136,975.00	136,975.00	-	-	-
NJ Co History Partnership	119,422.00	119,422.00	119,422.00	-	-	-
NJDOT/Mill Creek Trail FY22	-	600,000.00	600,000.00	-	-	-
NJ JARC FY23	-	425,000.00	425,000.00	-	-	-
NPS Battlefield Preserv FY22	-	148,864.00	148,864.00	-	-	-
NRCAC Tools & Tech FY22	-	19,866.00	19,866.00	-	-	-
Ocean Area Comprehensive FY22	223,652.00	223,652.00	223,652.00	-	-	-
Ocean Area Plan - State FY21	523.00	523.00	523.00	-	-	-
Ocean Area Plan - State FY22	118,404.00	125,569.00	125,569.00	-	-	-
Ocean Area Plan Grant FY21	11,193.00	11,193.00	11,193.00	-	-	-
Ocean Area Plan Grant FY22	2,329,400.00	2,476,484.00	2,476,484.00	-	-	-
Operation Helping Hands FY21/22	52,632.00	52,632.00	52,632.00	-	-	-
Operation Helping Hands FY22/23	-	173,810.00	173,810.00	-	-	-
Opioid Treatment Program	-	497,166.00	497,166.00	-	-	-
Opioid Treatment Installment 2	-	519,965.00	519,965.00	-	-	-
Personal Assistance Services Program	59,427.00	59,427.00	59,427.00	-	-	-
Personal Assistance Services Program FY23	-	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	-	-	-
Promising Path to Success FY21	-	10,000.00	10,000.00	-	-	-
Public Health Workforce	-	78,610.00	78,610.00	-	-	-
Recycling Enhancement Tax Entitlement	-	542,700.00	542,700.00	-	-	-
Safe Housing and Transport	84,289.00	84,289.00	84,289.00	-	-	-
SAMHSA	-	304,268.00	304,268.00	-	-	-
S.A.N.E. Grant	-	183,931.00	183,931.00	-	-	-
Senior Citizens and Persons with Disabilities	1,657,504.00	1,657,504.00	1,657,504.00	-	-	-
State Body Armor - Corrections FY21	8,054.00	8,054.00	8,054.00	-	-	-
State Body Armor - Prosecutor FY21	3,042.00	3,042.00	3,042.00	-	-	-
State Body Armor - Sheriff FY21	5,947.00	5,947.00	5,947.00	-	-	-
State COLA Senior Services	390,461.00	390,461.00	390,461.00	-	-	-
State Criminal Alien Assistance FY20	-	187,087.00	187,087.00	-	-	-
State Criminal Alien Assistance FY21	-	197,316.00	197,316.00	-	-	-
State Facilities Education Act	-	54,000.00	54,000.00	-	-	-
State Health Insurance Assistance Program	-	47,000.00	47,000.00	-	-	-
Stop Violence Against Women FY22	-	55,903.00	55,903.00	-	-	-
Subregional Intern Supplemental Program	-	15,000.00	15,000.00	-	-	-
Subregional Transportation	-	144,381.00	144,381.00	-	-	-
Supp Aging Supportive Svcs	232,634.00	232,634.00	232,634.00	-	-	-
Traffic Enf Program FY22	72,000.00	72,000.00	72,000.00	-	-	-
Traumatic Loss Coalition	-	14,255.00	14,255.00	-	-	-
U.S. Marshall Service	-	30,000.00	30,000.00	-	-	-
U.S.D.A. FY22	222,452.00	245,490.00	245,490.00	-	-	-

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, 2022**

	APPROPRIATIONS		PAID OR		EXPENDED		CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	CHARGED	ENCUMBERED	RESERVED		
U.S.D.A. FY21	694.00	694.00	694.00	-	-	-	-
Veterans Transportation FY21	-	7,500.00	7,500.00	-	-	-	-
Veterans Transportation FY22	-	30,000.00	30,000.00	-	-	-	-
Victims of Crime Act	-	618,397.00	618,397.00	-	-	-	-
WIOA On the Job Training	150,000.00	150,000.00	150,000.00	-	-	-	-
WIOA Plan	-	3,342,165.00	3,342,165.00	-	-	-	-
WIOA Data Reporting and Analysis FY21/22	12,971.00	12,971.00	12,971.00	-	-	-	-
WIOA Data Reporting and Analysis FY22/23	-	12,971.00	12,971.00	-	-	-	-
Work First NJ Program (WFNJ) FY22/23	-	1,456,126.00	1,456,126.00	-	-	-	-
Workforce Learning Link FY22/23	-	47,000.00	47,000.00	-	-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>9,671,757.00</b>	<b>30,239,084.00</b>	<b>30,239,084.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contingent	200,000.00	200,000.00	19,139.22	-	180,860.78	-	-
<b>Total Operations</b>	<b>333,228,100.00</b>	<b>355,044,840.00</b>	<b>313,162,782.24</b>	<b>22,135,731.75</b>	<b>19,746,326.01</b>	<b>-</b>	<b>-</b>
Detail:							
Salaries & Wages	137,895,591.00	135,076,007.00	129,069,580.90	5,420.00	6,001,006.10	-	-
Other Expenses	195,332,509.00	219,968,833.00	184,093,201.34	22,130,311.75	13,745,319.91	-	-
<b>Total Operations</b>	<b>333,228,100.00</b>	<b>355,044,840.00</b>	<b>313,162,782.24</b>	<b>22,135,731.75</b>	<b>19,746,326.01</b>	<b>-</b>	<b>-</b>
<b>CAPITAL IMPROVEMENTS:</b>							
Capital Improvement Fund	25,161,000.00	25,161,000.00	25,161,000.00	-	-	-	-
Structural Repairs and Additions to Various County Buildings	4,865,000.00	4,865,000.00	2,307,652.36	2,420,658.52	136,689.12	-	-
Road Overlays and Reconstruction - Roads	3,750,000.00	3,750,000.00	3,153,733.88	165,618.51	430,647.61	-	-
Road Overlays and Reconstruction - Engineering	750,000.00	750,000.00	671,077.87	78,922.13	-	-	-
Purchase of Data Processing Equipment	7,476,490.00	7,476,490.00	4,396,335.77	2,982,461.46	97,692.77	-	-
Purchase of Communication Equipment	500,000.00	500,000.00	52,691.80	162,335.10	284,973.10	-	-
Purchase of Office Equipment, Machinery and Furniture	3,350,000.00	3,350,000.00	270,364.84	1,817,865.15	1,261,770.01	-	-
Purchase of Trucks	4,500,000.00	4,500,000.00	281,538.80	4,135,248.17	83,213.03	-	-
Timekeeping Software and Equipment	115,000.00	115,000.00	29,016.00	-	85,984.00	-	-
Engineering Projects - Design, Permits and Other	200,000.00	200,000.00	86,176.90	111,822.48	2,000.62	-	-
Antenna and Microwave Bands	150,000.00	150,000.00	-	84,284.66	65,715.34	-	-
Air Park Upgrades	75,000.00	75,000.00	6,230.25	65,888.67	2,881.08	-	-
Roof Upgrades and Alterations	250,000.00	250,000.00	248,953.16	1,046.84	-	-	-
Barnegat Branch Trail Upgrades	400,000.00	400,000.00	-	355,587.38	44,412.62	-	-
<b>Total Capital Improvements</b>	<b>51,542,490.00</b>	<b>51,542,490.00</b>	<b>36,664,771.63</b>	<b>12,381,739.07</b>	<b>2,495,979.30</b>	<b>-</b>	<b>-</b>

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, 2022**

	APPROPRIATIONS		EXPENDED		CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	ENCUMBERED	
<b>COUNTY DEBT SERVICE:</b>					
Payment of State Aid County College Bonds (N.J.S. 18A:64A-22.6)	2,335,000.00	2,335,000.00	2,335,000.00	-	-
Other Bonds	36,330,000.00	36,330,000.00	36,330,000.00	-	-
Interest on State Aid County College Bonds (N.J.S. 18A:64A-22.6)	233,278.00	233,278.00	233,277.78	-	0.22
Interest on Bonds	16,638,002.00	16,638,002.00	16,638,001.56	-	0.44
NJ Environmental Infrastructure Trust Loans: Principal	121,909.00	121,909.00	121,908.67	-	0.33
NJ Environmental Infrastructure Trust Loans: Interest	104,594.00	104,594.00	103,602.98	-	991.02
Total County Debt Service	55,762,783.00	55,762,783.00	55,761,790.99	-	992.01
<b>DEFERRED CHARGES AND STATUTORY EXPENDITURES:</b>					
Deferred Charges to Future Taxation - Unfunded:					
16-26:Energy Savings Impr Prog	3,108,271.00	3,108,271.00	3,108,271.00	-	-
18-02:Eng. Rd, Bridges & Drainage	500,000.00	500,000.00	500,000.00	-	-
Prior Year Bills:					
John B. Wolf, J.D. Arbitrator	3,199.00	3,199.00	3,198.04	-	0.96
Statutory Expenditures:					
Public Employees' Retirement System	13,861,616.00	13,861,616.00	13,861,616.00	-	-
Social Security System (O.A.S.I.)	10,180,000.00	10,180,000.00	9,935,498.63	-	244,501.37
Police and Fireman's Retirement System	11,457,237.00	11,457,237.00	11,457,237.00	-	-
Defined Contribution Retirement Plan	100,000.00	100,000.00	48,747.93	-	51,252.07
Other Pension Liabilities	100,000.00	150,000.00	75,774.10	-	74,225.90
N.J. Temporary Disability Insurance	65,990.00	65,990.00	9,472.25	-	56,517.75
N.J. Catastrophic Illness Fund - Right-to-Know	6,600.00	6,600.00	6,600.00	-	-
Total Deferred Charges and Statutory Appropriations	39,382,913.00	39,432,913.00	39,006,414.95	-	426,497.09
Total General Appropriations for County Purposes	\$ 479,916,286.00	\$ 501,783,026.00	\$ 444,595,759.81	\$ 34,517,470.82	\$ 22,668,802.40
Original Budget		\$ 479,916,286.00			992.97
Appropriation by 40A:4-87		21,866,740.00			
		<u>\$ 501,783,026.00</u>			
Cash Disbursed			\$ 413,152,656.67		
Inventory - Central Supply Warehouse			415,044.14		
Local Match - Due to Grant Fund			788,975.00		
Reserve for Federal & State Grants			<u>30,239,084.00</u>		
			<u>\$ 444,595,759.81</u>		

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, 2022 AND 2021**

ASSETS	REFERENCE	2022	2021
Cash and Cash Equivalents	B-1	\$ 128,371,693.26	\$133,885,738.73
Added and Omitted Taxes Receivable	B-3	402,614.79	518,027.15
Total Assets		<u>\$ 128,774,308.05</u>	<u>\$134,403,765.88</u>
<b>LIABILITIES &amp; RESERVES</b>			
Interfund - Due Current	B-4	\$ 80,368.94	\$ 3,685.42
Reserve for Added and Omitted Taxes Receivable	B	402,614.79	518,027.15
Reserve For:			
Encumbrances	B-5	7,471,198.77	8,971,812.04
County Library	B-6	18,969,820.96	22,045,610.90
Forensic Laboratory Fund N.J.S.A 2C:35-20	B-6	12,117.32	32,117.81
County Board of Health	B-6	54,657.80	23,349.39
Motor Vehicle Fines	B-6	1,394,828.32	1,358,854.30
Planning Board Drainage	B-6	6,266,500.25	5,090,800.25
Road Opening Permits	B-6	206,920.78	184,316.00
P.B./Engineering Developer Agreement	B-6	416,483.35	416,483.35
Subdivision and Site Plan Fees	B-6	29,579.82	29,807.82
Uniform Fire Safety Act N.J.S.A. 53:27D-192	B-6	647,554.81	594,898.41
Sheriff's Forfeited	B-6	58,414.99	49,624.72
Solid Waste Inclusion	B-6	44,085.05	44,085.05
Recycling Revenue and Residue	B-6	4,175,229.47	2,485,357.14
Inmate Welfare Fund - Commissary Account	B-6	728,103.90	570,855.68
Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135	B-6	44,839.26	44,839.26
O.C.U.A. Supplies	B-6	3,921.71	5,125.21
State Fund Social Services Program	B-6	344,067.00	284,888.00
Accumulated Absences	B-6	2,011,091.13	2,174,407.98
Outside Employment - Sheriffs Office	B-6	267,465.75	237,082.00
Storm Recovery	B-6	3,191,573.81	6,915,333.02
Self Insurance - General	B-6	23,831,251.28	20,942,836.55
Self Insurance - Unemployment Insurance	B-6	1,938,490.58	1,848,321.77
Audio Visual Aids Commission	B-6	-	151,282.12
Weights and Measures	B-6	144,056.51	120,379.34
Tax Board Filing Fees	B-6	760,273.55	810,033.92
Golf Course Sales Tax	B-6	709.92	1,775.54
Prosecutor's - AMA	B-6	24,516.84	21,093.77
Prosecutor's - SATA	B-6	3,183,318.08	3,782,932.56
Prosecutor's - CLETA	B-6	297,172.91	598,571.43
U.S. Department of Justice - Forfeited - Prosecutor	B-6	37,378.66	9,014.30
U.S. Department of Justice-Forfeited - Sheriff	B-6	108,570.65	15,595.65
U.S. Department of Treasury - Forfeited	B-6	877.30	871.77
Natural Land Trust	B-6	50,361,250.46	52,447,670.77
Fishing Industry Program	B-6	59,606.61	75,315.38
Library Future Fund	B-6	493,175.98	492,436.79
County Clerk Filing Fees	B-6	381,864.63	749,233.65
County Sheriff Filing Fees	B-6	47,632.18	47,504.21
County Surrogate Filing Fees	B-6	282,723.93	207,535.46
Total Liabilities and Reserves		<u>\$ 128,774,308.05</u>	<u>\$ 134,403,765.88</u>

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, 2022 AND 2021**

ASSETS	REFERENCE	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	C-2	\$ 251,854,817.76	\$ 202,724,390.23
Deferred Charges to Future Taxation:			
Funded	C-4	453,921,275.53	445,918,184.20
Unfunded	C-5	56,805,307.65	55,099,665.51
Other Accounts Receivable:			
County College Bonds	C-6	<u>7,435,000.00</u>	<u>7,195,000.00</u>
 Total		 <u>\$ 770,016,400.94</u>	 <u>\$ 710,937,239.94</u>
 LIABILITIES, RESERVES & FUND BALANCE			
Interfund - Current Fund	A	\$ 109,396.98	\$ 4,732.24
General Serial Bonds	C-6	452,486,000.00	444,286,000.00
N.J. Environmental Infrastructure Trust Loan			
Payable	C-7	1,435,275.53	1,632,184.20
Improvement Authorizations:			
Funded	C-9	155,504,701.81	113,850,910.32
Unfunded	C-9	35,337,687.40	40,668,251.01
Reserve for:			
Encumbrances	C-8	102,681,992.53	89,942,037.94
Interest Earned on Proceeds of Bonds	C-10	1,580,993.70	1,666,484.85
Payment of Serial Bonds	C-11	5,431,822.10	3,718,699.68
Beach Erosion	C-12	3,573,146.75	2,956,146.75
Interest on State Aid	C-14	184,461.23	96,460.30
Interest on Southern Ocean Landfill Escrow	C-15	1,072,976.12	1,058,120.50
Capital Improvement Fund	C-13	2,460,587.38	2,274,757.09
Reserve for Accounts Receivable	C	7,435,000.00	7,195,000.00
Fund Balance	C-1	<u>722,359.41</u>	<u>1,587,455.06</u>
 Total		 <u>\$ 770,016,400.94</u>	 <u>\$ 710,937,239.94</u>

There were bonds and notes authorized but not issued on December 31, 2022 of \$56,805,307.65 and on December 31, 2021 of \$55,099,665.51 (Exhibit C-16).

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
STATEMENT OF FUND BALANCE - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 1,587,455.06
Increased by Receipts:		
Funded Improvement Authorizations - Cancelled	\$ 709,676.91	
Premium Received on Bond Sale	4,538.93	
Funded Improvement Authorizations Reimbursements Received	8,143.51	
		722,359.35
Subtotal		2,309,814.41
Decreased by Disbursements:		
Utilization as Current Fund Anticipated Revenue		1,587,455.00
Balance, December 31, 2022		\$ 722,359.41

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, 2022 AND 2021**

ASSETS	<u>2022</u>	<u>2021</u>
Land	\$ 296,652,310.00	\$ 282,106,862.00
Building	276,333,164.00	271,247,595.00
Furniture, Fixtures and Equipment	60,426,643.00	59,211,750.00
Vehicles	<u>95,634,644.00</u>	<u>90,281,868.00</u>
Total	<u>\$ 729,046,761.00</u>	<u>\$ 702,848,075.00</u>
FUND BALANCE		
Investment in General Fixed Assets	<u>\$ 729,046,761.00</u>	<u>\$ 702,848,075.00</u>

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

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**COUNTY OF OCEAN**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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## COUNTY OF OCEAN

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

#### 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.

## COUNTY OF OCEAN

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2022

#### 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 Fund 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.

## COUNTY OF OCEAN

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2022

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

New Jersey county and municipal units are required by *N.J.S.A. 40A:5-14* to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States or of the State of New Jersey or in the New Jersey Cash Management Fund. *N.J.S.A. 40A:5-15.1* 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, 2022 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:

## COUNTY OF OCEAN

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2022

#### 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. 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.

**Right to Use Leased Assets** – The right to use leased assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, plus ancillary charges necessary to place the lease into service. The assets leased by the County consist of office space. The right to use leased assets is not recorded on the various statements of assets, liabilities, reserves and net position in accordance with the regulatory basis of accounting.

**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.



## COUNTY OF OCEAN

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2022

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

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.

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 31<sup>st</sup> 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 improvement 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.

## COUNTY OF OCEAN

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2022

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

##### Accounting Pronouncements Adopted in Current Year

The following GASB Statements became effective for the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*.
- Statement No. 93, *Replacement of Interbank Offered Rates*.
- 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 paragraphs 4 and 5 were implemented in the prior year.

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

The following accounting pronouncements will become effective in future reporting periods:

- Statement No. 96, *Subscription-Based Information Technology Arrangements*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.
- Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023.
- Statement No. 101, *Compensated Absences*. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023.

Management has not yet evaluated the impact implementation of these standards will have on the County's financial statements.

#### 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.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 2. Deposits and Investments (continued)**

As of December 31, 2022, the County’s bank balance of \$615,725,648.90 was insured or collateralized as follows:

Insured under FDIC and GUDPA	\$ 2,000,000.00
NJ Cash Management Fund	22,847,345.55
Uninsured and Uncollateralized	<u>590,878,303.35</u>
	<u><u>\$ 615,725,648.90</u></u>

**Investments**

The County had no investments as of December 31, 2022.

**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**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Tax Rate	<u>\$ 0.379</u>	<u>\$ 0.396</u>	<u>\$ 0.404</u>
Apportionment of Tax Rate:			
County Tax Rate	0.319	0.331	0.338
County Library Tax Rate	0.031	0.036	0.037
County Health Tax Rate	0.017	0.017	0.017
County Open Space Tax Rate	0.012	0.012	0.012

	<b>Net Taxable</b>	<b>Net Valuation</b>	<b>(1)</b>
<u>Year</u>	<u>Value</u>	<u>For County Tax</u>	<u>County</u>
		<u>Apportionment</u>	<u>Tax Rate</u>
2022	\$ 107,275,753,534.00	\$ 121,483,924,081.00	0.319
2021	99,143,977,335.00	110,589,029,220.00	0.331
2020	96,007,625,561.00	107,336,908,119.00	0.338

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

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 3. Property Taxes (continued)**

<u>Year</u>	<u>Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2022	\$ 387,360,543.00	\$ 387,360,543.00	100.00%
2021	365,212,639.00	365,212,639.00	100.00%
2020	361,536,722.00	361,536,722.00	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, 2022, principal and interest outstanding on the mortgage note amounted to \$4,396,485.34.

**Note 6. Interfund Receivables, Payables & Transfers**

The following interfund balances were recorded in the various statements of assets liabilities, reserves and fund balances at December 31, 2022:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 2,895,768.19	\$ -
State and Federal Grant Fund	-	2,706,002.27
Trust Fund	-	80,368.94
General Capital Fund	-	109,396.98
	<u>\$ 2,895,768.19</u>	<u>\$ 2,895,768.19</u>

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 6. Interfund Receivables, Payables & Transfers (continued)**

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

A summary of interfund transfers during the year ended December 31, 2022 is as follows:

<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>
Current Fund	\$ 720,186.53	\$ 2,168,120.38
State and Federal Grant Fund	1,306,892.90	-
Trust Fund	380,260.61	343,884.40
General Capital Fund	<u>480,966.87</u>	<u>376,302.13</u>
	<u>\$ 2,888,306.91</u>	<u>\$ 2,888,306.91</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them (i.e. interest earning), (2) provide cash flow to other funds to temporary finance expenditures that are on a reimbursable basis (i.e. grants), (3) when no bank account exists for a fund, and (4) utilizing surplus or fund balance from one fund as budgeted revenue in another.

**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, 2022:

	<b>Balance December 31, <u>2021</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b>Balance December 31, <u>2022</u></b>
Land	\$ 282,106,862.00	\$ 15,585,298.00	\$ (1,039,850.00)	\$ 296,652,310.00
Buildings	271,247,595.00	5,224,173.00	(138,604.00)	276,333,164.00
Equipment	59,211,750.00	3,501,901.00	(2,287,008.00)	60,426,643.00
Vehicles	<u>90,281,868.00</u>	<u>7,611,343.00</u>	<u>(2,258,567.00)</u>	<u>95,634,644.00</u>
	<u>\$ 702,848,075.00</u>	<u>\$ 31,922,715.00</u>	<u>\$ (5,724,029.00)</u>	<u>\$ 729,046,761.00</u>

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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.

<u>Year</u>	<u>Balance December 31,</u>	<u>Utilized in Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
<b>Current Fund:</b>			
2022	\$ 75,992,306.61	\$ 38,500,000.00	50.66%
2021	77,729,551.11	38,500,000.00	49.53%
2020	76,746,172.73	38,000,000.00	49.51%

**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:

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Issued:</b>			
General:			
Bonds, Notes and Loans	\$ 453,921,275.53	\$ 445,918,184.20	\$ 457,075,092.87
<b>Authorized but not issued:</b>			
General:			
Bonds, Notes and Loans	56,805,307.65	55,099,665.51	41,356,753.79
<b>Total Gross Debt</b>	<b>510,726,583.18</b>	<b>501,017,849.71</b>	<b>498,431,846.66</b>
<b>Deductions:</b>			
Accounts Receivable from Other Public Authorities for Payment of Gross Debt	7,435,000.00	7,195,000.00	5,162,156.67
Funds Temporarily Held to Pay			
Bonds and Notes	5,431,822.10	3,718,699.68	4,620,000.00
<b>Total Deductions</b>	<b>12,866,822.10</b>	<b>10,913,699.68</b>	<b>9,782,156.67</b>
<b>Total Net Debt</b>	<b>\$ 497,859,761.08</b>	<b>\$ 490,104,150.03</b>	<b>\$ 488,649,689.99</b>

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 510,726,583.18	\$ 12,866,822.10	\$ 497,859,761.08
Total Debt	<u>\$ 510,726,583.18</u>	<u>\$ 12,866,822.10</u>	<u>\$ 497,859,761.08</u>

Net Debt \$497,859,761.08 divided by the average Equalized Valuation Basis per N.J.S.A 40A:2-2 as amended, \$122,716,011,397.67, equals 0.406%. 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, 2022 is calculated as follows:

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

2.0% of Equalized Valuation Basis (County)	\$ 2,454,320,227.95
Net Debt	<u>497,859,761.08</u>
Remaining Borrowing Power	<u>\$ 1,956,460,466.87</u>

**General Debt**

The following is a summary of the County's General Debt outstanding as of December 31, 2022:

**A. Serial Bonds Payable**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 40,685,000.00	\$ 17,252,010.19	\$ 57,937,010.19
2024	36,610,000.00	15,589,132.54	52,199,132.54
2025	36,035,000.00	13,955,782.54	49,990,782.54
2026	36,550,000.00	12,415,357.54	48,965,357.54
2027	37,137,000.00	10,896,282.54	48,033,282.54
2028-2032	135,750,000.00	34,479,034.53	170,229,034.53
2033-2037	87,561,000.00	14,617,493.86	102,178,493.86
2038-2042	42,158,000.00	3,389,397.52	45,547,397.52
Totals	<u>\$ 452,486,000.00</u>	<u>\$ 122,594,491.26</u>	<u>\$ 575,080,491.26</u>

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 9. County Debt (continued)**

**B. Bonds and Notes Authorized But Not Issued**

As of December 31, 2022, the County had \$56,805,307.65 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, 2022:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 196,908.67	\$ 25,983.30	\$ 222,891.97
2024	206,908.67	22,787.52	229,696.19
2025	211,908.76	18,537.52	230,446.28
2026	162,814.29	14,737.52	177,551.81
2027	92,326.43	12,137.52	104,463.95
2028-2032	463,745.79	38,187.60	501,933.39
2033-2036	100,662.92	5,425.04	106,087.96
<b>Total</b>	<b>\$ 1,435,275.53</b>	<b>\$ 137,796.02</b>	<b>\$ 1,573,071.55</b>

**Changes in Outstanding Debt**

During 2022 the following changes occurred in the outstanding debt of the County:

	<u>Balance Dec. 31, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2022</u>	<u>Due Within One Year</u>
General Serial Bonds	\$ 444,286,000.00	\$ 46,865,000.00	\$ 38,665,000.00	\$ 452,486,000.00	\$ 40,685,000.00
NJEIT Loans Payable	1,632,184.20	-	196,908.67	1,435,275.53	196,908.67
Bonds Authorized But Not Issued	55,099,665.51	56,805,307.65	55,099,665.51	56,805,307.65	-
	<b>\$ 501,017,849.71</b>	<b>\$ 103,670,307.65</b>	<b>\$ 93,961,574.18</b>	<b>\$ 510,726,583.18</b>	<b>\$ 40,881,908.67</b>



COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022

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 Annual Comprehensive Financial Report (ACFR) 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:

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

Service retirement benefits of 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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.

**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 2022, 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

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

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, 2022, the County's contractually required contribution to PERS plan was \$15,687,618.00.

**Components of Net Pension Liability** - At December 31, 2022, the County's proportionate share of the PERS net pension liability was \$187,738,886.00. The net pension liability was measured as of June 30, 2022. 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, 2021, which was rolled forward to June 30, 2022. 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, 2022. The County's proportion measured as of June 30, 2022, was 1.2440143219% which was an increase of 0.0603900407% from its proportion measured as of June 30, 2021.

**Balances at December 31, 2022 and December 31, 2021**

	<u>12/31/2022</u>	<u>12/30/2021</u>
Actuarial valuation date (including roll forward)	June 30, 2022	June 30, 2021
Deferred Outflows of Resources	\$ 19,526,664	\$ 4,072,945
Deferred Inflows of Resources	30,552,497	90,014,062
Net Pension Liability	187,738,886	140,218,041
County's portion of the Plan's total Net Pension Liability	1.24401%	1.18362%

**Pension Expense/(Credit) and Deferred Outflows/Inflows of Resources** - At December 31, 2022, the County's proportionate share of the PERS expense/(credit), calculated by the plan as of the June 30, 2022 measurement date is (\$11,677,969.00). This expense/(credit) 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 \$15,687,618.00 to the plan in 2022.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between Expected and Actual Experience	\$ 1,355,013	\$ 1,194,929
Changes of Assumptions	581,674	28,111,944
Net Difference between Projected and Actual Earnings on Pension Plan Investments	7,770,343	-
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	9,819,634	1,245,624
	\$ 19,526,664	\$ 30,552,497

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

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

	<b><u>Deferred Outflow of Resources</u></b>	<b><u>Deferred Inflow of Resources</u></b>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2017	5.48	-
June 30, 2018	-	5.63
June 30, 2019	5.21	-
June 30, 2020	5.16	-
June 30, 2021	-	5.13
June 30, 2022	-	5.04
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2017	-	5.48
June 30, 2018	-	5.63
June 30, 2019	-	5.21
June 30, 2020	-	5.16
June 30, 2021	5.13	-
June 30, 2022	-	5.04
Net Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2018	-	5.00
June 30, 2019	5.00	-
June 30, 2020	5.00	-
June 30, 2021	-	5.00
June 30, 2022	5.00	-
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
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
June 30, 2021	5.13	5.13
June 30, 2022	5.04	5.04

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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:

<u>Year Ending December 31,</u>	<u>Amount</u>
2023	\$ (14,389,252.00)
2024	(6,489,673.00)
2025	(2,286,361.00)
2026	10,443,825.00
2027	<u>1,695,628.00</u>
	<u>\$ (11,025,833.00)</u>

**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:	
	2.75 - 6.55%
	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-2021
Period of Actuarial Experience	
Study upon which Actuarial	
Assumptions were Based	July 1, 2018 - June 30, 2021

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

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**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, 2022) 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, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%
	100.00%	

**Discount Rate** - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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:

	<b>1% Decrease (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase (8.00%)</b>
County's Proportionate Share of the Net Pension Liability	<u>\$ 243,232,100</u>	<u>\$ 187,738,886</u>	<u>\$ 143,454,996</u>

**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 financial statement of the County related to this legislation.

At June 30, 2022 the State's proportionate share of the net pensions liability attributed to the County for the PERS special funding situation is \$8,545,405.00.

County's Proportionate Share of the Net Pension Liability	\$ 187,738,886
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the County	<u>8,545,405</u>
	<u>\$ 196,284,291</u>

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022

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 Annual Comprehensive Financial Report (ACFR) 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:

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

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

**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.

**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 2022, the State contributed an amount more 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.



**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

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, 2022, the County’s contractually required contributions to PFRS plan was \$13,086,703.00.

**Net Pension Liability and Pension Expense** - At December 31, 2022 the County’s proportionate share of the PFRS net pension liability was \$115,177,948.00. The net pension liability was measured as of June 30, 2022. 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, 2021, to the measurement date of June 30, 2022. 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, 2022. The County’s proportion measured as of June 30, 2022, was 1.0062411700%, which was an increase of 0.0231791523% from its proportion measured as of June 30, 2021.

**Balances at December 31, 2022 and December 31, 2021**

	<u>12/31/2022</u>	<u>12/30/2021</u>
Actuarial valuation date (including roll forward)	June 30, 2022	June 30, 2021
Deferred Outflows of Resources	\$ 22,795,387	\$ 7,320,670
Deferred Inflows of Resources	22,258,370	62,787,429
Net Pension Liability	115,177,948	71,853,497
County's portion of the Plan's total net pension Liability	1.00624%	0.98306%

**Pension Expense/(Credit) and Deferred Outflows/Inflows of Resources** – At December 31, 2022, the County’s proportionate share of the PFRS expense/(credit), calculated by the plan as of the June 30, 2022 measurement date was \$409,813.00 This expense/(credit) 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 \$13,086,703.00 to the plan in 2022.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

At December 31, 2022, the County had deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between Expected and Actual Experience	\$ 5,213,262	\$ 7,056,215
Changes of Assumptions	315,657	14,498,628
Net Difference between Projected and Actual Earnings on Pension Plan Investments	10,546,916	-
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contribution:	6,719,552	703,527
	\$ 22,795,387	\$ 22,258,370

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

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2017	5.59	-
June 30, 2018	5.73	-
June 30, 2019	-	5.92
June 30, 2020	5.90	-
June 30, 2021	-	6.17
June 30, 2022	6.22	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2017	-	5.59
June 30, 2018	-	5.73
June 30, 2019	-	5.92
June 30, 2020	-	5.90
June 30, 2022	-	6.22
Net Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2018	-	5.00
June 30, 2019	5.00	-
June 30, 2020	5.00	-
June 30, 2021	-	5.00
June 30, 2022	5.00	-
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
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
June 30, 2021	6.17	6.17
June 30, 2022	6.22	6.22

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2023	\$ (4,557,530)
2024	(2,478,264)
2025	(2,303,801)
2026	8,528,796
2027	1,273,803
Thereafter	<u>74,013</u>
	<u>\$ 537,017</u>

**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 \$20,498,298.00 as of December 31, 2022. The net pension liability was measured as of June 30, 2022. 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, 2021, to the measurement date of June 30, 2022. 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, 2022 was 1.0062411700%, which was an increase of 0.0231791523% from its proportion measured as of June 30, 2021, which is the same proportion as the County’s. At December 31, 2022, the County’s and the State of New Jersey’s proportionate share of the PFRS net pension liability were as follows:

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

County's Proportionate Share of Net Pension Liability	\$ 115,177,948
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the County	20,498,298
	<b>\$ 135,676,246</b>

At December 31, 2022, the State’s proportionate share of the PFRS expense, associated with the County, calculated by the plan as of the June 30, 2022 measurement date was \$2,364,961.00.

**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 - 16.25% Based on Years of Service
Investment Rate of Return	7.00%
Mortality Rate Table	
PFRS	PubS-2010 amount-weighted mortality table using Scale MP-2021
Period of Actuarial Experience	
Study upon which Actuarial Assumptions were Based	July 1, 2018 - June 30, 2021

Employee mortality rates were based on the PubS-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-2010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 10. Pension Obligations (continued)**

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

**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, 2022) 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, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%
	<u>100.00%</u>	

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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, 2022. 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 100% 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:

	<b>1% Decrease (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase (8.00%)</b>
County's Proportionate Share of the Net Pension Liability	\$ 158,036,584	\$ 115,177,948	\$ 348,141,723
State of New Jersey's Proportionate Share of Net Pension Liability associated with the County	<u>28,125,879</u>	<u>20,498,298</u>	<u>61,959,020</u>
	<u>\$ 186,162,463</u>	<u>\$ 135,676,246</u>	<u>\$ 410,100,743</u>

**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.S.A. 43:15C-1 et. seq.) and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by *N.J.S.A. 43:15C-1* et. seq.

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022 the County had multiple employees participating in the Defined Contribution Retirement Program. The County's contributions were as follows:

<u>Fiscal Year</u>	<u>Total Liability</u>	<u>Funded By County</u>	<u>Employee Deductions</u>
2022	\$ 102,309.49	\$ 36,109.02	\$ 66,200.47
2021	109,333.06	38,589.30	70,743.76
2020	98,603.45	34,801.75	63,801.70

**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, 2022. 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, 2021.

**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) Annual Comprehensive Financial Report (ACFR), 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



## COUNTY OF OCEAN

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2022

#### 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, 2021 were \$3,872,142,278.00 and \$14,177,910,609.00, 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, 2020 through June 30, 2021. 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.

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022

Note 11. Postemployment Benefits Other Than Pensions (continued)

Net OPEB Liability

The total OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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-2021
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021

\* - Salary Increases are based on the defined benefit plan that the member is enrolled in and his

**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, 2021 was \$444,927,592.00. The County's proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2021, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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, 2021, the State proportionate share of the OPEB Obligation attributable to the County was 2.4718499975%, which was a decrease of 0.0348770009% from its proportion measured as of June 30, 2020.

For the fiscal year ended June 30, 2021, the State of New Jersey recognized an OPEB (benefit) expense in the amount of \$11,344,988.00 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, 2021 measurement date.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Actuarial assumptions used in the July 1, 2020 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 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 2021 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% and decreases to a 4.5% long-term trend rate after eight years.

*Discount Rate*

The discount rate for June 30, 2021 was 2.16%. 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, 2021, 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 (1.16%)	At Discount Rate (2.16%)	At 1% Increase (3.16%)
State of New Jersey's Proportionate Share of Total OPEB Obligation Associated with The County	\$ 523,594,431.91	\$ 444,927,592.00	\$ 382,582,429.75
State of New Jersey's Total Nonemployer OPEB Liability	21,182,289,882.00	17,999,781,235.00	15,477,574,697.00

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

The following presents the net OPEB liability as of June 30, 2021, 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:

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

	Healthcare Cost		
	1% Decrease	Trend Rate	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with The County	\$ 371,219,458.71	\$ 444,927,592.00	\$ 541,107,579.27
State of New Jersey's Total Nonemployer OPEB Liability	15,017,879,689.00	17,999,781,235.00	21,890,793,528.00

**Additional Information** – The following is a summary of the collective balances of the local group at June 30, 2021:

	<u>Collective Balances</u>	
	12/31/2021	12/31/2020
Actuarial valuation date (including roll forward)	June 30, 2021	June 30, 2020
Collective Deferred Outflows of Resources	\$ 3,001,822,350.00	\$ 3,168,345,589.00
Collective Deferred Inflows of Resources	6,947,492,748.00	7,333,043,620.00
Collective Net OPEB Liability	17,999,781,235.00	17,946,612,946.00
County's Portion	2.471850%	2.506727%

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:	
2021	\$ (1,074,753,405.00)
2022	(1,076,167,210.00)
2023	(1,077,459,075.00)
2024	(769,416,743.00)
2025	(129,344,414.00)
Thereafter	<u>181,470,449.00</u>
	<u>\$ (3,945,670,398.00)</u>

*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 7.82, 7.87, 8.05, 8.14 and 8.04 years for the 2021, 2020, 2019, 2018 and 2017 amounts, respectively.

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022

Note 11. Postemployment Benefits Other Than Pensions (continued)

Plan Membership

At June 30, 2021, the Program membership consisted of the following:

	<u>June 30, 2021</u>
Active Plan Members	82,448
Retirees Currently Receiving Benefits	<u>16,707</u>
Total Plan Members	<u><u>99,155</u></u>

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2021 (measurement date June 30, 2020) is as follows:

Service Cost	\$ 846,075,674.00
Interest on the Total OPEB Liability	413,837,061.00
Change of Benefit Terms	2,029,119.00
Differences Between Expected and Actual Experience	(1,196,197,410.00)
Changes of Assumptions	339,165,715.00
Contributions From the Employer	(325,097,477.00)
Contributions From Non-Employer Contributing Entity	(37,777,433.00)
Net Investment Income	(201,343.00)
Administrative Expense	<u>11,334,383.00</u>
Net Change in Total OPEB Liability	53,168,289.00
Total OPEB Liability (Beginning)	<u>17,946,612,946.00</u>
Total OPEB Liability (Ending)	<u><u>\$ 17,999,781,235.00</u></u>

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.

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022

**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 \$950,550.00 as of December 31, 2021. The OPEB liability was measured as of June 30, 2021. 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, 2020, to the measurement date of June 30, 2021. 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, 2021 was 0.0246169878%, which was an increase of 0.0081519916% from its proportion measured as of June 30, 2020, which is the same proportion as the County's. At December 31, 2021, 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	\$ 950,550.00

At December 31, 2021, the State's proportionate share of the OPEB (benefit) expense, associated with the County, calculated by the plan as of the June 30, 2021 measurement date was \$(129,706.00).

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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 \$2,477,602.35 at December 31, 2022.

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, 2022, the County has reserved in the Other Trust Fund \$2,011,091.13 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 Obligations**

On May 30, 2008, the County entered into a lease agreement for space located at 213 Washington Street, Toms River. The lease runs from June 1, 2008 through May 31, 2023. 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. The amount expended by the County for this lease during the period under audit was \$398,283.74, which included real estate taxes.



## COUNTY OF OCEAN

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2022

#### Note 15. Lease Obligations (continued)

On February 19, 2015, the County entered into a lease agreement for space located in the Ocean County Mall. The lease was authorized with the landlord, Simon Property Group, Inc. (“the landlord”) for a period of 10 years. In addition to minimum annual rents, the County is also responsible for common area maintenance, real estate taxes, media funding and promotion. The amount expended by the County for this lease during the period under audit was \$236,157.50 which included the common area maintenance, real estate taxes, media funding and promotion.

On February 2, 2022, the County entered into a lease agreement with 206 Courthouse, LLC for property located at 206 Courthouse Lane. The lease runs from January 1, 2022 through December 31, 2025. Annual rent for the term of the lease ranges from \$153,345.48 to \$165,986.08. The County is also responsible for real estate taxes and the cost of three parking spaces. The amount expended by the County for this lease during the period under audit was \$183,232.20.

On October 18, 2017, the County extended a lease agreement with Richard S. Haines for space located at 7 Hadley Avenue. The lease runs from January 1, 2018 through 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 2022 rent was \$105,766.54.

On November 16, 2016, the County extended a lease agreement with the Ocean County Library Commission, the Township of Manchester and Paramount Realty Services, Inc. for a portion of the premises known as Block 109, Lot 1 of the Township of Manchester also known as the Whiting Commons Shopping Center for the purpose of establishing a branch library facility within Manchester Township. The lease runs from March 1, 2017 through February 28, 2027. The rent was established at \$5,750.00 per month. The Township of Manchester will pay the County of Ocean the fee of \$34,500.00 as reimbursement of 50% of the \$69,000.00 annual rent. The County received \$34,500.00 from Manchester Township for its share of the rent, which was treated as miscellaneous revenue by the County. The amount expended by the County for this lease for 2022 rent was \$69,000.00.

On January 20, 2021, the County extended a lease agreement with Madison Avenue Office Complex, LLC for office space located at 16 Madison Avenue. The lease will run from January 1, 2021 through December 31, 2023. The rent was established at \$9,804.19 per month for 2021, \$10,029.57 per month for 2022, and \$10,261.70 for 2023. The amount expended by the County for this lease in 2022 rent was \$120,354.84.

On May 18, 2022, the County extended a lease agreement with Grand Avenue Office Complex, LLC for office space at 9 Grand Avenue. The lease will run from April 1, 2022 to March 31, 2025. Rent was established at \$122,569.56 per year. The amount expended by the County for this lease for 2022 rent was \$60,378.36.

#### 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



COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022

**Note 16. Ocean County Utilities Authority – Deficiency Advance Contract (continued)**

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, 2022 the Authority’s issued and outstanding debt principal was \$89,913,539.34. 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. During April 2021, the County of Ocean became a member of the Ocean County Insurance Commission for insurance coverage purposes. For all legacy claims prior to the establishment of the Commission, the County of Ocean 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, made contributions to the trust funds, along with the County, based on actuarial estimates of the amounts needed to pay the legacy claims. Following is a list of the coverage and the component units, if any associated with that coverage.

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

The Actuarial Advantage, Inc. was engaged by the Commission to estimate the loss and loss adjustment expense reserves as of December 31, 2022 for the legacy claims. The County retains \$250,000.00 per occurrence for workers’ compensation, general liability, automobile liability, public officials’ liability and police professional liability coverages.

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, 2022, the most recent date for which information was available amounted to \$25,769,741.86, for funding of self-insured retentions. At December 31, 2022, the determined worth of open claims for self-insured risks was \$20,782,754.00, 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.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 17. Risk Management (continued)**

Self-insurance reserves for general liability, automobile liability, police professional liability and public official's liability met or exceeded the actuarially recommended amounts at December 31, 2022. Self-insurance reserves for workers' compensation 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:

	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Actuarial</u> <u>Recommendation</u> <u>at Dec. 31, 2021</u>	<u>Over/(Under)</u> <u>2021 Actuarial</u> <u>Recommended</u>	<u>Amount</u> <u>Raised in</u> <u>2023 Budget</u>	<u>Remainder to</u> <u>be Raised in</u> <u>Subsequent</u> <u>Budgets</u>
Worker's Compensation	\$ 17,766,888.74	\$ 19,348,609.00	\$ (1,581,720.26)	\$ 2,098,842.00	\$ (517,121.74)
Self-Insurance Police Professionals	1,083,516.07	189,521.00	893,995.07	1,000.00	(894,995.07)
Self-Insurance Public Officials	1,589,942.19	119,666.00	1,470,276.19	1,000.00	(1,471,276.19)
General Liability	1,439,861.59	863,767.00	576,094.59	1,000.00	(577,094.59)
Automobile Liability	644,421.51	261,191.00	383,230.51	1,000.00	(384,230.51)

**Note 18. Contracts Payable**

The County has committed design and construction contracts outstanding at December 31, 2022. 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, 2022, 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 \$20,762,063.00 for the Ocean County Vocational Technical School Year July 1, 2022 to June 30, 2023. The County funded this amount by appropriating \$20,762,063.00 in the County's 2022 budget.

The Board of School Estimates approved an Appropriation of \$16,556,631.00 for the Ocean County College Year July 1, 2022 to June 30, 2023. The County funded this amount by appropriating \$16,556,631.00 in the County's 2022 budget.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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 September 8, 2023, the date the financial statements were available to be issued.

On February 15, 2023, an Ordinance authorizing the Reconstruction and Resurfacing of Various County Roads, all in the County of Ocean, and appropriating \$6,000,000.00 therefor and authorizing the issuance of \$5,700,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On February 15, 2023, an Ordinance authorizing the Reconstruction of Bridge Avenue (West Lake Avenue to Club Drive) located in the Borough of Bay Head, in the County of Ocean, and appropriating \$1,500,000 therefor and authorizing the issuance of \$1,425,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On February 15, 2023, an Ordinance authorizing the Purchase of Voting Machines, Related Hardware/Software and Other Apparatus, for the County of Ocean, and appropriating \$10,100,000 therefor and authorizing the issuance of \$9,575,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On May 3, 2023, an Ordinance authorizing Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean, and appropriating \$6,500,000 therefor and authorizing the issuance of \$6,100,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On May 3, 2023, an Ordinance authorizing the Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean, and appropriating \$3,000,000 therefor and authorizing the issuance of \$2,800,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On May 3, 2023, an Ordinance appropriating the sum of \$3,000,000 from the Capital Improvement Fund for the Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean.

On May 3, 2023, an Ordinance authorizing the Reconstruction and Resurfacing of Various County Roads, all in the County of Ocean, appropriating the sum of \$12,845,372 and authorizing the issuance of \$12,845,372 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On May 3, 2023, an Ordinance appropriating the sum of \$1,000,000 from the Capital Improvement Fund for the Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean.

On May 3, 2023, an Ordinance appropriating the sum of \$1,000,000 from the Capital Improvement Fund for the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or parts thereof) for Road, Bridge, and/or Drainage Improvements along County Roads, all in the County of Ocean

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 22. Subsequent Events (continued)**

On May 3, 2023, an Ordinance authorizing the Renovations to the Juvenile Detention Center Phase I, Located in Toms River Township, in the County of Ocean, and appropriating \$4,500,000 therefor and authorizing the issuance of \$2,000,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On June 7, 2023, an Ordinance appropriating the sum of \$1,500,000 from the Capital Improvement Fund for the 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 June 7, 2023, an Ordinance authorizing the Replacement of the Hurricane Bridge, Structure No. 1518-012, located in the Township of Manchester, in the County of Ocean, and appropriating \$2,500,000 therefor and authorizing the issuance of \$1,691,601 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On June 7, 2023, an Ordinance authorizing Safety Improvements at Hooper Avenue, Church Road and Kettle Creek Road, located in the Township of Toms River, in the County of Ocean, and appropriating \$2,000,000 therefor and authorizing the issuance of \$1,801,939 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On June 7, 2023, an Ordinance authorizing the Construction of a Traffic Signal at Route 571 and Beacon Street, located in the Township of Manchester, in the County of Ocean, and appropriating \$2,000,000 therefor and authorizing the issuance of \$1,900,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On June 7, 2023, an Ordinance authorizing the Reconstruction of Herflicker Boulevard, located in the Township of Toms River, in the County of Ocean, and appropriating \$1,500,000 therefor and authorizing the issuance of \$1,400,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On June 7, 2023, an Ordinance authorizing the Capital Renewal and Replacement Facilities FY 2023 Project at Ocean County College located in the County of Ocean, and appropriating the aggregate amount of \$4,205,000 therefor, including support from the State of New Jersey in the amount of \$2,102,500 pursuant to the provisions of Chapter 12 P.L. 1971 and authorizing the issuance of Bonds and Notes of the County of Ocean to finance the same.

On June 7, 2023, an Ordinance authorizing Renovations to the Ocean County Airport, located in Berkeley Township, in the County of Ocean, and appropriating \$4,500,000 therefor and authorizing the issuance of \$3,500,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On July 6, 2023, an Ordinance appropriating the sum of \$1,600,000 from the Capital Improvement fund for the cost of Various Capital Renovations, Improvements and Upgrades at Various Health Department Facilities, all in the County of Ocean.

On July 6, 2023, an Ordinance appropriating the sum of \$2,200,000 from the Reserve for Open Space, Parks & Recreation for the cost of the Restoration of the Cox House Phase II, located in Barnegat Township, County of Ocean.

**COUNTY OF OCEAN**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 22. Subsequent Events (continued)**

On July 6, 2023, an Ordinance appropriating the sum of \$1,125,000 from the Capital Improvement Fund for the cost of Various Capital Renovations, Improvements and Upgrades at Various Branches of the County Library System, all in the County of Ocean.

On July 6, 2023, an Ordinance appropriating the sum of \$2,200,000 from the Capital Improvement Fund for the cost of Redevelopment of Various Parks and Property Acquisition, all in the County of Ocean.

On July 6, 2023, an Ordinance appropriating the sum of \$950,000 from the Capital Improvement Fund for the cost of Renovations, Improvements and Upgrades at the Northern Recycling Center located in Lakewood Township, County of Ocean.

On July 6, 2023, an Ordinance appropriating the sum of \$1,425,000 from the Capital Improvement Fund for the cost of Renovations, Improvements and Upgrades at the Toms River and Waretown Locations of the County of Vocational Technical School, all in the County of Ocean.

On August 2, 2023, an Ordinance authorizing the Permitting and Construction of the Courthouse Annex, located in Toms River Township, County of Ocean, and appropriating \$92,000,000 therefor, and authorizing the issuance of \$85,000,000 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On August 2, 2023, an Ordinance appropriating the sum of \$250,000 from the Capital Improvement Fund for the Cost of the Design of a Sheriff Facility located in Toms River Township, in the County of Ocean.

On August 2, 2023, an Ordinance appropriating the sum of \$250,000 from the Capital Improvement Fund for the Cost of Generator Installation and Upgrades for the County Mosquito Commission, located in the County of Ocean.

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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, 2022**

	<u>CURRENT</u>	<u>GRANTS</u>
Balance, December 31, 2021	\$ 164,316,280.31	\$ 76,758,805.58
Increased by:		
Revenue Accounts Receivable	\$ 56,410,272.46	\$ -
Non-budget Revenue	8,440,008.87	-
County Taxes	387,360,543.00	-
Payroll Liabilities	86,843,693.20	-
Interfund - Trust Fund	40,307.31	-
Unclaimed Property Pending Distribution	12.80	-
Parks Sales Tax	57.14	-
Interfund - Current Fund	-	1,306,892.99
Reserve for Interest - CARES Act	-	236,967.67
Reserve for Interest - CARES ERA	-	48,751.42
Reserve for Interest - ARP ERA II	-	57,192.40
Reserve for Interest - ARP	-	699,588.79
Grants - Accounts Receivable	-	24,761,397.28
Grants - Unappropriated Reserves	-	59,011,066.21
	<u>539,094,894.78</u>	<u>86,121,856.76</u>
Subtotal	<u>703,411,175.09</u>	<u>162,880,662.34</u>
Decreased by:		
2022 Budget Appropriations	413,152,656.67	-
2021 Appropriation Reserves	38,599,224.36	-
Refund of Prior Year Revenue	851.00	-
Inventory - Central Supply Warehouse	479,599.44	-
Accounts Payable	3,184,436.63	-
Due to Cuisine on the Green	155.00	-
Interfund - Grant Fund	1,306,662.08	-
Payroll Liabilities	85,436,319.05	-
Sales Tax Payable - Parks	193.39	-
Reserve for Interest - CARES Act	-	363,997.91
Due to Grantor	-	50,474,884.12
Grant - Appropriated Reserves	-	45,255,637.29
	<u>542,160,097.62</u>	<u>96,094,519.32</u>
Balance, December 31, 2022	<u>\$ 161,251,077.47</u>	<u>\$ 66,786,143.02</u>

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF DUE COUNTY FOR ADDED AND OMITTED TAXES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021	\$ 2,715,560.90
Increased by:	
Added and Omitted Taxes	<u>2,970,104.14</u>
Subtotal	5,685,665.04
Decreased by:	
Collections	<u>3,395,833.92</u>
Balance, December 31, 2022	<u><u>\$ 2,289,831.12</u></u>

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BALANCE DECEMBER 31, 2021	ACCRUED IN 2022	REALIZED	BALANCE DECEMBER 31, 2022
Miscellaneous Revenue Anticipated:				
Recording Fees - County Clerk Fees	\$ 1,283,079.50	\$ 12,136,933.70	\$ 12,332,452.10	\$ 1,087,561.10
Surrogate Fees	46,851.95	603,141.88	602,307.54	47,686.29
Sheriff Fees	-	2,609,740.51	2,609,740.51	-
Interest on Investments and Deposits	1,199.82	3,372,125.66	3,161,699.96	211,625.52
Data Processing Time Sharing Service	-	-	-	-
Road Opening Permits	-	35,122.50	35,122.50	-
Copy Machine Fees - County Clerk	223.35	5,160.15	5,208.50	175.00
Notary Fees - County Clerk	2,550.00	37,050.00	38,025.00	1,575.00
Passport Fees - County Clerk	61,020.00	875,670.00	865,770.00	70,920.00
Federal and State Contract - Indirect Cost Allocation	-	1,223,941.30	1,223,941.30	-
Sale of Plans and Specifications	-	-	-	-
College Debt Service Reimbursement	-	1,807,114.11	1,807,114.11	-
Rent - Ocean County Air Park	-	201,569.33	201,569.33	-
Rent - Parks - Picnic Areas	-	31,900.00	31,900.00	-
State Reimbursement - Inmates	-	922,078.63	922,078.63	-
County Parks - Non-Profit Program	-	90,928.63	90,928.63	-
Shared Services Agreements - Vehicle Services	-	803,866.71	803,866.71	-
Shared Services Agreements - Planning	-	-	-	-
Shared Services Agreements - Engineering	-	11,903.39	11,903.39	-
Shared Services Agreements - Roads	-	827,342.26	827,342.26	-
Atlantis Complex Revenues	-	1,078,002.57	1,078,002.57	-
Forge Pond Golf Course Fees	-	731,157.67	731,157.67	-
Atlantis Pro Shop	-	61,019.10	61,019.10	-
Forge Pond Pro Shop	-	60,338.96	60,338.96	-
Reimbursement for Salary and Wages of Mental Health Coordinator	-	3,000.00	3,000.00	-
Division of Aging - State Distribution Center Reimbursement	-	43,875.06	43,875.06	-
State Aid - County College Bonds (N. J. S. 18A:64A-22-6)	-	2,568,277.78	2,568,277.78	-
State Aid - County Vocational School Bonds (N.J.S.A. 44:7-38 et. Seq.)	-	593,351.00	593,351.00	-
Prosecutor's Salary Reimbursement	-	96,238.47	96,238.47	-
State and Federal Reimbursement School Nutrition	-	49,878.95	49,878.95	-
Library Pension Payment	-	2,298,256.00	2,298,256.00	-
HUD Pension Payment	-	23,565.00	23,565.00	-
County Clerk Salary Reimbursement	-	12,215.01	12,215.01	-
Sheriff Salary Reimbursement	-	4,886.01	4,886.01	-
Surrogate Salary Reimbursement	-	17,331.01	17,331.01	-
Supplemental Security Income	-	1,187,420.00	1,187,420.00	-
Parks Vendor Commissions	-	-	-	-
Sample Ballots Postage	-	54,678.46	54,678.46	-
Sample Ballots Printing	-	34,715.15	34,715.15	-
Rent - T-Hangers at Airpark	-	222,025.00	222,025.00	-
Sub-Division and Site Plan Fees	-	29,807.00	29,807.00	-
Motor Vehicle Fines	-	1,358,854.00	1,358,854.00	-
Reserve to Pay Bonds	-	3,718,699.00	3,718,699.00	-
Capital Surplus	-	1,587,455.00	1,587,455.00	-
Recycling Reserve Trust	-	200,000.00	200,000.00	-
Constitutional Officers Fees - Tax Relief:				
County Clerk	565,579.80	4,834,456.80	5,103,343.60	296,693.00
Surrogate	43,247.95	556,746.27	555,976.11	44,018.11
Sheriff	-	1,476,016.86	1,476,016.86	-
Public Health Priority Funding (N.J.S.A. 26:2F-1)	405,326.50	3,754,792.83	3,855,557.58	304,561.75
Added and Omitted Taxes	-	3,395,833.92	3,395,833.92	-
911 Service Agreements	-	417,527.72	417,527.72	-
	<u>\$ 2,409,078.87</u>	<u>\$ 56,066,009.36</u>	<u>\$ 56,410,272.46</u>	<u>\$ 2,064,815.77</u>

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF INVENTORY - CENTRAL SUPPLY WAREHOUSE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$	320,717.34
Increased by:			
Adjustments to Inventory	\$	3,534.39	
Disbursements		479,599.44	483,133.83
			<hr/>
Subtotal			803,851.17
Decreased by:			
2022 Budget Allocations - Current		415,044.14	
2022 Budget Allocations - Grant		230.91	
2022 Budget Allocations - Trust		40,307.31	455,582.36
			<hr/>
Balance, December 31, 2022		<u>\$</u>	<u>348,268.81</u>

EXHIBIT A-8

**SCHEDULE OF INTERFUNDS - OTHER  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	TRUST FUND	GENERAL CAPITAL FUND	TOTAL
Balance December 31, 2021 - Due From	\$ 3,685.42	\$ 4,732.24	\$ 8,417.66
Increased by:			
Interest Due From Other Funds	80,368.94	480,966.87	561,335.81
			<hr/>
Total Increase	80,368.94	480,966.87	561,335.81
			<hr/>
Total Increase and Balance	84,054.36	485,699.11	569,753.47
Decreased by:			
Revenue Accounts Receivable	3,685.42	376,302.13	379,987.55
			<hr/>
Balance December 31, 2022 - Due From	<u>\$ 80,368.94</u>	<u>\$ 109,396.98</u>	<u>\$ 189,765.92</u>

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE DECEMBER 31, 2021	PAID OR CHARGED	BALANCE LAPSED
	<u>ENCUMBERED</u> <u>RESERVED</u>		
<b>GENERAL GOVERNMENT</b>			
<b>ADMINISTRATIVE AND EXECUTIVE</b>			
Board of Chosen Commissioners:			
Salaries and Wages	\$ -    \$ 1,521.42	\$ -	\$ 1,521.42
Other Expenses	1,770.44    13.79	1,770.44	13.79
County Administrator:			
Salaries and Wages	-    149,311.23	-	9,311.23
Other Expenses	1,394.88    80,896.44	1,394.88	80,896.44
Management System and Budget Analysis:			
Salaries and Wages	-    4,955.24	-	4,955.24
Other Expenses	54,400.00    25,778.21	79,700.80	477.41
Wireless Technologies Division:			
Other Expenses	8,451.22    78,340.60	8,341.82	78,450.00
Audit:			
Other Expenses	150,000.00    -	150,000.00	-
Special Accounting Services:			
Other Expenses	74,400.00    75,600.00	65,000.00	85,000.00
County Counsel:			
Other Expenses	66,000.00    232,862.10	59,891.03	238,971.07
Adjusters Office:			
Salaries and Wages	-    22,618.06	-	22,618.06
Other Expenses	1,718.29    18,550.56	3,087.94	17,180.91
Department of Finance:			
Salaries and Wages	1,000.00    24,175.56	1,000.00	24,175.56
Other Expenses	18,057.12    75,151.01	16,913.09	76,295.04
Clerk of the Board:			
Salaries and Wages	-    72,231.23	-	72,231.23
Other Expenses	3,511.98    7,452.17	3,584.01	7,380.14
Business Development & Tourism:			
Other Expenses	25,082.67    22,200.87	19,307.23	27,976.31
Employee Relations:			
Salaries and Wages	-    168,472.83	-	8,472.83
Other Expenses	167.86    4,186.13	219.60	4,134.39
Personnel Training Program:			
Other Expenses	475.00    30,697.68	50.00	31,122.68

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE DECEMBER 31, 2021		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Labor Relations Consultant:					
Other Expenses	80,825.95	80,677.38	161,503.33	2,145.39	159,357.94
County Connection/Tourism:					
Other Expenses	424.23	5,146.11	5,570.34	463.08	5,107.26
Public Information/Outreach:					
Other Expenses	113,871.78	57,909.84	171,781.62	114,310.82	57,470.80
County Clerk:					
Salaries and Wages	-	31,451.02	31,451.02	-	31,451.02
Other Expenses	52,615.07	7,645.50	60,260.57	40,357.27	19,903.30
Prosecutor's Programs:					
Other Expenses	15,061.18	5,521.34	20,582.52	12,909.18	7,673.34
Prosecutor:					
Salaries and Wages	-	1,297,132.10	1,222,132.10	330,000.00	892,132.10
Other Expenses	115,972.06	3,426.21	194,398.27	115,304.64	79,093.63
Gang Violence Initiative:					
Salaries and Wages	-	45,642.56	45,642.56	-	45,642.56
Purchase Department:					
Salaries and Wages	-	33,182.96	33,182.96	-	33,182.96
Other Expenses	18.00	8,871.30	8,889.30	29.46	8,859.84
Warehouse/Record Storage:					
Salaries and Wages	-	4,262.35	4,262.35	-	4,262.35
Other Expenses	63.96	1,263.03	1,326.99	63.96	1,263.03
Building and Grounds:					
Salaries and Wages	-	221,219.40	21,219.40	-	21,219.40
Other Expenses	799,117.00	39,727.15	838,844.15	653,493.50	185,350.65
Security:					
Salaries and Wages	-	311,573.36	11,573.36	-	11,573.36
Other Expenses	20,105.43	163.25	20,268.68	15,974.85	4,293.83
Insurance:					
Group Insurance Plan for Employees	178,753.59	2,484,419.12	2,663,172.71	1,292,037.19	1,371,135.52
Other Insurance Premiums Liability					
Liability Self-Insurance (40A:10-6)	254,513.89	1,014,070.00	1,268,583.89	-	1,268,583.89
Employee Physicals and Policy	38,377.00	5,244.00	43,621.00	8,340.00	35,281.00
Insurance Consultant	14,807.50	-	14,807.50	14,807.50	-
Workmen's Compensation Trust (40A:10-6)	-	-	2,050,000.00	2,050,000.00	-



**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEARENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE DECEMBER 31, 2021		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Self-Insurance - Administration of Claims	-	0.76	0.76	-	0.76
Self-Insurance - Auto Liability	-	-	-	-	-
Self-Insurance - Public Officials Trust	-	-	300,000.00	300,000.00	-
Self-Insurance - Police Professional Trust	-	-	-	-	-
Self-Insurance - General Liability Trust	-	-	600,000.00	600,000.00	-
Stationery, Printing and Advertising:					
Other Expenses	-	8,774.77	8,774.77	463.10	8,311.67
Postage:					
Other Expenses	-	18,085.00	18,085.00	-	18,085.00
Office of Information Technology:					
Salaries and Wages	1,000.00	218,934.64	9,934.64	1,000.00	8,934.64
Other Expenses	1,077,267.46	429,944.50	1,507,211.96	845,865.30	661,346.66
Printing and Graphic Arts:					
Salaries and Wages	-	125,496.64	5,496.64	-	5,496.64
Other Expenses	36,610.90	77,021.69	113,632.59	20,321.27	93,311.32
<b>JUDICIARY</b>					
Indigent Costs:					
Other Expenses	-	22,939.57	22,939.57	1,495.21	21,444.36
Uniform Interstate Family Support Act:					
Other Expenses	61,680.98	73,908.57	135,589.55	13,957.60	121,631.95
County Surrogate:					
Salaries and Wages	-	102,252.81	102,252.81	-	102,252.81
Other Expenses	5,569.90	1,136.51	6,706.41	5,630.94	1,075.47
Sheriff's Office - Judicial Function:					
Other Expenses	12,883.10	12,044.35	24,927.45	13,097.82	11,829.63
<b>REGULATION</b>					
Office of the Sheriff:					
Salaries and Wages	-	1,769,006.92	1,769,006.92	246,800.17	1,522,206.75
Other Expenses	196,404.56	6,481.86	202,886.42	185,638.44	17,247.98
Sheriff's - 911 System (N.J.S. 40A:45.4(r)):					
Salaries and Wages	-	296,670.89	296,670.89	-	296,670.89
Other Expenses	26,673.95	4,325.73	30,999.68	26,661.00	4,338.68
Sheriff - Communication and Operations Division:					
Other Expenses	57,900.40	8,599.05	66,499.45	54,155.41	12,344.04

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE DECEMBER 31, 2021		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Sheriff - Criminal Division:					
Other Expenses	123,264.70	9,786.57	133,051.27	119,429.66	13,621.61
Police Academy:					
Other Expenses	11,662.63	12,053.72	23,716.35	12,868.59	10,847.76
Board of Taxation:					
Salaries and Wages	-	12,842.36	12,842.36	-	12,842.36
Other Expenses	808.23	10,325.49	11,133.72	695.19	10,438.53
County Medical Examiner:					
Salaries and Wages	-	123,128.68	123,128.68	-	123,128.68
Other Expenses	383,945.93	148,365.25	532,311.18	306,941.08	225,370.10
Burial Expenses - Indigents:					
Other Expenses	10,000.00	20,704.00	30,704.00	-	30,704.00
Shade Tree Commission:					
Salaries and Wages	-	1,045.99	1,045.99	-	1,045.99
Other Expenses	23,811.04	6,833.71	30,644.75	23,855.05	6,789.70
Election Expense:					
Salaries and Wages	-	40,028.72	40,028.72	-	40,028.72
Other Expenses	104,833.47	675,608.31	780,441.78	108,705.19	671,736.59
Election Board:					
Salaries and Wages	-	88,624.26	88,624.26	-	88,624.26
Clean Vessel Act:					
Other Expenses	-	5,000.00	5,000.00	-	5,000.00
Rent of Polling Places:					
Other Expenses	10,100.00	16,800.00	26,900.00	10,100.00	16,800.00
District Election Board Members:					
Other Expenses	-	13,447.46	13,447.46	710.00	12,737.46
County Clerk - Election Expense:					
Other Expenses	266,732.63	2,484.80	269,217.43	264,388.11	4,829.32
Sheriff - Emergency Services Division:					
Other Expenses	34,137.99	645.69	34,783.68	29,542.45	5,241.23
Consumer Affairs (N.J.S. 40:27-6-47)					
Salaries and Wages	-	88,458.95	88,458.95	-	88,458.95
Other Expenses	-	4,750.00	4,750.00	-	4,750.00
Planning Board (N.J.S. 40:27-3):					
Salaries and Wages	1,000.00	96,852.61	97,852.61	1,000.00	96,852.61

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE DECEMBER 31, 2021		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Other Expenses	25,882.86	3,102.60	28,985.46	23,455.46	5,530.00
Construction Board of Appeals (N.J.S. 52:27D-127):					
Other Expenses	-	400.00	400.00	57.50	342.50
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 Marshall (40A:14-2):					
Salaries and Wages	-	110,968.10	110,968.10	-	110,968.10
<b>ROADS AND BRIDGES</b>					
Roads:					
Salaries and Wages	-	311,026.17	11,026.17	-	11,026.17
Other Expenses	625,414.21	37,413.70	662,827.91	539,610.11	123,217.80
Vehicle Services:					
Salaries and Wages	-	198,735.42	8,735.42	-	8,735.42
Other Expenses	67,624.29	3,661.96	71,286.25	61,305.74	9,980.51
Engineering Department:					
Salaries and Wages	-	135,253.04	135,253.04	-	135,253.04
Other Expenses	49,536.47	60,387.40	109,923.87	42,817.90	67,105.97
Beach Erosion:					
Other Expenses	-	617,000.00	617,000.00	617,000.00	-
Transportation Services:					
Salaries and Wages	-	172,756.35	2,756.35	-	2,756.35
Other Expenses	82,215.04	60,156.99	142,372.03	76,659.91	65,712.12
Shared Services Agreements:					
Other Expenses - Municipal Aid Roads	-	89,690.00	89,690.00	12,678.00	77,012.00
Other Expenses - Vehicle Services	272.98	234,852.92	235,125.90	272.98	234,852.92
Other Expenses - Planning Board	-	1,977.08	1,977.08	-	1,977.08
Maintenance of Pumping Facility:					
Other Expenses	56,305.86	111,135.54	167,441.40	49,919.27	117,522.13
Engineering/Hazard Tree Removal					
Other Expenses	89,128.70	-	89,128.70	89,128.70	-
<b>CORRECTIONAL AND PENAL</b>					
Department of Corrections:					
Salaries and Wages	1,000.00	968,791.92	19,791.92	12,294.66	7,497.26
Other Expenses	212,822.47	148,575.32	361,397.79	164,869.20	196,528.59
Corrections - Healthcare Services:					

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE DECEMBER 31, 2021		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Other Expenses	858,142.00	147,368.28	1,005,510.28	807,205.17	198,305.11
Law Enforcement Crime Prevention:					
Other Expenses	-	250,000.00	250,000.00	-	250,000.00
Corrections - Food:					
Other Expenses	723,000.00	883.89	723,883.89	544,475.20	179,408.69
<b>HEALTH AND WELFARE</b>					
Aid to Visiting Homemakers Services (N.J.S. 40:23-8.11)	9,457.04	-	9,457.04	9,457.04	-
Department of Human Services:					
Salaries and Wages	1,377.60	20,264.49	21,642.09	1,377.60	20,264.49
Other Expenses	270,756.08	36,955.93	307,712.01	282,285.30	25,426.71
Mental Health Program (N.J.S.A. 40:23-8.1)					
Other Expenses	348,799.50	-	348,799.50	334,799.50	14,000.00
Aid to Dottie's House (N.J.S. 40:23-8.13)	-	17,500.00	17,500.00	17,500.00	-
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	-	20,634.84	20,634.84	-	20,634.84
Other Expenses	28,750.49	1,351.68	30,102.17	15,013.14	15,089.03
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	-	50,635.43	50,635.43	8,374.49	42,260.94
Board of Social Services:					
Administration	-	4.72	4.72	-	4.72
Juvenile Services Educational Programs:					
Other Expenses	397,351.43	31,166.20	428,517.63	397,258.26	31,259.37
Juvenile Services - State Housing:					
Other Expenses	11,580.65	9,218.35	20,799.00	10,460.38	10,338.62
Juvenile Services:					
Salaries and Wages	-	96,292.42	96,292.42	-	96,292.42
Other Expenses	9,609.75	24,763.34	34,373.09	17,316.98	17,056.11
Juvenile Services - Non-Secure Programs:					
Other Expenses	82,569.00	114,941.25	197,510.25	47,469.00	150,041.25
Juvenile Gang Initiatives:					
Other Expenses	-	13,952.02	13,952.02	-	13,952.02
Office of Senior Services:					
Salaries and Wages	1,000.00	158,306.80	159,306.80	1,000.00	158,306.80

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEARENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE		PAID OR CHARGED	BUDGET AFTER MODIFICATION	BALANCE LAPSED
	ENCUMBERED	DECEMBER 31, 2021 RESERVED			
Other Expenses	72,262.35	382,627.68	12,090.79	454,890.03	442,799.24
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	-	171.20	-	171.20	171.20
County Environmental Agency:					
Other Expenses	-	355.00	-	355.00	355.00
Hazardous Household Waste Program:					
Other Expenses	184,763.16	94,928.38	109,574.06	279,691.54	170,117.48
Solid Waste Management:					
Salaries and Wages	-	152,553.39	-	2,553.39	2,553.39
Other Expenses	243,462.99	30,451.24	187,812.70	273,914.23	86,101.53
Disability Awareness Through Education (D.A.T.E.):					
Other Expenses	22,500.00	-	22,500.00	22,500.00	-
Commission for Individual with Disabilities:					
Other Expenses	-	851.80	-	851.80	851.80
Division on Aging - State District Center Reimbursement:					
Other Expenses	95,145.96	-	12,830.39	95,145.96	82,315.57
Child & Adult Disability Services					
Other Expenses	43,337.50	9.00	43,337.50	43,346.50	9.00
School Nutrition Program:					
Other Expenses	1,178.40	243.64	565.40	1,422.04	856.64
Workforce Investment Board:					
Other Expenses	36,000.00	-	35,149.75	36,000.00	850.25
<b>EDUCATIONAL</b>					
County Superintendent of Schools:					
Salaries and Wages	-	28,623.19	-	28,623.19	28,623.19
Other Expenses	47.55	4,837.40	276.56	4,884.95	4,608.39
County Extension Service Farm and Home Demonstration:					
Salaries and Wages	-	22,669.25	-	22,669.25	22,669.25
Other Expenses	7,349.82	2,852.35	7,253.44	10,202.17	2,948.73
Rutgers Co-Op Extension:					
Other Expenses	147,909.80	-	123,862.37	147,909.80	24,047.43
County College:					
Other Expenses	8,115,995.50	-	8,115,995.50	8,115,995.50	-
Ocean County College Nursing Program:					

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
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):	-	217,964.13	217,964.13	12,754.35	205,209.78
Other Expenses	-	736.48	17,005.32	16,525.04	480.28
County Cultural and Heritage Commission (N.J.S. 40:33A-6):	-	6,075.00	6,075.00	-	6,075.00
Other Expenses	-	-	-	-	-
<b>RECREATION</b>					
County Parks (N.J.S. 40:32-2.4):	-	319,684.73	9,684.73	-	9,684.73
Salaries and Wages	-	14,479.19	107,300.55	88,600.79	18,699.76
Other Expenses	92,821.36	-	-	-	-
County Parks - Non-Profit Program:	41,278.50	2,766.62	44,045.12	41,732.50	2,312.62
Other Expenses	20,570.57	1,554.65	22,125.22	20,017.30	2,107.92
Forge Pond Complex:	23,703.25	2,958.84	26,662.09	23,867.58	2,794.51
Other Expenses	3,226.87	54,246.96	57,473.83	336.78	57,137.05
Atlantis Golf Course Pro Shop:	12,578.03	992.42	13,570.45	10,252.10	3,318.35
Other Expenses	10,381.72	1,132.01	11,513.73	6,484.69	5,029.04
Forge Pond Golf Course Pro Shop:	-	8,034.00	8,034.00	-	8,034.00
Other Expenses	-	-	-	-	-
Public Info-Fair Committee	559.67	2,829.43	3,389.10	471.61	2,917.49
Other Expenses	2,311,837.71	125,097.09	2,436,934.80	2,390,893.33	46,041.47
<b>UNCLASSIFIED</b>					
County Airpark:	-	11,806.21	11,806.21	-	11,806.21
Salaries and Wages	-	2,829.43	3,389.10	-	2,917.49
Other Expenses	588,814.15	49,728.88	638,543.03	494,390.82	144,152.21
Purchase of County Fleet:					
Other Expenses					
Repairs and Maintenance of County Vehicles:					
Other Expenses					
Environmental Insurance Fund:					

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEARENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE DECEMBER 31, 2021		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Other Expenses	353,291.80	433,287.03	786,578.83	347,581.90	438,996.93
Rental/Lease Office Premises:					
Other Expenses	10,709.03	127,058.44	137,767.47	3,815.85	133,951.62
County Public Transportation Program:					
Other Expenses	-	1,350.00	1,350.00	-	1,350.00
Purchase, Replacement, Repairs and Rental of Equipment:					
Other Expenses	19,936.98	9,802.15	29,739.13	15,800.34	13,938.79
Veteran's Service Bureau:					
Salaries and Wages	-	34,405.66	34,405.66	-	34,405.66
Other Expenses	128,892.59	17,157.24	146,049.83	128,842.59	17,207.24
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
Special Projects:					
Other Expenses	891,076.86	5,740.04	896,816.90	894,671.35	2,145.55
Physical Damage Vehicle:					
Other Expenses	16,484.96	8,623.39	25,108.35	14,672.98	10,435.37
Utilities:					
Gasoline	240,099.97	2,563.76	242,663.73	134,703.03	107,960.70
Telephone/Data Transmission	14,558.25	557,187.07	571,745.32	233,423.77	338,321.55
Natural Gas	-	156,275.19	356,275.19	241,975.04	114,300.15
Heating Oil	6,000.00	20,800.00	26,800.00	-	26,800.00
Water	-	153,504.89	153,504.89	48,174.24	105,330.65
Sewer	-	121,696.09	121,696.09	9,099.63	112,596.46
Trash Disposal	52,048.28	42,810.60	94,858.88	48,127.14	46,731.74
Electricity	-	1,114,654.45	1,114,654.45	1,004,321.26	110,333.19
Recycling	97,027.51	681,297.10	778,324.61	597,027.51	181,297.10
Grant Management:					
Matching Funds For Future Grants	-	441,696.00	441,696.00	-	441,696.00
Other Expenses	-	291,700.00	291,700.00	213,270.74	78,429.26
Contingent					
<b>CAPITAL IMPROVEMENTS</b>					
Structural Repairs and Additions to Various County Buildings	3,044,080.05	72,804.70	3,116,884.75	2,914,035.19	202,849.56
Road Overlays and Reconstruction - Roads	90,571.41	38,544.84	129,116.25	68,137.28	60,978.97

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

OPERATIONS	BALANCE		BUDGET AFTER MODIFICATION	PAID OR CHARGED	BALANCE LAPSED
	ENCUMBERED	RESERVED			
Road Overlays and Reconstruction - Engineering	226,159.58	77.51	226,237.09	221,345.06	4,892.03
Purchase of Data Processing Equipment	4,330,183.94	88,810.11	4,418,994.05	4,329,322.26	89,671.79
Purchase of Communication Equipment	232,999.76	685.54	233,685.30	232,999.72	685.58
Purchase of Office Equipment, Machinery and Furniture	2,798,795.89	14,981.07	2,813,776.96	2,807,460.23	6,316.73
Purchase of Trucks	4,465,418.62	34,581.38	4,500,000.00	4,482,147.62	17,852.38
Timekeeping Software and Equipment	91,516.00	155,588.00	247,104.00	91,516.00	155,588.00
Engineering Projects - Design, Permits and Other	118,755.64	72,162.06	190,917.70	110,411.29	80,506.41
Antenna and Microwave Bands	101,932.10	23.40	101,955.50	96,608.10	5,347.40
Air Park Upgrades	15,713.27	1,649.73	17,363.00	11,447.77	5,915.23
Roof Upgrades and Alterations	117,407.32	22,418.03	139,825.35	116,837.36	22,987.99
Statutory Expenditures:					
Social Security System (O.A.S.I.)	-	232,851.25	232,851.25	4,172.16	228,679.09
Defined Contribution Retirement Plan	-	88,088.60	138,088.60	43,637.82	94,450.78
N.J. Temporary Disability Insurance	-	487,477.35	487,477.35	-	487,477.35
<b>Total</b>	<b>\$ 38,095,493.90</b>	<b>\$ 23,250,189.92</b>	<b>\$ 61,345,683.82</b>	<b>\$ 43,756,041.33</b>	<b>\$ 17,589,642.49</b>

Cash Disbursements	\$ 38,599,224.36
Accounts Payable	5,156,816.97
	<u>\$ 43,756,041.33</u>



**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF ACCOUNTS PAYABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 4,958,577.55
Increased by:		
2021 Appropriation Reserves - Accounts Payable		<u>5,156,816.97</u>
Subtotal		10,115,394.52
Decreased by:		
Disbursements	\$ 3,184,436.63	
Cancelled	<u>371,377.78</u>	<u>3,555,814.41</u>
Balance, December 31, 2022		<u><u>\$ 6,559,580.11</u></u>

Analysis of Balance, December 31, 2022

2014 Account Payable		\$ 8,695.00
2016 Account Payable		112,927.86
2017 Account Payable		40,131.45
2018 Account Payable		271,333.15
2019 Account Payable		366,485.96
2020 Account Payable		603,189.72
2021 Account Payable		<u>5,156,816.97</u>
		<u><u>\$ 6,559,580.11</u></u>

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF PAYROLL LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BALANCE DECEMBER 31, 2021	INCREASED BY RECEIPTS	DECREASED BY DISBURSEMENTS	BALANCE DECEMBER 31, 2022
Interest Earned	\$ 301.33	\$ 10,416.68	\$ 8,538.94	\$ 2,179.07
A.F.L.A.C.	5,025.96	12,668.60	16,858.23	836.33
F.I.C.A. and Medicare Taxes	264,154.97	38,504,442.42	37,426,828.61	1,341,768.78
State Pension Systems	1,167,187.77	39,889,309.21	39,304,191.82	1,752,305.16
New Jersey Disability	1,597,291.21	928,948.71	1,201,006.18	1,325,233.74
County State Health Benefits Contributions	512,826.11	6,748,031.94	6,733,417.51	527,440.54
Library State Health Benefits Contributions	112,798.42	749,875.64	745,477.76	117,196.30
<b>Total</b>	<b>\$ 3,659,585.77</b>	<b>\$ 86,843,693.20</b>	<b>\$ 85,436,319.05</b>	<b>\$ 5,066,959.92</b>

**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF RESERVE FOR SUPERSTORM SANDY  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2022 & 2021	<u>\$ 228,624.16</u>
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EXHIBIT A-13

**SCHEDULE OF RESERVE FOR SUPERSTORM SANDY - REFUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021	\$ 176,646.00
Decreased by:	
Revenue Realized - Miscellaneous Revenue Not Anticipated	<u>176,646.00</u>
Balance, December 31, 2022	<u>\$ -</u>

EXHIBIT A-14

**SCHEDULE OF RESERVE FOR FEMA REIMBURSEMENTS - SUPERSTORM SANDY  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2022 and 2021	<u>\$ 5,430,870.88</u>
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**COUNTY OF OCEAN  
CURRENT FUND  
SCHEDULE OF UNCLAIMED PROPERTY PENDING DISTRIBUTION  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021	\$	-
Increased by:		
Cash Receipts		12.80
Balance, December 31, 2022	\$	12.80

EXHIBIT A-16

**SCHEDULE OF RESERVE FOR CARES REIMBURSEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2022 and 2021	\$	10,789,177.63
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**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF DUE TO CURRENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 2,145,866.73
Increased by:		
Cancellation of Appropriation Reserves	\$ 42,217.55	
Reclassification of Expenditures	2,230,901.59	
Inventory Allocation	230.91	
Cash Receipts:		
Interfund Loan	20,300,279.19	
Board of Social Services - HUD Advancements	500,000.00	
		23,073,629.24
Subtotal		25,219,495.97
Decreased by:		
County Matching Share of Grants	788,975.00	
Cash Disbursements:		
Repayments to Current Fund	21,338,465.11	
Board of Social Services - HUD Advance Repayments	386,053.59	
		22,513,493.70
Balance, December 31, 2022		\$ 2,706,002.27

EXHIBIT A-18

**SCHEDULE OF MORTGAGE RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 4,088,993.06
Increased by:		
Accrued Interest		307,492.28
Balance, December 31, 2022		\$ 4,396,485.34

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF RESERVE FOR INTEREST - CARES ACT  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021	\$	127,030.24
Increased by:		
Interest Earned		236,967.67
Subtotal		363,997.91
Decreased by:		
Cash Disbursements		363,997.91
Balance, December 31, 2022	\$	-

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF RESERVE FOR INTEREST - CARES EMERGENCY RENTAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021	\$	3,961.04
Increased by:		
Interest Earned		48,751.42
Balance, December 31, 2022	\$	52,712.46

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF RESERVE FOR INTEREST - ARP EMERGENCY RENTAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021	\$	13,335.62
Increased by:		
Interest Earned		57,192.40
Balance, December 31, 2022	\$	70,528.02

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF RESERVE FOR INTEREST - ARP  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021	\$	-
Increased by:		
Interest Earned		699,588.79
Balance, December 31, 2022	\$	699,588.79

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE DECEMBER 31, 2021	2022 ANTICIPATED REVENUE	CASH RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2022
966 Reimbursement Prog FY21	\$ 47,347.50	\$ -	\$ 47,347.00	\$ 0.50	\$ -
ADRC/NWD COVID-19	41,918.00	-	41,918.00	-	-
Addressing the Training Needs of Juv. Pros FY18	6,656.00	-	-	-	6,656.00
Adult Protective SVC FY21	55,470.00	-	55,470.00	-	-
Adult Protective SVC FY22	-	451,670.00	277,451.00	-	174,219.00
Airport Beacons Const PHIII 19	23,998.49	-	8,866.82	15,131.67	-
Area Plan III E State FY21	54,114.00	393.00	54,507.00	-	-
Area Plan III E State FY22	-	125,624.00	52,754.00	-	72,870.00
Area Plan III E Admin FY21	33,886.00	-	33,886.00	-	-
Area Plan III E Admin FY22	-	35,169.00	-	-	35,169.00
ARP - Emergency Rental Assistance II	11,527,206.76	-	-	-	11,527,206.76
ARP - Div of Aging Services	-	2,594,115.00	-	-	2,594,115.00
Aviation Apron Const PHIII 19	150,918.03	-	26,636.46	124,281.57	-
Barneгат Bay Education & ENF	252,971.49	-	68,501.19	-	184,470.30
Barneгат Branch Trail IX FY17	112,500.00	-	-	-	112,500.00
Barneгат Branch Trail VIII FY21	350,000.00	-	-	-	350,000.00
Body Worn Camera Sheriff FY21	285,320.00	-	203,003.13	-	82,316.87
Body Worn Camera Prosecutors FY21	110,867.20	-	55,433.60	-	55,433.60
Care Coordination FY21	3,969.00	-	3,969.00	-	-
Care Coordination FY22	-	23,810.00	11,115.00	-	12,695.00
CARES Act Coronavirus Rel FD	0.30	-	(44,803,307.38)	44,803,307.68	-
CARES - Emergency Rental Assistance	0.10	-	(5,671,576.74)	-	5,671,576.84
Cattus Island Shoreline Restore	2,984,813.07	-	25,982.65	-	2,958,830.42
Child Inter-Ag Coord Council FY21	19,708.00	-	19,708.00	-	-
Child Inter-Ag Coord Council FY22	-	39,418.00	19,710.00	-	19,708.00
Child Restraint & Protect FY21	27,936.36	-	-	27,936.36	-
Child Restraint & Protect FY22	56,000.00	-	43,414.40	-	12,585.60
Child Restraint & Protect FY23	-	62,000.00	-	-	62,000.00
Clean Community FY20	0.59	-	-	-	0.59
Clean Community FY21	0.29	-	-	0.29	-
Clean Community FY22	-	216,880.00	216,879.20	-	0.80
Communication Access Svcs FY22	-	75,000.00	75,000.00	-	-



**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE DECEMBER 31, 2021	2022 ANTICIPATED REVENUE	CASH RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2022
Community Dev Block Grant FY17	0.01	-	0.01	-	-
Community Dev Block Grant FY19	274,881.82	-	221,132.20	-	53,749.62
Community Dev Block Grant FY20	1,006,437.78	-	359,028.13	-	647,409.65
Community Dev Block Grant FY21	1,385,066.39	-	262,176.87	-	1,122,889.52
Community Dev Block Grant FY22	-	1,423,325.00	39,024.77	-	1,384,300.23
Consolidated Appropriations Act	249,053.00	-	249,053.00	-	-
Coronavirus Response and Relief Supplemental Appr.	118,645.00	-	118,645.00	-	-
Council of the Arts FY21	18,632.00	-	18,632.00	-	-
Council of the Arts FY22	-	264,480.00	211,584.00	-	52,896.00
COVID-19 WIOA DWG FY20	115,032.00	-	9,895.00	-	105,137.00
DCA: Home Delivered Meals FY21	8,601.00	-	8,601.00	-	-
DCA: Home Delivered Meals FY22	-	71,746.00	46,001.00	-	25,745.00
DHS Emerg Food & Shelter FY21	487,848.00	-	487,846.00	-	2.00
DHS Emerg Food & Shelter FY22	-	964,780.00	544,073.00	-	420,707.00
DRE Callout Program FY20	15,725.74	-	-	15,725.74	-
DRE Callout Program FY21	82,000.00	-	59,899.56	-	22,100.44
DRE Callout Program FY22	-	110,000.00	-	-	110,000.00
Driving While Intoxicated FY20	40,666.84	-	-	40,666.84	-
Driving While Intoxicated FY21	150,489.00	-	117,657.71	-	32,831.29
Ed Byrne JAG FY17	-	14,372.00	14,372.00	-	-
Emergency Management Agency Asst FY21	-	55,000.00	55,000.00	-	-
ESSER ARP FY22	-	40,000.00	40,000.00	-	-
FAA ARPA-ARGP FY21	-	59,000.00	9,900.00	-	49,100.00
FAA Cares Act Grant	64,200.00	-	64,200.00	-	-
FAA CRRSAA FY21	23,000.00	-	-	-	23,000.00
FAA Rehab Apron Construction PH II	1,458,080.00	-	1,044,958.14	-	413,121.86
FAA Rehab Apron Construction PH III	-	150,000.00	-	-	150,000.00
FAA Rehab Apron Construction PH IV	-	1,303,652.00	654,420.76	-	649,231.24
FAA Rehab Apron Design PHI	257,403.47	-	210,495.00	-	46,908.47
Family Court Services FY21	162,592.76	-	71,408.24	91,184.52	-

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE	2022	CASH	CANCELLED	BALANCE
	DECEMBER 31, 2021	ANTICIPATED REVENUE			RECEIVED
Family Court Services FY22	-	338,792.00	179,222.36	-	159,569.64
Hist Preserve - Cox House FY21	-	750,000.00	-	-	750,000.00
Hist Preserve - Cox House FY22	-	518,645.00	-	-	518,645.00
HUD: CDBG Program Income FY13	1.25	-	-	-	1.25
HUD: CDBG Program Income FY15	0.75	-	-	-	0.75
HUD: CDBG Program Income FY17	1.53	-	-	-	1.53
HUD: CDBG Program Income FY19	0.50	-	-	-	0.50
HUD: CDBG Program Income FY20	0.75	-	-	-	0.75
HUD: CDBG Program Income FY22	-	124,577.00	124,576.90	-	0.10
HUD: CDBG-CV Funds FY19	2,369,921.94	-	1,001,034.38	-	1,368,887.56
HUD: Home ARP FY21	4,865,698.00	-	-	-	4,865,698.00
HUD: Home Invest Partnership 15	128,180.22	-	4,598.51	-	123,581.71
HUD: Home Investment Partnership 16	99,108.89	-	26,526.82	-	72,582.07
HUD: Home Investment Partnership 17	41,680.53	-	15,480.07	-	26,200.46
HUD: Home Investment Partnership 18	477,031.79	-	132,320.87	-	344,710.92
HUD: Home Investment Partnership 19	735,840.81	-	434,693.03	-	301,147.78
HUD: Home Investment Partnership 20	1,224,449.99	-	379,981.97	-	844,468.02
HUD: Home Investment Partnership 21	1,342,509.00	-	65,036.27	-	1,277,472.73
HUD: Home Investment Partnership 22	-	1,487,733.00	-	-	1,487,733.00
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	101,450.71	-	-	-	101,450.71
HUD: Home Investment Partnership FY11	49,534.59	-	-	-	49,534.59
HUD: Home Investment Partnership FY12	5,806.50	-	-	-	5,806.50
HUD: Home Investment Partnership FY13	9,866.82	-	-	-	9,866.82
HUD: Home Investment Partnership FY14	33,071.23	-	-	-	33,071.23

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE DECEMBER 31, 2021	2022 ANTICIPATED REVENUE	CASH RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2022
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	0.50	-	-	-	0.50
HUD: Home Program Income FY22	-	60,253.00	60,252.50	-	0.50
Human SVCS Advisory SVC FY21	26,830.00	-	26,830.00	-	-
Human SVCS Advisory SVC FY23	-	64,397.00	37,562.00	-	26,835.00
Inclusive Healthy Communities - OC Board of Health	10,000.00	-	10,000.00	-	-
Insurance Fraud Program FY21	162,066.76	-	97,576.02	64,490.74	-
Insurance Fraud Program FY22	-	250,000.00	99,369.87	-	150,630.13
Janssen 2022 Part 1	-	182,455.00	182,454.84	-	0.16
Janssen 2022 Part 2	-	437,844.00	437,843.89	-	0.11
Juvenile Detention Alt Init 21	102,506.86	-	19,913.07	82,593.79	-
Juvenile Detention Alt Init 22	-	120,000.00	40,957.91	-	79,042.09
Law Enforcement Officers Training & Equipment FY13	-	22,018.00	22,018.00	-	-
MAT Initiative FY19	233,332.00	199,998.00	433,330.00	-	-
MAT Initiative FY22	-	399,999.00	399,999.00	-	-
MAT Initiative FY23	-	399,999.00	199,998.00	-	200,001.00
Medicaid Match FY22	-	36,523.00	36,295.00	-	228.00
Move Over ENF FY20	16,832.18	-	-	16,832.18	-
Move Over ENF FY21	-	55,000.00	15,484.66	39,515.34	-
Multi Jur Gang/Gun/Narc FY18	-	79,299.00	64,243.92	15,055.08	-
Multi Jur Gang/Gun/Narc FY19	-	136,975.00	-	-	136,975.00
NJ Child ADV CTR Add'l Funds	0.03	-	-	0.03	-
NJ Child Advocacy Center	-	204,441.00	204,440.76	-	0.24
NJ Child Advocacy Center 22	-	97,736.00	97,735.61	-	0.39
NJ CO History Partnership FY21	11,757.15	-	11,757.15	-	-
NJ CO History Partnership FY22	-	119,422.00	101,508.00	-	17,914.00
NJDOT/Mill Creek Trail FY22	-	600,000.00	-	-	600,000.00
NJ JARC FY22	350,000.00	-	321,596.49	28,403.51	-
NJ JARC FY23	-	425,000.00	-	-	425,000.00

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE DECEMBER 31, 2021	2022 ANTICIPATED REVENUE	CASH RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2022
NPS Battlefield Preserv FY22	-	148,864.00	-	-	148,864.00
NRCAC Tools & Tech FY22	-	19,866.00	-	-	19,866.00
Ocean Area Comprehensive FY21	212,467.00	-	212,467.00	-	-
Ocean Area Comprehensive FY22	-	223,652.00	-	-	223,652.00
Ocean Area Plan State FY21	62,728.00	523.00	63,251.00	-	-
Ocean Area Plan State FY22	-	125,569.00	59,202.00	-	66,367.00
Ocean Area Plan Grant FY21	1,110,097.00	11,193.00	1,121,290.00	-	-
Ocean Area Plan Grant FY22	-	2,476,484.00	1,294,111.00	-	1,182,373.00
Office of Local Defense Comm. Coop - MIS	450,000.00	-	-	-	450,000.00
Operation Helping Hand FY19/20	4,403.00	-	4,403.00	-	-
Operation Helping Hand FY21/22	-	52,632.00	52,631.57	-	0.43
Operation Helping Hand FY22/23	-	50,000.00	-	-	50,000.00
Operation Helping Hand State FY21/22	80,477.00	-	80,476.19	-	0.81
Operation Helping Hand State FY22/23	-	123,810.00	-	-	123,810.00
Opioid Recovery EMP PRG FY19	19,761.00	-	-	-	19,761.00
Opioid Recovery EMP PRG FY20	16,876.00	-	15,326.00	-	1,550.00
Opioid Treatment Prog 22	-	497,166.00	497,165.71	-	0.29
Opioid Treatment Installment 2	-	519,965.00	519,964.70	-	0.30
Personal Asst SVCS Program FY21	-	59,427.00	59,427.00	-	-
Personal Asst SVCS Program FY23	-	116,280.00	58,140.00	-	58,140.00
Program Management Fund FY21	12,129.42	-	7,988.93	4,140.49	-
Program Management Fund FY22	-	55,550.00	50,772.48	-	4,777.52
Program Service Fund FY21	117,247.52	-	92,272.92	24,974.60	-
Program Service Fund FY22	-	324,867.00	148,693.74	-	176,173.26
Promising Path to Success FY21	-	10,000.00	9,220.00	-	780.00
Public Health Workforce	-	78,610.00	-	-	78,610.00
Recycling Enhance Tax Ent FY21	-	542,700.00	-	-	542,700.00
RERP: Reimbursement for Catering 21	1,066.00	-	-	1,066.00	-
S.A.N.E. Grant FY 20/21	6,626.38	-	6,626.38	-	-
S.A.N.E. Grant FY 21/22	91,871.00	-	91,871.00	-	-
S.A.N.E. Grant FY 22/23	-	183,931.00	-	-	183,931.00
Safe Housing & Transport FY21	14,122.00	-	14,122.00	-	-

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE	2022	CASH	CANCELLED	BALANCE
	DECEMBER 31, 2021	ANTICIPATED REVENUE			RECEIVED
Safe Housing & Transport FY22	-	84,289.00	42,076.00	-	42,213.00
SAMHSA FY18	34,059.09	-	19,902.74	-	14,156.35
SAMHSA FY19	41,990.73	-	37,039.49	-	4,951.24
SAMHSA FY20	134,956.47	-	100,135.04	-	34,821.43
SAMHSA FY21	329,075.00	-	222,064.06	-	107,010.94
SAMHSA FY22	-	304,268.00	-	-	304,268.00
SEC 5310 Operating FY16	18,954.34	-	18,954.14	0.20	-
SEC 5310 Operating FY17	83,097.70	-	67,387.51	-	15,710.19
SEC 5310 Mobility FY16	50,000.00	-	-	-	50,000.00
Smartsteps Program FY19	1,605.00	-	-	-	1,605.00
Sr Citizen/Persons W/Disab FY19	572,067.15	-	-	572,067.15	-
Sr Citizen/Persons W/Disab FY20	561,861.50	-	-	200,000.00	361,861.50
Sr Citizen/Persons W/Disab FY21	1,398,097.80	-	414,194.78	-	983,903.02
Sr Citizen/Persons W/Disab FY22	-	1,657,504.00	1,094,684.56	(772,067.15)	1,334,886.59
State Body Armor FY18 Sheriff	0.20	-	-	-	0.20
State Body Armor FY20 Corr	0.47	-	-	-	0.47
State Body Armor FY21 Corr	-	8,054.00	8,053.13	-	0.87
State Body Armor FY21 Pros	-	3,042.00	3,041.92	0.08	-
State Body Armor FY20 Sheriff	0.44	-	-	-	0.44
State Body Armor FY21 Sheriff	-	5,947.00	5,946.97	0.03	-
State COLA Senior SVCS FY21	1,253.00	-	1,253.00	-	-
State COLA Senior SVCS FY22	-	390,461.00	386,722.00	-	3,739.00
State Criminal Alien Assistance FY20	-	187,087.00	187,087.00	-	-
State Criminal Alien Assistance FY21	-	197,316.00	197,316.00	-	-
State Facilities Ed Act FY21	27,000.00	-	27,000.00	-	-
State Facilities Ed Act FY22	-	54,000.00	-	-	54,000.00
State Health Ins Asst Prg FY21	47,500.00	-	47,500.00	-	-
State Health Ins Asst Prg FY22	-	47,000.00	3,660.00	-	43,340.00
State Homeland Security FY19	142,537.54	-	142,473.17	64.37	-
State Homeland Security FY20	248,444.00	-	41,940.60	-	206,503.40
State Homeland Security FY21	234,763.00	-	-	-	234,763.00
Stop Violence Against Women FY21	40,882.52	-	40,428.61	453.91	-

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE DECEMBER 31, 2021	2022 ANTICIPATED REVENUE	CASH RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2022
Stop Violence Against Women FY22	-	55,903.00	10,904.47	-	44,998.53
Subregional Intern Supp Prog	15,000.00	-	14,958.53	41.47	-
Subregional Intern Supp Prog	-	15,000.00	-	-	15,000.00
Subregional Transportation 21	117,082.36	-	117,080.90	1.46	-
Subregional Transportation 22	-	144,381.00	-	-	144,381.00
Summer Youth Employment 20	34,296.00	-	-	-	34,296.00
Supp Aging Supportive Svcs 21	31,653.00	-	31,653.00	-	-
Supp Aging Supportive Svcs 22	-	232,634.00	137,677.00	-	94,957.00
Traffic ENF Program FY22	-	72,000.00	50,820.00	21,180.00	-
Traumatic Loss Coalition FY21	9,500.74	-	9,500.26	-	0.48
Traumatic Loss Coalition FY22	-	14,255.00	3,563.63	-	10,691.37
US Marshalls Service FY21/22	-	30,000.00	28,655.57	-	1,344.43
USDA FY21	161,951.00	694.00	162,645.00	-	-
USDA FY22	-	245,490.00	60,501.00	-	184,989.00
VAC5 COVID-19 Vaccine Funding	96,355.00	-	96,355.00	-	-
Veterans Transportation FY21	20,000.00	7,500.00	27,500.00	-	-
Veterans Transportation FY22	-	30,000.00	12,500.00	-	17,500.00
Victims of Crime Act FY20	50,681.23	-	-	50,681.23	-
Victims of Crime Act FY21	591,313.00	-	576,642.05	14,670.95	-
Victims of Crime Act FY22	-	618,397.00	128,050.48	-	490,346.52
WIOA Data Reporting and Analysis FY21/22	-	12,971.00	12,971.00	-	-
WIOA Data Reporting and Analysis FY22/23	-	12,971.00	12,971.00	-	-
WIOA On the Job Training 21	-	150,000.00	34,872.00	-	115,128.00
WIOA Plan FY19	213,320.00	-	-	-	213,320.00
WIOA Plan FY20	1,054,944.00	-	998,410.00	-	56,534.00
WIOA Plan FY21	3,311,579.00	-	1,974,079.00	-	1,337,500.00
WIOA Plan FY22	-	3,342,165.00	14,306.00	-	3,327,859.00
Work First NJ (WFNJ) FY19/20	60,039.00	-	-	-	60,039.00
Work First NJ (WFNJ) FY20/21	87,290.00	-	21,800.00	-	65,490.00
Work First NJ (WFNJ) FY21/22	1,291,352.00	-	1,109,576.00	-	181,776.00
Work First NJ (WFNJ) FY22/23	-	1,456,126.00	171,473.00	-	1,284,653.00
Workforce Learning Link FY19/20	10,940.00	-	-	-	10,940.00

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BALANCE DECEMBER 31, 2021	2022 ANTICIPATED REVENUE	CASH RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2022
GRANT					
Workforce Learning Link FY21/22	70,000.00	-	70,000.00	-	-
Workforce Learning Link FY22/23	-	47,000.00	19,450.00	-	27,550.00
Totals	\$ 48,000,767.02	\$ 30,239,084.00	\$ (25,453,492.18)	\$ 45,482,400.63	\$ 58,210,942.57
Original Budget	\$ 9,671,757.00	\$ -	-		
Chapter 159	20,567,327.00	-	-		
Cash Receipts	-	-	24,761,397.28		
Transfer from Unappropriated Reserves	-	-	259,994.66		
Cash Disbursements - Due to Grantor	-	-	(50,474,884.12)		
	\$ 30,239,084.00	\$ (25,453,492.18)	\$ (25,453,492.18)		

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE		TRANSFERS		EXPENDED	CANCELLED	RECLASSIFICATION OF		BALANCE	
	DECEMBER 31, 2021		FROM 2022				EXPENDITURES		DECEMBER 31, 2022	
	ENCUMBERED	RESERVED	APPROPRIATIONS	BUDGET			ENCUMBERED	RESERVED	ENCUMBERED	RESERVED
966 Reimbursement Prog FY20	\$ -	\$ 0.50	\$ -	\$ -	\$ 0.50	\$ -	\$ -	\$ -	\$ -	
ADRC COVID-19	-	76,667.38	-	-	-	-	-	76,667.38	-	
ADRC/NWD COVID-19	11,438.00	-	-	-	11,438.00	-	-	-	-	
Addressing the Training Needs of Juv. Pros FY18	-	6,656.00	-	-	-	-	-	-	6,656.00	
Adult Protective Svc FY22	-	-	451,670.00	-	-	-	-	-	-	
Airport Beacons Const PH11 19	10,049.28	5,082.39	-	-	15,131.67	-	-	-	-	
ARP - Emergency Rental Assistance II	1,256,780.00	17,952,011.00	2,594,115.00	-	-	-	-	-	12,903,230.70	
ARP - Div of Aging Services	-	-	-	-	-	-	-	-	1,374,621.00	
Area Plan III E State FY19	2,500.00	0.04	-	-	0.04	-	-	-	-	
Area Plan III E State FY20	7,749.00	0.04	-	-	7,749.00	-	-	-	-	
Area Plan III E State FY21	-	3,874.00	393.00	-	4,267.00	-	-	-	-	
Area Plan III E State FY22	-	-	125,624.00	-	123,805.39	-	-	-	-	
Area Plan III-E Admin FY19	-	1,964.60	-	-	-	-	-	-	1,818.61	
Area Plan III-E Admin FY20	-	3,947.31	-	-	3,755.87	-	-	-	1,964.60	
Area Plan III-E Admin FY22	-	-	35,169.00	-	35,168.98	-	-	-	191.44	
Aviation Apron Const PH11 19	15,947.51	109,090.70	-	-	756.64	-	-	-	0.02	
Barneгат Bay Education & ENF	-	184,470.30	-	-	20,420.03	124,281.57	-	-	145,650.27	
Barneгат Branch Trail IX FY17	450,000.00	-	-	-	-	-	-	18,400.00	-	
Barneгат Branch Trail VIII FY21	-	350,000.00	-	-	-	-	-	450,000.00	-	
Body Worn Camera Sheriff FY21	5,133.20	280,186.80	-	-	212,789.13	-	-	-	350,000.00	
Body Worn Camera Prosecutors FY21	7,049.00	131,535.00	-	-	7,049.00	-	-	-	72,530.87	
Care Coordination FY22	-	-	23,810.00	-	23,810.00	-	-	-	131,535.00	
CARES Act Coronavirus Relief Fund	28,569,176.04	25,117,822.67	-	-	8,883,691.03	44,803,307.68	-	-	-	
CARES - Emergency Rental Assistance	68,240.70	14,128,846.04	-	-	4,674,281.25	-	-	-	9,522,805.49	
CARES JJC DOE	-	5,000.00	-	-	3,537.88	-	-	-	1,462.12	
CARES Title IIIB Support SVCS	216.27	-	-	-	216.27	-	-	-	-	
Cattus Island County Park Environ	-	879.12	-	-	879.12	-	-	-	-	
Cattus Island Shoreline Restore	95,064.68	2,868,000.00	-	-	43,165.34	-	-	51,899.34	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 FY21	-	17,957.11	-	-	17,957.11	-	-	-	-	
Child Inter-AG Coord Council FY22	-	-	39,418.00	-	21,363.30	-	-	-	18,054.70	
Child Restraint & Protect FY21	-	27,936.36	-	-	-	27,936.36	-	-	-	
Child Restraint & Protect FY22	-	51,080.00	-	-	-	-	-	-	-	
Child Restraint & Protect FY23	-	-	-	-	38,494.40	-	-	-	12,585.60	
Clean Community FY20	34,878.44	-	62,000.00	-	1,890.00	-	-	-	60,110.00	
Clean Community FY21	5,048.00	203,389.00	-	-	34,878.44	-	-	-	-	
Clean Community FY22	-	-	216,880.00	-	208,437.00	-	-	-	-	
Communication Access Svcs FY22	-	-	75,000.00	-	27,365.00	-	-	-	166,639.99	
Community Dev Block Grant FY16	1,470.00	2,929.03	-	-	4,397.65	-	-	22,875.01	4,254.87	
Community Dev Block Grant FY17	-	8,091.00	-	-	6,804.67	-	-	70,745.13	1.38	
Community Dev Block Grant FY18	3,900.00	73,587.85	-	-	29,610.67	-	-	-	1,286.33	
Community Dev Block Grant FY19	185,664.76	195,049.66	-	-	146,691.22	-	-	24,765.44	23,111.74	
Community Dev Block Grant FY20	608,750.78	431,687.00	-	-	408,413.81	-	-	108,096.33	125,926.87	
Community Dev Block Grant FY21	826,829.39	558,237.00	-	-	262,176.87	-	-	411,757.45	220,266.52	
Community Dev Block Grant FY22	-	-	1,423,325.00	-	39,024.77	-	-	655,983.52	466,906.00	
Congregate COVID-19	-	0.60	-	-	-	0.60	-	832,797.23	551,503.00	



**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE		TRANSFERS		EXPENDED	CANCELLED	RECLASSIFICATION OF		BALANCE	
	DECEMBER 31, 2021		FROM 2022				EXPENDITURES		DECEMBER 31, 2022	
	ENCUMBERED	RESERVED	APPROPRIATIONS	BUDGET			ENCUMBERED	RESERVED	ENCUMBERED	RESERVED
Council Of The Arts FY20	125.00	-	-	-	-	-	-	125.00	-	
Council Of The Arts FY21	25,039.38	-	-	-	25,039.38	-	-	-	-	
Council Of The Arts FY22	-	-	264,480.00	-	195,887.09	-	-	68,592.91	-	
COVID19 WIOA Dwg FY20	109,432.00	-	-	-	4,295.00	-	-	-	105,137.00	
DC A: Home Delivered Meals FY22	-	-	71,746.00	-	71,746.00	-	-	-	-	
DHS Emerg Food & Shelter FY21	14,572.15	-	-	-	14,572.15	-	-	-	-	
DHS Emerg Food & Shelter FY22	-	-	964,780.00	-	960,731.32	-	-	4,048.68	-	
DRE Callout Program FY20	-	15,725.74	-	-	-	15,725.74	-	-	-	
DRE Callout Program FY21	-	82,000.00	-	-	59,899.56	-	-	-	22,100.44	
DRE Callout Program FY22	-	-	110,000.00	-	-	-	-	-	110,000.00	
Driving While Intoxicated FY20	-	40,666.84	-	-	-	40,666.84	-	-	-	
Driving While Intoxicated FY21	-	142,709.00	-	-	109,877.71	-	-	-	-	
Ed Byrne JAG FY17	-	-	14,372.00	-	14,372.00	-	-	-	-	
Emergency Management Agency Asst FY21	-	-	55,000.00	-	55,000.00	-	-	-	-	
ESSER II	-	20,000.00	-	-	4,573.06	-	-	15,423.81	3.13	
ESSER ARP FY22	-	-	40,000.00	-	407.90	-	-	4,303.13	35,288.97	
FAA ARPA -ARGP FY21	-	-	59,000.00	-	9,900.00	-	-	33,147.00	15,953.00	
FAA CARES Act Grant	64,200.00	-	-	-	64,200.00	-	-	-	-	
FAA CRRSAA FY21	23,000.00	-	-	-	-	-	-	-	23,000.00	
FAA Rehab Apron Construction PhII	294,200.00	1,163,880.00	-	-	1,069,332.60	-	-	378,747.40	10,000.00	
FAA Rehab Apron Construction Ph III	-	-	150,000.00	-	64,077.47	-	-	85,922.53	-	
FAA Rehab Apron Construction Ph IV	-	-	1,303,652.00	-	654,420.76	-	-	639,231.86	9,999.38	
FAA Rehab Apron Design Phi	218,104.22	10,000.00	-	-	181,195.75	-	-	-	46,908.47	
Family Court Services FY21	133,190.35	-	-	-	42,005.83	-	-	-	-	
Family Court Services FY22	-	-	338,792.00	-	239,718.12	-	-	99,073.88	-	
Fire & First Aid Training FY15	-	2,000.00	-	-	-	-	-	-	2,000.00	
Hist Preserv - Cox House FY21	-	-	750,000.00	-	-	-	-	-	750,000.00	
Hist Preserv - Cox House FY22	-	-	518,645.00	-	-	-	-	-	518,645.00	
HUD: CDBG Program Income FY15	-	12,586.00	-	-	-	-	-	-	12,586.00	
HUD: CDBG Program Income FY17	-	6,280.79	-	-	-	-	-	-	6,280.79	
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 Program Income FY21	-	84,621.00	-	-	-	-	-	-	84,621.00	
HUD: CDBG-CV Funds FY19	1,084,677.94	1,285,244.00	-	-	1,001,034.38	-	-	1,368,887.56	-	
HUD: Home ARP FY21	-	4,865,698.00	-	-	-	-	-	-	4,865,698.00	
HUD: Home Program Income FY15	-	10,000.00	-	-	-	-	-	-	10,000.00	
HUD: Home Program Income FY17	-	60,454.00	-	-	-	-	-	-	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: Home Program Income FY21	-	10,000.00	-	-	-	-	-	-	10,000.00	
HUD: Community Dev. Block Grant (CDBG) FY05	-	34.91	-	-	-	-	-	-	34.91	
HUD: Community Dev. Block Grant (CDBG) FY08	-	0.08	-	-	-	-	-	-	0.08	
HUD: Community Dev. Block Grant (CDBG) FY09	-	125.00	-	-	-	-	-	-	125.00	
HUD: Community Dev. Block Grant (CDBG) FY10	-	19.20	-	-	-	-	-	-	19.20	
HUD: Community Dev. Block Grant (CDBG) 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: CDBG Program Income FY22	-	-	124,577.00	-	-	-	-	-	124,577.00	

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE		TRANSFERS		EXPENDED	CANCELLED	RECLASSIFICATION OF EXPENDITURES	BALANCE	
	DECEMBER 31, 2021		FROM 2022					DECEMBER 31, 2022	
	ENCUMBERED	RESERVED	APPROPRIATIONS	BUDGET				ENCUMBERED	RESERVED
HUD: Community Dev. Block Grant (CDBG) FY12	-	20,521.35	-	-	9,201.24	-	-	3,786.19	7,533.92
HUD: Community Dev. Block Grant (CDBG) FY14	3,730.00	539.65	-	-	2,960.00	-	-	1,300.00	9.65
HUD: Home Invest Partnership FY16	-	19,004.51	-	-	7,522.82	-	-	-	11,481.69
HUD: Home Invest Partnership FY17	-	19,213.00	-	-	2,368.07	-	-	-	16,844.93
HUD: Home Invest Partnership FY18	118,000.00	305,627.15	-	-	118,000.00	-	-	-	305,627.15
HUD: Home Invest Partnership FY19	2,170.00	573,979.29	-	-	346,724.15	-	-	123,000.00	106,425.14
HUD: Home Invest Partnership FY20	472,780.00	785,878.00	-	-	433,500.00	-	-	411,500.00	413,658.00
HUD: Home Invest Partnership FY21	-	1,342,509.00	-	-	13,990.00	-	-	632,700.00	695,819.00
HUD: Home Invest Partnership FY22	-	-	1,487,733.00	-	-	-	-	-	1,487,733.00
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	-	9,422.71	-	-	-	-	-	-	9,422.71
HUD: Home Investment Partnership FY11	-	0.72	-	-	-	-	-	-	0.72
HUD: Home Investment Partnership FY12	-	10,000.00	-	-	-	-	-	-	10,000.00
HUD: Home Investment Partnership FY13	-	7,080.65	-	-	-	-	-	-	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 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 Program Income FY22	-	-	60,253.00	-	-	-	-	-	60,253.00
HUD: Program Income FY97	-	23,968.01	-	-	-	-	-	-	23,968.01
HUD: Home Invest Partnership 15	-	16,107.91	-	-	478.91	-	-	-	15,629.00
Human SVCS Advisory SVC FY20	-	1,000.57	-	-	-	-	-	-	1,000.57
Human SVCS Advisory SVC FY21	-	32,355.38	-	-	-	-	-	-	32,355.38
Human SVCS Advisory SVC FY23	-	-	64,397.00	-	-	-	-	-	64,397.00
Inclusive Healthy Communities - OC Board of Health	10,000.00	-	-	-	-	-	-	-	-
Insurance Fraud Program FY21	-	162,066.76	-	-	-	-	-	-	162,066.76
Insurance Fraud Program FY22	-	-	250,000.00	-	-	64,490.74	-	-	-
Janssen 2022 Part 1	-	-	182,455.00	-	-	-	-	-	182,455.00
Janssen 2022 Part 2	-	-	437,844.00	-	-	-	-	-	437,844.00
Juvenile Detention Alt Init 21	87,519.39	3,598.24	-	-	8,523.84	-	-	74,347.95	959.45
Juvenile Detention Alt Init 22	-	-	120,000.00	-	44,692.60	-	-	15,700.00	66,782.00
Law Enforcement Training & Equipment	15,905.66	113,704.57	22,018.00	-	69,146.23	-	-	-	21,846.57
Leap Fellowship Grant	-	21,846.57	-	-	-	-	-	-	-
Local: 5310 Operating FY16	12,427.15	2,927.39	-	-	15,354.36	0.18	-	-	-
Local: 5310 Operating FY17	-	50,000.00	-	-	39,364.02	-	-	-	-
Local: 5310 Mobility FY16	-	12,500.00	-	-	-	-	-	-	-
Local: Aviation Apron Const 19	1,771.95	12,121.19	-	-	84.08	13,809.06	-	4,219.09	6,416.89
Local: DCA Home Delv Meal FY22	-	-	17,937.00	-	17,937.00	-	-	-	-
Local: FAA Rehab Apron PH III	-	-	16,667.00	-	7,119.72	-	-	9,547.28	-
Local: Human SVC Advisory FY21	-	7,790.62	-	-	7,790.62	-	-	-	-

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE DECEMBER 31, 2021		TRANSFERS FROM 2022 BUDGET		EXPENDED	CANCELLED	RECLASSIFICATION OF EXPENDITURES	BALANCE DECEMBER 31, 2022	
	ENCUMBERED	RESERVED	APPROPRIATIONS					ENCUMBERED	RESERVED
Local: Human SVC Advisory FY23	-	-	15,900.00	-	11,636.02	-	-	-	4,263.98
Local: NJ JARC FY22	171,827.48	50,000.00	-	-	193,423.97	28,403.51	-	-	-
Local: NJ JARC FY23	-	-	425,000.00	-	158,118.23	-	-	141,881.77	125,000.00
Local: Office of Local Defense Comm Coop - MIS	47,742.81	2,257.19	-	-	31,201.79	-	-	16,541.02	2,257.19
Local: S.A.N.E. FY21/22	-	19,877.13	-	-	19,877.13	-	-	-	-
Local: S.A.N.E. FY22/23	-	-	45,983.00	-	3,567.73	-	-	-	42,415.27
Local: Stop Violence Against Women	-	-	18,634.00	-	5,917.42	-	-	-	12,716.58
Local: Subregional Trans 21	-	29,271.34	-	-	29,270.23	1.11	-	-	-
Local: Subregional Trans 22	-	-	36,096.00	-	12,054.57	-	-	-	-
Local: Supp Aging Support Svc FY22	-	-	58,159.00	-	58,159.00	-	-	-	24,041.43
Local: Violence Against Women	-	11,085.92	-	-	11,085.92	-	-	-	-
Local: Victims Of Crime FY21	-	108,995.95	-	-	108,995.95	-	-	-	-
Local: Victims Of Crime FY22	-	-	154,599.00	-	103,972.12	-	-	-	50,626.88
Local: Victims Of Crime FY22	-	233,332.00	199,998.00	-	433,330.00	-	-	-	-
Mat Initiative FY19	-	-	399,999.00	-	399,999.00	-	-	-	-
Mat Initiative FY22	-	-	399,999.00	-	99,999.00	-	-	-	300,000.00
Mat Initiative FY23	-	-	36,523.00	-	36,523.00	-	-	-	-
Medicaid Match FY22	-	16,832.18	-	-	-	16,832.18	-	-	-
Move Over ENF FY20	-	-	55,000.00	-	15,484.66	-	-	-	-
Move Over ENF FY21	-	-	79,299.00	-	64,243.92	15,055.08	-	-	-
Multi Jur Gang/Gun/Narc FY18	-	-	136,975.00	-	13,234.66	-	-	33,163.51	90,576.83
Multi Jur Gang/Gun/Narc FY19	-	-	-	-	8,903.15	-	-	-	-
NJ Child Adv Ctr Add'L Funds	-	8,903.15	-	-	8,903.15	-	-	-	-
NJ Child Advocacy Center	-	168.39	-	-	168.39	-	-	-	-
NJ Child Advocacy Center	-	-	204,441.00	-	181,497.86	-	-	11,606.96	11,336.18
NJ Child Advocacy Center FY21	14,617.00	51,974.00	-	-	14,617.00	-	-	-	51,974.00
NJ Child Advocacy Center FY22	-	-	-	-	22,345.90	-	-	75,389.71	0.39
NJ Co History Partnership FY21	28,837.43	1,490.00	97,736.00	-	30,327.43	-	-	-	-
NJ Co History Partnership FY22	-	-	119,422.00	-	82,072.66	-	-	34,551.09	2,798.25
NJDOT/Mill Creek Trail FY22	-	-	600,000.00	-	-	-	-	-	600,000.00
NJ JARC FY22	171,827.48	50,000.00	-	-	193,423.97	28,403.51	-	-	-
NJ JARC FY23	-	-	425,000.00	-	158,118.22	-	-	141,881.78	125,000.00
NJDCA Smart Growth Planning Program	-	40,000.00	-	-	-	-	-	-	40,000.00
NPS Battleground Preserv FY22	-	-	148,864.00	-	-	-	-	-	148,864.00
NRCAC Tools & Tech FY22	-	-	19,866.00	-	5,606.15	-	-	13,977.46	282.39
Ocean Area Comprehensive FY19	-	0.88	-	-	-	0.88	-	-	-
Ocean Area Comprehensive FY20	31,852.17	620.74	-	-	32,232.81	-	-	-	240.10
Ocean Area Comprehensive FY21	-	45,104.24	-	-	45,104.24	-	-	-	-
Ocean Area Comprehensive FY22	-	-	223,652.00	-	221,272.18	-	-	-	2,379.82
Ocean Area Plan Grant FY19	-	0.45	-	-	-	0.45	-	-	-
Ocean Area Plan Grant FY20	53,522.80	3,000.30	-	-	56,523.06	-	-	-	-
Ocean Area Plan Grant FY21	47,272.30	284,588.74	11,193.00	-	340,279.04	-	-	2,775.00	-
Ocean Area Plan Grant FY22	-	-	2,476,484.00	-	2,404,038.83	-	-	72,445.15	0.02
Ocean Area Plan State FY20	-	2.00	-	-	-	2.00	-	-	-
Ocean Area Plan State FY21	-	-	523.00	-	523.00	-	-	-	-
Ocean Area Plan State FY22	-	-	125,569.00	-	122,122.21	-	-	3,446.79	-
OceanFirst Foundation Grant	-	951.00	-	-	-	-	-	-	951.00
Office of Local Defense Comm. Coop - MIS	429,685.27	20,314.73	-	-	280,816.33	-	-	148,868.94	20,314.73
Operation Helping Hand FY18/19	-	10.00	-	-	-	-	-	10.00	-
Operation Helping Hand FY19/20	3,080.00	-	-	-	-	-	-	-	-
Operating Helping Hand FY21/22	-	-	52,632.00	-	42,953.49	-	-	7,574.02	2,104.49



**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE DECEMBER 31, 2021		TRANSFERS FROM 2022 BUDGET		EXPENDED	CANCELLED	RECLASSIFICATION OF EXPENDITURES		BALANCE DECEMBER 31, 2022	
	ENCUMBERED	RESERVED	APPROPRIATIONS				ENCUMBERED	RESERVED		
State Homeland Security FY19	131,654.80	10,882.74	-	142,473.17	64.37	-	-	-	-	-
State Homeland Security FY20	26,410.00	180,093.40	-	25,288.60	-	-	-	76,275.00	104,939.80	-
State Homeland Security FY21	-	234,763.00	-	35,000.00	-	-	-	114,530.00	85,233.00	-
Stop Violence Against Women FY21	-	29,126.26	-	28,672.35	453.91	-	-	-	-	-
Stop Violence Against Women FY22	-	-	55,903.00	23,064.16	-	-	-	-	32,838.84	-
Subregional Intern Supp Prog	7,818.53	3,611.47	-	11,388.53	41.47	-	-	-	-	-
Subregional Intern Supp Prog	-	-	15,000.00	-	-	-	-	-	15,000.00	-
Subregional Transportation 21	-	117,082.36	-	117,080.90	1.46	-	-	-	-	-
Subregional Transportation 22	-	-	144,381.00	48,218.30	-	-	-	-	96,162.70	-
Summer Youth Employment 20	24,916.00	9,380.00	-	-	-	-	-	-	34,296.00	-
Supp Aging Supportive Svcs 22	-	-	232,634.00	232,634.00	-	-	-	-	-	-
Traffic Enf Program FY22	-	-	72,000.00	50,820.00	21,180.00	-	-	-	-	-
Traumatic Loss Coalition FY21	10,690.89	0.48	-	10,690.89	-	-	-	-	0.48	-
Traumatic Loss Coalition FY22	-	-	14,255.00	3,563.63	-	-	-	-	0.48	-
USDA FY21	-	-	30,000.00	28,655.57	-	-	-	10,690.89	-	-
USDA FY21	-	-	694.00	694.00	-	-	-	-	1,344.43	-
USDA FY22	-	-	245,490.00	245,490.00	-	-	-	-	-	-
VAC5 COVID-19 Vaccine Funding	79,155.00	-	-	79,155.00	-	-	-	-	-	-
Veterans Transportation FY21	-	5,588.84	7,500.00	13,088.84	-	-	-	-	-	-
Veterans Transportation FY22	-	-	30,000.00	21,243.60	-	-	-	-	8,756.40	-
Victims Of Crime Act FY20	-	50,681.23	-	-	50,681.23	-	-	-	-	-
Victims Of Crime Act FY21	-	395,886.99	-	-	14,670.95	-	-	-	-	-
Victims Of Crime Act FY22	-	-	618,397.00	381,216.04	-	-	-	-	-	-
WIOA Data Reporting and Analysis FY21/22	-	-	12,971.00	254,837.23	-	-	-	752.45	362,807.32	-
WIOA Data Reporting and Analysis FY22/23	-	-	12,971.00	12,971.00	-	-	-	-	-	-
WIOA On the Job Training 21	-	-	150,000.00	34,872.00	-	-	-	-	-	-
WIOA Plan FY19	-	213,321.00	-	-	-	-	-	115,128.00	-	213,321.00
WIOA Plan FY20	692,908.92	20,905.36	-	657,283.28	-	-	-	122.40	56,408.60	-
WIOA Plan FY21	2,670,150.00	625,153.00	-	2,283,999.21	-	-	-	992,413.91	18,889.88	-
WIOA Plan FY22	-	-	3,342,165.00	173,146.10	-	-	-	2,043,694.00	1,125,324.90	-
Workfirst NJ FY19/20	-	60,037.97	-	-	-	-	-	-	60,037.97	-
Workfirst NJ FY20/21	62,837.75	2,631.00	-	-	-	-	21.25	-	65,490.00	-
Workfirst NJ FY21/22	976,491.00	185,583.61	-	985,584.41	-	-	-	163,930.02	12,560.18	-
Workfirst NJ FY22/23	-	-	1,456,126.00	303,544.00	-	-	-	934,891.70	217,690.30	-
Workforce Learning Link FY19/20	-	10,940.00	-	-	-	-	-	-	10,940.00	-
Workforce Learning Link FY21/22	35,350.00	-	-	35,350.00	-	-	-	-	-	-
Workforce Learning Link FY22/23	-	-	47,000.00	26,350.00	-	-	-	20,650.00	-	-
<b>Total</b>	<b>\$ 41,456,779.65</b>	<b>\$ 80,752,604.66</b>	<b>\$ 31,028,059.00</b>	<b>\$ 45,256,722.54</b>	<b>\$ 45,524,618.18</b>	<b>\$ 1,085.25</b>	<b>\$ 12,916,843.49</b>	<b>\$ 49,540,344.35</b>	<b>\$ -</b>	<b>\$ -</b>

Original Budget	\$	9,671,757.00	\$	-	\$	-	-	-	-	-
Chapter 159		20,567,327.00		-		-	-	-	-	-
Matching Funds - Due From Current Fund		788,975.00		-		-	-	-	-	-
Reclassification of Expenditures		-		1,085.25		-	-	-	-	-
Cash Disbursements		-		45,255,637.29		-	-	-	-	-
Grant Appropriations Canceled		-		-		45,524,618.18				
<b>Total</b>	<b>\$</b>	<b>31,028,059.00</b>	<b>\$</b>	<b>45,256,722.54</b>	<b>\$</b>	<b>45,524,618.18</b>	<b>\$</b>	<b>1,085.25</b>	<b>\$</b>	<b>49,540,344.35</b>

**COUNTY OF OCEAN  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF UNAPPROPRIATED RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

GRANT	BALANCE DECEMBER 31, 2021	FUNDING RECEIVED	ANTICIPATED AS REVENUE	BALANCE DECEMBER 31, 2022
American Resuce Plan	\$ -	\$ 58,969,381.00	\$ -	\$ 58,969,381.00
HUD: CDBG Program Income FY22	45,553.90	-	45,553.90	-
HUD: CDBG Program Income FY23	-	18,000.00	-	18,000.00
HUD: HOME Program Income FY22	10,000.00	-	10,000.00	-
NJ Child Advocacy Center	204,440.76	-	204,440.76	-
State Body Armor FY22 Corr	-	11,082.29	-	11,082.29
State Body Armor FY22 Pros	-	4,045.34	-	4,045.34
State Body Armor FY22 Sheriff	-	8,557.58	-	8,557.58
<b>Total</b>	<b>\$ 259,994.66</b>	<b>\$ 59,011,066.21</b>	<b>\$ 259,994.66</b>	<b>\$ 59,011,066.21</b>

**TRUST FUND**

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**COUNTY OF OCEAN  
TRUST FUND  
SCHEDULE OF TRUST CASH  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 133,885,738.73
Increased by Receipts:		
Added and Omitted Taxes Receivable	\$ 637,841.55	
2022 Tax Levy	68,564,796.00	
Interfund - Current Fund	380,260.61	
Trust Reserves	30,422,718.32	100,005,616.48
		<hr/>
Total Increases & Balances		233,891,355.21
Decreased by Disbursements:		
Interfund - Current Fund	303,577.09	
Trust Reserves	105,216,084.86	105,519,661.95
		<hr/>
Balance, December 31, 2022		<u><u>\$ 128,371,693.26</u></u>

**COUNTY OF OCEAN  
TRUST FUND  
SCHEDULE OF 2022 TAXES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>Total</b>	<b>County Library</b>	<b>County Health</b>	<b>County Open Space</b>
Balance, December 31, 2021	\$ -	-	-	-
Increased by:				
2022 Levy	68,564,796.00	37,301,186.00	16,827,800.00	14,435,810.00
Subtotal	68,564,796.00	37,301,186.00	16,827,800.00	14,435,810.00
Decreased by:				
Collections	68,564,796.00	37,301,186.00	16,827,800.00	14,435,810.00
Balance, December 31, 2022	\$ -	\$ -	\$ -	\$ -

EXHIBIT B-3

**SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>Total</b>	<b>County Library</b>	<b>County Health</b>	<b>County Open Space</b>
Balance, December 31, 2021	\$ 518,027.15	\$ 297,524.55	\$ 122,119.98	\$ 98,382.62
Increased by:				
Added and Omitted Taxes	522,429.19	289,217.03	122,066.43	111,145.73
Subtotal	1,040,456.34	586,741.58	244,186.41	209,528.35
Decreased by:				
Collections	637,841.55	358,986.90	154,583.80	124,270.85
Balance, December 31, 2022	\$ 402,614.79	\$ 227,754.68	\$ 89,602.61	\$ 85,257.50

**COUNTY OF OCEAN  
TRUST FUND  
SCHEDULE OF DUE TO/FROM CURRENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021	\$ 3,685.42
Increased by:	
Interest on Investments & Deposits	<u>380,260.61</u>
Subtotal	383,946.03
Decreased by:	
Disbursements	<u>303,577.09</u>
Balance, December 31, 2022	<u><u>\$ 80,368.94</u></u>

**COUNTY OF OCEAN  
TRUST FUND  
SCHEDULE OF RESERVE FOR ENCUMBRANCES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BALANCE DECEMBER 31, 2021	TRANSFERRED TO RESERVES	ENCUMBERED	BALANCE DECEMBER 31, 2022
Forensic Laboratory Fund N.J.S.A 2C:35-20	\$ 1,348.62	\$ 1,348.62	\$ 11,667.79	\$ 11,667.79
Uniform Fire Safety Act N.J.S.A. 53:27D-192	273,497.67	273,497.67	322,358.40	322,358.40
Recycling Revenue and Residue	52,945.01	52,945.01	1,579,102.88	1,579,102.88
Planning Board Drainage	107,040.00	107,040.00	147,151.84	147,151.84
Inmate Welfare Fund - Commissary Account	81,244.34	81,244.34	67,129.98	67,129.98
Storm Recovery	975.50	975.50	2,050,030.01	2,050,030.01
Self Insurance - General	5,828,235.21	5,828,235.21	251,156.43	251,156.43
Weights and Measures	16,511.78	16,511.78	6,196.48	6,196.48
Tax Board Filing Fees	10,622.97	10,622.97	10,664.58	10,664.58
Prosecutor's - CLETA	351,688.30	351,688.30	409,316.47	409,316.47
Natural Land Trust	1,673,186.63	1,673,186.63	2,155,750.24	2,155,750.24
County Clerk Filing Fees	574,516.01	574,516.01	460,673.67	460,673.67
Total Encumbrances Payable	<u>\$ 8,971,812.04</u>	<u>\$ 8,971,812.04</u>	<u>\$ 7,471,198.77</u>	<u>\$ 7,471,198.77</u>

**COUNTY OF OCEAN  
TRUST FUND  
SCHEDULE OF RESERVE TRUST ACCOUNTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BALANCE DECEMBER 31, 2021	RECEIPTS	ACCRUED OR LEVIED	PAID OR CHARGED	BALANCE DECEMBER 31, 2022
County Library	\$ 22,045,610.90	\$ 7,334,410.53	\$ 37,301,186.00	\$ 47,711,386.47	\$ 18,969,820.96
Forensic Laboratory Fund N.J.S.A. 2C:35-20	32,117.81	14,509.60	-	34,510.09	12,117.32
County Board of Health	23,349.39	158,383.80	16,827,800.00	16,954,875.39	54,657.80
Motor Vehicle Fines	1,358,854.30	1,394,828.02	-	1,358,854.00	1,394,828.32
Planning Board Drainage	5,090,800.25	1,458,921.00	-	283,221.00	6,266,500.25
Road Opening Permits	184,316.00	90,158.78	-	67,554.00	206,920.78
P.B./Engineering Developer Agreement	416,483.35	-	-	-	416,483.35
Subdivision and Site Plan Fees	29,807.82	29,579.00	-	29,807.00	29,579.82
Uniform Fire Safety Act N.J.S.A. 53:27D-192	594,898.41	640,704.67	-	588,048.27	647,554.81
Sheriff's Forfeited	49,624.72	8,790.27	-	-	58,414.99
Solid Waste Inclusion	44,085.05	-	-	-	44,085.05
Recycling Revenue and Residue	2,485,357.14	4,625,514.85	-	2,935,642.52	4,175,229.47
Inmate Welfare Fund - Commissary Account	570,855.68	255,222.44	-	97,974.22	728,103.90
Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135	44,839.26	-	-	-	44,839.26
O.C.U.A. Supplies	5,125.21	12,000.00	-	13,203.50	3,921.71
State Fund Social Services Program	284,888.00	1,418,013.00	-	1,358,834.00	344,067.00
Accumulated Absences	2,174,407.98	400,430.00	-	563,746.85	2,011,091.13
Outside Employment - Sheriff's Office	237,082.00	809,353.75	-	778,970.00	267,465.75
Storm Recovery	6,915,333.02	1,000,000.00	-	4,723,759.21	3,191,573.81
Self Insurance - General	20,942,836.55	7,742,387.25	-	4,853,972.52	23,831,251.28
Self Insurance - Unemployment Insurance	1,848,321.77	102,868.81	-	12,700.00	1,938,490.58
Audio Visual Aids Commission	151,282.12	49.97	-	151,332.09	-
Weights and Measures	120,379.34	63,884.51	-	40,207.34	144,056.51
Tax Board Filing Fees	810,033.92	53,500.66	-	103,261.03	760,273.55
Golf Course Sales Tax	1,775.54	40,039.79	-	41,105.41	709.92
Prosecutor's - AMA	21,093.77	3,423.07	-	-	24,516.84
Prosecutor's - SATA	3,782,932.56	702,291.64	-	1,301,906.12	3,183,318.08
Prosecutor's - CLETA	598,571.43	308,805.27	-	610,203.79	297,172.91
U.S. Department of Justice-Forfeited - Prosecutor	9,014.30	28,364.36	-	-	37,378.66
U.S. Department of Justice-Forfeited - Sheriff	15,595.65	92,975.00	-	-	108,570.65
U.S. Department of Treasury - Forfeited	871.77	5.53	-	-	877.30

**COUNTY OF OCEAN  
TRUST FUND  
SCHEDULE OF RESERVE TRUST ACCOUNTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BALANCE DECEMBER 31, 2021	RECEIPTS	ACCRUED OR LEVIED	PAID OR CHARGED	BALANCE DECEMBER 31, 2022
Natural Land Trust	52,447,670.77	1,875,369.87	14,435,810.00	18,397,600.18	50,361,250.46
Fishing Industry Program	75,315.38	-	-	15,708.77	59,606.61
Library Future Fund	492,436.79	739.19	-	-	493,175.98
County Clerk Filing Fees	749,233.65	275,377.51	-	642,746.53	381,864.63
County Sheriff Filing Fees	47,504.21	16,697.21	-	16,569.24	47,632.18
County Surrogate Filing Fees	207,535.46	102,960.52	-	27,772.05	282,723.93
<b>Total All Trust Accounts</b>	<b>\$ 124,910,241.27</b>	<b>\$ 31,060,559.87</b>	<b>\$ 68,564,796.00</b>	<b>\$ 103,715,471.59</b>	<b>\$ 120,820,125.55</b>

Cash Receipts \$ 30,422,718.32  
 Added & Omitted Taxes 637,841.55

\$ 31,060,559.87

Analysis:  
 2022 Levy \$ 68,564,796.00

\$ 68,564,796.00

Disbursements  
 Reserve for Encumbrances - Prior Year \$ 105,216,084.86  
 Reserve for Encumbrances - Current Year (8,971,812.04)  
7,471,198.77

\$ 103,715,471.59

**GENERAL CAPITAL FUND**

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**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL CAPITAL CASH  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 202,724,390.23
Increased by:		
Premium Received on Bond Sale	\$ 4,538.93	
Deferred Charges to Future Taxation - Unfunded:		
Budget Appropriation	3,608,271.00	
State Aid	16,657,886.49	
Premium on Bond Sale	3,858,195.00	
Cost Sharing Agreements	877.37	
General Serial Bonds	46,865,000.00	
Improvement Authorizations - Reimbursements	37,085.90	
Reserve for:		
Open Space, Parks & Recreation	2,250,000.00	
Beach Erosion	617,000.00	
Interest Earned on Proceeds of Bonds	681,002.34	
Interest on State Aid	88,000.93	
Payment of Serial Bonds	2,065,954.56	
Interest Earned on Southern Ocean Landfill Escrow	14,855.62	
Interfund - Current Fund	480,966.87	
Budget Appropriations - Capital Improvement Fund	25,161,000.00	102,398,778.52
Subtotal		305,123,168.75
Decreased by:		
Anticipated as Revenue in Current Fund:		
Fund Balance	1,587,455.00	
Reserve for Payment of Serial Bonds	3,718,699.00	
Interfund - Current Fund	376,302.13	
Improvement Authorizations	457,791.62	
Reserve for:		
Encumbrances	46,361,609.75	
Interest Earned on Proceeds of Bonds	766,493.49	53,268,350.99
Balance, December 31, 2022		<u><u>\$ 251,854,817.76</u></u>

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Interfund - Current Fund	\$ 109,396.98
Reserve for Encumbrances	102,681,992.53
Reserve for Interest Earned on Proceeds of Bonds	1,580,993.70
Reserve for Interest on Southern Ocean Landfill Escrow	1,072,976.12
Reserve for Payment of Serial Bonds	5,431,822.10
Reserve for Beach Erosion	3,573,146.75
Reserve for Interest Earned on State Aid	184,461.23
Capital Improvement Fund	2,460,587.38
Fund Balance	722,359.41

**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	764,441.50
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
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
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	113,559.42
16-06	Construction of Stormwater 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	44,443.79
16-15	Traffic Safety Improvements at Cedar Bridge Avenue and Oberlin Avenue Located in the Township of Lakewood, in the County of Ocean	(314,615.87)
16-18	Construction of a Salt Shed at the Road Department Garage Located in Lacey Township, County of Ocean	548,873.95
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

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH  
FOR THE YEAR ENDED DECEMBER 31, 2022**

16-26	Refunding Bond Ordinance Providing for Various Capital Equipment and Improvements of the Energy Savings Improvement Program of the County of Ocean	1,412,618.23
17-01	Reconstruction and Resurfacing of certain County Roads	92,827.23
17-02	Design of Southbound Exit at Garden State Parkway Interchange 83	(257,471.45)
17-03	Reconstruction and Resurfacing of certain County Roads, all located in Ocean County	37,973.97
17-04	Construction of Stormwater Management facilities at various locations all in Ocean County	100,162.15
17-05	Installation of New and Upgraded Traffic Control Devices at various locations all located in Ocean County	118,777.25
17-07	Engineering, Road, Bridge and Drainage Improvements at various locations located in Ocean County	85,665.42
17-10	Traffic Signal Upgrades, Long Beach Blvd. in the County of Ocean	417,507.93
17-11	Construction of the Union Transportation Trail in the County of Ocean	(336,931.07)
17-16	Installation of Horizontal Curve High Friction Surface Treatment Improvements located in various locations in Ocean County	(1,341,332.86)
17-21	Design, Permitting, Development and Construction of the Western Facilities Transportation Garage located in Manchester Township	6,262.76
17-25	Replacement, Improvements and Upgrades to the Corrections Facility located in Toms River, County of Ocean	20,895.40
18-01	Rehabilitation and Repair of Various Bridges in Ocean County	191,800.10
18-02	Various Engineering, Road, Bridge, Drainage Improvements in Ocean County	(2,351,868.60)
18-03	Design for the Reconstruction and Resurfacing of County Roads in Ocean County	3,783.00
18-04	Reconstruction and Resurfacing of County Roads in Ocean County	66,232.97
18-05	Installation of New and Upgraded Traffic Control Devices at Various Locations	14,737.27
18-06	Reconstruction and Resurfacing of Various Roads in Ocean County, and the Replacement of Morris Boulevard Bridge No. 1530-009 located in Stafford Township	41,679.21
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	2,204,597.47

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH  
FOR THE YEAR ENDED DECEMBER 31, 2022**

18-09	Design, Permitting, Development, and Construction of the Western County Facility located in Manchester Township in Ocean County	1,541,890.44
18-11	Acquisition of Title, rights-of-Way, and/or Easements of Parcels of Land for Road and/or Bridge Improvements along County Roads	620,889.48
18-12	Construction of Stormwater Management Facilities at Various Locations	66,756.85
18-14	Upgrades to Telephone, Camera, and Microwave Communication Systems	196,349.58
18-16	Acquisition of Manchester Park Site, Permitting, Design and Development in Manchester Township in Ocean County	1,120,997.35
18-17	Renovations, Repairs and Upgrades to the 129 Hooper Ave Building located in Toms River township in Ocean County	19,223.59
18-18	Acquisition of Land for a Social Services Facility, Design, Engineering and Permitting, located in Toms River Township	3,588.52
18-20	Development, Acquisition of, and Upgrades to the Barnegat Branch Trail	14,104.07
18-21	Redevelopment of Various Parks and Park Property Acquisition	31,000.00
18-24	Development and Construction of the Western County Facilities Phase II located in Manchester Township in Ocean County	1,416,658.19
18-25	Upgrades and Improvements to the Recyclable Materials Processing Facility located at the Northern Recycling Center in Lakewood Township	21,875.25
19-01	Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	18,745.25
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	531,855.31
19-04	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	153,803.40
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	86,620.54
19-07	Rehabilitation and Repair of Various Bridges, in the County of Ocean	386,271.17
19-08	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	18,806.60
19-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	11,894.08
19-10	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	982.13

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
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FOR THE YEAR ENDED DECEMBER 31, 2022**

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	2,686,717.11
19-12	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	186,216.14
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
19-17	Renovations and Upgrades to the Northern Resource Building Located in Lakewood Township, in the County of Ocean	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	602,085.10
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	34,613.46
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	1,540,691.83
19-27	Demolition of the Ocean County Jail and Sheriff's House Located in Toms River Township, in the County of Ocean	164,576.01
20-01	Construction of the Stormwater Management Facilities at Various Locations, all in the County of Ocean	1,014.65
20-02	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	1,409,261.68
20-03	Rehabilitation and Repair of Various Bridges, in the County of Ocean	1,564,999.32
20-04	Reconstruction of Prospect Street (Cross Street to U.S. 9), Located in the Township of Lakewood, in the County of Ocean	2,489,456.00
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	2,989,443.51
20-06	Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	(1,414,267.12)

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH  
FOR THE YEAR ENDED DECEMBER 31, 2022**

20-07	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	4.06
20-08	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	148,308.57
20-09	Reconstruction and Resurfacing of Certain County Roads, all located in the County of Ocean	86,280.83
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	4,976,713.18
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	1,993,421.12
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	(2,054,403.04)
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	3,395,031.72
20-15	HVAC, ADA, and Fire Sprinkler Upgrades to the Southern Service Center Located in Stafford Township, County of Ocean	101,509.51
20-17	Renovations to the Wells Mills Nature Center Located in Ocean Township, County of Ocean	245,972.22
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	3,290,611.30
20-20	Development and Construction of the Social Services Complex, Located in Toms River Township, in the County of Ocean	14,701,795.20
20-21	Construction of a T-Hangar at the Ocean County Airport, Located in Berkeley and Lacey Townships, in the County of Ocean	553,724.97
20-22	Restorations and Renovations to the Justice Complex Courthouse East and West Wings Located in Toms River Township, in the County of the Ocean	1,159,673.12
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	1,047.75
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	Construction of a Vehicle Wash Facility at the Southern County Complex Located in Stafford Township, in the County of Ocean	516,311.55
21-01	Replacement of the Bamber Bridge, Structure No. 1512-008, Located in Lacey Township, In the County of Ocean	97,672.31

**COUNTY OF OCEAN  
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FOR THE YEAR ENDED DECEMBER 31, 2022**

21-02	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	2,762,241.39
21-03	Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	(1,713,152.31)
21-04	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	904,617.42
21-05	Replacement of the Railroad Avenue Bridge, Structure No. 1508-005, Located in the Township of Eagleswood, in the County of Ocean	(888,508.16)
21-06	Installation of New and Upgraded Traffic Control Devices at Various Locations, All in the County of Ocean	(1,331,949.42)
21-07	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	(7,604.00)
21-08	Various Engineering, Road, and Bridge Improvements at Various Locations, all in the County of Ocean	592,501.58
21-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	(1,414,263.00)
21-10	Rehabilitation and Repair of Various Bridges, Including Ongoing Asset Management to Address Needed Repairs and Replacements, in the County of Ocean	1,492,159.54
21-11	Reconstruction of Washington Street, Lexington Avenue to Route 37, Located in the Township of Toms River, in the County of Ocean	2,985,677.91
21-12	Realignment of Archertown Road - Colliers Mills Road, Located in the Township of Plumsted, in the County of Ocean	994,342.06
21-13	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	1,287,558.75
21-14	Reconstruction and Widening of Cross Street (Phase 2 - West), Located in the Township of Lakewood, in the County of Ocean	3,909,915.55
21-15	Reconstruction and Widening of East Kennedy Boulevard, US 9 to Squankum Road (CR547), Located in the Township of Lakewood, In the County of Ocean	1,591,679.34
21-16	Redevelopment of Various Parks and Park Property Acquisition, All in the County of Ocean	3,010,551.07
21-18	Various Improvements at the Northern Recycling Center Located In the Township of Lakewood, in the County of Ocean	0.84
21-20	Replacement HVAC Units at the Central Supply and Archives Facilities Located in Toms River Township, in the County of Ocean	453,133.01
21-21	Generator Upgrades at Various Locations (Phase I), in the County of Ocean	2,293,006.75
21-22	Upgrades, Replacements, and Improvements to the Correctional Facilities Located in Toms River Township, in the County of Ocean	1,378,999.55

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH  
FOR THE YEAR ENDED DECEMBER 31, 2022**

21-23	Replacement of HVAC Unit, Epoxy Floor Resurfacing and Other Improvements at the Southern Animal Facility Located in Stafford Township, in the County of Ocean	435,830.90
21-25	Design, Permitting and Development of a Road Garage Located on Chestnut Street in Toms River Township, in the County of Ocean	1,840,000.45
21-26	Purchase of Election Equipment Required to Implement In-Person Early Voting, all in the County of Ocean	(190,587.16)
22-01	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	3,921,850.53
22-02	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	1,562,438.36
22-03	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	2,559,321.82
22-04	Reconstruction of the Cox House Phase I, Located in Barnegat Township, in the County of Ocean	264,043.00
22-05	Restoration of the Cox House Phase I, Located in Barnegat Township, in the County of Ocean	2,248,665.33
22-06	Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	1,992,949.15
22-07	Rehabilitation and Repair of Various Bridges, all Located in the County of Ocean	995,823.67
22-08	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	1,998,956.93
22-10	Replacement of the Duck Farm Bridge, Structure No. 1506-013, Located in the Township of Brick, in the County of Ocean	65,250.07
22-11	Construction of a Library Facility, Located in the Township of Stafford, in the County of Ocean	5,686,512.20
22-12	Construction of a Traffic Signal at Diamond Road and Rt. 526, West Commodore Road, Located in the Township of Jackson, in the County of Ocean	1,492,670.75



**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH  
FOR THE YEAR ENDED DECEMBER 31, 2022**

22-13	Replacement of the Clubhouse Culvert, Structure No. 1518-015, Located in Manchester Township, in the County of Ocean	36,648.60
22-14	Replacement of Farmingdale Road Culvert, Structure No. 1511-04, Located in Jackson Township, in the County of Ocean	1,486,660.75
22-15	Ocean County Signal Optimization, Located in Various Municipalities, in the County of Ocean	1,993,404.82
22-16	Reconstruction of East County Line Road (C.R. 523), Apple Street to Route 549, Phase IV: Ridge Avenue and Joe Parker Road, Located in the Township of Lakewood, in the County of Ocean	2,491,968.86
22-18	Expansion of the Jackson Center for the Board of Education of the Ocean County Vocational Technical School, in the Township of Jackson, in the County of Ocean	(7,215,805.00)
22-19	Reconstruction of Ridge Avenue (Brook Road to County Line Road), Located in the Township of Lakewood, in the County of Ocean	599,180.05
22-20	Design, Permitting, Development and Construction of a Road Facility Located on Chestnut Street in Toms River Township, in the County of Ocean	12,464,717.39
22-21	Wireless Fire Alarm Systems at Various Locations, in the County of Ocean	1,377,180.05
22-22	Resurfacing the Outdoor Rooftop Inmate Yard and Renovations to the Housing Area Including Shower and Remote Video Court Scheduling at the Justice Complex, in Toms River Township, in the County of Ocean	624,180.05
22-24	Redevelopment of Various Parks, all in the County of Ocean	1,499,180.05
22-25	Renovations, Replacements and Upgrades at Various Health Department Facilities, all in the County of Ocean	499,133.80
22-26	Design of the Courthouse Annex Located in Toms River Township, in the County of Ocean	4,996,963.80
22-27	Renovations and Upgrades to the Northern Resource Building Located in Lakewood Township, in the County of Ocean	3,999,133.80
22-29	Construction of a Salt Dome to be Located in Lacey Township, in the County of Ocean	1,499,133.80
22-30	Upgrades to the Northern Recycling Center Located in Lakewood Township, in the County of Ocean	831,633.80
22-32	Improvements to Castlebuono Avenue from Hooper Avenue to Salerno Drive, Located in the Township of Toms River, in the County of Ocean	124,180.05
		\$ 251,854,817.76

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 445,918,184.20
Increased by:		
Serial Bonds Issued		46,865,000.00
Subtotal		492,783,184.20
Decreased by:		
2022 Budget Appropriations:		
Serial Bonds	\$ 38,665,000.00	
NJEIT Loans	196,908.67	
		38,861,908.67
Balance, December 31, 2022		\$ 453,921,275.53

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
FOR THE YEAR ENDED DECEMBER 31, 2022**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2021	2022 AUTHORIZATIONS	FUNDED	BALANCE DECEMBER 31, 2022	ANALYSIS OF BALANCE	
						UNEXPENDED BALANCE	EXPENDED BALANCE
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	\$ -	\$ 429,579.15	\$ 314,615.87	\$ -	\$ 314,615.87
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	-	-	-
17-02	Design of Southbound Exit at Garden State Parkway Interchange 83	1,000,000.00	-	734,801.40	265,198.60	7,727.15	257,471.45
17-11	Construction of the Union Transportation Trail in the County of Ocean	400,000.00	-	63,068.93	336,931.07	-	336,931.07
17-16	Installation of Horizontal Curve High Friction Surface Treatment Improvements located in various locations in Ocean County	3,189,548.35	-	-	3,189,548.35	1,848,215.49	1,341,332.86
18-02	Various Engineering, Road, Bridge, Drainage Improvements in Ocean County	3,206,006.96	-	500,877.37	2,705,129.59	353,260.99	2,351,868.60
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	1,171,244.56	-	1,171,244.56	-	-	-
19-22	Development, Acquisition and Upgrades to the Bamegat 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 in the Township of Lakewood, in the County of Ocean	950,000.00	-	-	950,000.00	950,000.00	-
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	10,732.88	1,414,267.12
20-07	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	10,921,614.87	-	10,921,614.87	-	-	-
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	35,596.96	2,054,403.04
21-03	Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	1,900,000.00	-	48,608.51	1,851,391.49	138,239.18	1,713,152.31

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
FOR THE YEAR ENDED DECEMBER 31, 2022**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2021	2022 AUTHORIZATIONS	FUNDED	BALANCE DECEMBER 31, 2022	ANALYSIS OF BALANCE DECEMBER 31, 2022	
						UNEXPENDED BALANCE	EXPENDED BALANCE
21-05	Replacement of the Railroad Avenue Bridge, Structure No. 1508-005, Located in the Township of Eagleswood, in the County of Ocean	1,900,000.00	-	972,747.94	927,252.06	38,743.90	888,508.16
21-06	Installation of New and Upgraded Traffic Control Devices at Various Locations, All in the County of Ocean	1,900,000.00	-	-	1,900,000.00	568,050.58	1,331,949.42
21-07	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	12,621,255.00	-	2,316,221.13	10,305,033.87	10,297,429.87	7,604.00
21-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	1,425,000.00	-	-	1,425,000.00	10,737.00	1,414,263.00
21-19	New Administration Building, Including Capital Renewal and Replacement Facilities Improvement Project FY 2020 and 2021 at the County College, in the County of Ocean	6,000,000.00	-	6,000,000.00	-	-	-
21-26	Purchase of Election Equipment Required to Implement In-Person Early Voting, all in the County of Ocean	456,472.00	-	-	456,472.00	265,884.84	190,587.16
22-01	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	-	4,750,000.00	4,750,000.00	-	-	-
22-03	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	-	2,850,000.00	2,850,000.00	-	-	-
22-04	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	-	3,325,000.00	3,325,000.00	-	-	-
22-06	Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-	-
22-07	Rehabilitation and Repair of Various Bridges, all Located in the County of Ocean	-	950,000.00	950,000.00	-	-	-
22-09	Reconstruction and Resurfacing of Various County Roads all Located in the County of Ocean, and Replacement of Colonial Drive North Bridge (Structure No. 1518-017), and Replacement of Colonial Drive South Bridge (Structure No. 1518-018), Located in Manchester Township	-	12,845,372.00	-	12,845,372.00	12,845,372.00	-
22-10	Replacement of the Duck Farm Bridge, Structure No. 1506-013, Located in the Township of Brick, in the County of Ocean	-	3,800,000.00	3,800,000.00	-	-	-
22-11	Construction of a Library Facility, Located in the Township of Stafford, in the County of Ocean	-	11,165,000.00	6,341,000.00	4,824,000.00	4,824,000.00	-

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
FOR THE YEAR ENDED DECEMBER 31, 2022**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2021	2022 AUTHORIZATIONS	FUNDED	BALANCE DECEMBER 31, 2022	ANALYSIS OF BALANCE							
						UNEXPENDED BALANCE	EXPENDED BALANCE						
22-12	Construction of a Traffic Signal at Diamond Road and Rt. 526, West Commodore Road, Located in the Township of Jackson, in the County of Ocean	-	1,425,000.00	1,425,000.00	-	-	-						
22-13	Replacement of the Clubhouse Culvert, Structure No. 1518-015, Located in Manchester Township, in the County of Ocean	-	712,500.00	-	712,500.00	712,500.00	-						
22-14	Replacement of the Farmingdale Road Culvert, Structure No. 1511-004, Located in Jackson Township, in the County of Ocean	-	1,425,000.00	1,425,000.00	-	-	-						
22-15	Ocean County Signal Optimization, Located in Various Municipalities, in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-	-						
22-16	Reconstruction of East County Line Road (C.R. 526), Apple Street to Route 549, Phase IV; Ridge Avenue and Joe Parker Road, Located in the Township of Lakewood, in the County of Ocean	-	2,375,000.00	2,375,000.00	-	-	-						
22-17	Renewal and Replacement Facilities FY 2022 Project at the County College, in the County of Ocean	-	5,498,000.00	5,498,000.00	-	-	-						
22-18	Expansion of the Jackson Center for the Board of Education of the Ocean County Vocational Technical School, in the Township of Jackson, in the County of Ocean	-	10,000,000.00	2,784,195.00	7,215,805.00	-	7,215,805.00						
22-20	Design, Permitting, Development and Construction of a Road Facility Located on Chestnut Street in Toms River Township, in the County of Ocean	-	11,400,000.00	11,400,000.00	-	-	-						
22-32	Improvements to Castlebunono Avenue from Hooper Avenue to Salerno Drive, Located in the Township of Toms River, in the County of Ocean	-	2,375,000.00	-	2,375,000.00	2,375,000.00	-						
		\$	55,099,665.51	\$	78,695,872.00	\$	76,990,229.86	\$	56,805,307.65	\$	35,337,687.40	\$	21,467,620.25
				\$	16,657,886.49			\$	3,858,195.00			\$	3,608,271.00
				\$	46,865,000.00			\$	877.37			\$	6,000,000.00
				\$	76,990,229.86			\$	76,990,229.86			\$	76,990,229.86

Federal & State Awards  
Premium on Bond Sale  
Budget Appropriation  
Issuance of Bonds  
Cost Sharing Agreement  
Authorizations Cancelled

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2021	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2022
			DATE	AMOUNT					
General Obligation Refunding Bonds - Series 2011 General Improvement Bonds - Series 2012	09/08/11	\$ 30,600,000.00	08/01/23	1,640,000.00	4.00%	\$ 5,250,000.00	\$ -	\$ 3,610,000.00	\$ 1,640,000.00
	06/29/12	27,035,000.00	06/01/23	1,870,000.00	5.00%	14,350,000.00	-	1,780,000.00	12,570,000.00
			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%				
General Obligation Refunding Bonds - Series 2012	06/29/12	30,340,000.00	06/01/28	2,285,000.00	3.125%	8,620,000.00	-	2,600,000.00	6,020,000.00
			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%				
			12/05/13	22,000,000.00	3.00%	12,000,000.00	-	2,000,000.00	10,000,000.00
			11/1/2023-26 11/1/2027	2,000,000.00	3.250%				
General Improvement Bonds - Series 2013 General Improvement Bonds - Series 2014	09/23/14	42,707,000.00	10/1/2023	2,650,000.00	5.00%	28,797,000.00	-	1,500,000.00	27,297,000.00
			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%				
General Obligation Refunding Bonds - Series 2015A	08/19/15	74,950,000.00	08/01/23	5,695,000.00	4.00%	40,170,000.00	-	5,490,000.00	34,680,000.00
			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	08/01/23	250,000.00	5.00%	1,290,000.00	-	240,000.00	1,050,000.00
			08/01/24	260,000.00	5.00%				
			08/01/25	265,000.00	5.00%				
			08/01/26	275,000.00	5.00%				
			12/10/15	38,630,000.00	5.00%	28,325,000.00	-	2,060,000.00	26,265,000.00
			12/01/23	2,165,000.00	5.00%				
General Improvement Bonds - Series 2016	10/4/16	31,100,000.00	10/1/2023	1,470,000.00	5.00%	24,385,000.00	-	1,425,000.00	22,960,000.00
			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, 2022**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURETIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2021	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2022
			DATE	AMOUNT					
County College Capital Bonds - Series 2017 General Improvement Bonds - Series 2016	9/19/2017	2,850,000.00	9/1/2023	1,590,000.00	4.00%	570,000.00	-	570,000.00	-
	9/19/2017	33,501,000.00	9/1/2024	1,655,000.00	4.00%	27,686,000.00	-	1,530,000.00	26,156,000.00
			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	12/1/2023	430,000.00	4.00%	11,565,000.00	-	395,000.00
			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%				
General Obligation Bonds (V-o-Tech) - Series 2017	12/7/2017	24,830,000.00	12/1/2023	1,005,000.00	5.00%	21,350,000.00	-	970,000.00	20,380,000.00
			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%					

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2021	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2022
			DATE	AMOUNT					
General Obligation Bonds - Series 2018	9/18/2018	38,970,000.00	9/1/2023	1,485,000.00	5.00%	34,935,000.00	-	1,415,000.00	33,520,000.00
			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	9/1/2023	320,000.00	4.00%	640,000.00	-	320,000.00	320,000.00
General Obligation Bonds - Series 2019	9/5/2019	36,968,000.00	9/1/2023	1,545,000.00	3.00%	34,003,000.00	-	1,500,000.00	32,503,000.00
			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 College Capital Bonds - Series 2019	9/5/2019	3,155,000.00	9/1/2023	630,000.00	4.00%	1,890,000.00	-	630,000.00	1,260,000.00
			9/1/2024	630,000.00	3.00%				
General Obligation Refunding Bonds - Series 2019	11/6/2019	56,240,000.00	8/1/2023	6,140,000.00	5.00%	43,000,000.00	-	5,770,000.00	37,230,000.00
			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%					



**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2021	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2022
			DATE	AMOUNT					
General Obligation Bonds - Series 2020	9/29/2020	69,445,000.00	8/1/2023	2,195,000.00	5.00%	67,035,000.00	-	2,100,000.00	64,935,000.00
			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	8/1/2023	1,020,000.00	4.00%	12,135,000.00	-	980,000.00	11,155,000.00
			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%				
			8/1/2023	880,000.00	5.00%				
			8/1/2024	925,000.00	5.00%				
General Improvement Bonds - Series 2021	9/21/2021	22,195,000.00	8/1/2025	975,000.00	5.00%	22,195,000.00	-	965,000.00	21,230,000.00
			8/1/2026	1,020,000.00	5.00%				
			8/1/2027	1,070,000.00	5.00%				
			8/1/2028	1,125,000.00	5.00%				
			8/1/2029	1,180,000.00	5.00%				
			8/1/2030	1,240,000.00	5.00%				
			8/1/2031	1,305,000.00	3.00%				
			8/1/2032	1,340,000.00	2.00%				
			8/1/2033	1,370,000.00	2.00%				
			8/1/2034	1,395,000.00	2.00%				
			8/1/2035	1,425,000.00	2.00%				
		8/1/2036	1,455,000.00	2.00%					
		8/1/2037	1,480,000.00	2.00%					
		8/1/2038	1,510,000.00	2.00%					
		8/1/2039	1,535,000.00	2.00%					

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2021	ISSUED	PAID BY BUDGET APPROPRIATION	BALANCE DECEMBER 31, 2022
			DATE	AMOUNT					
College Capital Improvement Bonds - Series 2021	9/21/2021	4,095,000.00	8/1/2023-26	820,000.00	4.00%	4,095,000.00	-	815,000.00	3,280,000.00
General Improvement Bonds - Series 2022	8/17/2022	4,429,000.00	9/1/2023	1,680,000.00	3.00%	-	44,290,000.00	-	44,290,000.00
			9/1/2024	1,615,000.00	4.00%				
			9/1/2025	1,680,000.00	4.00%				
			9/1/2026	1,745,000.00	4.00%				
			9/1/2027	1,815,000.00	4.00%				
			9/1/2028	1,885,000.00	5.00%				
			9/1/2029	1,980,000.00	5.00%				
			9/1/2030	2,080,000.00	5.00%				
			9/1/2031	2,185,000.00	5.00%				
			9/1/2032	2,295,000.00	5.00%				
			9/1/2033	2,410,000.00	5.00%				
			9/1/2034	2,480,000.00	5.00%				
			9/1/2035	2,560,000.00	5.00%				
			9/1/2036	2,690,000.00	5.00%				
			9/1/2037	2,825,000.00	3.75%				
			9/1/2038	2,930,000.00	3.875%				
			9/1/2039	3,045,000.00	3.875%				
		9/1/2040	3,160,000.00	4.00%					
		9/1/2041	3,230,000.00	4.00%					
College Capital Improvement Bonds - Series 2022	8/17/2022	2,575,000.00	9/1/2023-27	515,000.00	5.00%	-	2,575,000.00	-	2,575,000.00
<b>TOTAL</b>									
						\$ 444,286,000.00	\$ 46,865,000.00	\$ 38,665,000.00	\$ 452,486,000.00
						Accounts Receivable - College Bonds		\$ 7,435,000.00	
						General Obligation Bonds		445,051,000.00	
								<u>\$ 452,486,000.00</u>	

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS PAYABLE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2022		BALANCE DECEMBER 31, 2021	DECREASED	BALANCE DECEMBER 31, 2022
			DATE	AMOUNT			
Series 2012 A	5/13/2012	\$ 265,000.00	2023	\$ 20,000.00	\$ 115,000.00	\$ 20,000.00	\$ 95,000.00
			2020	20,000.00			
			2021	20,000.00			
			2022	20,000.00			
			2023	20,000.00			
			2024-26	25,000.00			
			2025	25,000.00			
			2026	25,000.00			
Series 2012 B-1	5/13/2012	894,023.00	2022-25	63,858.78	305,922.98	63,858.78	242,064.20
			2026	50,487.86			
Series 2014 B	4/11/2014	1,965,750.00	2022-32	33,317.79	377,158.61	33,317.79	343,840.82
			2033	10,662.92			
Series 2014 A	5/21/2014	640,000.00	2023	30,000.00	455,000.00	30,000.00	425,000.00
			2024-26	35,000.00			
			2027-31	40,000.00			
			2032-33	45,000.00			
Series 2015 B	4/9/2015	503,154.00	2023-24	15,723.46	62,893.93	15,723.46	47,170.47
			2025	15,723.55			
Series 2015 A	5/28/2015	150,000.00	2023-24	15,000.00	65,000.00	15,000.00	50,000.00
			2025	20,000.00			
Series 2017B	5/25/2017	531,509.00	2023-35	9,008.64	96,208.68	9,008.64	87,200.04
			2036	9,008.72			
Series 2017A	5/25/2017	175,000.00	2023-35	10,000.00	155,000.00	10,000.00	145,000.00
			2036	15,000.00			
					<u>\$ 1,632,184.20</u>	<u>\$ 196,908.67</u>	<u>\$ 1,435,275.53</u>

Loan Principal - Paid by Budget Appropriation \$ 196,908.67

\$ 196,908.67

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF RESERVE FOR ENCUMBRANCES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 89,942,037.94
Increased by:		
Improvement Authorizations		64,673,595.47
Subtotal		154,615,633.41
Decreased by:		
Cash Disbursements	\$ 46,361,609.75	
Cancelled Encumbrances	5,572,031.13	51,933,640.88
Balance, December 31, 2022		\$ 102,681,992.53

COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2021		2022 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2022	
				FUNDED	UNFUNDED					FUNDED	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	\$ 876,775.85	-	\$ -	\$ 36,708.92	\$ 149,043.27	\$ -	\$ 764,441.50	\$ -
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	415,354.51	-	-	-	-	415,354.51	-	-
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	221,011.08	-	-	-	-	-	221,011.08	-
14-05	The Installation of New and Upgraded Traffic Control Devices At Various Locations.	4-2/14	1,500,000.00	25,752.47	-	-	360,749.25	-	386,501.72	-	-
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	-	-
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	17,445.09	-	-	-	-	17,445.09	-	-
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	422,440.88	-	-	-	-	422,440.88	-	-
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	1,248,839.21	-	-	-	-	-	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	193,636.14	-	-	61.88	801,38.60	-	113,559.42	-
16-04	Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in Ocean County	5/4/16	2,000,000.00	25,456.37	-	-	-	-	25,456.37	-	-
16-06	Construction of Stormwater Management Facilities at Various Locations, all in Ocean County	5/4/16	2,000,000.00	149,667.37	-	-	-	-	-	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	41,855.73	-	-	2,588.06	-	-	44,443.79	-
16-13	Reconstruction and Resurfacing of Certain County Roads, Phase II, all in the County of Ocean	6/1/16	3,000,000.00	85,978.55	-	-	-	-	85,978.55	-	-
16-18	Construction of a Salt Shed at the Road Department Garage Located in Laeey 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	10,657.42	-	-	-	-	10,657.42	-	-
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 County 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	152,940.90	146,464.77	-	-	-	-	146,464.77	-	-
16-26	Repealing Bond Ordinances 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	-	1,678,193.23	-	-	265,575.00	-	1,412,618.23	-
17-01	Reconstruction and Resurfacing of certain County Roads	3/1/17	3,000,000.00	70,102.38	-	-	109,522.46	86,797.61	-	92,827.23	-
17-02	Design of Southbound Exit at Garden State Parkway Interchange 83	3/1/17	1,000,000.00	-	7,727.15	-	-	-	-	-	7,727.15
17-03	Reconstruction and Resurfacing of certain County Roads, all located in Ocean County	5/3/17	3,000,000.00	150,264.96	-	-	15,735.28	128,026.27	-	37,973.97	-
17-04	Construction of Stormwater Management facilities at various locations all in Ocean County	5/3/17	2,000,000.00	100,162.15	-	-	-	-	-	100,162.15	-
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	30,267.79	-	-	88,509.46	-	-	118,777.25	-
17-07	Engineering, Road, Bridge and Drainage Improvements at various locations located in Ocean County	5/3/17	2,000,000.00	201,427.38	-	-	23,213.15	138,975.11	-	85,665.42	-

COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2021		2022 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2022	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
17-09	Acquisition of Title, Rights-of-Way and/or easements of certain parcels of land	5/31/17	2,000,000.00	1,312,839.20	-	-	-	-	1,312,839.20	-	-
17-10	Traffic Signal Upgrades, Long Beach Blvd. in the County of Ocean	6/7/17	1,700,000.00	481,562.79	-	-	-	64,054.86	-	-	417,507.93
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	-	1,736,190.96	-	112,024.53	-	-	-	1,848,215.49
17-21	Design, Permitting, Development and Construction of the Western Facilities Transportation Garage located in Manchester Township	7/19/17	8,000,000.00	6,262.76	-	-	-	-	-	-	6,262.76
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	5,247.78	-	-	-	-	5,247.78	-	-
17-25	Replacement, Improvements and Upgrades to the Corrections Facility located in Toms River, County of Ocean	10/18/17	2,000,000.00	44,334.48	-	-	20,863.75	44,302.83	-	-	20,895.40
18-01	Rehabilitation and Repair of Various Bridges in Ocean County	2/21/18	2,000,000.00	191,453.37	-	-	347.73	-	-	-	191,800.10
18-02	Various Engineering, Road, Bridges, Drainage Improvements in Ocean County	2/21/18	4,000,000.00	-	406,152.60	-	1,581,689.32	1,654,580.93	-	-	353,260.99
18-03	Design for the Reconstruction and Resurfacing of County Roads in Ocean County	2/21/18	500,000.00	3,783.00	-	-	-	-	-	-	3,783.00
18-04	Reconstruction and Resurfacing of County Roads in Ocean County	5/2/18	3,000,000.00	57,073.02	-	-	26,384.19	17,224.24	-	-	66,232.97
18-05	Installation of New and Upgraded Traffic Control Devices at Various Locations	5/2/18	2,000,000.00	11,795.82	-	-	2,941.45	-	-	-	14,737.27
18-06	Reconstruction and Resurfacing of Various Roads in Ocean County, and the Replacement of Morris Boulevard Bridge No. 1530-009 located in Stafford Township	5/02/18	12,677,467.00	54,354.21	-	-	-	12,675.00	-	-	41,679.21
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 Grawton 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	2,192,670.47	-	-	11,927.00	-	-	-	2,204,597.47
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	1,541,890.44	-	-	-	-	-	-	1,541,890.44
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	830,248.62	-	-	8,400.00	217,759.14	-	-	620,889.48
18-12	Construction of Stormwater Management Facilities at Various Locations	5/16/18	2,000,000.00	63,381.20	-	-	3,375.65	-	-	-	66,756.85
18-14	Upgrades to Telephone, Camera, and Microwave Communication Systems	5/16/18	6,000,000.00	317,768.25	-	-	1,147.46	122,566.13	-	-	196,349.58
18-16	Acquisition of Manchester Park Site, Permitting, Design and Development in Manchester Township in Ocean County	5/16/18	5,000,000.00	1,497,897.97	-	-	5,388.25	382,288.87	-	-	1,120,997.35
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	19,223.59	-	-	-	-	-	-	19,223.59

COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2021		2022 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2022	
				FUNDED	UNFUNDED					FUNDED	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	7,983.52	-	-	1,019.64	5,414.64	-	3,588.52	-
18-20	Development, Acquisition of, and Upgrades to the Bamegat Branch Trail	6/20/18	700,000.00	490,857.92	-	-	1,406.39	478,160.24	-	14,104.07	-
18-21	Redevelopment of Various Parks and Park Property Acquisition	6/20/18	2,000,000.00	-	-	-	31,000.00	-	-	31,000.00	-
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	1,388,699.80	-	-	27,958.39	-	-	1,416,658.19	-
18-25	Upgrades and Improvements to the Recyclable Materials Processing Facility located at the Northern Recycling Center in Lakewood Township all in the County of Ocean	11/20/18	4,000,000.00	17,875.25	-	-	4,000.00	-	-	21,875.25	-
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	16,933.34	-	-	2,151.91	-	-	18,745.25	-
19-02	Replacement of Morris Boulevard Bridge, Structure No. 1530-009, Located in the Township of Starford, 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	531,855.31	-	-	-	-	-	531,855.31	-
19-04	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	4-3/19	12,677,467.00	-	-	-	264,964.30	111,160.90	-	153,803.40	-
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	383,100.65	-	-	154,071.84	450,551.95	-	86,620.54	-
19-07	Rehabilitation and Repair of Various Bridges, in the County of Ocean	4-3/19	2,000,000.00	1,614,652.99	-	-	-	1,228,381.82	-	386,271.17	-
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	18,806.60	-	-	168,949.97	168,949.97	-	18,806.60	-
19-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	4-3/19	2,000,000.00	44,263.86	-	-	4,743.84	37,113.62	-	11,894.08	-
19-10	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	4-3/19	1,000,000.00	39,068.79	-	-	-	38,086.66	-	982.13	-
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	2,686,717.11	-	-	-	-	-	2,686,717.11	-
19-12	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	5/1/19	1,000,000.00	480,464.04	-	-	1,075.00	295,322.90	-	186,216.14	-
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	2,594,875.38	-	-	-	-	-	2,594,875.38	-
19-19	Redevelopment of Various Parks and Park Property Acquisition, Including but Not Limited to Renovation to the Bat and Tackle Building at Lake Shemandoah 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	1,137,469.89	-	-	3,040.50	538,425.29	-	602,085.10	-
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 Lucy Road Trailhead, Located in Lucy Township, all in the County of Ocean	6/5/19	1,000,000.00	42,232.61	950,000.00	-	654.50	8,253.65	-	34,613.46	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	267,082.51	-	-	-	-	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 #81 , all Located in the Township of Toms River, County of Ocean	6/5/19	1,900,000.00	1,500,691.83	-	-	40,000.00	-	-	1,540,691.83	-

COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2021		2022 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2022	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
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	293,183.42	-	-	45,494.29	174,101.70	-	-	164,576.01
20-01	Construction of the Stormwater Management Facilities at Various Locations, all in the County of Ocean	2/19/20	3,000,000.00	1,295,465.65	-	-	65,691.42	1,560,142.42	-	-	1,014.65
20-02	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	2/19/20	3,500,000.00	2,053,021.35	-	-	307,573.00	951,932.67	-	-	1,409,261.68
20-03	Rehabilitation and Repair of Various Bridges, in the County of Ocean	2/19/20	2,000,000.00	1,776,231.82	-	-	-	211,232.50	-	-	1,564,999.32
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	2,492,341.00	-	-	-	2,885.00	-	-	2,489,456.00
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	2/19/20	3,000,000.00	2,991,063.51	-	-	-	1,620.00	-	-	2,989,443.51
20-06	Design of the Reconstruction and Resurficing of Certain County Roads, all in the County of Ocean	2/19/20	1,500,000.00	-	606,574.64	-	446.17	596,287.93	-	-	10,732.88
20-07	Reconstruction and Resurficing of Various County Roads, all Located in the County of Ocean	4/15/20	12,772,128.00	-	8,434,178.26	-	538,222.84	8,972,397.04	-	-	4.06
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	473,144.05	-	-	69,795.17	394,630.65	-	-	148,308.57
20-09	Reconstruction and Resurficing of Certain County Roads, all located in the County of Ocean	4/15/20	1,500,000.00	569,948.09	-	-	77,097.16	559,864.42	-	-	86,280.83
20-10	Acquisition of Title, Right-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	1,998,734.45	-	-	-	-	-	-	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	4,976,713.18	-	-	-	-	-	-	4,976,713.18
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	1,993,421.12	-	-	-	-	-	-	1,993,421.12
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	-	1,943,796.96	-	-	1,908,200.00	-	-	-
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	3,427,036.84	-	-	-	32,005.12	-	-	3,395,031.72
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	769,109.75	-	-	-	667,600.24	-	-	101,509.51
20-17	Renovations to the Wells Mills Nature Center Located in Ocean Township, County of Ocean	5/20/20	2,000,000.00	526,022.58	-	-	7,903.11	287,953.47	-	-	245,972.22
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	3,290,611.30	-	-	-	-	-	-	3,290,611.30
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	15,466,370.90	-	-	4,780.36	769,356.06	-	-	14,701,795.20
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	457,318.65	-	-	-	29,377.56	-	-	553,724.97
20-22	Restorations and Renovations to the Justice Complex Courthouse East and West Wings Located in Toms River Township, in the County of the Ocean	6/17/20	2,100,000.00	1,159,673.12	-	-	-	-	-	-	1,159,673.12
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	499,001.35	-	-	-	-	-	-	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	606,656.75	-	-	-	605,589.00	-	-	1,047.75
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	998,998.65	-	-	-	-	-	-	998,998.65
20-26	Construction 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	569,485.55	-	-	34,363.00	87,537.00	-	-	516,311.55
21-01	Replacement of the Bamber Bridge, Structure No. 1512-008, Located in Lacey Township, in the County of Ocean	5/5/2021	2,000,000.00	124,679.00	-	-	-	27,006.69	-	-	97,672.31
21-02	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	5/5/2021	4,000,000.00	2,621,791.36	-	-	1,054,440.80	913,990.77	-	-	2,762,241.39



COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2021		2022 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2022	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
21-03	Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	5/5/2021	2,000,000.00	-	928,717.57	-	43,458.23	833,936.62	-	-	138,239.18
21-04	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	5/5/2021	1,000,000.00	928,025.73	-	-	22,510.60	45,918.91	-	904,617.42	-
21-05	Replacement of the Railroad Avenue Bridge- Structure No. 1508-005, Located in the Township of Englewood, in the County of Ocean	5/5/2021	2,000,000.00	98,693.90	1,900,000.00	-	-	1,959,950.00	-	-	38,743.90
21-06	Installation of New and Upgraded Traffic Control Devices at Various Locations, All in the County of Ocean	5/5/2021	2,000,000.00	-	1,738,269.80	-	1,560.00	1,171,579.22	-	-	568,650.58
21-07	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	6/02/21	12,621,255.00	-	12,621,255.00	-	-	2,232,825.13	-	-	10,297,429.87
21-08	Various Engineering, Road, and Bridge Improvements at Various Locations, all in the County of Ocean	6/02/21	3,500,000.00	1,978,562.52	-	-	18,485.24	1,404,546.18	-	592,501.58	-
21-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	6/02/21	1,500,000.00	-	1,218,789.78	-	2,422.70	1,210,475.48	-	-	10,737.00
21-10	Rehabilitation and Repair of Various Bridges, Including Ongoing Asset Management to Address Needed Repairs and Replacements, in the County of Ocean	6/02/21	1,500,000.00	1,492,159.54	-	-	-	-	-	1,492,159.54	-
21-11	Reconstruction of Washington Street, Lexington Avenue to Route 37, Located in the Township of Toms River, in the County of Ocean	6/02/21	3,000,000.00	2,985,677.91	-	-	-	-	-	2,985,677.91	-
21-12	Realignment of Achenetown Road - Colliers Mills Road, Located in the Township of Plumsted, in the County of Ocean	6/02/21	1,000,000.00	994,342.06	-	-	-	-	-	994,342.06	-
21-13	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	6/02/21	2,000,000.00	1,953,576.91	-	-	-	665,818.16	-	1,287,558.75	-
21-14	Reconstruction and Widening of Cross Street (Phase 2 - West), Located in the Township of Lakewood, in the County of Ocean	7/07/21	4,000,000.00	3,981,287.51	-	-	-	71,371.96	-	3,909,915.55	-
21-15	Reconstruction and Widening of East Kennedy Boulevard, US 91 to Squantum Road (CR347), Located in the Township of Lakewood, in the County of Ocean	7/07/21	1,600,000.00	1,591,679.34	-	-	-	-	-	1,591,679.34	-
21-16	Redevelopment of Various Parks and Park Property Acquisition, All in the County of Ocean	7/07/21	3,200,000.00	3,198,855.15	-	-	-	188,304.08	-	3,010,551.07	-
21-18	Various Improvements at the Northern Recycling Center Located in the Township of Lakewood, in the County of Ocean	7/07/21	1,100,000.00	935,517.84	-	-	-	935,517.00	-	0.84	-
21-19	New Administration Building, Including Capital Renewal and Replacement Facilities Improvement Project FY 2020 and 2021 at the County College, in the County of Ocean	7/07/21	15,000,000.00	-	6,000,000.00	-	-	-	6,000,000.00	-	-
21-20	Replacement HVAC Units at the Central Supply and Archives Facilities Located in Toms River Township, in the County of Ocean	8/04/21	1,050,000.00	956,000.45	-	-	-	502,867.44	-	453,133.01	-
21-21	Generator Upgrades at Various Locations (Phase I), in the County of Ocean	8/04/21	2,500,000.00	2,499,066.75	-	-	-	206,000.00	-	2,293,066.75	-
21-22	Upgrades, Replacements, and Improvements to the Correctional Facilities Located in Toms River Township, in the County of Ocean	8/04/21	1,380,000.00	1,378,999.55	-	-	-	-	-	1,378,999.55	-
21-23	Replacement of HVAC Unit, Epoxy Floor Resurfacing and Other Improvements at the Southern Animal Facility Located in Stafford Township, in the County of Ocean	8/04/21	800,000.00	435,330.90	-	-	-	-	-	435,330.90	-
21-25	Design, Permitting and Development of a Road Garage Located on Chestnut Street in Toms River Township, in the County of Ocean	8/04/21	2,500,000.00	1,840,000.45	-	-	-	-	-	1,840,000.45	-
21-26	Purchase of Election Equipment Required to Implement In-Person Early Voting, all in the County of Ocean	8/04/21	2,750,000.00	-	442,208.50	-	-	176,323.66	-	-	265,884.84
22-01	Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean	2/16/22	5,000,000.00	-	-	5,000,000.00	-	1,078,149.47	-	3,921,850.53	-
22-02	Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean	2/16/22	2,000,000.00	-	-	2,000,000.00	52,694.99	490,256.63	-	1,562,438.36	-
22-03	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	2/16/22	3,000,000.00	-	-	3,000,000.00	-	440,678.18	-	2,559,321.82	-

COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2021		2022 AUTHORIZATIONS	CONTRACTS CANCELED- REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2022	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
22-04	Reconstruction of the Cox House Phase I, Located in Barnegat Township, in the County of Ocean	2/16/22	3,500,000.00	-	-	3,500,000.00	-	3,235,957.00	-	264,043.00	-
22-05	Restoration of the Cox House Phase I, Located in Barnegat Township, in the County of Ocean	5/4/22	2,250,000.00	-	-	2,250,000.00	-	1,334.67	-	2,248,665.33	-
22-06	Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	5/4/22	2,000,000.00	-	-	2,000,000.00	-	7,050.85	-	1,992,949.15	-
22-07	Rehabilitation and Repair of Various Bridges, all Located in the County of Ocean	5/4/22	1,000,000.00	-	-	1,000,000.00	-	4,176.33	-	995,823.67	-
22-08	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	5/4/22	2,000,000.00	-	-	2,000,000.00	-	1,045.07	-	1,998,954.93	-
22-09	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean, and Replacement of Colonial Drive North Bridge (Structure No. 1518-017), and Replacement of Colonial Drive South Bridge (Structure No. 1518-018), Located in Manalaster Township	5/4/22	12,845,372.00	-	-	12,845,372.00	-	-	-	-	12,845,372.00
22-10	Replacement of the Duck Farm Bridge, Structure No. 1506-013, Located in the Township of Brick, in the County of Ocean	5/4/22	4,000,000.00	-	-	4,000,000.00	-	3,934,749.93	-	65,250.07	-
22-11	Construction of a Library Facility, Located in the Township of Stafford, in the County of Ocean	5/4/22	11,500,000.00	-	-	11,500,000.00	-	989,487.80	-	5,686,512.20	4,824,000.00
22-12	Construction of a Traffic Signal at Diamond Road and Rt. 526, West Commodore Road, Located in the Township of Jackson, in the County of Ocean	6/1/22	1,500,000.00	-	-	1,500,000.00	-	7,329.25	-	1,492,670.75	-
22-13	Replacement of the Clubhouse Culvert, Structure No. 1518-015, Located in Manalaster Township, in the County of Ocean	6/1/22	750,000.00	-	-	750,000.00	-	851.40	-	36,648.60	712,500.00
22-14	Replacement of Farmingdale Road Culvert, Structure No. 1511-04, Located in Jackson Township, in the County of Ocean	6/1/22	1,500,000.00	-	-	1,500,000.00	-	13,339.25	-	1,486,660.75	-
22-15	Ocean County Signal Optimization, Located in Various Municipalities, in the County of Ocean	6/1/22	2,000,000.00	-	-	2,000,000.00	-	6,595.18	-	1,993,404.82	-
22-16	Reconstruction of East County Line Road (C.R. 523), Apple Street to Route 549, Phase IV, Ridge Avenue and Joe Parker Road, Located in the Township of Lakewood, in the County of Ocean	6/1/22	2,500,000.00	-	-	2,500,000.00	-	8,031.14	-	2,491,968.86	-
22-17	Renewal and Replacement Facilities FY 2022 Project at the County College, in the County of Ocean	6/1/22	5,498,000.00	-	-	5,498,000.00	-	5,498,000.00	-	-	-
22-18	Expansion of the Jackson Center for the Board of Education of the Ocean County Vocational Technical School, in the Township of Jackson, in the County of Ocean	6/1/22	10,000,000.00	-	-	10,000,000.00	-	10,000,000.00	-	-	-
22-19	Reconstruction of Ridge Avenue (Brook Road to County Line Road), Located in the Township of Lakewood, in the County of Ocean	7/6/22	600,000.00	-	-	600,000.00	-	819.95	-	599,180.05	-
22-20	Design, Permitting, Development and Construction of a Road Facility Located on Chestnut Street in Toms River Township, in the County of Ocean	7/6/22	12,500,000.00	-	-	12,500,000.00	-	35,282.61	-	12,464,717.39	-
22-21	Wireless Fire Alarm Systems at Various Locations, in the County of Ocean	7/6/22	1,400,000.00	-	-	1,400,000.00	-	22,819.95	-	1,377,180.05	-
22-22	Resurfacing the Outdoor Roofing Inmate Yard and Renovations to the Housing Area Including Shower and Remode Video Court Scheduling at the Justice Complex, in Toms River Township, in the County of Ocean	7/6/22	625,000.00	-	-	625,000.00	-	819.95	-	624,180.05	-
22-23	Various Capital Replacements, Renovations and Upgrades at Various Branches of the County Library System, all in the County of Ocean	7/6/22	475,000.00	-	-	475,000.00	-	475,000.00	-	-	-
22-24	Redevelopment of Various Parks, all in the County of Ocean	7/6/22	1,500,000.00	-	-	1,500,000.00	-	819.95	-	1,499,180.05	-
22-25	Renovations, Replacements and Upgrades at Various Health Department Facilities, all in the County of Ocean	8/17/22	500,000.00	-	-	500,000.00	-	866.20	-	499,133.80	-
22-26	Design of the Courthouse Annex Located in Toms River Township, in the County of Ocean	8/17/22	5,000,000.00	-	-	5,000,000.00	-	3,036.20	-	4,996,963.80	-

COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	BALANCE DECEMBER 31, 2021		2022 AUTHORIZATIONS	CONTRACTS CANCELED-REFUNDS	EXPENDED	AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2022	
			FUNDED	UNFUNDED					FUNDED	UNFUNDED
22-27	Renovations and Upgrades to the Northern Resource Building Located in Lakewood Township, in the County of Ocean	8/17/22	4,000,000.00	-	4,000,000.00	-	866.20	-	3,999,133.80	-
22-28	Generator Installation and Upgrades for the County Mosquito Commission, Located in the County of Ocean	8/17/22	250,000.00	-	250,000.00	-	250,000.00	-	-	-
22-29	Construction of a Salt Dome to be Located in Lacey Township, in the County of Ocean	8/17/22	1,500,000.00	-	1,500,000.00	-	866.20	-	1,499,133.80	-
22-30	Upgrades to the Northern Recycling Center Located in Lakewood Township, in the County of Ocean	8/17/22	1,000,000.00	-	1,000,000.00	-	168,366.20	-	831,633.80	-
22-31	Renovations, Replacements and Upgrades at the Brick Township Location of the County Vocational Technical School, all in the County of Ocean	8/17/22	1,500,000.00	-	1,500,000.00	-	1,500,000.00	-	-	-
22-32	Improvements to Castebuono Avenue from Hooper Avenue to Salerno Drive, Located in the Township of Toms River, in the County of Ocean	9/21/22	2,500,000.00	-	2,500,000.00	-	819.95	-	124,180.05	2,375,000.00
TOTAL			\$ 113,850,910.32	\$ 40,668,251.01	\$ 106,193,372.00	\$ 5,609,117.03	\$ 65,131,387.09	\$ 10,347,874.06	\$ 155,504,701.81	\$ 35,337,687.40
	Deferred Charges to Future Taxation - Unfunded									
	Capital Improvement Fund									
	Reserve for Open Space, Parks, & Recreation		\$ 78,045,872.00		\$				6,000,000.00	
	Reserve for Payment of Serial Bonds		25,247,500.00		2,550,000.00				272,530.29	
	Fund Balance		-	-	-	-	-	-	3,845,866.86	-
									709,676.91	
	Cash Disbursements									
	Cash Receipts					\$ 37,085.90	\$ 457,791.62			
	Encumbered Canceled					5,572,031.13	-			
	Reserve for Encumbrances					-	64,673,595.47			
						\$ 5,609,117.03	\$ 65,131,387.09			

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF RESERVE FOR INTEREST EARNED ON PROCEEDS OF BONDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 1,666,484.85
Increased by:		
Interest Earned		<u>681,002.34</u>
Subtotal		2,347,487.19
Decreased by:		
Disbursements:		
Current Fund Interest Allocation	\$ 763,909.57	
State of New Jersey - Interest on Debt Proceeds	<u>2,583.92</u>	
		<u>766,493.49</u>
Balance, December 31, 2022		<u><u>\$ 1,580,993.70</u></u>

**SCHEDULE OF RESERVE FOR PAYMENT OF SERIAL BONDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 3,718,699.68
Increased by:		
Fully Funded Improvement Authorizations - Cancelled	\$ 3,365,866.86	
Other Cash Receipts	<u>2,065,954.56</u>	
		<u>5,431,821.42</u>
Subtotal		9,150,521.10
Decreased by:		
Utilized as Current Fund Anticipated Revenue		<u>3,718,699.00</u>
Balance, December 31, 2022		<u><u>\$ 5,431,822.10</u></u>

**SCHEDULE OF RESERVE FOR BEACH EROSION  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 2,956,146.75
Increased by:		
Cash Receipts		<u>617,000.00</u>
Balance, December 31, 2022		<u><u>\$ 3,573,146.75</u></u>

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 2,274,757.09
Increased by:		
Improvement Authorizations Cancelled	\$ 272,330.29	
2022 Budget Appropriation	25,161,000.00	
		25,433,330.29
Subtotal		27,708,087.38
Decreased by:		
Appropriation to Finance Improvement Authorization		25,247,500.00
Balance, December 31, 2022		\$ 2,460,587.38

EXHIBIT C-14

**SCHEDULE OF RESERVE FOR INTEREST ON STATE AID  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 96,460.30
Increased by:		
Interest Earned		88,000.93
Balance, December 31, 2022		\$ 184,461.23

EXHIBIT C-15

**SCHEDULE OF RESERVE FOR INTEREST ON SOUTHERN OCEAN LANDFILL ESCROW  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Balance, December 31, 2021		\$ 1,058,120.50
Increased by:		
Interest Earned		14,855.62
Balance, December 31, 2022		\$ 1,072,976.12

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED  
FOR THE YEAR ENDED DECEMBER 31, 2022**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2021	2022 AUTHORIZATIONS	AUTHORIZATIONS FUNDED	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2022
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	\$ -	\$ 429,579.15	\$ -	\$ 314,615.87
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	-	734,801.40	-	265,198.60
17-11	Construction of the Union Transportation Trail in the County of Ocean	400,000.00	-	63,068.93	-	336,931.07
17-16	Installation of Horizontal Curve High Friction Surface Treatment Improvements located in various locations in Ocean County	3,189,548.35	-	-	-	3,189,548.35
18-02	Various Engineering, Road, Bridge, Drainage Improvements in Ocean County	3,206,006.96	-	500,877.37	-	2,705,129.59
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	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
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	10,921,614.87	-	10,921,614.87	-	-
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
21-03	Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	1,900,000.00	-	48,608.51	-	1,851,391.49
21-05	Replacement of the Railroad Avenue Bridge, Structure No. 1508-005, Located in the Township of Eagleswood, in the County of Ocean	1,900,000.00	-	972,747.94	-	927,252.06
21-06	Installation of New and Upgraded Traffic Control Devices at Various Locations, All in the County of Ocean	1,900,000.00	-	-	-	1,900,000.00
21-07	Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean	12,621,255.00	-	2,316,221.13	-	10,305,033.87

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED  
FOR THE YEAR ENDED DECEMBER 31, 2022**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE	2022		AUTHORIZATIONS		BALANCE
		DECEMBER 31, 2021	AUTHORIZATIONS	FUNDED	CANCELLED	DECEMBER 31, 2022	
21-09	Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean	1,425,000.00	-	-	-	-	1,425,000.00
21-19	New Administration Building, Including Capital Renewal and Replacement Facilities Improvement Project FY 2020 and 2021 at the County College, in the County of Ocean	6,000,000.00	-	-	6,000,000.00	-	-
21-26	Purchase of Election Equipment Required to Implement In-Person Early Voting, all in the County of Ocean	456,472.00	-	-	-	-	456,472.00
22-01	Various Engineering, Road, and Bridge Improvements at Various Locations, all in the County of Ocean	-	4,750,000.00	4,750,000.00	-	-	-
22-03	Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean	-	2,850,000.00	2,850,000.00	-	-	-
22-04	Reconstruction of the Cox House Phase I, Located in Barnegat Township, in the County of Ocean	-	3,325,000.00	3,325,000.00	-	-	-
22-06	Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-	-
22-07	Rehabilitation and Repair of Various Bridges, all Located in the County of Ocean	-	950,000.00	950,000.00	-	-	-
22-09	Reconstruction and Resurfacing of Various County Roads all Located in the County of Ocean, and Replacement of Colonial Drive North Bridge (Structure No. 1518-017), and Replacement of Colonial Drive South Bridge (Structure No. 1518-018), Located in Manchester Township	-	12,845,372.00	-	-	-	12,845,372.00
22-10	Replacement of the Duck Farm Bridge, Structure No. 1506-013, Located in the Township of Brick, in the County of Ocean	-	3,800,000.00	3,800,000.00	-	-	-
22-11	Construction of a Library Facility, Located in the Township of Stafford, in the County of Ocean	-	11,165,000.00	6,341,000.00	-	-	4,824,000.00
22-12	Construction of a Traffic Signal at Diamond Road and Rt. 526, West Commodore Road, Located in the Township of Jackson, in the County of Ocean	-	1,425,000.00	1,425,000.00	-	-	-
22-13	Replacement of the Clubhouse Culvert, Structure No. 15-18 015, Located in Manchester Township, in the County of Ocean	-	712,500.00	-	-	-	712,500.00
22-14	Replacement of Farmingdale Road Culvert, Structure No. 1511-04, Located in Jackson Township, in the County of Ocean	-	1,425,000.00	1,425,000.00	-	-	-
22-15	Ocean County Signal Optimization, Located in Various Municipalities, in the County of Ocean	-	1,900,000.00	1,900,000.00	-	-	-
22-16	Reconstruction of East County Line Road (C.R. 523), Apple	-	2,375,000.00	2,375,000.00	-	-	-

**COUNTY OF OCEAN  
GENERAL CAPITAL FUND  
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED  
FOR THE YEAR ENDED DECEMBER 31, 2022**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2021	2022 AUTHORIZATIONS	AUTHORIZATIONS FUNDED	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2022
22-17	Street to Route 549, Phase IV: Ridge Avenue and Joe Parker Road, Located in the Township of Lakewood, in the County of Ocean	-	5,498,000.00	5,498,000.00	-	-
22-18	Renewal and Replacement Facilities FY 2022 Project at the County College, in the County of Ocean	-	10,000,000.00	2,784,195.00	-	7,215,805.00
22-20	Expansion of the Jackson Center for the Board of Education of the Ocean County Vocational Technical School, in the Township of Jackson, in the County of Ocean	-	11,400,000.00	11,400,000.00	-	-
22-32	Design, Permitting, Development and Construction of a Road Facility Located on Chestnut Street in Toms River Township, in the County of Ocean	-	2,375,000.00	-	-	2,375,000.00
Total		\$ 55,099,665.51	\$ 78,695,872.00	\$ 70,990,229.86	\$ 6,000,000.00	\$ 56,805,307.65
				Budget Appropriation		
				Funded by Federal and State Awards		
				Cost Sharing Agreement		
				Premium on Bond Sale		
				Bonds Issued		
				\$ 3,608,271.00		
				16,657,886.49		
				877.37		
				3,858,195.00		
				46,865,000.00		
				\$ 70,990,229.86		



**COUNTY OF OCEAN**

**PART II**

**SINGLE AUDIT SECTION**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

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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 Commissioner  
County of Ocean  
Toms River, New Jersey 08754

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major Federal and State Program***

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; the audit requirements of Title 2 U.S. Code of Federal Regulations 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. Our responsibilities under those standards, the Uniform Guidance and New Jersey OMB's Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Ocean and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County of Ocean's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County of Ocean's federal and state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Ocean's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB's Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of Ocean's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB's Circular 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Ocean's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Ocean's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County of Ocean's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and New Jersey OMB's Circular 15-08 and which are described in the accompanying schedule of findings and questioned costs as Finding 2022-001. Our opinion on each major federal and state program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County of Ocean's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County of Ocean's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2022-001, to be a significant deficiency.

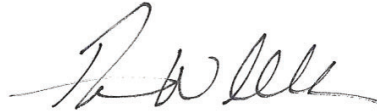
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County of Ocean's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County of Ocean's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

A handwritten signature in black ink, appearing to read "R. W. Allison". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

Lakewood, New Jersey  
September 8, 2023

COUNTY OF OCEAN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Agency or Pass-through Number</u>	<u>Program Expenditures</u>	<u>Passed to Subrecipient</u>	<u>Total Award Expended</u>
<b>United States Department of Housing and Urban Development</b>					
CDBG- Entitlement Grants Cluster:					
Entitlement	14.218	B-22-UC-34-0108	\$ 5,298.33	\$ 33,726.44	\$ 39,024.77
Entitlement	14.218	B-20-UC-34-0108	57,992.19	204,184.68	262,176.87
HUD: CDBG-CV Funds FY19	14.218	B-20-UW-34-0108	194,808.53	806,225.85	1,001,034.38
Entitlement	14.218	B-20-UC-34-0108	192,181.28	216,232.53	408,413.81
Entitlement	14.218	B-19-UC-34-0108	75,416.79	71,274.43	146,691.22
Entitlement	14.218	B-18-UC-34-0108	20,476.11	9,134.56	29,610.67
Entitlement	14.218	B-17-UC-34-0108	6,571.65	233.02	6,804.67
Entitlement	14.218	B-16-UC-34-0108	2,720.67	1,676.98	4,397.65
Entitlement	14.218	B-14-UC-34-0108	2,430.00	530.00	2,960.00
Entitlement	14.218	B-12-UC-34-0108	8,626.24	575.00	9,201.24
Total CDBG - Entitlement Grants Cluster			566,521.79	1,343,793.49	1,910,315.28
Other Programs:					
Home Investment Program (HOME)	14.239	M-21-DC-34-0221	13,990.00	-	13,990.00
Home Investment Program (HOME)	14.239	M-20-DC-34-0221	405,005.00	28,495.00	433,500.00
Home Investment Program (HOME)	14.239	M-19-DC-34-0221	112,170.00	234,554.15	346,724.15
Home Investment Program (HOME)	14.239	M-18-DC-34-0221	118,000.00	-	118,000.00
Home Investment Program (HOME)	14.239	M-17-DC-34-0221	2,368.07	-	2,368.07
Home Investment Program (HOME)	14.239	M-16-DC-34-0221	7,522.82	-	7,522.82
Home Investment Program (HOME)	14.239	M-15-DC-34-0221	478.91	-	478.91
Subtotal ALN 14.239			659,534.80	263,049.15	922,583.95
Total United States Department of Housing and Urban Development			1,226,056.59	1,606,842.64	2,832,899.23
<b>United States Department of Transportation</b>					
Highway Planning and Construction Cluster:					
Highway Planning and Construction FY2022	20.205	FY 2023 UPWP	48,218.30	-	48,218.30
Highway Planning and Construction FY2021	20.205	FY 2022 UPWP	117,080.90	-	117,080.90
Subregional Intern Supp Prog	20.205	FY 2022 UPWP STP	11,388.53	-	11,388.53
Total Highway Planning and Construction Cluster			176,687.73	-	176,687.73
Transit Services Programs Cluster:					
Indirect Program - NJ Department of Transportation:					
Enhanced Mobility for Seniors and Individuals with Disabilities Sec 5310	20.513	NJ-2019-015-00	39,364.02	-	39,364.02
Enhanced Mobility for Seniors and Individuals with Disabilities Sec 5310	20.513	NJ-2018-019-00	15,354.35	-	15,354.35
Total Transit Services Programs Cluster			54,718.37	-	54,718.37
Highway Safety Cluster:					
National Priority Safety Programs:					
Child Restraint Program FY23	20.616	OP-23-45-02-03	1,890.00	-	1,890.00
Child Restraint & Protection	20.616	OP-22-45-02-02	38,494.40	-	38,494.40
DRE Callout Program FY21	20.616	AL-22-45-01-03	59,899.56	-	59,899.56
Driving While Intoxicated FY21	20.616	AL-22-45-04-01	109,877.71	-	109,877.71
Move Over Enf FY21	20.600	PT-22-03-04-24	15,484.66	-	15,484.66
Traffic Enf Program FY22	20.600	PT-22-03-04-16	50,820.00	-	50,820.00
Total Highway Safety Cluster			276,466.33	-	276,466.33
Other Programs:					
FAA Rehab Apron Const PH III	20.106	3-34-0041-038-2022	64,077.47	-	64,077.47
FAA ARPA-ARGP FY21	20.106	3-34-0041-037-2022	9,900.00	-	9,900.00
FAA CARES Act Grant	20.106	3-34-0041-034-2020	64,200.00	-	64,200.00
FAA Rehab Apron Const PH IV	20.106	3-34-0041-039-2022	654,420.76	-	654,420.76
FAA Rehab Const PHII	20.106	3-34-0041-036-2021	1,069,332.60	-	1,069,332.60
FAA Rehab Apron Design PhI	20.106	3-34-0041-033-2020	181,195.75	-	181,195.75
Aviation Apron Const PHIII 19	20.106	3-34-0041-031-2019	756.64	-	756.64
Subtotal ALN 20.106			2,043,883.22	-	2,043,883.22
Total United States Department of Transportation			2,551,755.65	-	2,551,755.65
<b>United States Department Of Health and Human Services</b>					
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 FY22	93.044	DOAS 22-AAA-009	709,546.74	2,196,860.85	2,906,407.59
Area Plan Grant FY21	93.044	DOAS 21-AAA-013	51,601.98	338,571.30	390,173.28
Area Plan Grant FY20	93.044	DOAS 20-AAA-008	43,737.68	56,523.06	100,260.74
Area Plan Grant FY19	93.044	DOAS 19-AAA-013	-	2,500.00	2,500.00
			804,886.40	2,594,455.21	3,399,341.61

COUNTY OF OCEAN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Program Expenditures	Passed to Subrecipient	Total Award Expended
Indirect Programs-Division of Aging and Community Svcs:					
VACS Covid-19	93.048	PM 2021-10, I-10	79,155.00	-	79,155.00
ADRC/NWD Covid 19	93.048	PM 2021-9, I-9	11,438.00	-	11,438.00
ARP - Title IIIB Support Services	93.044	2022-10, I-10	410,160.00	-	410,160.00
ARP - Title IIIC1	93.045	2022-10, I-10	231,553.00	-	231,553.00
ARP - Title IIIC2	93.045	2022-10, I-10	440,124.00	-	440,124.00
ARP - Title IIID	93.043	2022-10, I-10	42,077.00	-	42,077.00
ARP - Title IIIE	93.052	2022-10, I-10	95,580.00	-	95,580.00
CARES Title IIIB Support Svcs	93.044	2020-6, I-6	216.27	-	216.27
U.S.D.A. Nutrition Services Incentive Program	93.053	DOAS 22-AAA-009	-	245,490.00	245,490.00
U.S.D.A. Nutrition Services Incentive Program	93.053	DOAS 21-AAA-013	-	694.00	694.00
			<u>1,310,303.27</u>	<u>246,184.00</u>	<u>1,556,487.27</u>
Total Aging Cluster			2,115,189.67	2,840,639.21	4,955,828.88
Medicaid Cluster:					
Medicaid Match FY22	93.778	DOAS 22-AAA-009	36,523.00	-	36,523.00
Total Medicaid Cluster			<u>36,523.00</u>	<u>-</u>	<u>36,523.00</u>
Indirect Program-Social Services Block Grant :					
Supp Aging Supportive Svcs FY22	93.667	DOAS 22-AAA-009	-	232,634.00	232,634.00
Subtotal ALN 93.667			<u>-</u>	<u>232,634.00</u>	<u>232,634.00</u>
Indirect Program - Centers for Medicare & Medicaid Services:					
State Health Insurance Assistance FY22	93.324	DOAS 22-AAA-009	44,680.50	-	44,680.50
State Health Insurance Assistance FY21	93.324	DOAS-21-SHF-010	9,302.76	-	9,302.76
Subtotal ALN 93.779			<u>53,983.26</u>	<u>-</u>	<u>53,983.26</u>
Indirect Program - Centers for Disease Control and Prevention:					
Operation Helping Hand FY21/22	93.136	FFYOHH-13-2021	42,953.49	-	42,953.49
Operation Helping Hand FY19/20	93.136	FYOHH-11-2019	3,080.00	-	3,080.00
Subtotal ALN 93.354			<u>46,033.49</u>	<u>-</u>	<u>46,033.49</u>
Indirect Program - Substance Abuse and Mental Health Services Administration:					
SAMHSA FY21	93.243	5H79SM080549-04	300,935.51	-	300,935.51
SAMHSA FY20	93.243	5H79SM080549-03	40,237.31	-	40,237.31
SAMHSA FY19	93.243	5H79SM080549-02	8,234.53	-	8,234.53
SAMHSA FY18	93.243	1H79SM080549-01	12,702.74	-	12,702.74
Subtotal ALN 93.243			<u>362,110.09</u>	<u>-</u>	<u>362,110.09</u>
Total United States Department of Health and Human Services			2,613,839.51	3,073,273.21	5,687,112.72
<b>United States Department of Justice</b>					
Other Programs:					
Indirect Programs - Office of Victims of Crime:					
Ocean County Victims of Crime:					
Account #15POVC-21-GG-00587-ASSI	16.575	FY22-100-066-1020-142	254,837.23	-	254,837.23
Account #2019-V2-GX-0051	16.575	FY20-100-066-1020-142	381,216.04	-	381,216.04
Sexual Assault Nurse Examiner Project FY22/23	16.575	FY20-100-066-1020-142	15,549.29	-	15,549.29
Sexual Assault Nurse Examiner Project FY21/22	16.575	FY20-100-066-1020-142	75,725.08	-	75,725.08
Subtotal ALN 16.575			<u>727,327.64</u>	<u>-</u>	<u>727,327.64</u>
Recovery Act Office Violence Against Women:					
STOP Violence Against Women FY22	16.588	VAWA-45-21	23,064.16	-	23,064.16
STOP Violence Against Women FY21	16.588	VAWA-45-20	28,672.35	-	28,672.35
Subtotal ALN 16.588			<u>51,736.51</u>	<u>-</u>	<u>51,736.51</u>
Indirect Program - Office of Justice Programs:					
2019 State Criminal Assistance Program	16.606	2020-AP-BX-0724	358.93	-	358.93
2018 State Criminal Assistance Program	16.606	2019-AP-BX-0760	23,712.60	-	23,712.60
2017 State Criminal Assistance Program	16.606	2019-AP-BX-0109	16,552.56	-	16,552.56
Subtotal ALN 16.606			<u>40,624.09</u>	<u>-</u>	<u>40,624.09</u>
Mult Jur Gang/Gun/Narc FY19	16.738	JAG 1-15TF-18	13,234.66	-	13,234.66
Mult Jur Gang/Gun/Narc FY18	16.738	JAG 1-15TF-17	64,243.92	-	64,243.92
Ed Byrne JAG FY17	16.738	JAG 1-15-17	14,372.00	-	14,372.00
Subtotal ALN 16.738			<u>91,850.58</u>	<u>-</u>	<u>91,850.58</u>
Indirect Program - US Marshall Service:					
US Marshall Fugitive Apprehension Task Force	16.XXX	JLEO-22-0032	28,655.57	-	28,655.57
Subtotal Indirect Program - US Marshall Service			<u>28,655.57</u>	<u>-</u>	<u>28,655.57</u>
Total United States Department of Justice			940,194.39	-	940,194.39



COUNTY OF OCEAN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Program Expenditures	Passed to Subrecipient	Total Award Expended
<b>United States Department of Homeland Security</b>					
Other Programs:					
Indirect Program - Department of Homeland Security:					
Emergency Management Agency Assistance FY21	97.042	EMN-2021-EP-00007-S01	55,000.00	-	55,000.00
Subtotal ALN 97.042			<u>55,000.00</u>	<u>-</u>	<u>55,000.00</u>
State Homeland Security Grant FY21	97.067	EMW-2021-SS-00016	35,000.00	-	35,000.00
State Homeland Security Grant FY20	97.067	2020-SS-00042	25,288.60	-	25,288.60
State Homeland Security Grant FY19	97.067	EMW-2019-SS-00022	142,473.17	-	142,473.17
Subtotal ALN 97.067			<u>202,761.77</u>	<u>-</u>	<u>202,761.77</u>
Total United States Department of Homeland Security			<u>257,761.77</u>	<u>-</u>	<u>257,761.77</u>
<b>United States Department of Labor</b>					
WIOA Cluster:					
Indirect Program - Passed-through State of NJ Dept. of Labor Workforce Development:					
WIOA Plan FY22	17.258	WIOA PY'22	173,002.77	143.33	173,146.10
WIOA Plan FY21	17.258	WIOA PY'21	1,916,065.13	367,934.08	2,283,999.21
WIOA Plan FY20	17.258	WIOA PY'20	510,260.76	147,022.52	657,283.28
WIOA DRA FY22/23	17.258	100-062-4545-095	12,971.00	-	12,971.00
WIOA DRA FY21/22	17.258	100-062-4545-095	12,971.00	-	12,971.00
WIOA On the Job Training 21	17.278	100-062-4545-124	34,872.00	-	34,872.00
COVID19 WIOA DWG FY20	17.277	100-062-4545-392	4,295.00	-	4,295.00
Total WIOA Cluster			<u>2,664,437.66</u>	<u>515,099.93</u>	<u>3,179,537.59</u>
Total United States Department of Labor			<u>2,664,437.66</u>	<u>515,099.93</u>	<u>3,179,537.59</u>
<b>United States Department of Education</b>					
American Rescue Plan:					
Elementary and Secondary Schools Emergency Relief:					
CARES IJC DOE	84.425	1500-100-066-1500-277-YSAC-6010	3,537.88	-	3,537.88
NJ DOE ESSER II	84.425	1500-100-066-1500-281-YSAC-6010	4,573.06	-	4,573.06
ESSER ARP FY22	84.425	1500-100-066-1500-286-YSAC-6010	407.90	-	407.90
Subtotal ALN 84.425			<u>8,518.84</u>	<u>-</u>	<u>8,518.84</u>
Total United States Department of Education			<u>8,518.84</u>	<u>-</u>	<u>8,518.84</u>
<b>United States Department of the Treasury</b>					
Other Programs:					
Emergency Rental Assistance:					
American Rescue Plan-Emergency Rental Assistance 2	21.023	Not Available	6,305,560.30	-	6,305,560.30
CARES/EMERG Rental Asst Prg	21.023	ERA-2101123233	4,674,281.25	-	4,674,281.25
Subtotal ALN 21.023			<u>10,979,841.55</u>	<u>-</u>	<u>10,979,841.55</u>
Coronavirus Relief Fund:					
CARES Act Coronavirus Rel Fd	21.019	100-074-2505-142	5,734,674.23	3,149,016.80	8,883,691.03
Subtotal ALN 21.019			<u>5,734,674.23</u>	<u>3,149,016.80</u>	<u>8,883,691.03</u>
Total United States Department of the Treasury			<u>16,714,515.78</u>	<u>3,149,016.80</u>	<u>19,863,532.58</u>
<b>United States Department of Agriculture</b>					
Passed Through New Jersey Department of Agriculture					
Child Nutrition Cluster:					
National School Breakfast Program	10.553	100-010-3350-028	13,261.10	-	13,261.10
National School Lunch Program	10.555	100-010-3350-026	25,588.40	-	25,588.40
Pandemic EBT Administrative Cost Grant	10.649	100-010-3350-115	628.00	-	628.00
Supply Chain Assistance Award	10.555	100-010-3350-118	10,401.45	-	10,401.45
Total Child Nutrition Cluster:			<u>13,261.10</u>	<u>-</u>	<u>13,261.10</u>
Total United States Department of Agriculture			<u>49,878.95</u>	<u>-</u>	<u>49,878.95</u>
<b>United States Department of the Defense</b>					
Office of Local Defense Community Cooperation:					
OLDCC MIS	12.610	HQ00052110030	280,816.33	-	280,816.33
Subtotal ALN 12.610			<u>280,816.33</u>	<u>-</u>	<u>280,816.33</u>
Total United States Department of the Defense			<u>280,816.33</u>	<u>-</u>	<u>280,816.33</u>
Total Federal Awards			<u>\$ 27,307,775.47</u>	<u>\$ 8,344,232.58</u>	<u>\$ 35,652,008.05</u>

COUNTY OF OCEAN  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2022

State Grantor/ Pass-Through Grantor/ Program Title	State Account Number	Grant Period		Program Expenditures	Passed to Subrecipients	Total Assistance Expended	Cumulative Expenditures
		From	To				
<b>Department of Human Services</b>							
Personal Assistance Services FY23	23BIQC	07-01-22	06-30-23	\$ 27,562.50	\$ -	\$ 27,562.50	\$ 27,562.50
Personal Assistance Services FY21	21BIQC	01-01-21	06-30-22	112,450.50	-	112,450.50	171,877.50
Family Court Services FY22	FC-22-15/FCIU-22-15	01-01-22	12-31-22	239,718.12	-	239,718.12	239,718.12
Family Court Services FY21	FC-21-15 / FCIU-21-15	01-01-21	12-31-21	42,005.83	-	42,005.83	247,607.48
County Coordinator Council for Children FY22	23DXQR	07-01-22	06-30-23	21,363.30	-	21,363.30	21,363.30
County Coordinator Council for Children FY21	22DXQR	07-01-21	06-30-22	17,957.11	-	17,957.11	39,418.00
Human Service Advisory Council FY23	23AXQC	07-01-22	06-30-23	47,128.79	-	47,128.79	47,128.79
Human Service Advisory Council FY21	21AXQC	01-01-21	06-30-22	32,355.38	-	32,355.38	96,593.00
DHS Emergency Food & Shelter FY22	SH 22015	01-01-22	12-31-22	960,731.32	-	960,731.32	960,731.32
DHS Emergency Food & Shelter FY21	SH 21015	01-01-21	12-31-21	14,572.15	-	14,572.15	964,780.00
NJ JARC FY23	SY 2023 NJ-JARC Round 9	07-01-22	06-30-23	158,118.22	-	158,118.22	158,118.22
NJ JARC FY22	SY 2022 NJ-JARC Round 8	07-01-21	06-30-22	193,423.97	-	193,423.97	321,596.49
MAT Initiative FY23	23-924-ADA-B3	07-01-22	06-30-23	99,999.00	-	99,999.00	99,999.00
MAT Initiative FY22	22-924-ADA	07-01-21	06-30-22	399,999.00	-	399,999.00	399,999.00
MAT Initiative FY19	20-924-ADA	12-01-19	06-30-21	433,330.00	-	433,330.00	433,330.00
Inclusive Healthy Communities OCBH	N/A	07-01-21	06-30-22	10,000.00	-	10,000.00	10,000.00
Total Department of Human Services				2,810,715.19	-	2,810,715.19	4,239,822.72
<b>Department of Health and Senior Services</b>							
Safe Housing & Transportation FY22	DOAS 22-AAA-009	01-01-22	12-31-22	84,289.00	-	84,289.00	84,289.00
Adult Protective Services FY22	DOAS 22-AAA-009	01-01-22	12-31-22	451,670.00	-	451,670.00	451,670.00
Care Coordination FY22	DOAS 22-AAA-009	01-01-22	12-31-22	23,810.00	-	23,810.00	23,810.00
State COLA Program 2022	DOAS 22-AAA-009	01-01-22	12-31-22	390,461.00	-	390,461.00	390,461.00
DCA: Home Delivered Meals FY22	DOAS 22-AAA-009	01-01-22	12-31-22	71,746.00	-	71,746.00	71,746.00
Total Department of Health and Senior Services				1,021,976.00	-	1,021,976.00	1,021,976.00
<b>Department of Children and Families</b>							
NJ Child Advocacy Center 22	1610-100-016-1610-135-MMMM-6130	01-01-22	06-30-22	22,345.90	-	22,345.90	22,345.90
NJ Child Advocacy Ctr Add'l Funds	1610-100-016-1610-131-MMMM-6130	03-16-17	06-30-17	8,903.15	-	8,903.15	8,903.15
NJ Child Advocacy Center	1610-100-016-1610-133-MMMM-6130	01-01-22	06-30-22	181,497.86	-	181,497.86	181,497.86
NJ Child Advocacy Center	21ERQC	01-01-21	06-30-21	14,617.00	-	14,617.00	66,896.00
NJ Child Advocacy Center	1610-100-016-1610-133-MMMM-6130	11-28-18	06-30-19	168.39	-	168.39	168.39
Promising Path to Success FY21	22ASQR	10-01-21	09-29-22	9,220.00	-	9,220.00	9,220.00
Total Department of Children and Families				236,752.30	-	236,752.30	289,031.30
<b>Department of Education</b>							
State Facilities Education Act FY2022	100-066-1500-032	07-01-22	06-30-23	54,000.00	-	54,000.00	54,000.00
Debt Service Aid	495-034-5120-075	07-01-22	06-30-23	593,351.00	-	593,351.00	-
Total Department of Education				647,351.00	-	647,351.00	54,000.00
<b>Department of Law and Public Safety</b>							
RERP Reimbursement for Catering 21		07-01-20	06-30-21	(1,064.00)	-	(1,064.00)	710.00
Body Armor Prosecutor's FY21	2021 Body Armor 24576	01-04-21	01-04-22	3,041.92	-	3,041.92	3,041.92
Body Armor Sheriff's FY21	2021 Body Armor 24793	01-04-21	01-04-22	5,947.00	-	5,947.00	5,947.00
Juvenile Detention Alternative Initiative	JDAI-22-IF-15	01-01-22	12-31-22	44,692.60	-	44,692.60	44,692.60
Juvenile Detention Alternative Initiative	JDAI-21-IF-15	01-01-21	12-31-21	8,523.84	-	8,523.84	37,406.21
Program Service Fund FY22	SCP-22-PS-15	01-01-22	12-31-22	228,715.01	-	228,715.01	228,715.01
Program Service Fund FY21	SCP-21-PS-15	01-01-21	12-31-21	39,526.54	-	39,526.54	299,892.40
Program Management Fund FY22	SCP-22-PM-15	01-01-22	12-31-22	55,550.00	-	55,550.00	55,550.00
Law Enforcement Officers Training & Equip Fund	100-066-1020-314-YCJF-6120			69,146.23	-	69,146.23	376,312.08
Insurance Fraud Prosecutor Grant	CYCLE 22	01-01-22	12-31-22	99,369.87	-	99,369.87	99,369.87
Insurance Fraud Prosecutor Grant	CYCLE 21	01-01-21	12-31-21	97,576.02	-	97,576.02	185,509.26
Op Helping Hand State FY22/23	23-100-066-1000-215	09-01-22	08-31-23	15,000.00	-	15,000.00	15,000.00
Op Helping Hand State FY21/22	21-100-066-1000-215	09-01-20	08-31-21	42,283.48	-	42,283.48	42,283.48
Op Helping Hand State FY19/20	19-100-066-1000-200	09-01-19	08-31-20	170.50	-	170.50	99,894.74
Body Worn Camera Pro FY21	BFY21-100-066-1020-495	01-01-21	12-31-25	7,049.00	-	7,049.00	7,049.00
Body Worn Camera Sheriff FY21	BFY21-100-066-1020-495	01-01-21	12-31-25	212,789.13	-	212,789.13	212,789.13
Total Department of Law and Public Safety				928,417.14	-	928,417.14	1,714,162.70
<b>Cultural and Heritage Commission</b>							
NJ Co History Partnership FY22	HC-CHPP-2022-00011	01-01-22	12-31-22	82,072.66	-	82,072.66	82,072.66
NJ Co History Partnership FY21	HC-CHPP-2021-00003	01-01-21	12-31-21	30,327.43	-	30,327.43	78,381.00
Council on the Arts FY2022	C-2213A060018	01-01-22	12-31-22	195,887.09	-	195,887.09	195,887.09
Council on the Arts FY2021	C2113A060019	01-01-21	12-31-21	25,039.38	-	25,039.38	93,160.00
Total Cultural and Heritage Commission				333,326.56	-	333,326.56	449,500.75
<b>Department of Environmental Protection and Energy</b>							
Recycling Enhancement Act Tax Ent	23-100-4910-224-VREF-32990000	01-01-22	12-31-22	187,837.06	-	187,837.06	187,837.06
Recycling Enhancement Act Tax Ent	4910-100-042-4910-224-VREF-6010	01-01-21	12-31-21	165,590.08	-	165,590.08	438,744.10
Clean Communities Program 2022	4900-765-042-4900-005-V42Y-6010	07-01-22	06-30-23	27,365.00	-	27,365.00	27,365.00
Clean Communities Program 2021	4900-765-042-4900-005-V42Y-6010	07-01-21	06-30-22	208,437.00	-	208,437.00	209,457.00
Clean Communities Program 2020	4900-765-042-4900-005-V42Y-6010	07-01-20	06-30-21	34,878.44	-	34,878.44	196,703.00
Cattus Isl Shoreline Restore	18-531-042-4815-296	08-27-20	08-27-24	43,165.34	-	43,165.34	80,100.66
Barnegat Bay Education & Enf	20-100-042-4850-099	03-01-20	03-01-23	20,420.03	-	20,420.03	105,949.73
Total Department of Environmental Protection and Energy				687,692.95	-	687,692.95	1,246,156.55
<b>New Jersey Dep of State, Div of Elections</b>							
Early Voting Grant	Not Available	07-01-21	06-30-22	398,229.07	-	398,229.07	2,500,000.00
Total New Jersey Dep of State, Div of Elections				398,229.07	-	398,229.07	2,500,000.00
<b>Department of Military and Veteran Affairs</b>							
Veterans Transportation FY2022	VL23T79	07-01-22	06-30-23	21,243.60	-	21,243.60	21,243.60
Veterans Transportation FY2021	VL22T79	07-01-21	06-30-22	13,088.84	-	13,088.84	37,500.00
Total Department of Military and Veteran Affairs				34,332.44	-	34,332.44	58,743.60

COUNTY OF OCEAN  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2022

State Grantor/ Pass-Through Grantor/ Program Title	State Account Number	Grant Period		Program Expenditures	Passed to Subrecipients	Total Assistance Expended	Cumulative Expenditures
		From	To				
<b>New Jersey Transit Corp. Casino Revenue Funds</b>							
Senior Citizen and Disabled Residents Transportation:							
FY 2022	22-491-078-6050-001	01-01-22	12-31-22	1,301,288.79	-	1,301,288.79	1,301,288.79
FY 2021	21-491-078-6050-001	01-01-21	12-31-21	38,529.99	-	38,529.99	1,098,699.86
Total New Jersey Transit Corp. Casino Revenue Funds				1,339,818.78	-	1,339,818.78	2,399,988.65
<b>Department of Labor</b>							
Workforce Learning Link FY22/23	767-062-4545-003	07-01-22	06-30-23	-	26,350.00	26,350.00	26,350.00
Workforce Learning Link FY21/22	767-062-4545-003	07-01-21	06-30-22	-	35,350.00	35,350.00	70,000.00
Work First NJ PY22/23	WFNJ22	07-01-22	06-30-23	211,985.12	91,558.88	303,544.00	303,544.00
Work First NJ PY21/22	WFNJ21	07-01-21	06-30-22	336,215.31	649,369.10	985,584.41	1,279,635.80
Work First NJ PY20/21	WFNJ20	07-01-20	06-30-21	(21.25)	-	(21.25)	1,026,605.00
Total Department of Labor				548,179.18	802,627.98	1,350,807.16	2,706,134.80
<b>Department of Transportation</b>							
Highway Planning and Construction:							
County and Municipal Aid Formula and Discretionary Aid							
FY 2021 County Aid Program	6320-480-078-6320-AOJ-TCAP-6010	06-02-21	Till Finished	550,260.12	-	550,260.12	550,260.12
FY 2020 County Aid Program	6320-480-078-6320-AN4-TCAP-6010	04-15-20	Till Finished	4,342,311.25	-	4,342,311.25	5,875,272.77
FY 2019 County Aid Program	6320-480-078-6320-ANM-TCAP-6010	04-17-19	Till Finished	1,696,878.26	-	1,696,878.26	12,257,498.95
FY 2018 County Aid Program	6320-480-078-6320-AMZ-TCAP-6010	05-02-18	Till Finished	12,675.00	-	12,675.00	12,635,787.79
Total County and Municipal Aid Formula and Discretionary Aid				6,602,124.63	-	6,602,124.63	31,318,819.63
Transportation Management Associations							
Traffic Safety Improvements at Cedar Bridge Ave. and Oberlin Ave.	6300-480-078-6300-HDR-TCAP-7310	09-21-18	Till Finished	479,245.51	-	479,245.51	1,352,093.93
Garden State Parkway Interchange 83 Improvements	6300-480-078-6300-INP-TCAP-7310	01-05-21	Till Finished	397,070.10	-	397,070.10	834,849.05
Union Transportation Trail - Plumsted Township Extension	6300-480-078-6300-HWX-TCAP-7310	01-22-19	Till Finished	356,370.95	-	356,370.95	527,209.82
Replacement of Railroad Ave. Bridge (Str. #1508-005)	6300-480-078-6320-ANT-TCAP-6310	06-08-20	Till Finished	1,353,404.40	-	1,353,404.40	1,353,404.40
Replacement of Duck Farm Bridge (Str. # 1506-013) / 2021 LBF	6300-480-078-6320-AOM-TCAP-6310	04-30-21	Till Finished	39,200.00	-	39,200.00	39,200.00
Chadwick Island Bridge (Str. #1507-007) / 2021 LBF	6300-480-078-6300-IUG-TCAP-7310	04-21-22	Till Finished	141,343.77	-	141,343.77	141,343.77
Total Transportation Management Associations				2,766,634.73	-	2,766,634.73	4,248,100.97
Total Department of Transportation				9,368,759.36	-	9,368,759.36	35,566,920.60
Total State Assistance				\$ 18,355,549.97	\$ 802,627.98	\$ 19,158,177.95	\$ 52,246,437.67

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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, 2022**

**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:

**COUNTY OF OCEAN**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 3. Relationship to Basic Financial Statements (continued)**

	<b>State</b>	<b>Federal</b>	<b>Total</b>
Current Fund	\$ 991,580.07	\$ 49,878.95	\$ 1,041,459.02
State & Federal Grant Fund	8,797,838.52	35,602,129.10	44,399,967.62
General Capital Fund	<u>9,368,759.36</u>	<u>-</u>	<u>9,368,759.36</u>
 Total	 <u>\$ 19,158,177.95</u>	 <u>\$ 35,652,008.05</u>	 <u>\$ 54,810,186.00</u>

**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, 2022.

**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, 2022**

**Section I - Summary of Auditor's Results**

**Financial Statements**

	<u>Adverse - GAAP</u>	
Type of auditor's report issued	<u>Unmodified - Regulatory</u>	
Internal control over financial reporting:		
1) Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> none reported
2) Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported
Noncompliance material to financial statements noted?	<u>      </u> yes	<u>  X  </u> none reported

**Federal Awards**

Internal control over major programs:		
1) Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> none reported
2) Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported
Type of auditor's report issued on compliance for major programs	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 section .516(a) of Uniform Guidance?	<u>      </u> yes	<u>  X  </u> none reported

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.258	WIOA Cluster
20.106	Airport Improvement Program
21.023	Emergency Rental Assistance Program

Dollar threshold used to determine Type A programs	<u>\$1,068,063.87</u>
Auditee qualified as low-risk auditee?	<u>      </u> yes <u>  X  </u> no

**COUNTY OF OCEAN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

**State Financial Assistance**

Dollar threshold used to determine Type A programs \$750,000.00

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Auditee qualified as low-risk auditee? \_\_\_\_\_ yes      X   no

Internal control over major programs:

    1) Material weakness(es) identified? \_\_\_\_\_ yes      X   none reported

    2) Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported

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

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Any audit findings disclosed that are required to be reported  
in accordance with New Jersey OMB's Circular 15-08? \_\_\_\_\_ yes      X   none reported

Identification of major programs:

<b><u>State Grant/Project Number(s)</u></b>	<b><u>Name of State Program</u></b>
Various	DOT - Highway Planning & Construction - County and Municipal Aid Formula Discretionary Aid
Various	DOT - Highway Planning & Construction-Transportation Management Association
Various	MAT Initiative
Various	Work First NJ



**COUNTY OF OCEAN  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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, 2022**

**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 2022-001**

**Information on the State Program:**

- Department of Human Services – MAT Initiative

**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 2 instances of certain reports being filed after the applicable deadlines.

**Questioned Costs:**

None Noted.

**Context:**

During our test of reporting, two (2) of two (2) quarterly reports tested were not prepared timely.

**Effect:**

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

**Cause:**

Client did not obtain necessary information in a timely manner to complete the reporting requirements by the necessary deadlines.

**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**

**Finding 2022-001 (continued):**

**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, 2022**

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 Principles, 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, 2022**

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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, 2022.

#### **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:11-4* is \$44,000 for the year ended December 31, 2022.

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):**

- 2022-001:** During our testing, we noted 2 instances of certain reports being filed after the applicable deadlines
- 2022-002\*:** The petty cash account maintained by the Office of the Prosecutor has a deficit cash balance at December 31, 2022 due to bank fees charged to the account but not recorded by the Custodian of Funds.
- 2022-003\*:** The general ledger system maintained by the Sheriff's Office is unable to run historical reports. Receipts and disbursements can only be determined by manually calculating daily activity for the individual accounts.

**RECOMMENDATIONS:**

- 2022-001:** That the County institute internal control procedures to complete and submit reports timely in accordance with the grant agreements.
- 2022-002:** That all bank accounts be reconciled monthly and the petty cash account closed out after reconciliation has taken place.
- 2022-003:** That the Office maintain a general ledger system that provides historical reporting to allow for timely and accurate financial reporting.

\*This finding has not been corrected and is marked with an asterisk as a repeated finding.



**OFFICIALS IN OFFICE AND SURETY BONDS**

The following officials were in office as of December 31, 2022

<b><u>Name</u></b>	<b><u>Title</u></b>	<b><u>Amount of Bond</u></b>	<b><u>Name of Corporate or Personal Surety</u></b>
John P. Kelly	Commissioner, Director		
Virginia E. Haines	Commissioner, Deputy Director		
Joseph H. Vicari	Commissioner		
Gary Quinn	Commissioner		
Barbara Jo Crea	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		
Michael J. Fuire	County Administrator		
Michelle I. Gunther	Clerk of the Board of Commissioners		
Anthony Agliata	Director, Department of Planning		
Tristin J. Collins	Assistant Administrator, Director Department of Management and Budget		
Julie N. Tarrant	County Comptroller/C.F.O., Department of Finance	1,500,000	Selective Insurance
Robert A. Greitz	Director, Department of Employee Relations		
Brian J. Klimakowski	Undersheriff	25,000	Selective Insurance
Nils R. Berquist	Undersheriff	25,000	Selective Insurance
Ashley E. Fiore	Deputy Surrogate	50,000	Selective Insurance
Cathy A. Ernst	Assistant Comptroller	250,000	Selective Insurance

All of the bonds were examined and were properly executed.

Additional coverage was in force as of 12/31/2022 as follows:

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

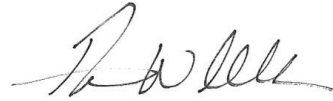
Please note that the County was insured by National Union Fire Insurance Company of Pittsburgh, Pa. (AIG) from 1/1/22 through 12/31/2022 through the CELJIF.

## 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.

A handwritten signature in black ink, appearing to read 'R. W. Allison', written in a cursive style.

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

Lakewood, New Jersey  
September 8, 2023