

COUNTY OF OCEAN

**AUDIT REPORT FOR THE YEAR
ENDED DECEMBER 31, 2023**

COUNTY OF OCEAN

TABLE OF CONTENTS

| | EXHIBIT | PAGE |
|---|---------|------|
| PART I | | |
| Independent Auditor’s Report | | 1 |
| 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 <i>Government Auditing Standards</i> | | 5 |
| Financial Statements – Regulatory Basis: | | |
| <u>Current Fund:</u> | | |
| Statements of Assets, Liabilities, Reserves & Fund Balance – Regulatory Basis | A | 9 |
| Statements of Operations and Changes in Fund Balance – Regulatory Basis | A-1 | 11 |
| Statement of Revenues – Regulatory Basis | A-2 | 12 |
| Statement of Expenditures – Regulatory Basis | A-3 | 17 |
| <u>Trust Fund:</u> | | |
| Statements of Assets, Liabilities & Reserves – Regulatory Basis | B | 33 |
| <u>General Capital Fund:</u> | | |
| Statements of Assets, Liabilities, Reserves & Fund Balance – Regulatory Basis | C | 34 |
| Statement of Fund Balance | C-1 | 35 |
| <u>General Fixed Assets Account Group:</u> | | |
| Statements of General Fixed Assets and Fund Balance - Regulatory Basis | D | 36 |
| Notes to the Financial Statements | | 39 |
| Supplementary Schedules: | | |
| <u>Current Fund:</u> | | |
| Schedule of Current Cash | A-4 | 81 |
| Schedule of Due County for Added and Omitted Taxes | A-5 | 82 |
| Schedule of Revenue Accounts Receivable | A-6 | 93 |
| Schedule of Inventory - Central Supply Warehouse | A-7 | 84 |
| Schedule of Interfunds - Other | A-8 | 84 |
| Schedule of Appropriation Reserves | A-9 | 85 |
| Schedule of Accounts Payable | A-10 | 94 |
| Schedule of Payroll Liabilities | A-11 | 95 |
| Schedule of Reserve for Superstorm Sandy | A-12 | 96 |
| Schedule of Reserve for FEMA Reimbursements- Superstorm Sandy | A-13 | 96 |
| Schedule of Unclaimed Property Pending Distribution | A-14 | 97 |
| Schedule of Reserve for CARES Reimbursement | A-15 | 97 |

COUNTY OF OCEAN

TABLE OF CONTENTS

EXHIBIT PAGE

PART I (continued)

Supplementary Schedules (continued):

Federal & State Grant Fund:

| | | |
|--|------|-----|
| Schedule of Due to Current Fund | A-16 | 98 |
| Schedule of Mortgage Receivable | A-17 | 98 |
| Schedule of Reserve for Interest - CARES Act | A-18 | 99 |
| Schedule of Reserve for Interest - ARP Emergency Rental Assistance | A-19 | 99 |
| Schedule of Reserve for Interest - ARP | A-20 | 99 |
| Schedule of Grants Receivable | A-21 | 100 |
| Schedule of Appropriated Reserves | A-22 | 108 |
| Schedule of Unappropriated Reserves | A-23 | 115 |

Trust Fund:

| | | |
|--|-----|-----|
| Schedule of Trust Cash | B-1 | 119 |
| Schedule of 2022 Taxes | B-2 | 120 |
| Schedule of Added and Omitted Taxes Receivable | B-3 | 120 |
| Schedule of Due To/From Current Fund | B-4 | 121 |
| Schedule of Reserve for Encumbrances | B-5 | 122 |
| Schedule of Reserve Trust Accounts | B-6 | 123 |

General Capital Fund:

| | | |
|--|------|-----|
| Schedule of General Capital Cash | C-2 | 127 |
| Analysis of General Capital Cash | C-3 | 128 |
| Schedule of Deferred Charges to Future Taxation - Funded | C-4 | 137 |
| Schedule of Deferred Charges to Future Taxation - Unfunded | C-5 | 138 |
| Schedule of General Serial Bonds | C-6 | 141 |
| Schedule of NJ Environmental Infrastructure Trust Loans Payable | C-7 | 144 |
| Schedule of Reserve for Encumbrances | C-8 | 145 |
| Schedule of Improvement Authorizations | C-9 | 146 |
| Schedule of Reserve for Interest Earned on Proceeds of Bonds | C-10 | 153 |
| Schedule of Reserve for Payment of Serial Bonds | C-11 | 153 |
| Schedule of Reserve for Beach Erosion | C-12 | 153 |
| Schedule of Capital Improvement Fund | C-13 | 154 |
| Schedule of Reserve for Interest on State Aid | C-14 | 154 |
| Schedule of Reserve for Interest on Southern Ocean Landfill Escrow | C-15 | 154 |
| Schedule of Bonds and Notes Authorized But Not Issued | C-16 | 155 |

COUNTY OF OCEAN
TABLE OF CONTENTS

| | EXHIBIT | PAGE |
|--|----------------|-------------|
| PART II | | |
| SCHEDULE | | |
| Single Audit Section: | | |
| 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 | | 161 |
| Schedule of Expenditures of Federal Awards | A | 165 |
| Schedule of Expenditures of State Financial Assistance | B | 168 |
| Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance | | 171 |
| Schedule of Findings & Questioned Costs | | 173 |
| Schedule of Prior Year Findings & Questioned Costs As Prepared by Management | | 177 |
| PART III | | |
| Comments and Recommendations: | | |
| General Comments | | 181 |
| Other Comments/Recommendations | | 182 |
| Officials in Office | | 183 |
| Appreciation | | 184 |

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COUNTY OF OCEAN

PART I

**INDEPENDENT AUDITOR'S REPORTS
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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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

Report on the Audit of the Financial Statements

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, 2023 and 2022, 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, 2023, 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, 2023 and 2022, and the results of its operations and changes in fund balance – regulatory basis for the years then ended and the statement of revenues – regulatory basis, statement of expenditures – regulatory basis for the year ended December 31, 2023, 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, 2023 and 2022, 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

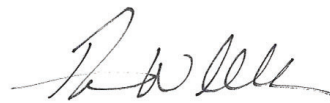
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Ocean's basic financial statements. The accompanying supplemental schedules presented for the various funds and letter of comments and recommendations section are presented 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 June 20, 2024, 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
June 20, 2024

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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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2024. 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

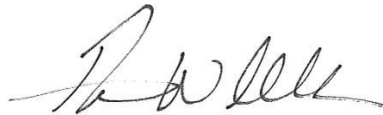
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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
June 20, 2024

BASIC FINANCIAL STATEMENTS

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**COUNTY OF OCEAN
CURRENT FUND
STATEMENTS OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE
REGULATORY BASIS
DECEMBER 31, 2023 AND 2022**

| | REFERENCE | 2023 | 2022 |
|--|-----------|--------------------------|--------------------------|
| ASSETS | | | |
| Regular Fund: | | | |
| Cash and Cash Equivalents | A-4 | \$ 176,037,180.41 | \$ 161,251,077.47 |
| Cash - Change Fund | A | 3,300.00 | 2,950.00 |
| Total Regular Fund | | <u>176,040,480.41</u> | <u>161,254,027.47</u> |
| Receivables & Other Assets With Full Reserves: | | | |
| County Share of Added and Omitted Taxes | A-5 | 3,607,634.82 | 2,289,831.12 |
| Revenue Accounts Receivable | A-6 | 1,805,643.40 | 2,064,815.77 |
| Inventory: | | | |
| Central Supply Warehouse | A-7 | 397,350.58 | 348,268.81 |
| Due From Interfunds: | | | |
| Trust Fund | A-8 | 148,705.04 | 80,368.94 |
| General Capital Fund | A-8 | 216,215.66 | 109,396.98 |
| Grant Fund | A | <u>2,639,100.99</u> | <u>2,706,002.27</u> |
| Total Receivables & Other Assets With Full Reserves | | <u>8,814,650.49</u> | <u>7,598,683.89</u> |
| Total Regular Fund, Receivables, Other Assets With Full Reserves & Deferred Charges | | <u>184,855,130.90</u> | <u>168,852,711.36</u> |
| State & Federal Grants: | | | |
| Cash and Cash Equivalents | A-4 | 112,290,216.65 | 66,786,143.02 |
| Mortgage Receivable | A-17 | 4,727,101.04 | 4,396,485.34 |
| Grants Receivable | A-21 | <u>57,711,238.79</u> | <u>58,210,942.57</u> |
| Total State & Federal Grants | | <u>174,728,556.48</u> | <u>129,393,570.93</u> |
| Total Assets | | <u>\$ 359,583,687.38</u> | <u>\$ 298,246,282.29</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, 2023 AND 2022**

| | REFERENCE | 2023 | 2022 |
|---|-----------|--------------------------|--------------------------|
| LIABILITIES RESERVES & FUND BALANCE | | | |
| Regular Fund: | | | |
| Liabilities: | | | |
| Appropriation Reserves | A-3, A-9 | \$ 33,042,376.18 | \$ 22,668,802.40 |
| Reserve for Encumbrances | A-3, A-9 | 37,966,344.93 | 34,517,470.82 |
| Accounts Payable | A-10 | 8,332,358.86 | 6,559,580.11 |
| Reserve for Payroll Liabilities | A-11 | 5,229,537.67 | 5,066,959.92 |
| Sales Tax Payable - Parks | A | 15.84 | 57.14 |
| Parks - Due to Cuisine on the Green | A | 72.00 | 165.00 |
| Unclaimed Property Pending Distribution | A-14 | - | 12.80 |
| Reserve for Superstorm Sandy | A-12 | 228,624.16 | 228,624.16 |
| Reserve for FEMA Reimbursements - Superstorm Sandy | A-13 | 5,474,025.70 | 5,430,870.88 |
| Reserve for CARES Reimbursement | A-15 | 10,789,177.63 | 10,789,177.63 |
| Subtotal | | <u>101,062,532.97</u> | <u>85,261,720.86</u> |
| Reserve for Receivables & Other Assets | A | 8,814,650.49 | 7,598,683.89 |
| Fund Balance | A-1 | <u>74,977,947.44</u> | <u>75,992,306.61</u> |
| Total Regular Fund | | <u>184,855,130.90</u> | <u>168,852,711.36</u> |
| State & Federal Grants: | | | |
| Interfund - Current Fund | A-16 | 2,639,100.99 | 2,706,002.27 |
| Reserve for Mortgage Receivable | A-17 | 4,727,101.04 | 4,396,485.34 |
| Reserve for Interest - CARES ERA | A-18 | 271,601.26 | 52,712.46 |
| Reserve for Interest - ARP ERA II | A-19 | 79,459.11 | 70,528.02 |
| Reserve for Interest - ARP | A-20 | 4,588,306.64 | 699,588.79 |
| Reserve for Encumbrances | A-23 | 29,996,372.34 | 12,916,843.49 |
| Appropriated Reserves | A-23 | 57,610,633.01 | 49,540,344.35 |
| Unappropriated Reserves | A-24 | <u>74,815,982.09</u> | <u>59,011,066.21</u> |
| Total State & Federal Grants | | <u>174,728,556.48</u> | <u>129,393,570.93</u> |
| Total Liabilities, Reserves & Fund Balance | | <u>\$ 359,583,687.38</u> | <u>\$ 298,246,282.29</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, 2023 AND 2022**

| | REFERENCE | <u>2023</u> | <u>2022</u> |
|---|-----------|-------------------------|-------------------------|
| Revenue & Other Income Realized: | | | |
| Fund Balance Utilized | A-1, A-2 | \$ 38,500,000.00 | \$ 38,500,000.00 |
| Miscellaneous Revenue Anticipated | A-2 | 130,985,465.79 | 86,649,356.46 |
| Receipts From Current Taxes | A-2 | 428,681,650.00 | 387,360,543.00 |
| Nonbudget Revenue | A-2 | 9,378,179.56 | 8,616,654.87 |
| Other Credits to Income: | | | |
| Prior Year Interfunds Returned | | 17,939.32 | - |
| Unexpended Balance of Appropriation Reserves | A-9 | 17,893,890.15 | 17,589,642.49 |
| Cancelled Accounts Payable | A-10 | 48,735.65 | 371,377.78 |
| Cancelled Federal and State Grant Appropriated Reserves | A-23 | 2,631,340.17 | 45,524,618.18 |
| Total Revenues | | <u>628,137,200.64</u> | <u>584,612,192.78</u> |
| Expenditures: | | | |
| Budget Appropriations | | | |
| Operations: | | | |
| Salaries & Wages | A-3 | 142,491,547.00 | 135,076,007.00 |
| Other Expenses | A-3 | 273,950,367.00 | 219,968,833.00 |
| Capital Improvement Fund | A-3 | 59,971,277.00 | 51,542,490.00 |
| Debt Service | A-3 | 58,158,762.86 | 55,761,790.99 |
| Deferred Charges and Statutory Expenditures | A-3 | 53,512,406.88 | 39,432,912.04 |
| Other Expenditures and Adjustments: | | | |
| Refund of Prior Year Revenue | A-4 | 3,402.00 | 851.00 |
| Interfunds Advanced | A-1 | - | 584,152.62 |
| Cancelled Federal and State Grant Receivables | A-22 | 2,563,797.07 | 45,482,400.63 |
| Total Expenditures | | <u>590,651,559.81</u> | <u>547,849,437.28</u> |
| Statutory Excess to Fund Balance | | 37,485,640.83 | 36,762,755.50 |
| Fund Balance, January 1 | A | 75,992,306.61 | 77,729,551.11 |
| | | 113,477,947.44 | 114,492,306.61 |
| Decreased by: | | | |
| Utilization as Anticipated Revenue | A-1, A-2 | 38,500,000.00 | 38,500,000.00 |
| Fund Balance, December 31 | A | <u>\$ 74,977,947.44</u> | <u>\$ 75,992,306.61</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, 2023**

| | 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 | - | 9,818,926.95 | (431,073.05) |
| Surrogate Fees | 530,000.00 | - | 575,424.22 | 45,424.22 |
| Sheriff Fees | 2,000,000.00 | - | 2,170,634.05 | 170,634.05 |
| Interest on Investments and Deposits | 3,100,000.00 | - | 9,938,817.58 | 6,838,817.58 |
| Road Opening Permits | 25,000.00 | - | 32,490.00 | 7,490.00 |
| Copy Machine Fees - County Clerk | 5,000.00 | - | 3,097.25 | (1,902.75) |
| Notary Fees - County Clerk | 25,000.00 | - | 29,205.00 | 4,205.00 |
| Passport Fees - County Clerk | 700,000.00 | - | 933,460.00 | 233,460.00 |
| Federal and State Contract - Indirect Cost Allocation | 950,000.00 | - | 1,358,484.83 | 408,484.83 |
| College Debt Service Reimbursement | 1,798,327.00 | - | 1,798,327.19 | 0.19 |
| Rent - Ocean County Air Park | 80,000.00 | - | 144,719.32 | 64,719.32 |
| Rent - Parks - Picnic Areas | 20,000.00 | - | 38,585.00 | 18,585.00 |
| State Reimbursement - Inmates | 700,000.00 | - | 1,284,039.33 | 584,039.33 |
| County Parks - Non-Profit Program | 40,000.00 | - | 99,219.85 | 59,219.85 |
| Shared Services Agreements - Vehicle Services | 422,500.00 | - | 298,161.41 | (124,338.59) |
| Shared Services Agreements - Planning | - | 60,000.00 | 60,708.77 | 708.77 |
| Shared Services Agreements - Engineering | - | 8,000.00 | 21,724.16 | 13,724.16 |
| Shared Services Agreements - Roads | - | 470,627.00 | 1,352,805.29 | 882,178.29 |
| Atlantis Complex Revenues | 750,000.00 | - | 1,265,231.05 | 515,231.05 |
| Forge Pond Golf Course Fees | 450,000.00 | - | 923,068.98 | 473,068.98 |
| Atlantis Pro Shop | 30,000.00 | - | 75,525.29 | 45,525.29 |
| Forge Pond Pro Shop | 30,000.00 | - | 84,386.36 | 54,386.36 |
| Reimbursement for Salary and Wages of Mental Health Coordinator | 3,000.00 | - | 12,000.00 | 9,000.00 |
| Division of Aging - State Distribution Center Reimbursement | 40,000.00 | - | - | (40,000.00) |
| State Aid - County College Bonds (N. J. S. 18A:64A-22-6) | 2,594,339.00 | - | 2,594,339.58 | 0.58 |
| State Aid - County Vocational School Bonds (N.J.S.A. 44:7-38 et. Seq.) | 592,059.00 | - | 592,059.00 | - |
| Prosecutor's Salary Reimbursement | 100,164.00 | - | - | (100,164.00) |
| State and Federal Reimbursement School Nutrition | 30,000.00 | - | 52,509.37 | 22,509.37 |
| Library Pension Payment | 2,546,571.00 | - | 2,546,571.00 | - |
| HUD Pension Payment | 27,140.00 | - | 37,149.00 | 10,009.00 |
| County Clerk Salary Reimbursement | 14,766.00 | - | - | (14,766.00) |
| Sheriff Salary Reimbursement | 7,437.00 | - | - | (7,437.00) |
| Surrogate Salary Reimbursement | 19,882.00 | - | - | (19,882.00) |
| Supplemental Security Income | 1,324,866.00 | - | 1,508,727.00 | 183,861.00 |
| Special Items: | | | | |
| State and Federal Revenues Offset with Appropriations: | | | | |
| Adult Protective Services | 451,670.00 | 220,367.00 | 672,037.00 | - |
| American Rescue Plan - Division of Aging Services | 1,291,218.00 | - | 1,291,218.00 | - |
| Area Plan III E State FY23 | 106,958.00 | 7,698.00 | 114,656.00 | - |
| Area Plan III-E Admin | 35,652.00 | - | 35,652.00 | - |
| BSCA DRCC FY23/24 | - | 30,000.00 | 30,000.00 | - |
| Care Coordination | 23,810.00 | - | 23,810.00 | - |
| CDBG - COVID 19 CV2 | - | 1,697,502.00 | 1,697,502.00 | - |
| Child Advocacy Development Grants | - | 252,705.00 | 252,705.00 | - |
| Children's Inter - Agency Coordinating Council | - | 42,177.00 | 42,177.00 | - |
| Clean Communities Program | - | 243,081.00 | 243,081.00 | - |
| Council of the Arts | 264,500.00 | - | 264,500.00 | - |
| DCA - Home Delivered Meals | 71,746.00 | - | 71,746.00 | - |
| DHS - Emergency Food and Shelter | 964,780.00 | - | 964,780.00 | - |
| Driving While Intoxicated | 149,489.00 | - | 149,489.00 | - |
| Driving While Intoxicated FY23/24 | - | 144,489.00 | 144,489.00 | - |
| Edward Byrne Memorial JAG | - | 300,000.00 | 300,000.00 | - |
| Emergency Management Program | - | 55,000.00 | 55,000.00 | - |
| Family Court Services | 338,792.00 | - | 338,792.00 | - |
| Hazard Mitigation Sheriff | - | 200,000.00 | 200,000.00 | - |
| HUD: Community Development Block Grant | - | 1,383,703.00 | 1,383,703.00 | - |
| HUD: Community Development Block Grant - Program Income FY23 | 18,000.00 | 52,298.00 | 70,298.00 | - |
| HUD: HOME Investment Partnership | - | 1,497,538.00 | 1,497,538.00 | - |
| HUD: HOME Program Income FY23 | - | 45,000.00 | 45,000.00 | - |
| Human Services Advisory Council FY24 | - | 68,904.00 | 68,904.00 | - |
| Insurance Fraud Program | 250,000.00 | - | 250,000.00 | - |

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

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | Anticipated | | Realized | Excess or (Deficit) |
|--|--------------|----------------------------|--------------|------------------------|
| | Budget | Special N.J.S. 40A:4-87 | | |
| Special Items (continued): | | | | |
| State and Federal Revenues Offset with Appropriations (continued): | | | | |
| Janssen 2023 | - | 339,470.00 | 339,470.00 | - |
| ARPA- Housing & Homelessness | 7,452,576.00 | - | 7,452,576.00 | - |
| ARPA- Benefits Navigator | 900,000.00 | - | 900,000.00 | - |
| ARPA-Aging & Disability Prog | 843,360.00 | - | 843,360.00 | - |
| ARPA-On Point Expansion | 550,000.00 | - | 550,000.00 | - |
| ARPA-Legal Services Housing | 318,000.00 | - | 318,000.00 | - |
| ARPA-Child & Adolescent Trauma | 150,000.00 | - | 150,000.00 | - |
| ARPA-Child & Adolescent Grief | 100,800.00 | - | 100,800.00 | - |
| ARPA-Social Connections | 67,500.00 | - | 67,500.00 | - |
| ARPA-Admin Consulting | 1,770,000.00 | - | 1,770,000.00 | - |
| ARPA-Emergency Response | 2,820,378.00 | - | 2,820,378.00 | - |
| ARPA-Beach Haven Stormwater | 2,332,731.00 | - | 2,332,731.00 | - |
| ARPA-Ship Bottom Stormwater | 442,225.00 | - | 442,225.00 | - |
| ARPA-Vaccine & Testing Time | 60,663.00 | - | 60,663.00 | - |
| ARPA- ALPR Initiative | - | 346,758.00 | 346,758.00 | - |
| ARPA-Child Learning Loss Program | - | 240,000.00 | 240,000.00 | - |
| ARPA-Food Insecurity Services | - | 7,500,000.00 | 7,500,000.00 | - |
| ARPA-Human Trafficking Prevention Program | - | 300,000.00 | 300,000.00 | - |
| ARPA-Impacted Industry Financial Hardship Program | - | 1,000,000.00 | 1,000,000.00 | - |
| ARPA-Inclusive Recreation | - | 500,000.00 | 500,000.00 | - |
| ARPA-Long Beach Storm Water Infrastructure Project - 1 | - | 1,250,000.00 | 1,250,000.00 | - |
| ARPA-Long Beach Storm Water Infrastructure Project - 2 | - | 1,475,000.00 | 1,475,000.00 | - |
| ARPA-Nonprofit Grant Writing Program | - | 30,000.00 | 30,000.00 | - |
| ARPA-Older Worker Upskill Program | - | 375,000.00 | 375,000.00 | - |
| ARPA-Opioid Prevention Consulting Program | - | 300,000.00 | 300,000.00 | - |
| ARPA-Opioid Recovery - Workforce Development Program | - | 500,000.00 | 500,000.00 | - |
| ARPA-Stormwater Overtopping Prevention | - | 550,000.00 | 550,000.00 | - |
| ARPA-Teen Suicide Prevention Program | - | 300,000.00 | 300,000.00 | - |
| ARPA-Traumatic Loss & Disaster Response for Children | - | 300,000.00 | 300,000.00 | - |
| Juvenile Detention Alternative Initiative | 120,000.00 | - | 120,000.00 | - |
| Law Enforcement Officers Training and Equipment | - | 21,878.00 | 21,878.00 | - |
| Mallinckrodt Payment 1 | 104,325.00 | - | 104,325.00 | - |
| Mallinckrodt Payment 2 | - | 122,735.00 | 122,735.00 | - |
| MAT Initiative FY24 | - | 414,526.00 | 414,526.00 | - |
| Medicaid Match | 36,295.00 | - | 36,295.00 | - |
| Multi Jur Gang/Gun/Narc FY20 | - | 138,660.00 | 138,660.00 | - |
| Multi Jur Gang/Gun/Narc FY21 | - | 88,433.00 | 88,433.00 | - |
| Multi Jur Gang/Gun/Narc FY22 | - | 123,565.00 | 123,565.00 | - |
| Multi Jur Gang/Gun/Narc FY23 | - | 86,681.00 | 86,681.00 | - |
| Move Over Enforcement | 40,000.00 | - | 40,000.00 | - |
| NJCVA Pumpout Boat | - | 280,435.00 | 280,435.00 | - |
| NJ Co. History Partnership | 134,329.00 | - | 134,329.00 | - |
| NJ Transit - NJ JARC | - | 425,000.00 | 425,000.00 | - |
| Ocean Area Comprehensive | 88,516.00 | - | 88,516.00 | - |
| Ocean Area Plan Grant FY22 | 14,190.00 | - | 14,190.00 | - |
| Ocean Area Plan Grant | 2,495,167.00 | 416,085.00 | 2,911,252.00 | - |
| Ocean Area Plan State | 119,796.00 | 4,650.00 | 124,446.00 | - |
| Ocean County Reentry Coordinators FY23 | - | 100,000.00 | 100,000.00 | - |
| Ocean County Reentry Coordinators FY24 | - | 100,000.00 | 100,000.00 | - |
| Operation Helping Hands FY22/23 | 41,270.00 | - | 41,270.00 | - |
| Operation Helping Hands FY23/24 | - | 105,264.00 | 105,264.00 | - |
| Opioid Treatment Installment 3 | - | 481,820.00 | 481,820.00 | - |
| Personal Assistance Services Program | - | 111,132.00 | 111,132.00 | - |
| Program Management Funds | 90,000.00 | - | 90,000.00 | - |
| Program Service Funds | 562,994.00 | - | 562,994.00 | - |
| Promising Path to Success FY21 | 5,000.00 | - | 5,000.00 | - |
| Recycling Enhancement Act FY22 | - | 575,100.00 | 575,100.00 | - |
| Safe Housing and Transportation Program | 84,289.00 | - | 84,289.00 | - |
| S.A.N.E Grant FY23/24 | - | 183,514.00 | 183,514.00 | - |
| Senior Citizens and Persons with Disabilities | 2,295,839.00 | - | 2,295,839.00 | - |
| Smart STEPS Program | - | 1,605.00 | 1,605.00 | - |
| Operation Ocean Surge | 13,440.00 | 200.00 | 13,640.00 | - |
| State Body Armor - Corrections | 11,083.00 | - | 11,083.00 | - |
| State Body Armor - Prosecutor | 4,046.00 | - | 4,046.00 | - |
| State Body Armor - Sheriff | 8,558.00 | - | 8,558.00 | - |
| State COLA Senior Services | 390,461.00 | - | 390,461.00 | - |

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, 2023**

| | <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): | | | | |
| State Criminal Alien Assistance FY22 | - | 302,346.00 | 302,346.00 | - |
| State Facilities Education Act | - | 72,000.00 | 72,000.00 | - |
| LATCF | 100,000.00 | - | 100,000.00 | - |
| State Health Insurance Assistance Program | - | 48,000.00 | 48,000.00 | - |
| State Homeland Security FY22 | 233,695.00 | - | 233,695.00 | - |
| State Homeland Security FY23 | - | 245,592.00 | 245,592.00 | - |
| Stop Violence Against Women | - | 51,313.00 | 51,313.00 | - |
| STP Supplemental Support FY23 | - | 15,000.00 | 15,000.00 | - |
| Subregional Transportation Program FY23/24 | - | 144,381.00 | 144,381.00 | - |
| Supplemental Aging Supportive Services | 232,634.00 | - | 232,634.00 | - |
| Traffic Enforcement Program FY23 | 84,000.00 | - | 84,000.00 | - |
| Traffic Enforcement Program FY24 | - | 84,000.00 | 84,000.00 | - |
| Traumatic Loss Coalition | - | 15,200.00 | 15,200.00 | - |
| US Marshall Service | - | 30,000.00 | 30,000.00 | - |
| USDA | 222,241.00 | 39,784.00 | 262,025.00 | - |
| Veterans Transportation FY22 | - | 2,500.00 | 2,500.00 | - |
| Veterans Transportation FY23 | - | 30,000.00 | 30,000.00 | - |
| Victims of Crime Act | - | 579,156.00 | 579,156.00 | - |
| WIOA FY23 | - | 3,517,972.00 | 3,517,972.00 | - |
| WIOA Data Reporting and Analysis FY23/24 | - | 12,971.00 | 12,971.00 | - |
| Work First New Jersey FY23/24 | - | 1,323,021.00 | 1,323,021.00 | - |
| Workforce Learning Link FY22/23 | - | 70,500.00 | 70,500.00 | - |
| Workforce Learning Link FY23/24 | - | 117,500.00 | 117,500.00 | - |
| Other Special Items: | | | | |
| Sample Ballots Postage | 30,000.00 | - | 9,863.81 | (20,136.19) |
| Sample Ballots Printing | 15,000.00 | - | 6,698.00 | (8,302.00) |
| Rent - T-Hangers at Airpark | 150,000.00 | - | 230,011.05 | 80,011.05 |
| Sub-Division and Site Plan Fees | 29,579.00 | - | 29,579.00 | - |
| Motor Vehicle Fines | 1,394,828.00 | - | 1,394,828.00 | - |
| Reserve to Pay Bonds | 5,431,822.00 | - | 5,431,822.00 | - |
| Capital Surplus | 722,359.00 | - | 722,359.00 | - |
| Recycling Reserve Trust | 200,000.00 | - | 200,000.00 | - |
| Constitutional Officers Fees - Tax Relief: | | | | |
| County Clerk | 5,000,000.00 | - | 3,665,759.95 | (1,334,240.05) |
| Surrogate | 495,000.00 | - | 531,160.73 | 36,160.73 |
| Sheriff | 1,000,000.00 | - | 1,227,247.89 | 227,247.89 |
| Public Health Priority Funding (N.J.S.A. 26:2F-1) | 2,000,000.00 | - | 3,062,280.48 | 1,062,280.48 |
| Added and Omitted Taxes | 2,289,831.00 | - | 2,335,689.33 | 45,858.33 |
| 911 Service Agreements | 417,527.00 | - | 417,527.72 | 0.72 |
| American Rescue Plan Act of 2021- Revenue Replacement | 7,550,000.00 | 3,184,017.00 | 10,734,017.00 | - |
| Total Miscellaneous Revenues Anticipated | 85,239,013.00 | 35,751,853.00 | 130,985,465.79 | 9,994,599.79 |
| Amount to be Raised by Taxation - County Purpose Tax | 428,681,650.00 | - | 428,681,650.00 | - |
| Budget Totals | 552,420,663.00 | 35,751,853.00 | 598,167,115.79 | 9,994,599.79 |
| Non-Budget Revenue | - | - | 9,378,179.56 | 9,378,179.56 |
| Total General Revenues | \$ 552,420,663.00 | \$ 35,751,853.00 | \$ 607,545,295.35 | \$ 19,372,779.35 |

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| <u>Analysis of Non Budget Revenue</u> | <u>Amount</u> |
|---|---------------|
| Miscellaneous Revenue | \$ 184,099.63 |
| Payment in Lieu of Taxes (P.I.L.O.T.) | 102,571.71 |
| Community Service Contributions (Hospitals) | 42,575.66 |
| B.O.S.S. Indirect Cost | 491,745.00 |
| County Option Hospital Fee Program | 1,022,244.00 |
| Prosecutor's Office Copies | 324.76 |
| Tax Board Public Record Fees | 15.95 |
| Rent of Voting Machines | 2,391.39 |
| Misc Repair Work Roads | 12,870.00 |
| Board of Construction Appeals | 4,300.00 |
| Sheriff- Training BTC/EMD | 7,005.00 |
| Weights and Measures Fines | 101,770.00 |
| Gas and Oil Refunds - Miscellaneous | 3,303.01 |
| Whiting Reading Center | 39,675.00 |
| Tuition Police Academy | 62,532.00 |
| Jury Duty Pay | 105.00 |
| Overload Permits | 500.00 |
| Copies | 18,838.08 |
| Opticom Installation | 7,620.83 |
| Senior Service State Aid Reimbursement | 58,000.00 |
| Rent - DMV R.J. Miller Airpark | 18,000.00 |
| Municipal/Fire Elections-Election Board | 126,955.81 |
| Municipal/Fire Elections-County Clerk | 38,102.28 |
| Title IV D Probation Rent | 685,046.62 |
| BOSS - 1027 Hooper | 1,842,850.20 |
| Auction Sale of Equipment | 223,935.32 |
| County Fines | 73.50 |
| Court Ordered Restitution | 1,176.36 |
| Engineering Billboard Lease Agreement | 12,300.00 |
| Community Service Payments | 8,854.18 |
| County Clerk-Indexing Fees | 4,235.00 |
| W/C Reimbursement | 131,898.13 |
| Energy Rebates | 310,505.68 |
| Juvenile Shared Services | 1,183,737.55 |
| Twenty-One Plus Inc. | 73,346.00 |
| Cost Sharing Services | 180,570.03 |
| Transportation Donations | 3,804.00 |
| Reimbursement - Grants Prior Years Charges | 300,049.80 |
| Dog Park Registration | 5,710.00 |
| Parks Stage Rental | 9,750.00 |
| Parks Vendor Commissions | 2,500.00 |
| SCRDT - OCATS | 27,952.26 |

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, 2023**

| <u>Analysis of Non Budget Revenue</u> | <u>Amount</u> |
|---------------------------------------|-----------------|
| RRT: Fuel Expense | 83,063.95 |
| Autopsy Reports | 5,553.00 |
| Inmate SSI Payment | 13,800.00 |
| Interest and Costs on Taxes | 247.58 |
| Prosecutor DOJ Task Force | 6,742.47 |
| Sheriff DOJ Task Force | 39,662.33 |
| Transportation Fares | 206,982.00 |
| State Election Reimbursement | 1,315,841.41 |
| Vote By Mail | 62,365.56 |
| Inmate Medical Reimbursement | 14,407.49 |
| Postage Reimbursement | 741.03 |
| Bail Bond Forfeitures | 18,025.00 |
| Sale of Scrap Metal | 2,693.00 |
| Drainage- Road Agreements | 39,215.00 |
| Courts - Archive Space | 5,000.00 |
| Courts - Mail Distribution Agreement | 210,000.00 |
| | <hr/> |
| | \$ 9,378,179.56 |
| | <hr/> <hr/> |

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, 2023**

| | APPROPRIATIONS | | | EXPENDED | | | CANCELLED |
|--------------------------------------|----------------|---------------------------|-----------------|------------|-------------|------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | | |
| OPERATIONS - Within "CAPS" | | | | | | | |
| GENERAL GOVERNMENT: | | | | | | | |
| Board of Chosen Commissioners: | | | | | | | |
| Salaries and Wages | \$ 547,000.00 | \$ 547,000.00 | \$ 542,462.97 | \$ - | \$ 4,537.03 | \$ - | |
| Other Expenses | 7,000.00 | 7,000.00 | 6,656.25 | - | 343.75 | - | |
| County Administrator: | | | | | | | |
| Salaries and Wages | 1,537,933.00 | 1,537,933.00 | 1,443,804.79 | - | 94,128.21 | - | |
| Other Expenses | 91,800.00 | 91,800.00 | 36,756.02 | 2,500.00 | 52,543.98 | - | |
| Management System & Budget Analysis: | | | | | | | |
| Salaries and Wages | 697,659.00 | 697,659.00 | 590,610.70 | - | 107,048.30 | - | |
| Other Expenses | 122,650.00 | 122,650.00 | 37,093.54 | 403.75 | 85,152.71 | - | |
| Wireless Technologies Division: | | | | | | | |
| Other Expenses | 1,149,669.00 | 1,149,669.00 | 769,264.12 | 176,741.99 | 203,662.89 | - | |
| Audit: | | | | | | | |
| Other Expenses | 185,000.00 | 185,000.00 | 25,000.00 | 160,000.00 | - | - | |
| Special Accounting Services: | | | | | | | |
| Other Expenses | 150,000.00 | 150,000.00 | 7,500.00 | 76,000.00 | 66,500.00 | - | |
| County Counsel: | | | | | | | |
| Other Expenses | 650,000.00 | 650,000.00 | 435,484.76 | - | 214,515.24 | - | |
| County Adjuster's Office: | | | | | | | |
| Salaries and Wages | 240,171.00 | 240,171.00 | 229,330.10 | - | 10,840.90 | - | |
| Other Expenses | 85,965.00 | 85,965.00 | 67,858.83 | 1,785.94 | 16,320.23 | - | |
| Department of Finance: | | | | | | | |
| Salaries and Wages | 1,873,763.00 | 1,873,763.00 | 1,676,021.11 | 1,000.00 | 196,741.89 | - | |
| Other Expenses | 142,000.00 | 142,000.00 | 63,656.72 | 8,626.10 | 69,717.18 | - | |
| Clerk of the Board: | | | | | | | |
| Salaries and Wages | 1,195,174.00 | 1,195,174.00 | 1,075,660.56 | - | 119,513.44 | - | |
| Other Expenses | 46,009.00 | 46,009.00 | 22,576.01 | 3,461.42 | 19,971.57 | - | |
| Business Development and Tourism: | | | | | | | |
| Other Expenses | 242,348.00 | 242,348.00 | 198,692.73 | 43,630.67 | 24.60 | - | |
| Employee Relations: | | | | | | | |
| Salaries and Wages | 1,279,746.00 | 1,279,746.00 | 1,228,077.55 | - | 51,668.45 | - | |
| Other Expenses | 17,800.00 | 17,800.00 | 9,937.46 | 4,083.27 | 3,779.27 | - | |
| Personnel Training Program: | | | | | | | |
| Other Expenses | 38,350.00 | 38,350.00 | 3,294.44 | 4,144.00 | 30,911.56 | - | |
| Labor Relations Consultant: | | | | | | | |
| Other Expenses | 212,000.00 | 212,000.00 | 33,527.37 | 20,601.88 | 157,870.75 | - | |
| Public Information/Outreach: | | | | | | | |
| Other Expenses | 204,450.00 | 204,450.00 | 46,469.93 | 118,738.82 | 39,241.25 | - | |
| County Connection: | | | | | | | |
| Other Expenses | 16,795.00 | 16,795.00 | 13,582.22 | 1,001.76 | 2,211.02 | - | |

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, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------|---------------------------|-----------------|--------------|--------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| County Clerk: | | | | | | |
| Salaries and Wages | 2,610,624.00 | 2,610,624.00 | 2,412,097.04 | - | 198,526.96 | - |
| Other Expenses | 419,100.00 | 419,100.00 | 351,131.86 | 38,168.51 | 29,799.63 | - |
| Prosecutor Programs: | | | | | | |
| Other Expenses | 89,069.00 | 89,069.00 | 72,646.23 | 5,643.74 | 10,779.03 | - |
| Prosecutor: | | | | | | |
| Salaries and Wages | 16,760,028.00 | 16,560,028.00 | 16,345,467.42 | - | 214,560.58 | - |
| Other Expenses | 688,500.00 | 813,500.00 | 603,656.82 | 168,622.39 | 41,220.79 | - |
| Gang Violence Initiative: | | | | | | |
| Salaries and Wages | 616,555.00 | 691,555.00 | 635,027.11 | - | 56,527.89 | - |
| Purchase Department: | | | | | | |
| Salaries and Wages | 574,560.00 | 574,560.00 | 539,284.59 | - | 35,275.41 | - |
| Other Expenses | 12,834.00 | 12,834.00 | 7,819.31 | 4,709.27 | 305.42 | - |
| Warehouse/Record Storage: | | | | | | |
| Salaries and Wages | 340,412.00 | 340,412.00 | 320,965.34 | - | 19,446.66 | - |
| Other Expenses | 4,239.00 | 4,239.00 | 2,804.52 | 1,097.51 | 336.97 | - |
| Buildings and Grounds: | | | | | | |
| Salaries and Wages | 7,109,400.00 | 7,109,400.00 | 6,885,811.48 | - | 223,588.52 | - |
| Other Expenses | 3,202,189.00 | 3,881,189.00 | 2,524,992.58 | 1,167,734.21 | 188,462.21 | - |
| Security: | | | | | | |
| Salaries and Wages | 4,270,209.00 | 4,270,209.00 | 4,217,381.00 | - | 52,828.00 | - |
| Other Expenses | 80,800.00 | 80,800.00 | 59,234.29 | 21,549.95 | 15.76 | - |
| Insurance: | | | | | | |
| Ocean County Insurance Commission | 8,335,658.00 | 8,335,658.00 | 8,335,658.00 | - | - | - |
| Group Insurance for Employees | 54,560,335.00 | 54,560,335.00 | 49,588,305.28 | 281,026.75 | 4,691,002.97 | - |
| Health Benefit Waiver | 42,900.00 | 42,900.00 | 29,100.00 | - | 13,800.00 | - |
| Employee Physicals & Policy | 127,500.00 | 127,500.00 | 84,818.50 | 33,141.50 | 9,540.00 | - |
| Insurance Consultant | 225,000.00 | 225,000.00 | 9,428.00 | 190,572.00 | 25,000.00 | - |
| Workmen's Compensation Trust (40A: 10-6) | 2,098,842.00 | 2,098,842.00 | 2,098,842.00 | - | - | - |
| 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 | 1,000.00 | 1,000.00 | 1,000.00 | - | - | - |
| Self Insurance - Unemployment | 100,000.00 | 100,000.00 | 100,000.00 | - | - | - |
| Self Insurance - Public Officials Trust | 1,000.00 | 1,000.00 | 1,000.00 | - | - | - |
| Property | 1,000.00 | 1,000.00 | 1,000.00 | - | - | - |
| Stationary, Printing and Advertising: | | | | | | |
| Other Expenses | 18,000.00 | 18,000.00 | 9,558.52 | 873.93 | 7,567.55 | - |

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, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|-----------------------|---------------------------|-----------------------|---------------------|---------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Postage: | | | | | | |
| Other Expenses | 575,500.00 | 575,500.00 | 302,800.00 | 310.00 | 272,390.00 | - |
| Office of Information Technology: | | | | | | |
| Salaries and Wages | 3,589,761.00 | 3,589,761.00 | 3,330,616.11 | 3,000.00 | 256,144.89 | - |
| Other Expenses | 5,253,542.00 | 5,253,542.00 | 3,702,922.49 | 1,121,193.50 | 429,426.01 | - |
| Printing & Graphic Arts: | | | | | | |
| Salaries and Wages | 604,380.00 | 604,380.00 | 516,230.26 | - | 88,149.74 | - |
| Other Expenses | 256,000.00 | 256,000.00 | 148,075.85 | 70,708.91 | 37,215.24 | - |
| Total General Government | 123,304,219.00 | 123,983,219.00 | 111,802,992.78 | 3,731,071.77 | 8,449,154.45 | - |
| JUDICIARY: | | | | | | |
| Indigent Costs: | | | | | | |
| Other Expenses | 25,000.00 | 25,000.00 | 3,774.05 | - | 21,225.95 | - |
| Uniform Interstate Family Support Act: | | | | | | |
| Other Expenses | 175,000.00 | 175,000.00 | 87,870.98 | 24,262.44 | 62,866.58 | - |
| County Surrogate: | | | | | | |
| Salaries and Wages | 1,225,287.00 | 1,225,287.00 | 1,170,180.55 | - | 55,106.45 | - |
| Other Expenses | 27,788.00 | 27,788.00 | 23,257.26 | 3,034.69 | 1,496.05 | - |
| Sheriff's Office- Judicial Function: | | | | | | |
| Other Expenses | 81,000.00 | 81,000.00 | 66,438.86 | 9,206.29 | 5,354.85 | - |
| Total Judiciary | 1,534,075.00 | 1,534,075.00 | 1,351,521.70 | 36,503.42 | 146,049.88 | - |
| REGULATION: | | | | | | |
| Office of the Sheriff: | | | | | | |
| Salaries & Wages | 20,364,055.00 | 20,151,895.00 | 19,864,002.19 | - | 287,892.81 | - |
| Other Expenses | 671,000.00 | 883,160.00 | 422,684.42 | 439,117.51 | 21,358.07 | - |
| Sheriff's - 911 System (N.J.S. 40A:45.4(r)): | | | | | | |
| Salaries & Wages | 4,637,285.00 | 4,637,285.00 | 4,037,982.61 | - | 599,302.39 | - |
| Other Expenses | 803,000.00 | 803,000.00 | 91,554.67 | 666,653.32 | 44,792.01 | - |
| Sheriff - Communication and Operations Division: | | | | | | |
| Other Expenses | 212,500.00 | 212,500.00 | 110,784.78 | 57,102.70 | 44,612.52 | - |
| Sheriff - Criminal Division: | | | | | | |
| Other Expenses | 412,500.00 | 412,500.00 | 324,267.97 | 79,008.99 | 9,223.04 | - |
| Police Academy: | | | | | | |
| Other Expenses | 43,400.00 | 43,400.00 | 27,145.49 | 9,596.43 | 6,658.08 | - |
| Board of Taxation: | | | | | | |
| Salaries & Wages | 669,045.00 | 669,045.00 | 637,374.29 | - | 31,670.71 | - |
| Other Expenses | 17,400.00 | 17,400.00 | 7,673.59 | 561.18 | 9,165.23 | - |

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, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------------|---------------------------|----------------------|---------------------|---------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| County Medical Examiner: | | | | | | |
| Salaries & Wages | 1,083,724.00 | 1,083,724.00 | 869,457.99 | - | 214,266.01 | - |
| Other Expenses | 2,000,000.00 | 2,000,000.00 | 1,163,184.59 | 402,490.94 | 434,324.47 | - |
| Shade Tree Commission: | | | | | | |
| Salaries & Wages | 120,131.00 | 120,131.00 | 118,064.21 | - | 2,066.79 | - |
| Other Expenses | 36,900.00 | 36,900.00 | 4,585.02 | 27,871.97 | 4,443.01 | - |
| Election Expense: | | | | | | |
| Salaries & Wages | 366,840.00 | 366,840.00 | 331,317.33 | - | 35,522.67 | - |
| Other Expenses | 1,305,276.00 | 1,305,276.00 | 794,779.68 | 306,022.67 | 204,473.65 | - |
| Election Board: | | | | | | |
| Salaries & Wages | 2,621,174.00 | 2,621,174.00 | 2,236,881.10 | - | 384,292.90 | - |
| Rent of Polling Places: | | | | | | |
| Other Expenses | 96,500.00 | 96,500.00 | 75,200.00 | 6,700.00 | 14,600.00 | - |
| District Election Board Members: | | | | | | |
| Other Expenses | 1,562,912.00 | 1,562,912.00 | 1,394,352.07 | - | 168,559.93 | - |
| County Clerk - Election Expense: | | | | | | |
| Other Expenses | 1,230,000.00 | 1,230,000.00 | 1,065,597.85 | 51,654.00 | 112,748.15 | - |
| Sheriff - Emergency Services Division: | | | | | | |
| Other Expenses | 81,800.00 | 81,800.00 | 48,762.35 | 27,981.84 | 5,055.81 | - |
| Consumer Affairs (N.J.S 40:23-6-47 | | | | | | |
| Salaries & Wages | 892,611.00 | 892,611.00 | 799,494.46 | - | 93,116.54 | - |
| Other Expenses | 4,750.00 | 4,750.00 | - | - | 4,750.00 | - |
| County Planning Board (RS 40:27-3) | | | | | | |
| Salaries & Wages | 999,529.00 | 999,529.00 | 793,797.73 | - | 205,731.27 | - |
| Other Expenses | 121,150.00 | 121,150.00 | 47,359.17 | 34,039.19 | 39,751.64 | - |
| 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 | 993,623.00 | 993,623.00 | 896,918.01 | - | 96,704.99 | - |
| Clean Vessel Act P.L. 102-587: | | | | | | |
| Other Expenses | 50,000.00 | 50,000.00 | 45,000.00 | - | 5,000.00 | - |
| Total Regulation | 41,422,710.00 | 41,422,710.00 | 36,208,626.57 | 2,108,800.74 | 3,105,282.69 | - |

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

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|---|----------------------|---------------------------|----------------------|---------------------|---------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| ROADS AND BRIDGES: | | | | | | |
| Roads: | | | | | | |
| Salaries & Wages | 10,616,402.00 | 10,616,402.00 | 10,610,927.05 | - | 5,474.95 | - |
| Other Expenses | 2,022,000.00 | 2,022,000.00 | 650,551.73 | 1,352,582.70 | 18,865.57 | - |
| Vehicle Services: | | | | | | |
| Salaries & Wages | 3,692,418.00 | 3,692,418.00 | 3,399,342.60 | - | 293,075.40 | - |
| Other Expenses | 211,000.00 | 211,000.00 | 80,557.95 | 74,599.70 | 55,842.35 | - |
| Engineering Department: | | | | | | |
| Salaries & Wages | 6,395,109.00 | 6,195,109.00 | 5,723,033.28 | - | 472,075.72 | - |
| Other Expenses | 323,541.00 | 323,541.00 | 219,570.09 | 74,617.89 | 29,353.02 | - |
| Beach Erosion: | | | | | | |
| Other Expenses | 175,000.00 | 175,000.00 | 73,560.00 | - | 101,440.00 | - |
| Transportation Services: | | | | | | |
| Salaries & Wages | 3,488,641.00 | 3,488,641.00 | 3,250,507.88 | - | 238,133.12 | - |
| Other Expenses | 298,395.00 | 298,395.00 | 211,902.87 | 16,387.97 | 70,104.16 | - |
| Shared Services Agreements: | | | | | | |
| Other Expenses - Engineer | - | 8,000.00 | 8,000.00 | - | - | - |
| Other Expenses - Municipal Aid Roads | - | 470,627.00 | 362,019.07 | 11,844.00 | 96,763.93 | - |
| Other Expenses - Vehicle Services | 422,500.00 | 422,500.00 | 252,592.70 | - | 169,907.30 | - |
| Other Expenses - Planning Board | - | 60,000.00 | 60,000.00 | - | - | - |
| Maintenance of Pumping Facility: | | | | | | |
| Other Expenses | 204,500.00 | 204,500.00 | 90,051.27 | - | 114,448.73 | - |
| ARPA- Revenue Replacement Beach Replenishment | | | | | | |
| Other Expenses | 7,550,000.00 | 7,550,000.00 | 6,917,311.87 | - | 632,688.13 | - |
| Bridges | | | | | | |
| Other Expenses | 80,000.00 | 80,000.00 | 53,531.82 | 24,197.73 | 2,270.45 | - |
| Engineering/Hazard Tree Removal | | | | | | |
| Other Expenses | 100,000.00 | 100,000.00 | 22,379.50 | 77,620.50 | - | - |
| Total Roads and Bridges | 35,579,506.00 | 35,918,133.00 | 31,985,839.68 | 1,631,850.49 | 2,300,442.83 | - |
| CORRECTIONAL AND PENAL: | | | | | | |
| Department of Corrections: | | | | | | |
| Salaries & Wages | 23,571,095.00 | 23,271,095.00 | 22,341,397.23 | - | 929,697.77 | - |
| Other Expenses | 890,000.00 | 890,000.00 | 475,508.63 | 253,586.22 | 160,905.15 | - |

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, 2023**

| | APPROPRIATIONS | | | PAID OR CHARGED | EXPENDED | | |
|--|----------------|---------------------------|---------------|-----------------|--------------|----------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | | | ENCUMBERED | RESERVED | CANCELLED |
| Corrections - Healthcare Services: | | | | | | | |
| Other Expenses | 4,131,196.00 | 4,131,196.00 | 2,917,715.43 | 1,127,784.59 | 85,695.98 | - | - |
| Corrections - Food | | | | | | | |
| Other Expenses | 2,985,572.00 | 2,985,572.00 | 2,206,615.40 | 245,564.60 | 533,392.00 | - | - |
| Total Correctional and Penal | 31,577,863.00 | 31,277,863.00 | 27,941,236.69 | 1,626,935.41 | 1,709,690.90 | - | - |
| HEALTH AND WELFARE: | | | | | | | |
| Aid to Visiting Homemaker Services (N.J.S. 40:23-8.11) | 88,590.00 | 88,590.00 | 88,590.00 | - | - | - | - |
| Aid to Providence House (N.J.S. 30:14-11) | 67,440.00 | 67,440.00 | 67,440.00 | - | - | - | - |
| Aid to Preferred Behavioral Health (N.J.S. 40:23-8.11) | | | | | | | |
| Aid to Special Children Services (N.J.S. 40:13-1) | 75,000.00 | 75,000.00 | 75,000.00 | - | - | - | - |
| Aid to Youth and Day Care (N.J.S. 44:12-1, et seq.) | | | | | | | |
| Department of Human Services: | | | | | | | |
| Salaries & Wages | 805,768.00 | 805,768.00 | 800,604.95 | - | 5,163.05 | - | - |
| Other Expenses | 465,076.00 | 465,076.00 | 222,841.22 | 213,695.96 | 28,538.82 | - | - |
| 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 | 2,061,622.00 | 2,061,622.00 | 1,772,719.00 | 288,903.00 | - | - | - |
| Aid to NJ Homeless Youth Act 1999, Ch. 224 | 31,500.00 | 31,500.00 | 31,500.00 | - | - | - | - |
| Aid to Dottie's House (N.J.S. 52:4B) | 17,500.00 | 17,500.00 | - | - | 17,500.00 | - | - |
| Aid to Uniform Fire Prevention (N.J.S. 40:23-8.13) | 8,100.00 | 8,100.00 | - | - | 8,100.00 | - | - |
| Fire and First Aid Training Center: | | | | | | | |
| Salaries & Wages | 429,944.00 | 429,944.00 | 337,671.04 | - | 92,272.96 | - | - |
| Other Expenses | 70,000.00 | 70,000.00 | 44,758.75 | 22,326.00 | 2,915.25 | - | - |
| Aid to First Aid Captain's Association (N.J.S. 40:5-2): | | | | | | | |
| Other Expenses | 2,500.00 | 2,500.00 | - | - | 2,500.00 | - | - |
| Mosquito Extermination Commission (N.J.S. 26:9-13, et seq.): | | | | | | | |
| Other Expenses | 2,370,282.00 | 2,370,282.00 | 2,370,282.00 | - | - | - | - |
| Aid/Alcohol and Addiction (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 | 49,362.26 | - | 60,637.74 | - | - |
| Patients/Mental Institutions | 2,017,280.00 | 2,017,280.00 | 2,017,280.00 | - | - | - | - |
| Vocational School | | | | | | | |
| Administration | 15,227,295.00 | 15,227,295.00 | 15,227,294.37 | - | 0.63 | - | - |
| Services Account | 2,471,233.00 | 2,471,233.00 | 2,471,233.00 | - | - | - | - |
| Supplemental Security Income | 1,324,866.00 | 1,324,866.00 | 1,324,866.00 | - | - | - | - |
| Emergency Shelter Aid | 112,371.00 | 112,371.00 | 112,371.00 | - | - | - | - |
| Building Rental - BOSS | | | | | | | |

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, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------|---------------------------|-----------------|------------|------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Juvenile Services - Education Programs: | | | | | | |
| Other Expenses | 672,494.00 | 672,494.00 | 230,653.47 | 350,079.56 | 91,760.97 | - |
| Juvenile Services - State Housing: | | | | | | |
| Other Expenses | 30,171.00 | 30,171.00 | 15,679.74 | 2,958.90 | 11,532.36 | - |
| Juvenile Services: | | | | | | |
| Salaries & Wages | 3,668,411.00 | 3,668,411.00 | 3,507,314.04 | - | 161,096.96 | - |
| Other Expenses | 253,200.00 | 353,200.00 | 200,393.40 | 12,352.51 | 140,454.09 | - |
| Juvenile Services - Non-Secure Programs: | | | | | | |
| Other Expenses | 240,000.00 | 240,000.00 | 54,649.36 | 90,996.34 | 94,354.30 | - |
| Juvenile Gang Initiatives: | | | | | | |
| Other Expenses | 22,500.00 | 22,500.00 | 3,880.00 | 1,488.00 | 17,132.00 | - |
| Office of Senior Services: | | | | | | |
| Salaries & Wages | 856,694.00 | 756,694.00 | 591,577.10 | - | 165,116.90 | - |
| Other Expenses | 3,122,256.00 | 3,122,256.00 | 3,077,722.04 | 2,772.26 | 41,761.70 | - |
| 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 | 58,500.00 | 58,500.00 | - | 47,250.00 | 11,250.00 | - |
| County Environmental Agency: | | | | | | |
| Other Expenses | 1,000.00 | 1,000.00 | 850.00 | - | 150.00 | - |
| Cerebral Palsy - Children (N.J.S. 9:13-7/8): | | | | | | |
| Other Expenses | - | - | - | - | - | - |
| Hazardous Household Waste Program: | | | | | | |
| Other Expenses | 1,030,000.00 | 1,030,000.00 | 548,616.75 | 147,209.22 | 334,174.03 | - |
| Solid Waste Management: | | | | | | |
| Salaries & Wages | 2,601,596.00 | 2,601,596.00 | 2,580,346.66 | - | 21,249.34 | - |
| Other Expenses | 790,000.00 | 790,000.00 | 494,422.61 | 289,119.63 | 6,457.76 | - |
| Disability Awareness Through Education (D.A.T.E.): | | | | | | |
| Other Expenses | - | - | - | - | - | - |
| Commission for Individuals with Disabilities: | | | | | | |
| Other Expenses | 1,200.00 | 1,200.00 | 525.00 | - | 675.00 | - |
| Counseling and Referral Service OCE: | | | | | | |
| Other Expenses | 32,408.00 | 32,408.00 | 32,408.00 | - | - | - |
| Ocean County Board of Social Services | | | | | | |
| Aid to Saint Francis Community Center (N.J.S.A. 40:23-8.14) | 15,573.00 | 15,573.00 | 15,573.00 | - | - | - |
| Other Expenses | 150,000.00 | 150,000.00 | - | - | 150,000.00 | - |
| Division on Aging - State District Center Reimbursement: | | | | | | |
| Other Expenses | | | | | | |

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------------|---------------------------|----------------------|---------------------|---------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| 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 | 267,500.00 | 267,500.00 | 149,387.50 | 118,112.50 | - | - |
| Aid to Families with Dependent Children: | | | | | | |
| Other Expenses | 190,926.00 | 190,926.00 | 190,926.00 | - | - | - |
| 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 | 51,397.28 | 231.83 | 370.89 | - |
| Workforce Investment Board: | | | | | | |
| Other Expenses | 36,000.00 | 36,000.00 | - | 36,000.00 | - | - |
| Total Health and Welfare | 42,547,526.00 | 42,547,526.00 | 39,458,865.54 | 1,623,495.71 | 1,465,164.75 | - |
| EDUCATIONAL: | | | | | | |
| County Superintendent of Schools: | | | | | | |
| Salaries & Wages | 307,223.00 | 307,223.00 | 277,854.54 | - | 29,368.46 | - |
| Other Expenses | 11,500.00 | 11,500.00 | 5,349.32 | 1,296.96 | 4,853.72 | - |
| Vocational School: | | | | | | |
| Other Expenses | 21,746,628.00 | 21,746,628.00 | 21,746,628.00 | - | - | - |
| County Extension Service Farm and Home Demonstration: | | | | | | |
| Salaries & Wages | 375,542.00 | 375,542.00 | 348,343.92 | - | 27,198.08 | - |
| Other Expenses | 24,128.00 | 24,128.00 | 15,026.33 | 6,096.92 | 3,004.75 | - |
| Rutgers Co-Op Extension: | | | | | | |
| Other Expenses | 192,749.00 | 192,749.00 | 127,029.67 | 65,658.33 | 61.00 | - |
| County College: | | | | | | |
| Other Expenses | 17,218,896.00 | 17,218,896.00 | 8,609,448.00 | 8,609,448.00 | - | - |
| Ocean County College Nursing Program: | | | | | | |
| Other Expenses | 100,000.00 | 100,000.00 | 50,000.00 | 50,000.00 | - | - |
| Reimbursement for Residents Attending Out-of-County | | | | | | |
| Two Year Colleges (N.J.S. 18A:64A-23): | | | | | | |
| Other Expenses | 325,000.00 | 325,000.00 | 159,638.99 | - | 165,361.01 | - |
| County Cultural and Heritage Commission (N.J.S. 40:33A-6): | | | | | | |
| Other Expenses | 43,500.00 | 43,500.00 | 27,168.80 | 15,959.76 | 371.44 | - |

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------------|---------------------------|----------------------|---------------------|-------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| County Historical Society Museum (N.J.S. 40:32-6): | | | | | | |
| Other Expenses | 25,000.00 | 25,000.00 | 10,000.00 | - | 15,000.00 | - |
| Aid to Performing and Visual Arts (N.J.S. 40:23-8.25): | | | | | | |
| Other Expenses | 20,250.00 | 20,250.00 | 10,000.00 | - | 10,250.00 | - |
| Aid to Museums (N.J.S. 40:23-6.22): | | | | | | |
| Other Expenses | 26,325.00 | 26,325.00 | 10,000.00 | - | 16,325.00 | - |
| Total Educational | 40,416,741.00 | 40,416,741.00 | 31,396,487.57 | 8,748,459.97 | 271,793.46 | - |
| RECREATION: | | | | | | |
| County Parks (N.J.S. 40:32-2.4): | | | | | | |
| Salaries & Wages | 7,215,826.00 | 7,215,826.00 | 6,679,964.02 | - | 535,861.98 | - |
| Other Expenses | 482,457.00 | 482,457.00 | 389,251.84 | 77,500.00 | 15,705.16 | - |
| County Parks - Non-Profit Program: | | | | | | |
| Other Expenses | 196,006.00 | 196,006.00 | 179,552.40 | 12,402.30 | 4,051.30 | - |
| Forge Pond Complex: | | | | | | |
| Other Expenses | 131,609.00 | 131,609.00 | 122,879.79 | 7,254.39 | 1,474.82 | - |
| Atlantis Complex: | | | | | | |
| Other Expenses | 258,844.00 | 258,844.00 | 244,371.62 | 13,370.54 | 1,101.84 | - |
| Rent/Lease of Equipment: | | | | | | |
| Other Expenses | 258,500.00 | 258,500.00 | 123,457.25 | 87,576.27 | 47,466.48 | - |
| Atlantis Golf Course Pro Shop: | | | | | | |
| Other Expenses | 61,770.00 | 61,770.00 | 44,922.87 | 14,671.74 | 2,175.39 | - |
| Forge Pond Golf Course Pro Shop: | | | | | | |
| Other Expenses | 44,932.00 | 44,932.00 | 33,167.06 | 10,945.44 | 819.50 | - |
| Public Information - Fair Committee: | | | | | | |
| Other Expenses | 9,500.00 | 9,500.00 | 9,500.00 | - | - | - |
| Total Recreation | 8,659,444.00 | 8,659,444.00 | 7,827,066.85 | 223,720.68 | 608,656.47 | - |
| UNCLASSIFIED: | | | | | | |
| County Air Park: | | | | | | |
| Salaries & Wages | 80,275.00 | 80,275.00 | 69,739.19 | - | 10,535.81 | - |
| Other Expenses | 10,000.00 | 10,000.00 | 1,795.00 | 1,222.92 | 6,982.08 | - |
| Purchase of County Fleet: | | | | | | |
| Other Expenses | 1,500,000.00 | 1,500,000.00 | - | 1,002,144.05 | 497,855.95 | - |
| Repairs and Maintenance of County Vehicles: | | | | | | |
| Other Expenses | 2,500,000.00 | 2,500,000.00 | 1,629,842.06 | 784,861.30 | 85,296.64 | - |

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, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|---|----------------|---------------------------|-----------------|------------|--------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Environmental Insurance Fund: | | | | | | |
| Other Expenses | 750,000.00 | 750,000.00 | 5,272.35 | 446,165.24 | 298,562.41 | - |
| Rental/Lease Office Premises: | | | | | | |
| Other Expenses | 1,300,000.00 | 1,300,000.00 | 1,277,832.62 | - | 22,167.38 | - |
| 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 | 139,355.15 | 6,815.26 | 68,029.59 | - |
| Aid to Vet Works: | | | | | | |
| Other Expenses | - | - | - | - | - | - |
| Veteran's Service Bureau: | | | | | | |
| Salaries & Wages | 536,573.00 | 536,573.00 | 504,473.22 | - | 32,099.78 | - |
| Other Expenses | 220,158.00 | 220,158.00 | 185,563.06 | 5,749.61 | 28,845.33 | - |
| 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 | 466,511.00 | 466,511.00 | 466,511.00 | - | - | - |
| N.J. Association of Counties: | | | | | | |
| Other Expenses | 28,006.00 | 28,006.00 | 27,570.00 | - | 436.00 | - |
| Special Projects: | | | | | | |
| Other Expenses | 1,250,000.00 | 1,250,000.00 | 140,602.35 | 889,025.09 | 220,372.56 | - |
| Physical Damage Vehicle: | | | | | | |
| Other Expenses | 98,000.00 | 98,000.00 | 55,911.95 | 11,541.13 | 30,546.92 | - |
| Utilities: | | | | | | |
| Gasoline | 3,315,900.00 | 3,315,900.00 | 2,537,317.90 | 766,788.01 | 11,794.09 | - |
| Natural Gas | 1,900,000.00 | 1,900,000.00 | 1,375,779.74 | - | 524,220.26 | - |
| Heating Oil | 26,800.00 | 26,800.00 | - | - | 26,800.00 | - |
| Water | 438,200.00 | 438,200.00 | 307,672.04 | - | 130,527.96 | - |
| Telephone/Data Transmission | 3,500,000.00 | 3,500,000.00 | 2,771,044.76 | 53,888.41 | 675,066.83 | - |
| Sewer | 350,000.00 | 350,000.00 | 235,563.91 | - | 114,436.09 | - |
| Trash Disposal | 310,000.00 | 310,000.00 | 191,190.46 | 87,837.60 | 30,971.94 | - |
| Electricity | 5,145,916.00 | 3,899,302.00 | 2,271,043.37 | - | 1,628,258.63 | - |
| Recycling | 1,600,000.00 | 1,600,000.00 | 1,093,275.91 | 100,197.74 | 406,526.35 | - |

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|-----------------------------------|----------------|---------------------------|-----------------|--------------|--------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Grant Management: | | | | | | |
| Matching Funds for Future Grants: | | | | | | |
| Other Expenses | 1,088,090.00 | 402,210.00 | - | - | 402,210.00 | - |
| Local: | | | | | | |
| DCA Home Delivered Meals | 17,937.00 | 17,937.00 | 17,937.00 | - | - | - |
| Human Services Advisory | - | 17,013.00 | 17,013.00 | - | - | - |
| NJ JARC FY23 | - | 425,000.00 | 425,000.00 | - | - | - |
| S.A.N.E. | - | 45,878.00 | 45,878.00 | - | - | - |
| 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) | - | 17,104.00 | 17,104.00 | - | - | - |
| Victims of Crime Act | - | 144,789.00 | 144,789.00 | - | - | - |
| Total Unclassified | 27,208,575.00 | 25,961,961.00 | 16,049,332.04 | 4,156,236.36 | 5,756,392.60 | - |

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:

| | | | | | | |
|------------------------------------|--------------|--------------|--------------|--------------|------------|---|
| Grant Management: | | | | | | |
| Adult Protective Services | 451,670.00 | 672,037.00 | 672,037.00 | - | - | - |
| Area Plan III-E - Admin | 35,652.00 | 35,652.00 | 35,652.00 | - | - | - |
| Area Plan III-E - State FY23 | 106,958.00 | 114,656.00 | 114,656.00 | - | - | - |
| ARPA-Rev Rep Shore&Wetland Res | - | 184,017.00 | - | 184,017.00 | - | - |
| ARP - Div of Aging Services | 1,291,218.00 | 1,291,218.00 | 1,291,218.00 | - | - | - |
| ARP-ALPR Initiative | - | 346,758.00 | 346,758.00 | - | - | - |
| ARPA- Housing and Homelessness | 7,452,576.00 | 7,452,576.00 | 7,452,576.00 | - | - | - |
| ARPA- Benefits Navigator | 900,000.00 | 900,000.00 | 900,000.00 | - | - | - |
| ARPA- Aging and Disability Program | 843,360.00 | 843,360.00 | 843,360.00 | - | - | - |
| ARPA- On Point Expansion | 550,000.00 | 550,000.00 | 550,000.00 | - | - | - |
| ARPA- Legal Services Housing | 318,000.00 | 318,000.00 | 318,000.00 | - | - | - |
| ARPA- Chld Adolescent Trauma | 150,000.00 | 150,000.00 | 150,000.00 | - | - | - |
| ARPA- Chld Adolescent Grief | 100,800.00 | 100,800.00 | 100,800.00 | - | - | - |
| ARPA- Social Connections | 67,500.00 | 67,500.00 | 67,500.00 | - | - | - |
| ARPA- Admin Counseling | 1,770,000.00 | 1,770,000.00 | 1,770,000.00 | - | - | - |
| ARPA- Emergency Response | 2,820,378.00 | 2,820,378.00 | 2,820,378.00 | - | - | - |
| ARPA- Beach Haven Stormwater | 2,332,731.00 | 2,332,731.00 | 2,332,731.00 | - | - | - |
| ARPA- Ship Bottom Stormwater | 442,225.00 | 442,225.00 | 442,225.00 | - | - | - |
| ARPA- Vaccine & Testing Time | 60,663.00 | 60,663.00 | 60,663.00 | - | - | - |
| ARPA-Inclusive Rec Grant | - | 3,500,000.00 | 500,000.00 | 2,447,520.21 | 552,479.79 | - |
| ARPA-Teen Suicide Prev Prog | - | 300,000.00 | 300,000.00 | - | - | - |
| ARPA-Trauma Loss/Disaster Child | - | 300,000.00 | 300,000.00 | - | - | - |

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

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------|---------------------------|-----------------|------------|----------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| ARPA-Human Trafficking Prevent | - | 300,000.00 | 300,000.00 | - | - | - |
| ARPA-Opioid Prevention Consult | - | 300,000.00 | 300,000.00 | - | - | - |
| ARPA-Food Insecurity Services | - | 7,500,000.00 | 7,500,000.00 | - | - | - |
| ARPA-Impact Industry Hardship | - | 1,000,000.00 | 1,000,000.00 | - | - | - |
| ARPA-Opioid Rec Workforce Dev | - | 500,000.00 | 500,000.00 | - | - | - |
| ARPA-Older Worker Upskill Prog | - | 375,000.00 | 375,000.00 | - | - | - |
| ARPA-Nonprofit Grant Writing | - | 30,000.00 | 30,000.00 | - | - | - |
| ARPA-Child Learning Loss Prog | - | 240,000.00 | 240,000.00 | - | - | - |
| ARPA-Long Beach Stormwater-1 | - | 1,250,000.00 | 1,250,000.00 | - | - | - |
| ARPA-Long Beach Stormwater-2 | - | 1,475,000.00 | 1,475,000.00 | - | - | - |
| ARPA-Stormwater Overtopping | - | 550,000.00 | 550,000.00 | - | - | - |
| BSCA DRCC Fy23/24 | - | 30,000.00 | 30,000.00 | - | - | - |
| CMQA Fy23 | 23,810.00 | 23,810.00 | 23,810.00 | - | - | - |
| Children's Inter-Agency Coordinating Council | - | 42,177.00 | 42,177.00 | - | - | - |
| Clean Communities | - | 243,081.00 | 243,081.00 | - | - | - |
| Community Development Block Grant FY23 | - | 1,383,703.00 | 1,383,703.00 | - | - | - |
| Community Proj Funding Fy23 | - | 300,000.00 | 300,000.00 | - | - | - |
| Council of the Arts FY23 | 264,500.00 | 264,500.00 | 264,500.00 | - | - | - |
| CDBG CV 2 | - | 1,697,502.00 | 1,697,502.00 | - | - | - |
| 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 | - | - | - |
| Driving While Intoxicated FY23 | - | 144,489.00 | 144,489.00 | - | - | - |
| Driving While Intoxicated FY22 | 149,489.00 | 149,489.00 | 149,489.00 | - | - | - |
| EMAA FY22 | - | 55,000.00 | 55,000.00 | - | - | - |
| Family Court Services | 338,792.00 | 338,792.00 | 338,792.00 | - | - | - |
| HUD: HOME Program Income FY23 | - | 45,000.00 | 45,000.00 | - | - | - |
| HUD: CDBG Program Income FY23 | 18,000.00 | 70,298.00 | 70,298.00 | - | - | - |
| HUD: HOME Investment Partnership FY23 | - | 1,497,538.00 | 1,497,538.00 | - | - | - |
| Human Services Advisory Service FY 24 | - | 68,904.00 | 68,904.00 | - | - | - |
| Hazard Mitigation Sheriff | - | 200,000.00 | 200,000.00 | - | - | - |
| Insurance Fraud Program | 250,000.00 | 250,000.00 | 250,000.00 | - | - | - |
| Janssen 2023 | - | 339,470.00 | 339,470.00 | - | - | - |
| Juvenile Detention Alternative Initiative | 120,000.00 | 120,000.00 | 120,000.00 | - | - | - |
| LATCF | 100,000.00 | 100,000.00 | 100,000.00 | - | - | - |
| Law Enforcement Train & Equip FY13 | - | 21,878.00 | 21,878.00 | - | - | - |
| Mallinckrodt Payment 1 | 104,325.00 | 104,325.00 | 104,325.00 | - | - | - |
| Mallinckrodt Payment 2 | - | 122,735.00 | 122,735.00 | - | - | - |
| MAT Initiative FY24 | - | 414,526.00 | 414,526.00 | - | - | - |
| Medicaid Match | 36,295.00 | 36,295.00 | 36,295.00 | - | - | - |

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, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------|---------------------------|-----------------|------------|----------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Move Over Enforcement | 40,000.00 | 40,000.00 | 40,000.00 | - | - | - |
| Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program FY21 | - | 88,433.00 | 88,433.00 | - | - | - |
| Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program FY20 | - | 138,660.00 | 138,660.00 | - | - | - |
| Multi Jur Gang/Gun/Nare FY23 | - | 86,681.00 | 86,681.00 | - | - | - |
| Multi Jur Gang/Gun/Nare FY22 | - | 123,565.00 | 123,565.00 | - | - | - |
| NJ Co History Partnership | 134,329.00 | 134,329.00 | 134,329.00 | - | - | - |
| NJ Child Advocacy Center | - | 252,705.00 | 252,705.00 | - | - | - |
| NJCVA Pumpout Boat-Seaside Park | - | 145,000.00 | 145,000.00 | - | - | - |
| NJCVA Pumpout Boat-Seaside Brick | - | 135,435.00 | 135,435.00 | - | - | - |
| NJ JARC FY24 | - | 425,000.00 | 425,000.00 | - | - | - |
| Ocean Area Comprehensive FY23 | 88,516.00 | 88,516.00 | 88,516.00 | - | - | - |
| Ocean Area Plan - State FY23 | 119,796.00 | 124,446.00 | 124,446.00 | - | - | - |
| Ocean Area Plan Grant FY22 | 14,190.00 | 14,190.00 | 14,190.00 | - | - | - |
| Ocean Area Plan Grant FY23 | 2,495,167.00 | 2,911,252.00 | 2,911,252.00 | - | - | - |
| Operation Ocean Surge | 13,440.00 | 13,640.00 | 13,640.00 | - | - | - |
| Operation Helping Hands FY22/23 | 41,270.00 | 41,270.00 | 41,270.00 | - | - | - |
| Operation Helping Hands FY23/24 | - | 105,264.00 | 105,264.00 | - | - | - |
| Opioid Treatment Installment 3 | - | 481,820.00 | 481,820.00 | - | - | - |
| OC Reentry Coord Prg FY24 | - | 100,000.00 | 100,000.00 | - | - | - |
| OC Reentry Coord Prg FY23 | - | 100,000.00 | 100,000.00 | - | - | - |
| Personal Assistance Services Program FY24 | - | 111,132.00 | 111,132.00 | - | - | - |
| Program Management Funds | 90,000.00 | 90,000.00 | 90,000.00 | - | - | - |
| Program Service Fund | 562,994.00 | 562,994.00 | 562,994.00 | - | - | - |
| Promising Path to Success FY22 | 5,000.00 | 5,000.00 | 5,000.00 | - | - | - |
| Recycling Enhancement Tax Entitlement | - | 575,100.00 | 575,100.00 | - | - | - |
| Safe Housing and Transport | 84,289.00 | 84,289.00 | 84,289.00 | - | - | - |
| SmartSTEPS Program FY23 | - | 1,605.00 | 1,605.00 | - | - | - |
| S.A.N.E. Grant | - | 183,514.00 | 183,514.00 | - | - | - |
| Senior Citizens and Persons with Disabilities | 2,295,839.00 | 2,295,839.00 | 2,295,839.00 | - | - | - |
| State Body Armor - Corrections FY22 | 11,083.00 | 11,083.00 | 11,083.00 | - | - | - |
| State Body Armor - Prosecutor FY22 | 4,046.00 | 4,046.00 | 4,046.00 | - | - | - |
| State Body Armor - Sheriff FY22 | 8,558.00 | 8,558.00 | 8,558.00 | - | - | - |
| State COLA Senior Services | 390,461.00 | 390,461.00 | 390,461.00 | - | - | - |
| State Criminal Alien Assistance FY22 | - | 302,346.00 | 302,346.00 | - | - | - |
| State Facilities Education Act | - | 72,000.00 | 72,000.00 | - | - | - |
| State Health Insurance Assistance Program | - | 48,000.00 | 48,000.00 | - | - | - |
| State Homeland Security | 233,695.00 | 233,695.00 | 233,695.00 | - | - | - |
| State Homeland Security FY 23 | - | 245,592.00 | 245,592.00 | - | - | - |
| Stop Violence Against Women FY23 | - | 51,313.00 | 51,313.00 | - | - | - |

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------|---------------------------|-----------------|---------------|---------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| STP Supplemental Support 23 | - | 15,000.00 | 15,000.00 | - | - | - |
| Subregional Transportation FY 23 | - | 144,381.00 | 144,381.00 | - | - | - |
| Supp Aging Supportive Svcs | 232,634.00 | 232,634.00 | 232,634.00 | - | - | - |
| Traffic Enf Program FY23 | 84,000.00 | 84,000.00 | 84,000.00 | - | - | - |
| Traffic Enf Program FY24 | - | 84,000.00 | 84,000.00 | - | - | - |
| Traumatic Loss Coalition | - | 15,200.00 | 15,200.00 | - | - | - |
| U.S. Marshall Service | - | 30,000.00 | 30,000.00 | - | - | - |
| U.S.D.A. FY23 | 222,241.00 | 262,025.00 | 262,025.00 | - | - | - |
| Veterans Transportation FY22 | - | 2,500.00 | 2,500.00 | - | - | - |
| Veterans Transportation FY23 | - | 30,000.00 | 30,000.00 | - | - | - |
| Victims of Crime Act | - | 579,156.00 | 579,156.00 | - | - | - |
| WIOA Plan FY23 | - | 3,517,972.00 | 3,517,972.00 | - | - | - |
| WIOA Data Reporting and Analysis FY23/24 | - | 12,971.00 | 12,971.00 | - | - | - |
| Work First NJ Program (WFNJ) FY23/24 | - | 1,323,021.00 | 1,323,021.00 | - | - | - |
| Workforce Learning Link FY22/23 | - | 70,500.00 | 70,500.00 | - | - | - |
| Workforce Learning Link FY23/24 | - | 117,500.00 | 117,500.00 | - | - | - |
| Total Public and Private Programs Offset by Revenues | 29,307,016.00 | 64,520,242.00 | 61,336,225.00 | 2,631,537.21 | 552,479.79 | - |
| Contingent | 200,000.00 | 200,000.00 | 4,942.46 | - | 195,057.54 | - |
| Total Operations | 381,757,675.00 | 416,441,914.00 | 365,363,136.88 | 26,518,611.76 | 24,560,165.36 | - |
| Detail: | | | | | | |
| Salaries & Wages | 143,428,707.00 | 142,491,547.00 | 135,233,926.32 | 4,000.00 | 7,253,620.68 | - |
| Other Expenses | 238,328,968.00 | 273,950,367.00 | 230,129,210.56 | 26,514,611.76 | 17,306,544.68 | - |
| | 381,757,675.00 | 416,441,914.00 | 365,363,136.88 | 26,518,611.76 | 24,560,165.36 | - |
| CAPITAL IMPROVEMENTS: | | | | | | |
| Capital Improvement Fund | 31,211,000.00 | 31,211,000.00 | 31,211,000.00 | - | - | - |
| Structural Repairs and Additions to Various County Buildings | 4,865,000.00 | 4,865,000.00 | 2,437,206.65 | 1,810,349.02 | 617,444.33 | - |
| Road Overlays and Reconstruction - Roads | 3,750,000.00 | 3,750,000.00 | 2,636,764.21 | 460,421.92 | 652,813.87 | - |
| Road Overlays and Reconstruction - Engineering | 1,020,000.00 | 1,020,000.00 | 681,010.99 | 334,882.76 | 4,106.25 | - |
| Purchase of Data Processing Equipment | 9,017,663.00 | 9,017,663.00 | 3,638,889.55 | 2,060,854.49 | 3,317,918.96 | - |
| Purchase of Communication Equipment | 500,000.00 | 500,000.00 | 27,496.20 | 7,102.78 | 465,401.02 | - |
| Purchase of Office Equipment, Machinery and Furniture | 3,350,000.00 | 3,350,000.00 | 408,215.05 | 1,867,015.70 | 1,074,769.25 | - |
| Purchase of Trucks | 4,500,000.00 | 4,500,000.00 | - | 3,818,661.00 | 681,339.00 | - |
| Timekeeping Software and Equipment | 115,000.00 | 115,000.00 | 76,704.49 | - | 38,295.51 | - |

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, 2023**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------|---------------------------|-----------------|---------------|--------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Engineering Projects - Design, Permits and Other | 200,000.00 | 767,614.00 | 41,243.03 | 718,431.26 | 7,939.71 | - |
| Antenna and Microwave Bands | 150,000.00 | 150,000.00 | 128,567.21 | - | 21,432.79 | - |
| Air Park Upgrades | 75,000.00 | 75,000.00 | 24,760.37 | 8,848.00 | 41,391.63 | - |
| Roof Upgrades and Alterations | 250,000.00 | 250,000.00 | 130,610.56 | 37,553.11 | 81,836.33 | - |
| Barnegat Branch Trail Upgrades | 400,000.00 | 400,000.00 | - | 323,613.13 | 76,386.87 | - |
| Total Capital Improvements | 59,403,663.00 | 59,971,277.00 | 41,442,468.31 | 11,447,733.17 | 7,081,075.52 | - |
| COUNTY DEBT SERVICE: | | | | | | |
| Payment of State Aid County College Bonds (N.J.S. 18A:64A-22.6) | 2,285,000.00 | 2,285,000.00 | 2,285,000.00 | - | - | - |
| Other Bonds | 38,400,000.00 | 38,400,000.00 | 38,400,000.00 | - | - | - |
| Interest on State Aid County College Bonds (N.J.S. 18A:64A-22.6) | 309,340.00 | 309,340.00 | 309,339.58 | - | - | 0.42 |
| Interest on Bonds | 16,942,671.00 | 16,942,671.00 | 16,942,670.61 | - | - | 0.39 |
| NJ Environmental Infrastructure Trust Loans: Fund Loan | 121,909.00 | 121,909.00 | 121,908.67 | - | - | 0.33 |
| NJ Environmental Infrastructure Fund Loans: Trust Loan | 100,984.00 | 100,984.00 | 99,844.00 | - | - | 1,140.00 |
| Total County Debt Service | 58,159,904.00 | 58,159,904.00 | 58,158,762.86 | - | - | 1,141.14 |
| DEFERRED CHARGES AND STATUTORY EXPENDITURES: | | | | | | |
| Deferred Charges to Future Taxation - Unfunded: | | | | | | |
| 20-06: Design of County Roads | 1,425,000.00 | 1,425,000.00 | 1,425,000.00 | - | - | - |
| 22-13: Clubhouse Culvert, MA | 712,500.00 | 712,500.00 | 712,500.00 | - | - | - |
| 21-26: Purchase Election Equipment | 456,472.00 | 456,472.00 | 456,472.00 | - | - | - |
| 21-05: Railroad Avenue Bridge | 927,253.00 | 927,253.00 | 927,252.06 | - | - | 0.94 |
| 19-22: Barnegat Branch Trail | 950,000.00 | 950,000.00 | 950,000.00 | - | - | - |
| 19-02: Morris Blvd Bridge | 691,058.00 | 691,058.00 | 691,057.75 | - | - | 0.25 |
| 21-09: Recon & Resurf | 1,425,000.00 | 1,425,000.00 | 1,425,000.00 | - | - | - |
| 21-06: Traffic Control Devices | 1,900,000.00 | 1,900,000.00 | 1,900,000.00 | - | - | - |
| 21-03: Recon & Resurf Design | 1,851,392.00 | 1,851,392.00 | 1,764,379.48 | - | - | 87,012.52 |
| 18-02: Eng. Rd., Bridges & Drainage | 2,705,130.00 | 2,705,130.00 | 2,705,129.59 | - | - | 0.41 |

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | APPROPRIATIONS | | EXPENDED | | | |
|---|-------------------|---------------------------|----------------------|------------------|------------------|--------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Statutory Expenditures: | | | | | | |
| Public Employees' Retirement System | 15,687,618.00 | 15,687,618.00 | 15,687,618.00 | - | - | - |
| Social Security System (O.A.S.I.) | 10,580,000.00 | 10,580,000.00 | 10,247,365.42 | - | 332,634.58 | - |
| Police and Fireman's Retirement System | 13,086,703.00 | 13,086,703.00 | 13,086,702.00 | - | 1.00 | - |
| Defined Contribution Retirement Plan | 100,000.00 | 100,000.00 | 34,752.97 | - | 65,247.03 | - |
| Other Pension Liabilities | 200,000.00 | 700,000.00 | 81,534.28 | - | 618,465.72 | - |
| N.J. Temporary Disability Insurance | 394,695.00 | 394,695.00 | 9,908.03 | - | 384,786.97 | - |
| N.J. Catastrophic Illness Fund - Right-to-Know | 6,600.00 | 6,600.00 | 6,600.00 | - | - | - |
| Total Deferred Charges and Statutory Appropriations | 53,099,421.00 | 53,599,421.00 | 52,111,271.58 | - | 1,401,135.30 | 87,014.12 |
| Total General Appropriations for County Purposes | \$ 552,420,663.00 | \$ 588,172,516.00 | \$ 517,075,639.63 | \$ 37,966,344.93 | \$ 33,042,376.18 | \$ 88,155.26 |
| Original Budget | | \$ 552,420,663.00 | | | | |
| Appropriation by 40A:4-87 | | <u>35,751,853.00</u> | | | | |
| | | \$ 588,172,516.00 | | | | |
| Cash Disbursed | | | \$ 454,560,068.71 | | | |
| Inventory - Central Supply Warehouse | | | 417,369.92 | | | |
| Local Match - Due to Grant Fund | | | 761,976.00 | | | |
| Reserve for Federal & State Grants | | | <u>61,336,225.00</u> | | | |
| | | | \$ 517,075,639.63 | | | |

**COUNTY OF OCEAN
TRUST FUND
STATEMENTS OF ASSETS, LIABILITIES AND RESERVES
REGULATORY BASIS
DECEMBER 31, 2023 AND 2022**

| ASSETS | REFERENCE | 2023 | 2022 |
|--|-----------|-------------------------|--------------------------|
| Cash and Cash Equivalents | B-1 | \$ 95,387,566.06 | \$128,371,693.26 |
| Added and Omitted Taxes Receivable | B-3 | 632,866.61 | 402,614.79 |
| Total Assets | | <u>\$ 96,020,432.67</u> | <u>\$128,774,308.05</u> |
| LIABILITIES & RESERVES | | | |
| Interfund - Due Current | B-4 | \$ 148,705.04 | \$ 80,368.94 |
| Reserve for Added and Omitted Taxes Receivable | B | 632,866.61 | 402,614.79 |
| Reserve For: | | | |
| Encumbrances | B-5 | 4,776,494.93 | 7,471,198.77 |
| County Library | B-6 | 14,281,457.67 | 18,969,820.96 |
| Homelessness | B-6 | 79,125.33 | - |
| Forensic Laboratory Fund N.J.S.A 2C:35-20 | B-6 | 13,929.32 | 12,117.32 |
| County Board of Health | B-6 | 20,887.75 | 54,657.80 |
| Motor Vehicle Fines | B-6 | 1,569,084.63 | 1,394,828.32 |
| Planning Board Drainage | B-6 | 6,488,165.25 | 6,266,500.25 |
| Road Opening Permits | B-6 | 238,841.78 | 206,920.78 |
| P.B./Engineering Developer Agreement | B-6 | 416,483.35 | 416,483.35 |
| Subdivision and Site Plan Fees | B-6 | 25,474.32 | 29,579.82 |
| Uniform Fire Safety Act N.J.S.A. 53:27D-192 | B-6 | 579,068.69 | 647,554.81 |
| Sheriff's Forfeited | B-6 | 65,318.47 | 58,414.99 |
| Solid Waste Inclusion | B-6 | 44,085.05 | 44,085.05 |
| Recycling Revenue and Residue | B-6 | 5,037,005.31 | 4,175,229.47 |
| Inmate Welfare Fund - Commissary Account | B-6 | 936,168.32 | 728,103.90 |
| Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135 | B-6 | 49,199.41 | 44,839.26 |
| O.C.U.A. Supplies | B-6 | 2,941.22 | 3,921.71 |
| State Fund Social Services Program | B-6 | 345,982.00 | 344,067.00 |
| Accumulated Absences | B-6 | 1,821,152.29 | 2,011,091.13 |
| Outside Employment - Sheriffs Office | B-6 | 615,209.50 | 267,465.75 |
| Storm Recovery | B-6 | 3,783,966.58 | 3,191,573.81 |
| Self Insurance - General | B-6 | 17,377,621.93 | 23,831,251.28 |
| Self Insurance - Unemployment Insurance | B-6 | 2,071,388.09 | 1,938,490.58 |
| Weights and Measures | B-6 | 81,818.79 | 144,056.51 |
| Tax Board Filing Fees | B-6 | 685,645.60 | 760,273.55 |
| Golf Course Sales Tax | B-6 | 1,472.01 | 709.92 |
| Prosecutor's - AMA | B-6 | 80,269.67 | 24,516.84 |
| Prosecutor's - SATA | B-6 | 3,139,991.23 | 3,183,318.08 |
| Prosecutor's - CLETA | B-6 | 989,368.92 | 297,172.91 |
| U.S. Department of Justice - Forfeited - Prosecutor | B-6 | 6,060.88 | 37,378.66 |
| U.S. Department of Justice-Forfeited - Sheriff | B-6 | 45,511.05 | 108,570.65 |
| U.S. Department of Treasury - Forfeited | B-6 | 899.53 | 877.30 |
| Natural Land Trust | B-6 | 28,117,477.88 | 50,361,250.46 |
| Fishing Industry Program | B-6 | 126,047.61 | 59,606.61 |
| Library Future Fund | B-6 | 490,322.53 | 493,175.98 |
| County Clerk Filing Fees | B-6 | 500,215.77 | 381,864.63 |
| County Sheriff Filing Fees | B-6 | 58,983.75 | 47,632.18 |
| County Surrogate Filing Fees | B-6 | 275,724.61 | 282,723.93 |
| Total Liabilities and Reserves | | <u>\$ 96,020,432.67</u> | <u>\$ 128,774,308.05</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, 2023 AND 2022**

| ASSETS | REFERENCE | <u>2023</u> | <u>2022</u> |
|---|-----------|------------------------------|------------------------------|
| Cash and Cash Equivalents | C-2 | \$ 288,024,718.32 | \$ 251,854,817.76 |
| Deferred Charges to Future Taxation: | | | |
| Funded | C-4 | 466,409,366.86 | 453,921,275.53 |
| Unfunded | C-5 | 126,089,777.36 | 56,805,307.65 |
| Other Accounts Receivable: | | | |
| County College Bonds | C-6 | <u>7,180,000.00</u> | <u>7,435,000.00</u> |
| Total | | <u>\$ 887,703,862.54</u> | <u>\$ 770,016,400.94</u> |
| LIABILITIES, RESERVES & FUND BALANCE | | | |
| Interfund - Current Fund | A | \$ 216,215.66 | \$ 109,396.98 |
| General Serial Bonds | C-6 | 465,171,000.00 | 452,486,000.00 |
| N.J. Environmental Infrastructure Trust Loan | | | |
| Payable | C-7 | 1,238,366.86 | 1,435,275.53 |
| Improvement Authorizations: | | | |
| Funded | C-9 | 178,813,939.51 | 155,504,701.81 |
| Unfunded | C-9 | 101,887,017.95 | 35,337,687.40 |
| Reserve for: | | | |
| Encumbrances | C-8 | 110,392,349.11 | 102,681,992.53 |
| Interest Earned on Proceeds of Bonds | C-10 | 2,538,623.44 | 1,580,993.70 |
| Payment of Serial Bonds | C-11 | 7,456,151.05 | 5,431,822.10 |
| Beach Erosion | C-12 | 4,717,146.75 | 3,573,146.75 |
| Interest on State Aid | C-14 | 556,612.07 | 184,461.23 |
| Interest on Southern Ocean Landfill Escrow | C-15 | 1,149,598.45 | 1,072,976.12 |
| Capital Improvement Fund | C-13 | 5,565,127.38 | 2,460,587.38 |
| Reserve for Accounts Receivable | C | 7,180,000.00 | 7,435,000.00 |
| Fund Balance | C-1 | <u>821,714.31</u> | <u>722,359.41</u> |
| Total | | <u>\$ 887,703,862.54</u> | <u>\$ 770,016,400.94</u> |

There were bonds and notes authorized but not issued on December 31, 2023 of \$126,089,777.36 and on December 31, 2022 of \$56,805,307.65 (Exhibit C-16).

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|---|---------------|---------------|
| Balance, December 31, 2022 | | \$ 722,359.41 |
| Increased by Receipts: | | |
| Funded Improvement Authorizations - Cancelled | \$ 324,171.81 | |
| Premium Received on Bond Sale | 602.35 | |
| Funded Improvement Authorizations Reimbursements Received | 496,939.74 | |
| | | 821,713.90 |
| Subtotal | | 1,544,073.31 |
| Decreased by Disbursements: | | |
| Utilization as Current Fund Anticipated Revenue | | 722,359.00 |
| Balance, December 31, 2023 | | \$ 821,714.31 |

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, 2023 AND 2022**

| ASSETS | <u>2023</u> | <u>2022</u> |
|------------------------------------|--------------------------|--------------------------|
| Land | \$ 330,613,810.00 | \$ 296,652,310.00 |
| Building | 289,301,567.00 | 276,333,164.00 |
| Furniture, Fixtures and Equipment | 67,402,705.00 | 60,426,643.00 |
| Vehicles | <u>101,707,023.00</u> | <u>95,634,644.00</u> |
| Total | <u>\$ 789,025,105.00</u> | <u>\$ 729,046,761.00</u> |
| FUND BALANCE | | |
| Investment in General Fixed Assets | <u>\$ 789,025,105.00</u> | <u>\$ 729,046,761.00</u> |

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

COUNTY OF OCEAN

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023

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, 2023

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, 2023 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 required by N.J.A.C. 5:30-5.6, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including municipalities, must maintain a general fixed assets reporting system that establishes and maintains a physical inventory of nonexpendable, tangible property as defined and limited by the U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Part 200, §200.12), except that the useful life of such property is at least five years.

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2023

Note 1. Summary of Significant Accounting Policies (continued)

The County has adopted a capitalization threshold of \$5,000.00, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at acquisition value as of the date of the transaction. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

Expenditures for construction in progress are recorded in the capital funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements, and transfers of fixed assets. In addition, a statement of general fixed asset group of accounts, reflecting the activity for the year, must be included in the County's basic financial statements.

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, 2023

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 31st of the succeeding year to meet specific claims, commitments or contracts incurred during the preceding year. Any unspent balances at this time are lapsed appropriation reserves and recorded as income.

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

Long-Term Debt - Long-term debt, relative to the acquisition of capital assets, is recorded as a liability in the general capital funds. Where an 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, 2023

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, 2023:

- 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. 99, *Omnibus 2022*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

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. 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.
- Statement No. 102, *Certain Risk Disclosures*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024.

Management has not yet evaluated the potential impact these Statements 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, 2023**

Note 2. Deposits and Investments (continued)

As of December 31, 2023, the County’s bank balance of \$687,336,171.69 was insured or collateralized as follows:

| | |
|--------------------------------|---------------------------------|
| Insured under FDIC and GUDPA | \$ 592,752,640.53 |
| NJ Cash Management Fund | 21,608,863.36 |
| Uninsured and Uncollateralized | <u>72,974,667.80</u> |
| | <u><u>\$ 687,336,171.69</u></u> |

Investments

The County had no investments as of December 31, 2023.

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>2023</u> | <u>2022</u> | <u>2021</u> |
|----------------------------|-----------------|-----------------|-----------------|
| Tax Rate | <u>\$ 0.360</u> | <u>\$ 0.379</u> | <u>\$ 0.396</u> |
| Apportionment of Tax Rate: | | | |
| County Tax Rate | 0.302 | 0.319 | 0.331 |
| County Library Tax Rate | 0.029 | 0.031 | 0.036 |
| County Health Tax Rate | 0.017 | 0.017 | 0.017 |
| County Open Space Tax Rate | 0.012 | 0.012 | 0.012 |

| <u>Year</u> | <u>Net Taxable Value</u> | <u>Net Valuation For County Tax Apportionment</u> | <u>(1) County Tax Rate</u> |
|-------------|--------------------------|---|----------------------------|
| 2023 | \$ 108,606,100,098.00 | \$ 142,060,181,505.00 | 0.302 |
| 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 |

(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, 2023**

Note 3. Property Taxes (continued)

| <u>Year</u> | <u>Tax Levy</u> | <u>Cash Collections</u> | <u>Percentage of Collection</u> |
|-------------|-------------------|-----------------------------|---|
| 2023 | \$ 428,681,650.00 | \$ 428,681,650.00 | 100.00% |
| 2022 | 387,360,543.00 | 387,360,543.00 | 100.00% |
| 2021 | 365,212,639.00 | 365,212,639.00 | 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, 2023, principal and interest outstanding on the mortgage note amounted to \$4,727,101.04.

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, 2023:

| <u>Fund</u> | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|------------------------------|---------------------------------|------------------------------|
| Current Fund | \$ 3,004,021.69 | \$ - |
| State and Federal Grant Fund | - | 2,639,100.99 |
| Trust Fund | - | 148,705.04 |
| General Capital Fund | - | 216,215.66 |
| | <u>\$ 3,004,021.69</u> | <u>\$ 3,004,021.69</u> |

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

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, 2023 is as follows:

| Fund | Transfers In | Transfers Out |
|------------------------------|-------------------------|--------------------------|
| Current Fund | \$ 1,967,440.95 | \$ 2,141,612.79 |
| State and Federal Grant Fund | 626,548.68 | 627,531.62 |
| Trust Fund | 1,298,848.45 | 1,230,512.35 |
| General Capital Fund | <u>216,215.66</u> | <u>109,396.98</u> |
| | <u>\$ 4,109,053.74</u> | <u>\$ 4,109,053.74</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, 2023:

| | Balance December 31, <u>2022</u> | Additions | Deletions | Balance December 31, <u>2023</u> |
|-----------|---|-------------------------|---------------------------|---|
| Land | \$ 296,652,310.00 | \$ 35,211,500.00 | \$ (1,250,000.00) | \$ 330,613,810.00 |
| Buildings | 276,333,164.00 | 14,546,242.00 | (1,577,839.00) | 289,301,567.00 |
| Equipment | 60,426,643.00 | 13,217,378.00 | (6,241,316.00) | 67,402,705.00 |
| Vehicles | <u>95,634,644.00</u> | <u>7,990,440.00</u> | <u>(1,918,061.00)</u> | <u>101,707,023.00</u> |
| | <u>\$ 729,046,761.00</u> | <u>\$ 70,965,560.00</u> | <u>\$ (10,987,216.00)</u> | <u>\$ 789,025,105.00</u> |

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

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> |
|----------------------|---------------------------------|--|--|
| Current Fund: | | | |
| 2023 | \$ 74,977,947.44 | \$ 37,500,000.00 | 50.01% |
| 2022 | 75,992,306.61 | 38,500,000.00 | 50.66% |
| 2021 | 77,729,551.11 | 38,500,000.00 | 49.53% |

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>2023</u> | <u>2022</u> | <u>2021</u> |
|---|--------------------------|--------------------------|--------------------------|
| Issued: | | | |
| General: | | | |
| Bonds, Notes and Loans | \$ 466,409,366.86 | \$ 453,921,275.53 | \$ 445,918,184.20 |
| Authorized but not issued: | | | |
| General: | | | |
| Bonds, Notes and Loans | 126,089,777.36 | 56,805,307.65 | 55,099,665.51 |
| Total Gross Debt | 592,499,144.22 | 510,726,583.18 | 501,017,849.71 |
| Deductions: | | | |
| Accounts Receivable from Other Public Authorities for Payment of Gross Debt | 7,180,000.00 | 7,435,000.00 | 7,195,000.00 |
| Funds Temporarily Held to Pay | | | |
| Bonds and Notes | 7,456,151.05 | 5,431,822.10 | 3,718,699.68 |
| Total Deductions | 14,636,151.05 | 12,866,822.10 | 10,913,699.68 |
| Total Net Debt | \$ 577,862,993.17 | \$ 497,859,761.08 | \$ 490,104,150.03 |

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

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 | \$ 592,499,144.22 | \$ 14,636,151.05 | \$ 577,862,993.17 |
| Total Debt | <u>\$ 592,499,144.22</u> | <u>\$ 14,636,151.05</u> | <u>\$ 577,862,993.17</u> |

Net Debt \$577,862,993.17 divided by the average Equalized Valuation Basis per N.J.S.A 40A:2-2 as amended, \$139,614,207,388.33, equals 0.414%. 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, 2023 is calculated as follows:

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

| | |
|--|----------------------------|
| 2.0% of Equalized Valuation Basis (County) | \$ 2,792,284,147.77 |
| Net Debt | <u>577,862,993.17</u> |
| Remaining Borrowing Power | <u>\$ 2,214,421,154.60</u> |

General Debt

The following is a summary of the County's General Debt outstanding as of December 31, 2023:

A. Serial Bonds Payable

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------|--------------------------|--------------------------|--------------------------|
| 2024 | \$ 38,875,000.00 | \$ 17,946,702.35 | \$ 56,821,702.35 |
| 2025 | 38,295,000.00 | 16,288,426.30 | 54,583,426.30 |
| 2026 | 38,810,000.00 | 14,635,001.30 | 53,445,001.30 |
| 2027 | 39,397,000.00 | 13,002,926.30 | 52,399,926.30 |
| 2028 | 35,560,000.00 | 11,284,063.17 | 46,844,063.17 |
| 2029-2033 | 131,800,000.00 | 37,600,712.70 | 169,400,712.70 |
| 2034-2038 | 97,799,000.00 | 17,376,037.64 | 115,175,037.64 |
| 2039-2043 | 44,635,000.00 | 4,352,218.78 | 48,987,218.78 |
| Totals | <u>\$ 465,171,000.00</u> | <u>\$ 132,486,088.54</u> | <u>\$ 597,657,088.54</u> |

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 9. County Debt (continued)

B. Bonds and Notes Authorized But Not Issued

As of December 31, 2023, the County had \$126,089,777.36 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, 2023:

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------|------------------------|----------------------|------------------------|
| 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 | 92,326.43 | 10,637.52 | 102,963.95 |
| 2029-2033 | 437,082.28 | 30,481.34 | 467,563.62 |
| 2034-2036 | 35,000.00 | 2,493.78 | 37,493.78 |
| Total | \$ 1,238,366.86 | \$ 111,812.72 | \$ 1,350,179.58 |

Changes in Outstanding Debt

During 2023 the following changes occurred in the outstanding debt of the County:

| | <u>Balance Dec. 31, 2022</u> | <u>Increase</u> | <u>Decrease</u> | <u>Balance Dec. 31, 2023</u> | <u>Due Within One Year</u> |
|---------------------------------|----------------------------------|--------------------------|-------------------------|----------------------------------|--------------------------------|
| General Serial Bonds | \$ 452,486,000.00 | \$ 53,370,000.00 | \$ 40,685,000.00 | \$ 465,171,000.00 | \$ 38,875,000.00 |
| NJEIT Loans Payable | 1,435,275.53 | - | 196,908.67 | 1,238,366.86 | 206,908.67 |
| Bonds Authorized But Not Issued | 56,805,307.65 | 126,089,777.36 | 56,805,307.65 | 126,089,777.36 | - |
| | \$ 510,726,583.18 | \$ 179,459,777.36 | \$ 97,687,216.32 | \$ 592,499,144.22 | \$ 39,081,908.67 |

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023

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

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

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 10. Pension Obligations (continued)

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

Contributions - The contribution policy for PERS is set by *N.J.S.A. 43:15A* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For the fiscal year 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 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, 2023**

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:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|--|
| 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 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 | 1,695,628.00 |
| | \$ (11,025,833.00) |

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:

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 10. Pension Obligations (continued)

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

| | | |
|------------------------------------|---|------------------------------|
| 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.

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:

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 10. Pension Obligations (continued)

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

| <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.

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

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

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 10. Pension Obligations (continued)

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

Special Funding Situation – Under N.J.S.A. 43:15A-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, are Chapter 366, P.L. 2001 and Chapter 133, P.L. 2001.

The amount 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.

At December 31, 2022 the State’s proportionate share of the net pension 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> |

At December 31, 2022, the State’s proportionate share of the PERS expense, associated with the County, calculated by the plan as of the June 30, 2022 measurement date was \$1,240,437.00.

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 |

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2023

Note 10. Pension Obligations (continued)

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

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.

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.

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 10. Pension Obligations (continued)

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

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.

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

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| 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 |
| | <u>\$ 22,795,387</u> | <u>\$ 22,258,370</u> |

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

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, 2023**

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 | <u>20,498,298</u> |
| | <u><u>\$ 135,676,246</u></u> |

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, 2023**

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, 2023**

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:

| | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|---|------------------------------------|--|------------------------------------|
| County's Proportionate Share of the Net Pension Liability | \$ 158,036,584 | \$ 115,177,948 | \$ 79,497,925 |
| State of New Jersey's Proportionate Share of Net Pension Liability associated with the County | 28,125,879 | 20,498,298 | 14,148,300 |
| | \$ 186,162,463 | \$ 135,676,246 | \$ 93,646,225 |

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, 2023

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, 2023 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> |
|--------------------|------------------------|-------------------------|----------------------------|
| 2023 | \$ 89,355.65 | \$ 31,529.46 | \$ 57,826.19 |
| 2022 | 102,309.49 | 36,109.02 | 66,200.47 |
| 2021 | 109,333.06 | 38,589.30 | 70,743.76 |

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, 2023. 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, 2022.

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, 2023

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, 2022 were \$3,361,552,823.00 and \$12,729,372,321.00, 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, 2021 through June 30, 2022. 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, 2023

Note 11. Postemployment Benefits Other Than Pensions (continued)

Net OPEB Liability

The total OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. 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 for all future years | 2.75% to 6.55% based on years of service |
| Police and Firemen's Retirement System (PFRS) | |
| Rate for all future years | 3.25% to 16.25% based on years of service |
| 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 years if service within the respective plan.

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, 2022 was \$402,164,332.00. The County's proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2022, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. 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, 2022, the State proportionate share of the OPEB Obligation attributable to the County was 2.4902439974%, which was an increase of 0.018394% from its proportion measured as of June 30, 2021.

For the fiscal year ended June 30, 2022, the State of New Jersey recognized an OPEB (benefit) expense in the amount of \$10,753,333.00 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, 2022 measurement date.

Actuarial assumptions used in the July 1, 2021 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2018 to June 30, 2021.

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

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 11. Postemployment Benefits Other Than Pensions (continued)

Discount Rate

The discount rate for June 30, 2022 was 3.54%. 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, 2022, calculated using the discount rate as disclosed above as well as what the collective net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

| | At 1% Decrease (2.54%) | At Discount Rate (3.54%) | At 1% Increase (4.54%) |
|--|---------------------------|-----------------------------|---------------------------|
| State of New Jersey's Proportionate Share of Total OPEB Obligation Associated with The County | \$ 466,189,420 | \$ 402,164,332 | \$ 350,650,158 |
| State of New Jersey's Total Nonemployer OPEB Liability | 18,720,632,230 | 16,149,595,478 | 14,080,955,857 |

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

The following presents the net OPEB liability as of June 30, 2022, 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:

| | 1% Decrease | Healthcare Cost Trend Rate | 1% Increase |
|---|----------------|-------------------------------|----------------|
| State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with The County | \$ 341,168,111 | \$ 402,164,332 | \$ 480,283,316 |
| State of New Jersey's Total Nonemployer OPEB Liability | 13,700,188,049 | 16,149,595,478 | 19,286,596,671 |

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 11. Postemployment Benefits Other Than Pensions (continued)

Additional Information – The following is a summary of the collective balances of the local group at June 30, 2022:

| <u>Collective Balances at December 31, 2022 and December 31, 2021</u> | 12/31/2022 | 12/31/2021 |
|---|---------------------|---------------------|
| Actuarial valuation date (including roll forward) | June 30, 2022 | June 30, 2021 |
| Collective Deferred Outflows of Resources | \$ 7,897,070,518.00 | \$ 8,536,291,345.00 |
| Collective Deferred Inflows of Resources | 13,408,600,309.00 | 12,481,961,743.00 |
| Collective Net OPEB Liability | 16,149,595,478.00 | 17,999,781,235.00 |
| County's Portion | 2.490244% | 2.471850% |

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: | |
|----------------------|-------------------------------------|
| 2023 | \$ (1,463,380,541.00) |
| 2024 | (1,464,672,406.00) |
| 2025 | (1,156,630,075.00) |
| 2026 | (516,557,746.00) |
| 2027 | (115,810,526.00) |
| Thereafter | <u>(794,478,497.00)</u> |
| | <u><u>\$ (5,511,529,791.00)</u></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, 7.82, 7.87, 8.05, 8.14 and 8.04 years for the 2022, 2021, 2020, 2019, 2018 and 2017 amounts, respectively.

Plan Membership

At June 30, 2022, the Program membership consisted of the following:

| | |
|---------------------------------------|---------|
| Active Plan Members | 84,057 |
| Retirees Currently Receiving Benefits | 16,440 |
| Total Plan Members | 100,497 |

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023

Note 11. Postemployment Benefits Other Than Pensions (continued)

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2022 (measurement date June 30, 2021) is as follows:

| | |
|---|-----------------------------|
| Service Cost | \$ 796,654,029.00 |
| Interest on the Total OPEB Liability | 401,372,615.00 |
| Change of Benefit Terms | 402,474,416.00 |
| Differences Between Expected and Actual Experience | 572,046,963.00 |
| Changes of Assumptions | (3,599,550,175.00) |
| Contributions From the Employer | (389,490,003.00) |
| Contributions From Non-Employer Contributing Entity | (45,792,081.00) |
| Net Investment Income | (235,962.00) |
| Administrative Expense | <u>12,334,441.00</u> |
| Net Change in Total OPEB Liability | (1,850,185,757.00) |
| Total OPEB Liability (Beginning) | <u>17,999,781,235.00</u> |
| Total OPEB Liability (Ending) | <u>\$ 16,149,595,478.00</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.

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.

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023

Note 11. Postemployment Benefits Other Than Pensions (continued)

Additionally, the State's proportionate share of the OPEB liability attributable to the County is \$615,653.00 as of December 31, 2022. The OPEB liability was measured as of June 30, 2022. 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, 2021, to the measurement date of June 30, 2022. 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, 2022 was 0.0182480067%, which was a decrease of 0.0063689811% 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 OPEB liability were as follows:

| | |
|---------------------------------------|---------------|
| State of New Jersey's | |
| Proportionate Share of OPEB Liability | |
| Associated with the County | \$ 615,653.00 |

At December 31, 2022, the State's proportionate share of the OPEB (benefit) expense, associated with the County, calculated by the plan as of the June 30, 2022 measurement date was \$(100,980.00).

Note 12. Accrued Sick, Vacation and Compensation Time

As discussed in Note 1 and in accordance with accounting principles prescribed by the State of New Jersey, the cash basis of accounting is followed for recording the County's liability related to unused vacation, sick pay and compensation time. The County permits certain employees within limits to accumulate unused vacation, sick pay and compensation time, which may be taken as time off or paid at a later date at an agreed upon rate. In accordance with New Jersey accounting principles, this unused accumulated absences amount is not reported as a liability in the accompanying financial statements. It is estimated that accrued benefits for compensated absences are valued at \$2,583,580.36 at December 31, 2023.

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, 2023, the County has reserved in the Other Trust Fund \$1,821,152.29 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.

COUNTY OF OCEAN

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2023

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 \$464,387.66, which included real estate taxes.

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 \$234,370.25 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 2023 rent was \$111,788.62.

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.

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 15. Lease Obligations (continued)

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 2023 rent was \$79,350.00.

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 2023 rent was \$123,140.40.

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 2023 rent was \$81,563.49.

Note 16. Ocean County Utilities Authority – Deficiency Advance Contract

Provisions of a deficiency advance contract (the “Contract” executed between the County and the Ocean County Utilities Authority (the “Authority”) obligate the County to pay any principal and interest, which may become due on outstanding project or permanent bonds of the Authority. Although the County’s obligation pursuant to the Contract is a direct and general obligation, the Authority anticipates that its operating costs and the principal and interest and reserve requirements on its obligations will be paid from the revenue derived from service charges to customers using the Authority’s system. At December 31, 2023 the Authority’s issued and outstanding debt principal was \$69,933,525.00. 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.

Coverage

Worker’ Compensation

General Liability

Component Units and Related Entities

Board of Social Services

Library Commission

Mosquito Commission

Private Industry Council

Library Commission

Mosquito Commission

Private Industry Council

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 17. Risk Management (continued)

| | |
|---|--|
| Automobile Liability Physical Damage | Library Commission Mosquito Commission Private Industry Council 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, 2023 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, 2023, the most recent date for which information was available amounted to \$19,449,010.02, for funding of self-insured retentions. At December 31, 2023, 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.

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, 2023. 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, 2023</u> | <u>Actuarial</u> <u>Recommendation</u> <u>at Dec. 31, 2023</u> | <u>Over/(Under)</u> <u>2023 Actuarial</u> <u>Recommended</u> | <u>Amount</u> <u>Raised in</u> <u>2024 Budget</u> | <u>Remainder to</u> <u>be Raised in</u> <u>Subsequent</u> <u>Budgets</u> |
|-------------------------------------|--|--|--|---|---|
| Worker's Compensation | \$ 11,783,381.28 | \$ 15,663,988.00 | \$ (3,880,606.72) | \$ 2,298,842.00 | \$ 1,581,764.72 |
| Self-Insurance Police Professionals | 1,021,348.39 | 125,441.00 | 895,907.39 | 1,000.00 | (896,907.39) |
| Self-Insurance Public Officials | 1,551,057.51 | 39,902.00 | 1,511,155.51 | 1,000.00 | (1,512,155.51) |
| General Liability | 1,196,632.76 | 381,942.00 | 814,690.76 | 1,000.00 | (815,690.76) |
| Automobile Liability | 558,366.55 | 61,295.00 | 497,071.55 | 1,000.00 | (498,071.55) |

Note 18. Contracts Payable

The County has committed design and construction contracts outstanding at December 31, 2023. 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.

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

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, 2023, 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 \$21,746,628.00 for the Ocean County Vocational Technical School Year July 1, 2023 to June 30, 2024. The County funded this amount by appropriating \$21,746,628.00 in the County's 2023 budget.

The Board of School Estimates approved an Appropriation of \$17,218,896.00 for the Ocean County College Year July 1, 2023 to June 30, 2024. The County funded this amount by appropriating \$17,218,896.00 in the County's 2023 budget.

Note 21. Litigation

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

Note 22. Subsequent Events

The County has evaluated subsequent events through June 20, 2024, the date the financial statements were available to be issued.

On February 21, 2024, an Ordinance authorizing Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean, and appropriating \$2,500,000.00 therefor and authorizing the issuance of \$2,375,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On February 21, 2024, an Ordinance authorizing the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean, and appropriating \$6,500,000.00 therefor and authorizing the issuance of \$6,175,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On February 21, 2024, an Ordinance authorizing the Reconstruction of Old Freehold Road and Garden State Parkway Underpass/Whitty Road, Located in the Township of Toms River, in the County of Ocean, and appropriating \$1,200,000.00 therefor and authorizing the issuance of \$1,140,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 22. Subsequent Events (continued)

On February 21, 2024, an Ordinance authorizing the Construction of a Traffic Signal at Western Boulevard and Manchester Avenue, Located in the Township of Lacey, in the County of Ocean, and appropriating \$1,000,000 therefor and authorizing the issuance of \$950,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On May 1, 2024, an Ordinance appropriating \$5,000,000.00 from the Capital Improvement Fund for Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean.

On May 1, 2024, an Ordinance appropriating \$2,500,000.00 from the Capital Improvement Fund for Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean.

On May 1, 2024, an Ordinance appropriating \$2,500,000.00 from the Capital Improvement Fund for Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean.

On May 1, 2024, an Ordinance appropriating \$1,500,000.00 from the Capital Improvement Fund for Rehabilitation and Repair of Various Bridges at Various Locations, all in the County of Ocean.

On May 1, 2024, an Ordinance appropriating \$1,000,000.00 from the Capital Improvement Fund for Upgrading of County Underground Storage Tanks to Achieve Compliance with State and Federal Underground Storage Tank Regulations including Planning, Upgrading, Removal, Replacement or Remediation as Necessary, all in the County of Ocean.

On May 1, 2024, an Ordinance appropriating \$1,000,000.00 from the Capital Improvement Fund for Construction of a Traffic Signal at Ocean Gate Drive and Mill Creek Road/Veeder Lane, Located in the Township of Berkeley, in the County of Ocean.

On May 1, 2024, an Ordinance authorizing the Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean, and appropriating \$12,837,790.00 therefor and authorizing the issuance of \$12,837,790.00 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On May 1, 2024, an Ordinance appropriating \$3,000,000.00 from the Capital Improvement Fund for Expansion of the Jackson Center, Including Furnishings, Equipment, and other Apparatus, Phase II, of the Ocean County Vocational Technical School, in the Township of Jackson, County of Ocean.

On June 5, 2024, an Ordinance authorizing the Replacement of the Brewers Bridge, Structure No. 1511-005, Located in the Township of Jackson, in the County of Ocean, and appropriating \$3,500,000.00 therefor and authorizing the issuance of \$1,771,954.00 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On June 5, 2024, an Ordinance appropriating \$2,000,000.00 from the Capital Improvement Fund for Replacement of the Hooper Avenue Culvert, Structure No. 1506-012, Located in the Township of Brick, in the County of Ocean.

On June 5, 2024, an Ordinance appropriating \$1,500,000.00 from the Capital Improvement Fund for Construction of a Traffic Signal at Whitesville Road and South Hope Chapel Road, Located in the Township of Jackson, in the County of Ocean.

COUNTY OF OCEAN

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Note 22. Subsequent Events (continued)

On June 5, 2024, an Ordinance authorizing Construction of a Modern Roundabout at North Hope Chapel Road and New Central Avenue, Located in the Township of Jackson, in the County of Ocean, and appropriating \$4,000,000.00 therefor and authorizing the issuance of \$3,800,000.00 in Bonds or Bond Anticipation Notes of the County of Ocean to finance the same.

On June 5, 2024, an Ordinance appropriating \$550,000.00 from the Capital Improvement Fund for Two Story Class A Burn Building at the Fire and Safety Training Center, Located in the Township of Ocean, in the County of Ocean.

On June 5, 2024, an Ordinance appropriating \$3,500,000.00 from the Capital Improvement Fund for Development and Construction of a Road Garage, Phase II, Located on Chestnut Street in the Township of Toms River, in the County of Ocean.

On June 5, 2024, an Ordinance appropriating \$1,200,000.00 from the Capital Improvement Fund for Renovations to the Southern Service Center, Located in the Township of Stafford, 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, 2023**

| | CURRENT | GRANTS |
|---|-------------------|-------------------|
| Balance, December 31, 2022 | \$ 161,251,077.47 | \$ 66,786,143.02 |
| Increased by: | | |
| Revenue Accounts Receivable | \$ 69,649,240.79 | \$ - |
| Non-budget Revenue | 9,378,179.56 | - |
| County Taxes | 428,681,650.00 | - |
| Payroll Liabilities | 91,403,143.84 | - |
| Interfund - Trust Fund | 45,494.68 | - |
| Reserve for FEMA | | |
| Reimbursements - Superstorm Sandy | 43,154.82 | - |
| Unclaimed Property Pending Distribution | 2,624.12 | - |
| Parks Sales Tax | 15.84 | - |
| Interfund - Current Fund | - | 627,531.62 |
| Reserve for Interest - CARES Act | - | 218,888.80 |
| Reserve for Interest - CARES ERA | - | 8,931.09 |
| Reserve for Interest - ARP | - | 3,888,717.85 |
| Grants - Accounts Receivable | - | 27,139,713.50 |
| Grants - Unappropriated Reserves | - | 59,008,851.09 |
| | 599,203,503.65 | 90,892,633.95 |
| Subtotal | 760,454,581.12 | 157,678,776.97 |
| Decreased by: | | |
| 2023 Budget Appropriations | 454,560,068.71 | - |
| 2022 Appropriation Reserves | 32,947,635.79 | - |
| Refund of Prior Year Revenue | 3,402.00 | - |
| Inventory - Central Supply Warehouse | 512,809.50 | - |
| Accounts Payable | 4,523,232.88 | - |
| Due to Cuisine on the Green | 93.00 | - |
| Interfund - Grant Fund | 626,548.68 | - |
| Unclaimed Property Pending Distribution | 2,636.92 | - |
| Increase to Change Fund | 350.00 | - |
| Payroll Liabilities | 91,240,566.09 | - |
| Due from Other Agencies | - | - |
| Sales Tax Payable - Parks | 57.14 | - |
| Due to State of New Jersey | - | - |
| Interfund - Current Fund | - | - |
| Reserve for Interest - CARES Act | - | - |
| Due to Grantor | - | 337,500.00 |
| Grants - Unappropriated Reserves Anticipated in Current | - | 10,734,017.00 |
| Grant - Appropriated Reserves | - | 34,317,043.32 |
| | 584,417,400.71 | 45,388,560.32 |
| Balance, December 31, 2023 | \$ 176,037,180.41 | \$ 112,290,216.65 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF DUE COUNTY FOR ADDED AND OMITTED TAXES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | |
|----------------------------|-------------------------------|
| Balance, December 31, 2022 | \$ 2,289,831.12 |
| Increased by: | |
| Added and Omitted Taxes | <u>3,653,493.03</u> |
| Subtotal | 5,943,324.15 |
| Decreased by: | |
| Collections | <u>2,335,689.33</u> |
| Balance, December 31, 2023 | <u><u>\$ 3,607,634.82</u></u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | BALANCE DECEMBER 31, 2022 | ACCRUED IN 2023 | REALIZED | BALANCE DECEMBER 31, 2023 |
|--|---------------------------------|-------------------------|-------------------------|---------------------------------|
| Miscellaneous Revenue Anticipated: | | | | |
| Recording Fees - County Clerk Fees | \$ 1,087,561.10 | \$ 9,451,687.60 | \$ 9,818,926.95 | \$ 720,321.75 |
| Surrogate Fees | 47,686.29 | 602,739.29 | 575,424.22 | 75,001.36 |
| Sheriff Fees | - | 2,170,634.05 | 2,170,634.05 | - |
| Interest on Investments and Deposits | 211,625.52 | 10,130,477.60 | 9,938,817.58 | 403,285.54 |
| Road Opening Permits | - | 32,490.00 | 32,490.00 | - |
| Copy Machine Fees - County Clerk | 175.00 | 2,970.25 | 3,097.25 | 48.00 |
| Notary Fees - County Clerk | 1,575.00 | 29,970.00 | 29,205.00 | 2,340.00 |
| Passport Fees - County Clerk | 70,920.00 | 941,445.00 | 933,460.00 | 78,905.00 |
| Federal and State Contract - Indirect Cost Allocation | - | 1,358,484.83 | 1,358,484.83 | - |
| College Debt Service Reimbursement | - | 1,798,327.19 | 1,798,327.19 | - |
| Rent - Ocean County Air Park | - | 144,719.32 | 144,719.32 | - |
| Rent - Parks - Picnic Areas | - | 38,585.00 | 38,585.00 | - |
| State Reimbursement - Inmates | - | 1,284,039.33 | 1,284,039.33 | - |
| County Parks - Non-Profit Program | - | 99,219.85 | 99,219.85 | - |
| Shared Services Agreements - Vehicle Services | - | 298,161.41 | 298,161.41 | - |
| Shared Services Agreements - Planning | - | 60,708.77 | 60,708.77 | - |
| Shared Services Agreements - Engineering | - | 21,724.16 | 21,724.16 | - |
| Shared Services Agreements - Roads | - | 1,352,805.29 | 1,352,805.29 | - |
| Atlantis Complex Revenues | - | 1,265,231.05 | 1,265,231.05 | - |
| Forge Pond Golf Course Fees | - | 923,068.98 | 923,068.98 | - |
| Atlantis Pro Shop | - | 75,525.29 | 75,525.29 | - |
| Forge Pond Pro Shop | - | 84,386.36 | 84,386.36 | - |
| Reimbursement for Salary and Wages of Mental Health Coordinator | - | 12,000.00 | 12,000.00 | - |
| State Aid - County College Bonds (N. J. S. 18A:64A-22-6) | - | 2,594,339.58 | 2,594,339.58 | - |
| State Aid - County Vocational School Bonds (N.J.S.A. 44:7-38 et. Seq.) | - | 592,059.00 | 592,059.00 | - |
| State and Federal Reimbursement School Nutrition | - | 52,509.37 | 52,509.37 | - |
| Library Pension Payment | - | 2,546,571.00 | 2,546,571.00 | - |
| HUD Pension Payment | - | 37,149.00 | 37,149.00 | - |
| Supplemental Security Income | - | 1,508,727.00 | 1,508,727.00 | - |
| Sample Ballots Postage | - | 9,863.81 | 9,863.81 | - |
| Sample Ballots Printing | - | 6,698.00 | 6,698.00 | - |
| Rent - T-Hangers at Airpark | - | 230,011.05 | 230,011.05 | - |
| Sub-Division and Site Plan Fees | - | 29,579.00 | 29,579.00 | - |
| Motor Vehicle Fines | - | 1,394,828.00 | 1,394,828.00 | - |
| Reserve to Pay Bonds | - | 5,431,822.00 | 5,431,822.00 | - |
| Capital Surplus | - | 722,359.00 | 722,359.00 | - |
| Recycling Reserve Trust | - | 200,000.00 | 200,000.00 | - |
| Constitutional Officers Fees - Tax Relief: | | | | |
| County Clerk | 296,693.00 | 3,656,133.95 | 3,665,759.95 | 287,067.00 |
| Surrogate | 44,018.11 | 487,142.62 | 531,160.73 | - |
| Sheriff | - | 1,227,247.89 | 1,227,247.89 | - |
| Public Health Priority Funding (N.J.S.A. 26:2F-1) | 304,561.75 | 2,996,393.48 | 3,062,280.48 | 238,674.75 |
| Added and Omitted Taxes | - | 2,335,689.33 | 2,335,689.33 | - |
| 911 Service Agreements | - | 417,527.72 | 417,527.72 | - |
| American Rescue Plan Act of 2021- Revenue Replacement | - | 10,734,017.00 | 10,734,017.00 | - |
| | <u>\$ 2,064,815.77</u> | <u>\$ 69,390,068.42</u> | <u>\$ 69,649,240.79</u> | <u>\$ 1,805,643.40</u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF INVENTORY - CENTRAL SUPPLY WAREHOUSE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | | |
|-----------------------------------|----|------------|-------------------|
| Balance, December 31, 2022 | | \$ | 348,268.81 |
| Increased by: | | | |
| Adjustments to Inventory | \$ | 119.81 | |
| Disbursements | | 512,809.50 | 512,929.31 |
| | | | <hr/> |
| Subtotal | | | 861,198.12 |
| Decreased by: | | | |
| 2023 Budget Allocations - Current | | 417,369.92 | |
| 2023 Budget Allocations - Grant | | 982.94 | |
| 2023 Budget Allocations - Trust | | 45,494.68 | 463,847.54 |
| | | | <hr/> |
| Balance, December 31, 2023 | | <u>\$</u> | <u>397,350.58</u> |

EXHIBIT A-8

**SCHEDULE OF INTERFUNDS - OTHER
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | TRUST FUND | GENERAL CAPITAL FUND | TOTAL |
|--------------------------------------|----------------------|----------------------------|----------------------|
| Balance December 31, 2022 - Due From | \$ 80,368.94 | \$ 109,396.98 | \$ 189,765.92 |
| Increased by: | | | |
| Interest Due From Other Funds | 148,705.04 | 216,215.66 | 364,920.70 |
| | <hr/> | | <hr/> |
| Total Increase | 148,705.04 | 216,215.66 | 364,920.70 |
| | <hr/> | | <hr/> |
| Total Increase and Balance | 229,073.98 | 325,612.64 | 554,686.62 |
| Decreased by: | | | |
| Revenue Accounts Receivable | 80,368.94 | 109,396.98 | 189,765.92 |
| | <hr/> | | <hr/> |
| Balance December 31, 2023 - Due From | <u>\$ 148,705.04</u> | <u>\$ 216,215.66</u> | <u>\$ 364,920.70</u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| OPERATIONS | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|--|------------------------------|-------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| GENERAL GOVERNMENT ADMINISTRATIVE AND EXECUTIVE | | | | | |
| Board of Chosen Commissioners: | | | | | |
| Salaries and Wages | \$ - | \$ 1,108.28 | \$ 1,108.28 | \$ - | \$ 1,108.28 |
| Other Expenses | 170.64 | 102.48 | 273.12 | 170.64 | 102.48 |
| County Administrator: | | | | | |
| Salaries and Wages | - | 84,632.55 | 4,632.55 | - | 4,632.55 |
| Other Expenses | 2,500.00 | 58,903.50 | 61,403.50 | 2,500.00 | 58,903.50 |
| Management System and Budget Analysis: | | | | | |
| Salaries and Wages | - | 22,828.07 | 22,828.07 | - | 22,828.07 |
| Other Expenses | 36,389.91 | 35,419.25 | 71,809.16 | 36,389.91 | 35,419.25 |
| Wireless Technologies Division: | | | | | |
| Other Expenses | 157,429.01 | 98,256.97 | 255,685.98 | 155,368.97 | 100,317.01 |
| Audit: | | | | | |
| Other Expenses | 150,000.00 | - | 150,000.00 | 150,000.00 | - |
| Special Accounting Services: | | | | | |
| Other Expenses | 65,000.00 | 77,500.00 | 142,500.00 | 65,000.00 | 77,500.00 |
| County Counsel: | | | | | |
| Other Expenses | - | 196,139.66 | 196,139.66 | 33,301.86 | 162,837.80 |
| Adjusters Office: | | | | | |
| Salaries and Wages | - | 9,812.07 | 9,812.07 | - | 9,812.07 |
| Other Expenses | 2,306.02 | 19,777.42 | 22,083.44 | 3,432.62 | 18,650.82 |
| Department of Finance: | | | | | |
| Salaries and Wages | 1,000.00 | 26,452.14 | 15,452.14 | 1,000.00 | 14,452.14 |
| Other Expenses | 19,803.73 | 65,045.40 | 84,849.13 | 9,277.54 | 75,571.59 |
| Clerk of the Board: | | | | | |
| Salaries and Wages | - | 53,672.85 | 672.85 | - | 672.85 |
| Other Expenses | 9,392.22 | 9,724.87 | 19,117.09 | 9,680.78 | 9,436.31 |
| Business Development & Tourism: | | | | | |
| Other Expenses | 8,360.98 | 7.11 | 8,368.09 | 8,291.17 | 76.92 |
| Employee Relations: | | | | | |
| Salaries and Wages | - | 21,831.27 | 21,831.27 | - | 21,831.27 |
| Other Expenses | 381.10 | 3,232.13 | 3,613.23 | 35.42 | 3,577.81 |
| Personnel Training Program: | | | | | |
| Other Expenses | 5,081.96 | 19,922.49 | 25,004.45 | 5,081.96 | 19,922.49 |
| Labor Relations Consultant: | | | | | |
| Other Expenses | 102,276.24 | 42,146.55 | 144,422.79 | 707.00 | 143,715.79 |
| County Connection/Tourism: | | | | | |
| Other Expenses | 648.11 | 3,142.62 | 3,790.73 | 483.54 | 3,307.19 |
| Public Information/Outreach: | | | | | |
| Other Expenses | 122,762.81 | 45,216.49 | 167,979.30 | 118,199.63 | 49,779.67 |
| County Clerk: | | | | | |
| Salaries and Wages | - | 84,917.51 | 84,917.51 | - | 84,917.51 |
| Other Expenses | 28,136.21 | 7,442.69 | 35,578.90 | 27,351.46 | 8,227.44 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| OPERATIONS | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|--------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Prosecutor's Programs: | | | | | |
| Other Expenses | 2,896.66 | 43,349.97 | 46,246.63 | 4,934.66 | 41,311.97 |
| Prosecutor: | | | | | |
| Salaries and Wages | 1,000.00 | 1,086,152.50 | 1,087,152.50 | 309,227.33 | 777,925.17 |
| Other Expenses | 112,533.35 | 86,322.97 | 198,856.32 | 62,919.70 | 135,936.62 |
| Gang Violence Initiative: | | | | | |
| Salaries and Wages | - | 49,161.06 | 49,161.06 | 18,794.00 | 30,367.06 |
| Purchase Department: | | | | | |
| Salaries and Wages | - | 17,726.16 | 17,726.16 | - | 17,726.16 |
| Other Expenses | 7,971.39 | 578.78 | 8,550.17 | 7,971.69 | 578.48 |
| Warehouse/Record Storage: | | | | | |
| Salaries and Wages | - | 5,194.03 | 5,194.03 | - | 5,194.03 |
| Other Expenses | - | 860.17 | 860.17 | - | 860.17 |
| Building and Grounds: | | | | | |
| Salaries and Wages | - | 105,236.26 | 236.26 | - | 236.26 |
| Other Expenses | 505,168.66 | 86,359.78 | 591,528.44 | 559,413.29 | 32,115.15 |
| Security: | | | | | |
| Salaries and Wages | - | 54,024.87 | 24.87 | - | 24.87 |
| Other Expenses | 7,183.08 | 54.99 | 7,238.07 | 5,625.67 | 1,612.40 |
| Insurance: | | | | | |
| Group Insurance Plan for Employees | 83,108.39 | 3,916,592.44 | 3,999,700.83 | 261,746.41 | 3,737,954.42 |
| Health Benefit Waiver | - | 3,600.00 | 3,600.00 | - | 3,600.00 |
| Employee Physicals and Policy | 6,710.00 | 10,064.00 | 16,774.00 | 9,771.00 | 7,003.00 |
| Insurance Consultant | 13,825.00 | 3.00 | 13,828.00 | 13,825.00 | 3.00 |
| Workmen's Compensation Trust (40A:10-6) | - | - | 1,500,000.00 | 1,500,000.00 | - |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|--|------------------------------|--------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| OPERATIONS | | | | | |
| Stationery, Printing and Advertising: | | | | | |
| Other Expenses | 428.20 | 7,587.66 | 8,015.86 | 953.28 | 7,062.58 |
| Postage: | | | | | |
| Salaries and Wages | | | | | |
| Other Expenses | 3,000.00 | 319,925.00 | 12,925.00 | 3,000.00 | 9,925.00 |
| Office of Information Technology: | | | | | |
| Salaries and Wages | 2,000.00 | 73,718.49 | 5,718.49 | 3,000.00 | 2,718.49 |
| Other Expenses | 1,480,469.84 | 515,324.99 | 1,995,794.83 | 875,590.57 | 1,120,204.26 |
| Printing and Graphic Arts: | | | | | |
| Salaries and Wages | - | 63,201.20 | 13,201.20 | - | 13,201.20 |
| Other Expenses | 82,416.49 | 43,506.04 | 125,922.53 | 41,175.80 | 84,746.73 |
| JUDICIARY | | | | | |
| Indigent Costs: | | | | | |
| Other Expenses | - | 21,986.52 | 21,986.52 | - | 21,986.52 |
| Uniform Interstate Family Support Act: | | | | | |
| Other Expenses | 28,482.46 | 70,082.54 | 98,565.00 | 7,301.53 | 91,263.47 |
| County Surrogate: | | | | | |
| Salaries and Wages | 420.00 | 97,511.72 | 97,931.72 | 420.00 | 97,511.72 |
| Other Expenses | 4,483.48 | 2,429.46 | 6,912.94 | 4,116.96 | 2,795.98 |
| Sheriff's Office - Judicial Function: | | | | | |
| Salaries and Wages | 24,948.12 | 11,115.85 | 36,063.97 | 25,318.81 | 10,745.16 |
| Other Expenses | | | | | |
| REGULATION | | | | | |
| Office of the Sheriff: | | | | | |
| Salaries and Wages | 1,000.00 | 1,185,800.86 | 1,186,800.86 | 686,521.73 | 500,279.13 |
| Other Expenses | 374,347.52 | 21,955.50 | 396,303.02 | 349,028.59 | 47,274.43 |
| Sheriff's - 911 System (N.J.S. 40A:45.4(r)): | | | | | |
| Salaries and Wages | - | 322,921.36 | 322,921.36 | - | 322,921.36 |
| Other Expenses | 283,173.45 | 19,427.39 | 302,600.84 | 280,214.21 | 22,386.63 |
| Sheriff - Communication and Operations Division: | | | | | |
| Other Expenses | 84,556.55 | 24,729.83 | 109,286.38 | 84,390.95 | 24,895.43 |
| Sheriff - Criminal Division: | | | | | |
| Other Expenses | 83,974.35 | 1,954.55 | 85,928.90 | 76,428.36 | 9,500.54 |
| Police Academy: | | | | | |
| Other Expenses | 12,991.15 | 16,293.17 | 29,284.32 | 12,763.47 | 16,520.85 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| OPERATIONS | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|--|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Board of Taxation: | | | | | |
| Salaries and Wages | - | 37,098.88 | 37,098.88 | - | 37,098.88 |
| Other Expenses | 391.06 | 10,931.09 | 11,322.15 | 322.68 | 10,999.47 |
| County Medical Examiner: | | | | | |
| Salaries and Wages | - | 88,197.92 | 197.92 | - | 197.92 |
| Other Expenses | 323,096.44 | 507,338.19 | 830,434.63 | 221,632.00 | 608,802.63 |
| Burial Expenses - Indigents: | | | | | |
| Other Expenses | - | 20,000.00 | 20,000.00 | - | 20,000.00 |
| Shade Tree Commission: | | | | | |
| Salaries and Wages | - | 376.80 | 376.80 | - | 376.80 |
| Other Expenses | 26,499.96 | 663.61 | 27,163.57 | 26,462.70 | 700.87 |
| Election Expense: | | | | | |
| Salaries and Wages | - | 47,871.31 | 47,871.31 | - | 47,871.31 |
| Other Expenses | 229,670.83 | 333,593.55 | 563,264.38 | 213,084.08 | 350,180.30 |
| Election Board: | | | | | |
| Salaries and Wages | - | 387,465.95 | 387,465.95 | 48,497.50 | 338,968.45 |
| Clean Vessel Act: | | | | | |
| Other Expenses | - | 5,000.00 | 5,000.00 | - | 5,000.00 |
| Rent of Polling Places: | | | | | |
| Other Expenses | 10,000.00 | 18,200.00 | 28,200.00 | 9,600.00 | 18,600.00 |
| District Election Board Members: | | | | | |
| Other Expenses | - | 202,860.14 | 202,860.14 | - | 202,860.14 |
| County Clerk - Election Expense: | | | | | |
| Other Expenses | 384,326.39 | 5,474.93 | 389,801.32 | 384,326.39 | 5,474.93 |
| Sheriff - Emergency Services Division: | | | | | |
| Other Expenses | 26,139.03 | 9,810.62 | 35,949.65 | 23,343.86 | 12,605.79 |
| Consumer Affairs (N.J.S. 40:27-6-47) | | | | | |
| Salaries and Wages | - | 88,761.84 | 761.84 | - | 761.84 |
| Other Expenses | - | 4,619.93 | 4,619.93 | - | 4,619.93 |
| Planning Board (N.J.S. 40:27-3): | | | | | |
| Salaries and Wages | - | 39,101.81 | 39,101.81 | - | 39,101.81 |
| Other Expenses | 52,507.15 | 34,247.44 | 86,754.59 | 51,462.30 | 35,292.29 |
| Construction Board of Appeals (N.J.S. 52:27D-127): | | | | | |
| Other Expenses | - | 200.00 | 200.00 | 68.44 | 131.56 |
| Office of the Fire Marshall (40A:14-2): | | | | | |
| Salaries and Wages | - | 35,437.80 | 35,437.80 | - | 35,437.80 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| OPERATIONS | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|--------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| ROADS AND BRIDGES | | | | | |
| Roads: | | | | | |
| Salaries and Wages | - | 78,570.77 | 570.77 | - | 570.77 |
| Other Expenses | 442,676.67 | 16,382.86 | 459,059.53 | 426,454.31 | 32,605.22 |
| Vehicle Services: | | | | | |
| Salaries and Wages | - | 63,461.48 | 461.48 | 216.44 | 245.04 |
| Other Expenses | 56,485.75 | 4,957.42 | 61,443.17 | 52,880.80 | 8,562.37 |
| Engineering Department: | | | | | |
| Salaries and Wages | - | 36,378.91 | 36,378.91 | - | 36,378.91 |
| Other Expenses | 83,647.57 | 37,562.40 | 121,209.97 | 75,848.02 | 45,361.95 |
| Beach Erosion: | | | | | |
| Other Expenses | - | 1,144,000.00 | 1,144,000.00 | 1,144,000.00 | - |
| Transportation Services: | | | | | |
| Salaries and Wages | - | 51,289.16 | 289.16 | - | 289.16 |
| Other Expenses | 18,480.86 | 69,824.89 | 88,305.75 | 8,226.73 | 80,079.02 |
| Shared Services Agreements: | | | | | |
| Other Expenses - Municipal Aid Roads | 5,556.00 | 153,141.01 | 158,697.01 | 5,556.00 | 153,141.01 |
| Other Expenses - Vehicle Services | 194.97 | 223,767.26 | 223,962.23 | 194.97 | 223,767.26 |
| Other Expenses - Planning Board | - | 4,291.23 | 4,291.23 | - | 4,291.23 |
| Maintenance of Pumping Facility: | | | | | |
| Other Expenses | 39,932.00 | 96,992.57 | 136,924.57 | 39,932.00 | 96,992.57 |
| Engineering/Hazard Tree Removal | | | | | |
| Other Expenses | 84,287.28 | 6,227.07 | 90,514.35 | 84,287.28 | 6,227.07 |
| CORRECTIONAL AND PENAL | | | | | |
| Department of Corrections: | | | | | |
| Salaries and Wages | - | 704,676.99 | 704,676.99 | 543,581.19 | 161,095.80 |
| Other Expenses | 276,334.29 | 218,595.86 | 494,930.15 | 251,748.66 | 243,181.49 |
| Corrections - Healthcare Services: | | | | | |
| Other Expenses | 1,384,676.66 | 367,523.65 | 1,752,200.31 | 1,214,693.30 | 537,507.01 |
| Corrections - Food: | | | | | |
| Other Expenses | 284,680.00 | 105,271.10 | 389,951.10 | 191,118.00 | 198,833.10 |
| HEALTH AND WELFARE | | | | | |
| Department of Human Services: | | | | | |
| Salaries and Wages | - | 40,635.74 | 40,635.74 | - | 40,635.74 |
| Other Expenses | 208,251.00 | 41,855.63 | 250,106.63 | 206,444.06 | 43,662.57 |
| Mental Health Program (N.J.S.A. 40:23-8.1) | | | | | |
| Other Expenses | 608,947.00 | - | 608,947.00 | 606,025.00 | 2,922.00 |
| Aid to Uniform Fire Prevention (40:23-8.13) | | | | | |
| Fire and First Aid Training Center: | | | | | |
| Salaries and Wages | - | 8,100.00 | 8,100.00 | - | 8,100.00 |
| Other Expenses | 10,790.67 | 36,152.02 | 36,152.02 | - | 36,152.02 |
| Aid to First Aid Captain's Association (N.J.S. 40:5-2): | | | | | |
| Other Expenses | - | 35.41 | 10,826.08 | 10,017.10 | 808.98 |
| | | 2,500.00 | 2,500.00 | - | 2,500.00 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| OPERATIONS | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Maintenance of Patients O/T State Institutions | - | 47,263.21 | 147,263.21 | 145,774.60 | 1,488.61 |
| Board of Social Services: | | | | | |
| Administration | - | 0.42 | 0.42 | - | 0.42 |
| Juvenile Services Educational Programs: | | | | | |
| Other Expenses | 469,546.20 | 57,631.03 | 527,177.23 | 463,650.62 | 63,526.61 |
| Juvenile Services - State Housing: | | | | | |
| Other Expenses | 6,776.62 | 2,392.10 | 9,168.72 | 6,305.72 | 2,863.00 |
| Juvenile Services: | | | | | |
| Salaries and Wages | - | 63,634.02 | 63,634.02 | - | 63,634.02 |
| Other Expenses | 15,508.88 | 91,388.68 | 106,897.56 | 22,600.13 | 84,297.43 |
| Juvenile Services - Non-Secure Programs: | | | | | |
| Other Expenses | 78,797.36 | 78,770.80 | 157,568.16 | 41,672.36 | 115,895.80 |
| Juvenile Gang Initiatives: | | | | | |
| Other Expenses | 618.00 | 15,849.61 | 16,467.61 | 156.00 | 16,311.61 |
| Office of Senior Services: | | | | | |
| Salaries and Wages | - | 86,540.28 | 540.28 | - | 540.28 |
| Other Expenses | 2,024.40 | 125,411.87 | 127,436.27 | 3,498.43 | 123,937.84 |
| 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 | 58,500.00 | - | 58,500.00 | 58,500.00 | - |
| County Environmental Agency: | | | | | |
| Other Expenses | - | 355.00 | 355.00 | - | 355.00 |
| Hazardous Household Waste Program: | | | | | |
| Other Expenses | 169,280.22 | 248,130.53 | 417,410.75 | 34,715.78 | 382,694.97 |
| Solid Waste Management: | | | | | |
| Salaries and Wages | - | 62,683.28 | 683.28 | - | 683.28 |
| Other Expenses | 333,243.48 | 29,649.16 | 362,892.64 | 301,660.69 | 61,231.95 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| OPERATIONS | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Commission for Individual with Disabilities: | | | | | |
| Other Expenses | - | 1,017.80 | 1,017.80 | - | 1,017.80 |
| Division on Aging - State District Center Reimbursement: | | | | | |
| Other Expenses | 112,355.17 | - | 112,355.17 | - | 112,355.17 |
| Child & Adult Disability Services | | | | | |
| Other Expenses | 89,183.33 | 9.00 | 89,192.33 | 89,183.33 | 9.00 |
| School Nutrition Program: | | | | | |
| Other Expenses | 668.50 | 59.02 | 727.52 | 52.95 | 674.57 |
| Workforce Investment Board: | | | | | |
| Other Expenses | 36,000.00 | - | 36,000.00 | 36,000.00 | - |
| EDUCATIONAL | | | | | |
| County Superintendent of Schools: | | | | | |
| Salaries and Wages | - | 23,393.39 | 23,393.39 | - | 23,393.39 |
| Other Expenses | 1,094.58 | 4,762.47 | 5,857.05 | 1,094.58 | 4,762.47 |
| County Extension Service Farm and Home Demonstration: | | | | | |
| Salaries and Wages | - | 15,686.65 | 15,686.65 | - | 15,686.65 |
| Other Expenses | 3,869.29 | 2,772.78 | 6,642.07 | 2,670.23 | 3,971.84 |
| Rutgers Co-Op Extension: | | | | | |
| Other Expenses | 64,115.00 | - | 64,115.00 | 42,014.00 | 22,101.00 |
| County College: | | | | | |
| Other Expenses | 8,278,315.50 | - | 8,278,315.50 | 8,278,315.50 | - |
| Ocean County College Nursing Program: | | | | | |
| Other Expenses | 50,000.00 | - | 50,000.00 | 50,000.00 | - |
| Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S. 18A:64A-23): | | | | | |
| Other Expenses | - | 174,690.38 | 174,690.38 | 8,241.88 | 166,448.50 |
| County Cultural and Heritage Commission (N.J.S. 40:33A-6): | | | | | |
| Other Expenses | 5,038.11 | 607.65 | 5,645.76 | 4,248.55 | 1,397.21 |
| Aid to Museums (N.J.S. 40:23-6.22) | | | | | |
| Other Expenses | - | 6,075.00 | 6,075.00 | - | 6,075.00 |
| RECREATION | | | | | |
| County Parks (N.J.S. 40:32-2.4): | | | | | |
| Salaries and Wages | - | 122,748.26 | 122,748.26 | - | 22,748.26 |
| Other Expenses | 112,253.83 | 13,976.64 | 126,230.47 | 99,249.72 | 26,980.75 |
| County Parks - Non-Profit Program: | | | | | |
| Other Expenses | 34,151.68 | 2,351.80 | 36,503.48 | 33,966.29 | 2,537.19 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| OPERATIONS | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Forge Pond Complex: | | | | | |
| Other Expenses | 8,738.82 | 1,029.83 | 9,768.65 | 8,514.02 | 1,254.63 |
| Atlantis Complex: | | | | | |
| Other Expenses | 14,728.25 | 1,070.11 | 15,798.36 | 11,110.19 | 4,688.17 |
| Rent/Lease of Equipment: | | | | | |
| Other Expenses | 4,730.00 | 1,446.31 | 6,176.31 | 652.55 | 5,523.76 |
| Atlantis Golf Course Pro Shop: | | | | | |
| Other Expenses | 12,056.90 | 1,666.71 | 13,723.61 | 11,194.74 | 2,528.87 |
| Forge Pond Golf Course Pro Shop: | | | | | |
| Other Expenses | 6,496.37 | 1,323.11 | 7,819.48 | 5,067.12 | 2,752.36 |
| UNCLASSIFIED | | | | | |
| County Airport: | | | | | |
| Salaries and Wages | - | 10,165.03 | 10,165.03 | - | 10,165.03 |
| Other Expenses | 1,602.11 | 4,285.22 | 5,887.33 | 1,172.09 | 4,715.24 |
| Purchase of County Fleet: | | | | | |
| Other Expenses | 1,987,182.81 | 12,817.19 | 2,000,000.00 | 1,997,895.41 | 2,104.59 |
| Repairs and Maintenance of County Vehicles: | | | | | |
| Other Expenses | 650,514.23 | 29,672.53 | 680,186.76 | 587,955.63 | 92,231.13 |
| Environmental Insurance Fund: | | | | | |
| Other Expenses | 43,177.19 | 572,328.67 | 115,505.86 | 41,724.13 | 73,781.73 |
| Rental/Lease Office Premises: | | | | | |
| Other Expenses | - | 106,989.02 | 106,989.02 | 8,625.00 | 98,364.02 |
| County Public Transportation Program: | | | | | |
| Other Expenses | - | 1,350.00 | 1,350.00 | - | 1,350.00 |
| Purchase, Replacement, Repairs and Rental of Equipment: | | | | | |
| Other Expenses | 37,781.01 | 135,339.31 | 173,120.32 | 36,633.13 | 136,487.19 |
| Veteran's Service Bureau: | | | | | |
| Salaries and Wages | - | 14,774.56 | 14,774.56 | - | 14,774.56 |
| Other Expenses | 59,882.09 | 15,541.79 | 75,423.88 | 56,366.27 | 19,057.61 |
| Ocean County Police and Firemen's Association (N.J.S. 40:23-8.9): | | | | | |
| Other Expenses | - | 2,500.00 | 2,500.00 | - | 2,500.00 |
| Salary Settlements and Adjustments: | | | | | |
| Salaries and Wages | - | 500,000.00 | 500,000.00 | - | 500,000.00 |
| N.J. Association of Counties: | | | | | |
| Other Expenses | - | 0.33 | 0.33 | - | 0.33 |
| Special Projects: | | | | | |
| Other Expenses | 595,305.50 | 254,034.16 | 849,339.66 | 629,839.67 | 219,499.99 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| OPERATIONS | BALANCE DECEMBER 31, 2022 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|--|------------------------------|-------------------------|------------------------------|-------------------------|-------------------------|
| | ENCUMBERED | RESERVED | | | |
| Physical Damage Vehicle: | | | | | |
| Other Expenses | 11,441.89 | 12,318.14 | 23,760.03 | 7,161.61 | 16,598.42 |
| Utilities: | | | | | |
| Gasoline | 100,453.33 | 1,537.10 | 101,990.43 | 95,032.01 | 6,958.42 |
| Telephone/Data Transmission | 47,543.92 | 4,487.45 | 302,031.37 | 300,361.71 | 1,669.66 |
| Natural Gas | - | 427,421.45 | 427,421.45 | 267,174.19 | 160,247.26 |
| Heating Oil | - | 16,815.22 | 16,815.22 | - | 16,815.22 |
| Water | - | 129,714.46 | 129,714.46 | 33,022.72 | 96,691.74 |
| Sewer | - | 78,105.98 | 78,105.98 | 41,607.16 | 36,498.82 |
| Trash Disposal | 60,782.34 | 386.81 | 61,169.15 | 35,966.17 | 25,202.98 |
| Electricity | - | 627,561.64 | 627,561.64 | 556,770.51 | 70,791.13 |
| Recycling | 95,676.18 | 214,909.55 | 310,585.73 | 204,292.14 | 106,293.59 |
| Grant Management: | | | | | |
| Matching Funds For Future Grants | - | 375,211.00 | 375,211.00 | - | 375,211.00 |
| Other Expenses | - | 180,860.78 | 180,860.78 | 180,859.65 | 1.13 |
| Contingent | | | | | |
| CAPITAL IMPROVEMENTS | | | | | |
| Structural Repairs and Additions to Various County Buildings | 2,420,658.52 | 136,689.12 | 2,557,347.64 | 2,485,776.22 | 71,571.42 |
| Road Overlays and Reconstruction - Roads | 165,618.51 | 430,647.61 | 596,266.12 | 288,942.93 | 307,323.19 |
| Road Overlays and Reconstruction - Engineering | 78,922.13 | | 78,922.13 | 78,632.15 | 289.98 |
| Purchase of Data Processing Equipment | 2,982,461.46 | 97,692.77 | 3,080,154.23 | 2,876,313.85 | 203,840.38 |
| Purchase of Communication Equipment | 162,335.10 | 284,973.10 | 447,308.20 | 162,335.10 | 284,973.10 |
| Purchase of Office Equipment, Machinery and Furniture | 1,817,865.15 | 1,261,770.01 | 3,079,635.16 | 2,041,720.65 | 1,037,914.51 |
| Purchase of Trucks | 4,135,248.17 | 83,213.03 | 4,218,461.20 | 4,117,748.17 | 100,713.03 |
| Timekeeping Software and Equipment | - | 85,984.00 | 85,984.00 | - | 85,984.00 |
| Engineering Projects - Design, Permits and Other | 111,822.48 | 2,000.62 | 113,823.10 | 111,564.68 | 2,258.42 |
| Antenna and Microwave Bands | 84,284.66 | 65,715.34 | 150,000.00 | 84,284.66 | 65,715.34 |
| Air Park Upgrades | 65,888.67 | 2,881.08 | 68,769.75 | 65,888.67 | 2,881.08 |
| Roof Upgrades and Alterations | 1,046.84 | - | 1,046.84 | 1,046.84 | - |
| Barnegat Branch Trail Upgrades | 355,587.38 | 44,412.62 | 400,000.00 | 355,587.38 | 44,412.62 |
| Statutory Expenditures: | | | | | |
| Other Pension Liabilities | - | 74,225.90 | 74,225.90 | 74,225.90 | - |
| Social Security System (O.A.S.I.) | - | 244,501.37 | 244,501.37 | 5,764.07 | 238,737.30 |
| Defined Contribution Retirement Plan | - | 51,252.07 | 51,252.07 | 29,233.30 | 22,018.77 |
| N.J. Temporary Disability Insurance | - | 56,517.75 | 56,517.75 | - | 56,517.75 |
| Total | \$ 34,517,470.82 | \$ 22,668,802.40 | \$ 57,186,273.22 | \$ 39,292,383.07 | \$ 17,893,890.15 |

| | |
|--------------------|-------------------------|
| Cash Disbursements | \$ 32,947,635.79 |
| Accounts Payable | 6,344,747.28 |
| | <u>\$ 39,292,383.07</u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|---|-----------------|-----------------|
| Balance, December 31, 2022 | | \$ 6,559,580.11 |
| Increased by: | | |
| 2022 Appropriation Reserves - Accounts Payable | | 6,344,747.28 |
| Subtotal | | 12,904,327.39 |
| Decreased by: | | |
| Disbursements | \$ 4,523,232.88 | |
| Cancelled | 48,735.65 | 4,571,968.53 |
| Balance, December 31, 2023 | | \$ 8,332,358.86 |
| <u>Analysis of Balance, December 31, 2023</u> | | |
| 2016 Account Payable | | \$ 111,927.86 |
| 2017 Account Payable | | 40,131.45 |
| 2018 Account Payable | | 22,302.50 |
| 2019 Account Payable | | 323,385.67 |
| 2020 Account Payable | | 260,538.88 |
| 2021 Account Payable | | 1,229,325.22 |
| 2022 Account Payable | | 6,344,747.28 |
| | | \$ 8,332,358.86 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF PAYROLL LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | BALANCE DECEMBER 31, 2022 | INCREASED BY RECEIPTS | DECREASED BY DISBURSEMENTS | BALANCE DECEMBER 31, 2023 |
|---|---------------------------------|--------------------------|-------------------------------|---------------------------------|
| Interest Earned | \$ 2,179.07 | \$ 33,867.44 | \$ 32,789.73 | \$ 3,256.78 |
| A.F.L.A.C. | 836.33 | 14,934.46 | 13,493.81 | 2,276.98 |
| F.I.C.A. and Medicare Taxes | 1,341,768.78 | 38,916,526.07 | 39,014,636.44 | 1,243,658.41 |
| State Pension Systems | 1,752,305.16 | 43,595,361.74 | 43,345,012.41 | 2,002,654.49 |
| New Jersey Disability | 1,325,233.74 | 582,206.62 | 947,719.59 | 959,720.77 |
| County State Health Benefits Contributions | 527,440.54 | 7,408,112.34 | 7,077,790.52 | 857,762.36 |
| Library State Health Benefits Contributions | 117,196.30 | 852,135.17 | 809,123.59 | 160,207.88 |
| Total | \$ 5,066,959.92 | \$ 91,403,143.84 | \$ 91,240,566.09 | \$ 5,229,537.67 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF RESERVE FOR SUPERSTORM SANDY
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | |
|-----------------------------------|----------------------|
| Balance, December 31, 2023 & 2022 | <u>\$ 228,624.16</u> |
|-----------------------------------|----------------------|

**SCHEDULE OF RESERVE FOR FEMA REIMBURSEMENTS - SUPERSTORM SANDY
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | |
|----------------------------|------------------------|
| Balance, December 31, 2022 | \$ 5,430,870.88 |
| Increased by: | |
| Cash Receipts | <u>43,154.82</u> |
| Balance, December 31, 2023 | <u>\$ 5,474,025.70</u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF UNCLAIMED PROPERTY PENDING DISTRIBUTION
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|----------------------------|----|----------|
| Balance, December 31, 2022 | \$ | 12.80 |
| Increased by: | | |
| Cash Receipts | | 2,624.12 |
| Subtotal | | 2,636.92 |
| Decreased by: | | |
| Cash Disbursements | | 2,636.92 |
| Balance, December 31, 2023 | \$ | - |

EXHIBIT A-15

**SCHEDULE OF RESERVE FOR CARES REIMBURSEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|-------------------------------------|----|---------------|
| Balance, December 31, 2023 and 2022 | \$ | 10,789,177.63 |
|-------------------------------------|----|---------------|

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF DUE TO CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|---|---------------|-----------------|
| Balance, December 31, 2022 | | \$ 2,706,002.27 |
| Increased by: | | |
| Cancellation of Appropriation Reserves | \$ 67,543.10 | |
| Reclassification of Expenditures | 2,416,503.81 | |
| Inventory Allocation | 982.94 | |
| Cash Receipts: | | |
| Interfund Loan | 23,465,767.85 | |
| Board of Social Services - HUD Advancements | 500,000.00 | |
| | 26,450,797.70 | 26,450,797.70 |
| Subtotal | | 29,156,799.97 |
| Decreased by: | | |
| County Matching Share of Grants | 761,976.00 | |
| Cash Disbursements: | | |
| Repayments to Current Fund | 25,568,789.02 | |
| Board of Social Services - HUD Advance Repayments | 186,933.96 | |
| | 26,517,698.98 | 26,517,698.98 |
| Balance, December 31, 2023 | | \$ 2,639,100.99 |

EXHIBIT A-17

**SCHEDULE OF MORTGAGE RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|----------------------------|--|-----------------|
| Balance, December 31, 2022 | | \$ 4,396,485.34 |
| Increased by: | | |
| Accrued Interest | | 330,615.70 |
| Balance, December 31, 2023 | | \$ 4,727,101.04 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR INTEREST - CARES EMERGENCY RENTAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|----------------------------|----|------------|
| Balance, December 31, 2022 | \$ | 52,712.46 |
| Increased by: | | |
| Interest Earned | | 218,888.80 |
| Balance, December 31, 2023 | \$ | 271,601.26 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR INTEREST - ARP EMERGENCY RENTAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|----------------------------|----|-----------|
| Balance, December 31, 2022 | \$ | 70,528.02 |
| Increased by: | | |
| Interest Earned | | 8,931.09 |
| Balance, December 31, 2023 | \$ | 79,459.11 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR INTEREST - ARP
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|----------------------------|----|--------------|
| Balance, December 31, 2022 | \$ | 699,588.79 |
| Increased by: | | |
| Interest Earned | | 3,888,717.85 |
| Balance, December 31, 2023 | \$ | 4,588,306.64 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | 2023 ANTICIPATED REVENUE | CASH RECEIVED | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2023 |
|---|---------------------------------|--------------------------------|------------------|---|--------------|---------------------------------|
| Addressing the Training Needs of Juv. Pros FY18 | \$ 6,656.00 | \$ - | \$ 4,072.20 | \$ - | \$ - | \$ 2,583.80 |
| Adult Protective SVC FY22 | 174,219.00 | - | 174,219.00 | - | - | - |
| Adult Protective SVC FY23 | - | 451,670.00 | 378,100.00 | - | - | 73,570.00 |
| Area Plan III E State FY22 | 72,870.00 | - | 72,870.00 | - | - | - |
| Area Plan III E State FY23 | - | 114,656.00 | 63,251.00 | - | - | 51,405.00 |
| Area Plan III E Admin FY22 | 35,169.00 | - | 35,169.00 | - | - | - |
| Area Plan III E Admin FY23 | - | 35,652.00 | - | - | - | 35,652.00 |
| ARP - Adult Protect Svcs DOAS | - | 220,367.00 | - | - | - | 220,367.00 |
| ARP - ALPR Initiative | - | 346,758.00 | - | - | - | 346,758.00 |
| ARP - Emergency Rental Assistance II | 11,527,206.76 | - | - | - | - | 11,527,206.76 |
| ARP - Div of Aging Services | 2,594,115.00 | 1,291,218.00 | 588,361.00 | - | 1,291,218.00 | 2,005,754.00 |
| ARPA - Housing & Homelessness | - | 7,452,576.00 | 7,452,576.00 | - | - | - |
| ARPA - Benefits Navigator | - | 900,000.00 | 900,000.00 | - | - | - |
| ARPA - Aging & Disability Prog | - | 843,360.00 | 843,360.00 | - | - | - |
| ARPA - On Point Expansion | - | 550,000.00 | 550,000.00 | - | - | - |
| ARPA - Legal Services Housing | - | 318,000.00 | 318,000.00 | - | - | - |
| ARPA - Child & Adolescent Trauma | - | 150,000.00 | 150,000.00 | - | - | - |
| ARPA - Child & Adolescent Grief | - | 100,800.00 | 100,800.00 | - | - | - |
| ARPA - Social Connections | - | 67,500.00 | 67,500.00 | - | - | - |
| ARPA - Admin Consulting | - | 1,770,000.00 | 1,770,000.00 | - | - | - |
| ARPA - Emergency Response | - | 2,820,378.00 | 2,820,378.00 | - | - | - |
| ARPA - Beach Haven Stormwater | - | 2,332,731.00 | 2,332,731.00 | - | - | - |
| ARPA - Ship Bottom Stormwater | - | 442,225.00 | 442,225.00 | - | - | - |
| ARPA - Vaccine & Testing Time | - | 60,663.00 | 60,663.00 | - | - | - |
| ARPA - Inclusive Rec Grant | - | 500,000.00 | 500,000.00 | - | - | - |
| ARPA - Teen Suicide Prev Prog | - | 300,000.00 | 300,000.00 | - | - | - |
| ARPA - Trauma Loss/Disaster Child | - | 300,000.00 | 300,000.00 | - | - | - |
| ARPA - Human Trafficking Prevent | - | 300,000.00 | 300,000.00 | - | - | - |
| ARPA - Opioid Prevention Consult | - | 300,000.00 | 300,000.00 | - | - | - |
| ARPA - Food Insecurity Services | - | 7,500,000.00 | 7,500,000.00 | - | - | - |
| ARPA - Impact Industry Hardship | - | 1,000,000.00 | 1,000,000.00 | - | - | - |
| ARPA - Opioid Rec Workforce Dev | - | 500,000.00 | 500,000.00 | - | - | - |
| ARPA - Older Worker Upskill Prog | - | 375,000.00 | 375,000.00 | - | - | - |
| ARPA - Nonprofit Grant Writing | - | 30,000.00 | 30,000.00 | - | - | - |
| ARPA - Child Learning Loss Prog | - | 240,000.00 | 240,000.00 | - | - | - |
| ARPA - Long Beach Stormwater - 1 | - | 1,250,000.00 | 1,250,000.00 | - | - | - |
| ARPA - Long Beach Stormwater - 2 | - | 1,475,000.00 | 1,475,000.00 | - | - | - |
| ARPA - Stormwater Overtopping | - | 550,000.00 | 550,000.00 | - | - | - |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEARENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | 2023 ANTICIPATED REVENUE | CASH RECEIVED | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2023 |
|-------------------------------------|---------------------------------|--------------------------------|------------------|---|------------|---------------------------------|
| Barnegat Bay Education & ENF | 184,470.30 | - | 84,864.01 | - | - | 99,606.29 |
| Barnegat Branch Trail IX FY17 | 112,500.00 | - | (337,500.00) | - | 450,000.00 | - |
| Barnegat Branch Trail VIII FY21 | 350,000.00 | - | - | - | - | 350,000.00 |
| Body Worm Camera Sheriff FY21 | 82,316.87 | - | - | - | - | 82,316.87 |
| Body Worm Camera Prosecutors FY21 | 55,433.60 | - | 27,716.80 | - | - | 27,716.80 |
| BSCA DRCC FY23/24 | - | 30,000.00 | 30,000.00 | - | - | - |
| Care Coordination FY22 | 12,695.00 | - | 12,695.00 | - | - | - |
| CARES - Emergency Rental Assistance | 5,671,576.84 | - | - | - | - | 5,671,576.84 |
| Cattus Island Shoreline Restore | 2,958,830.42 | - | 49,523.36 | - | - | 2,909,307.06 |
| CDBG CV-2 | - | 1,697,502.00 | - | - | - | 1,697,502.00 |
| Child Inter-Ag Coord Council FY22 | 19,708.00 | - | 19,708.00 | - | - | - |
| Child Inter-Ag Coord Council FY23 | - | 42,177.00 | - | - | - | 42,177.00 |
| Child Restraint & Protect FY22 | 12,585.60 | - | - | - | 12,585.60 | - |
| Child Restraint & Protect FY23 | 62,000.00 | - | 50,280.10 | - | - | 11,719.90 |
| Clean Community FY20 | 0.59 | - | - | - | 0.59 | - |
| Clean Community FY22 | 0.80 | - | - | - | - | 0.80 |
| Clean Community FY23 | - | 243,081.00 | 243,080.42 | - | - | 0.58 |
| CMQA FY23 | - | 23,810.00 | 18,315.00 | - | - | 5,495.00 |
| Community Dev Block Grant FY19 | 53,749.62 | - | 53,749.62 | - | - | - |
| Community Dev Block Grant FY20 | 647,409.65 | - | 621,872.95 | - | - | 25,536.70 |
| Community Dev Block Grant FY21 | 1,122,889.52 | - | 277,115.81 | - | - | 845,773.71 |
| Community Dev Block Grant FY22 | 1,384,300.23 | - | 549,620.31 | - | - | 834,679.92 |
| Community Dev Block Grant FY23 | - | 1,383,703.00 | 45,818.65 | - | - | 1,337,884.35 |
| Community Proj Funding FY23 | - | 300,000.00 | - | - | - | 300,000.00 |
| Council of the Arts FY22 | 52,896.00 | - | 52,896.00 | - | - | - |
| Council of the Arts FY23 | - | 264,500.00 | 211,600.00 | - | - | 52,900.00 |
| COVID-19 WIOA DWG FY20 | 105,137.00 | - | - | - | - | 105,137.00 |
| DCA: Home Delivered Meals FY22 | 25,745.00 | - | 25,745.00 | - | - | - |
| DCA: Home Delivered Meals FY23 | - | 71,746.00 | 71,746.00 | - | - | - |
| DHS Emerg Food & Shelter FY21 | 2.00 | - | 2.00 | - | - | - |
| DHS Emerg Food & Shelter FY22 | 420,707.00 | - | 420,707.00 | - | - | - |
| DHS Emerg Food & Shelter FY23 | - | 964,780.00 | 645,489.00 | - | - | 319,291.00 |
| DRE Callout Program FY21 | 22,100.44 | - | - | - | 22,100.44 | - |
| DRE Callout Program FY22 | 110,000.00 | - | 62,231.82 | - | - | 47,768.18 |
| Driving While Intoxicated FY21 | 32,831.29 | - | - | - | 32,831.29 | - |
| Driving While Intoxicated FY22 | - | 149,489.00 | 127,834.16 | - | - | 21,654.84 |
| Driving While Intoxicated FY23 | - | 144,489.00 | - | - | - | 144,489.00 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEARENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | 2023 ANTICIPATED REVENUE | CASH RECEIVED | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2023 |
|---------------------------------------|---------------------------------|--------------------------------|------------------|---|-----------|---------------------------------|
| Emergency Management Agency Asst FY22 | - | 55,000.00 | 55,000.00 | - | - | - |
| FAA ARPA-ARGP FY21 | 49,100.00 | - | 26,939.12 | - | - | 22,160.88 |
| FAA CRRSAA FY21 | 23,000.00 | - | - | - | - | 23,000.00 |
| FAA Rehab Apron Construction PH II | 413,121.86 | - | 166,054.10 | - | - | 247,067.76 |
| FAA Rehab Apron Construction PH III | 150,000.00 | - | 121,131.42 | - | - | 28,868.58 |
| FAA Rehab Apron Construction PH IV | 649,231.24 | - | 416,180.10 | - | - | 233,051.14 |
| FAA Rehab Apron Design PHI | 46,908.47 | - | - | - | 46,908.47 | - |
| Family Court Services FY22 | 159,569.64 | - | 93,210.96 | - | - | 237,140.96 |
| Family Court Services FY23 | - | 338,792.00 | 101,651.04 | - | 66,358.68 | - |
| Hazard Mitigation Sheriff | - | 200,000.00 | - | - | - | 200,000.00 |
| 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 | 0.10 | - | - | - | - | 0.10 |
| HUD: CDBG Program Income FY23 | - | 70,298.00 | 70,297.50 | - | - | 0.50 |
| HUD: CDBG-CV Funds FY19 | 1,368,887.56 | - | 61,187.95 | - | - | 1,307,699.61 |
| HUD: Home ARP FY21 | 4,865,698.00 | - | - | - | - | 4,865,698.00 |
| HUD: Home Invest Partnership 15 | 123,581.71 | - | - | - | - | 123,581.71 |
| HUD: Home Investment Partnership 16 | 72,582.07 | - | 9,907.00 | - | - | 62,675.07 |
| HUD: Home Investment Partnership 17 | 26,200.46 | - | 9,252.50 | - | - | 16,947.96 |
| HUD: Home Investment Partnership 18 | 344,710.92 | - | 1,359.26 | - | - | 343,351.66 |
| HUD: Home Investment Partnership 19 | 301,147.78 | - | 100,197.00 | - | - | 200,950.78 |
| HUD: Home Investment Partnership 20 | 844,468.02 | - | 137,844.17 | - | - | 706,623.85 |
| HUD: Home Investment Partnership 21 | 1,277,472.73 | - | 263,152.53 | - | - | 1,014,320.20 |
| HUD: Home Investment Partnership 22 | 1,487,733.00 | - | 74,837.11 | - | - | 1,412,895.89 |
| HUD: Home Investment Partnership FY00 | 24,553.00 | - | - | - | - | 24,553.00 |
| 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 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEARENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | 2023 ANTICIPATED REVENUE | CASH RECEIVED | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2023 |
|--|---------------------------------|--------------------------------|------------------|---|-----------|---------------------------------|
| 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 | - | 2,321.67 | - | - | 3,484.83 |
| HUD: Home Investment Partnership FY13 | 9,866.82 | - | - | - | - | 9,866.82 |
| HUD: Home Investment Partnership FY14 | 33,071.23 | - | - | - | - | 33,071.23 |
| HUD: Home Investment Partnership FY23 | - | 1,497,538.00 | - | - | - | 1,497,538.00 |
| 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 | 0.50 | - | - | - | - | 0.50 |
| HUD: Home Program Income FY23 | - | 45,000.00 | 45,000.00 | - | - | - |
| Human SVCS Advisory SVC FY23 | 26,835.00 | - | 26,835.00 | - | - | - |
| Human SVCS Advisory SVC FY24 | - | 68,904.00 | 40,194.00 | - | - | 28,710.00 |
| Insurance Fraud Program FY23 | - | 250,000.00 | 47,646.98 | - | - | 202,353.02 |
| Insurance Fraud Program FY22 | 150,630.13 | - | 99,822.84 | - | 50,807.29 | - |
| Janssen 2022 Part 1 | 0.16 | - | - | - | - | 0.16 |
| Janssen 2022 Part 2 | 0.11 | - | - | - | - | 0.11 |
| Janssen 2023 | - | 339,470.00 | 339,469.60 | - | - | 0.40 |
| Juvenile Detention Alt Init 22 | 79,042.09 | - | 10,898.94 | - | - | - |
| Juvenile Detention Alt Init 23 | - | 120,000.00 | 10,473.79 | - | 68,143.15 | - |
| LATCF | - | 100,000.00 | 100,000.00 | - | - | 109,526.21 |
| Law Enforcement Officers Training & Equipment FY13 | - | 21,878.00 | 21,878.00 | - | - | - |
| Mallinckrodt Payment 1 | - | 104,325.00 | 104,324.39 | - | - | 0.61 |
| Mallinckrodt Payment 2 | - | 122,735.00 | 122,734.57 | - | - | 0.43 |
| MAT Initiative FY23 | 200,001.00 | - | 200,001.00 | - | - | - |
| MAT Initiative FY24 | - | 414,526.00 | 233,331.00 | - | - | 181,195.00 |
| Medicaid Match FY22 | 228.00 | - | 228.00 | - | - | - |
| Medicaid Match FY23 | - | 36,295.00 | 27,221.00 | - | - | 9,074.00 |
| Move Over ENF FY22 | - | 40,000.00 | 38,021.68 | - | - | 1,978.32 |
| Multi Jur Gang/Gun/Narc FY19 | 136,975.00 | - | 111,698.76 | - | 25,276.24 | - |
| Multi Jur Gang/Gun/Narc FY20 | - | 138,660.00 | 138,632.16 | - | - | 27.84 |
| Multi Jur Gang/Gun/Narc FY21 | - | 88,433.00 | 84,464.18 | - | 3,968.82 | - |
| Multi Jur Gang/Gun/Narc FY22 | - | 123,565.00 | - | - | - | 123,565.00 |
| Multi Jur Gang/Gun/Narc FY23 | - | 86,681.00 | - | - | - | 86,681.00 |
| NJ Child Advocacy Center | 0.24 | - | - | - | - | 0.24 |
| NJ Child Advocacy Center 22 | 0.39 | - | - | - | 0.39 | - |
| NJ Child Advocacy Center 23 | - | 252,705.00 | 252,704.02 | - | - | 0.98 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEARENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | 2023 ANTICIPATED REVENUE | CASH RECEIVED | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2023 |
|--|---------------------------------|--------------------------------|------------------|---|-----------|---------------------------------|
| NJ CO History Partnership FY22 | 17,914.00 | - | 17,914.00 | - | - | - |
| NJ CO History Partnership FY23 | - | 134,329.00 | 114,179.65 | - | - | 20,149.35 |
| NJDOT/Mill Creek Trail FY22 | 600,000.00 | - | - | - | - | 600,000.00 |
| NJ JARC FY23 | 425,000.00 | - | 378,860.47 | - | 46,139.53 | - |
| NJ JARC FY24 | - | 425,000.00 | - | - | - | 425,000.00 |
| NJCVA Pumpout Boat - Seaside Park | - | 145,000.00 | - | - | - | 145,000.00 |
| NJCVA Pumpout Boat - Brick | - | 135,435.00 | - | - | - | 135,435.00 |
| NPS Battlefield Preserv FY22 | 148,864.00 | - | - | - | - | 148,864.00 |
| NRCAC Tools & Tech FY22 | 19,866.00 | - | 19,583.61 | - | 282.39 | - |
| Ocean Area Comprehensive FY22 | 223,652.00 | - | 223,652.00 | - | - | - |
| Ocean Area Comprehensive FY23 | - | 88,516.00 | - | - | - | 88,516.00 |
| Ocean Area Plan State FY22 | 66,367.00 | - | 66,367.00 | - | - | - |
| Ocean Area Plan State FY23 | - | 124,446.00 | 124,446.00 | - | - | - |
| Ocean Area Plan Grant FY22 | 1,182,373.00 | 14,190.00 | 1,196,563.00 | - | - | - |
| Ocean Area Plan Grant FY23 | - | 2,911,252.00 | 2,189,256.00 | - | - | 721,996.00 |
| OC Reentry Coord Prg FY23 | - | 100,000.00 | - | - | - | 100,000.00 |
| OC Reentry Coord Prg FY24 | - | 100,000.00 | - | - | - | 100,000.00 |
| Office of Local Defense Comm. Coop - MIS | 450,000.00 | - | 429,685.27 | - | 20,314.73 | - |
| Operation Helping Hand FY21/22 | 0.43 | - | - | - | - | 0.43 |
| Operation Helping Hand FY22/23 | 50,000.00 | - | 49,850.00 | - | - | 150.00 |
| Operation Helping Hand State FY21/22 | 0.81 | - | - | - | 0.81 | - |
| Operation Helping Hand State FY22/23 | 123,810.00 | 41,270.00 | 165,079.33 | - | - | 0.67 |
| Operation Helping Hand State FY23/24 | - | 105,264.00 | 31,578.95 | - | - | 73,685.05 |
| Operation Ocean Surge FY23 | - | 13,640.00 | - | - | - | 13,640.00 |
| Opioid Recovery EMP PRG FY19 | 19,761.00 | - | - | - | - | 19,761.00 |
| Opioid Recovery EMP PRG FY20 | 1,550.00 | - | - | - | - | 1,550.00 |
| Opioid Treatment Prog 22 | 0.29 | - | - | - | - | 0.29 |
| Opioid Treatment Installment 2 | 0.30 | - | - | - | - | 0.30 |
| Opioid Treatment Installment 3 | - | 481,820.00 | 481,819.97 | - | - | 0.03 |
| Personal Asst SVCS Program FY23 | 58,140.00 | - | 58,140.00 | - | - | - |
| Personal Asst SVCS Program FY24 | - | 111,132.00 | 55,566.00 | - | - | 55,566.00 |
| Program Management Fund FY22 | 4,777.52 | - | 4,777.52 | - | - | - |
| Program Management Fund FY23 | - | 90,000.00 | 54,477.01 | - | - | 35,522.99 |
| Program Service Fund FY22 | 176,173.26 | - | 123,956.10 | - | 52,217.16 | - |
| Program Service Fund FY23 | - | 562,994.00 | 84,795.88 | - | - | 478,198.12 |
| Promising Path to Success FY21 | 780.00 | - | - | - | 780.00 | - |
| Public Health Workforce | 78,610.00 | - | - | - | - | 78,610.00 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEARENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | 2023 ANTICIPATED REVENUE | CASH RECEIVED | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2023 |
|--------------------------------------|---------------------------------|--------------------------------|------------------|---|-----------|---------------------------------|
| Recycling Enhance Tax Ent FY21 | 542,700.00 | - | 542,700.00 | - | - | - |
| Recycling Enhance Tax Ent FY22 | - | 575,100.00 | - | - | - | 575,100.00 |
| S.A.N.E. Grant FY 22/23 | 183,931.00 | - | 183,931.00 | - | - | - |
| S.A.N.E. Grant FY 23/24 | - | 183,514.00 | - | - | - | 183,514.00 |
| Safe Housing & Transport FY22 | 42,213.00 | - | 42,213.00 | - | - | - |
| Safe Housing & Transport FY23 | - | 84,289.00 | 84,289.00 | - | - | - |
| SAMHSA FY18 | 14,156.35 | - | 14,156.35 | - | - | - |
| SAMHSA FY19 | 4,951.24 | - | 3,855.00 | - | - | 1,096.24 |
| SAMHSA FY20 | 34,821.43 | - | 32,507.65 | - | - | 2,313.78 |
| SAMHSA FY21 | 107,010.94 | - | 87,460.94 | - | - | 19,550.00 |
| SAMHSA FY22 | 304,268.00 | - | 232,243.17 | - | - | 72,024.83 |
| SEC 5310 Operating FY17 | 15,710.19 | - | 9,063.12 | - | 6,647.07 | - |
| SEC 5310 Mobility FY16 | 50,000.00 | - | - | - | 50,000.00 | - |
| Smartsteps Program FY19 | 1,605.00 | - | - | - | 1,605.00 | - |
| Smartsteps Program FY23 | - | 1,605.00 | - | - | - | 1,605.00 |
| Sr Citizen/Persons W/Disab FY20 | 361,861.50 | - | - | (361,861.50) | - | - |
| Sr Citizen/Persons W/Disab FY21 | 983,903.02 | - | - | (983,903.02) | - | - |
| Sr Citizen/Persons W/Disab FY22 | 1,334,886.59 | - | 253,424.60 | - | - | 1,081,461.99 |
| Sr Citizen/Persons W/Disab FY23 | - | 2,295,839.00 | 1,951,321.98 | 1,345,764.52 | - | 1,690,281.54 |
| State Body Armor FY18 Sheriff | 0.20 | - | - | - | - | 0.20 |
| State Body Armor FY20 Corr | 0.47 | - | - | - | 0.47 | - |
| State Body Armor FY21 Corr | 0.87 | - | - | - | 0.87 | - |
| State Body Armor FY20 Sheriff | 0.44 | - | - | - | - | 0.44 |
| State Body Armor FY22 Corr | - | 11,083.00 | 11,082.29 | - | - | 0.71 |
| State Body Armor FY22 Pros | - | 4,046.00 | 4,045.34 | - | - | 0.66 |
| State Body Armor FY22 Sheriff | - | 8,558.00 | 8,557.58 | - | - | 0.42 |
| State COLA Senior Svcs FY22 | 3,739.00 | - | 3,739.00 | - | - | - |
| State COLA Senior Svcs FY23 | - | 390,461.00 | 386,551.00 | - | - | 3,910.00 |
| State Criminal Alien Assistance FY22 | - | 302,346.00 | 302,346.00 | - | - | - |
| State Facilities Ed Act FY22 | 54,000.00 | - | 54,000.00 | - | - | - |
| State Facilities Ed Act FY23 | - | 72,000.00 | 72,000.00 | - | - | - |
| State Health Ins Asst Prg FY22 | 43,340.00 | - | 43,340.00 | - | - | - |
| State Health Ins Asst Prg FY23 | - | 48,000.00 | 25,784.00 | - | - | 22,216.00 |
| State Homeland Security FY20 | 206,503.40 | - | 206,502.58 | - | 0.82 | - |
| State Homeland Security FY21 | 234,763.00 | - | 59,004.24 | - | - | 175,758.76 |
| State Homeland Security FY22 | - | 233,695.00 | - | - | - | 233,695.00 |
| State Homeland Security FY23 | - | 245,592.00 | - | - | - | 245,592.00 |
| Stop Violence Against Women FY22 | 44,998.53 | - | 41,620.35 | - | 3,378.18 | - |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEARENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | 2023 ANTICIPATED REVENUE | CASH RECEIVED | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2023 |
|--|---------------------------------|--------------------------------|------------------|---|------------|---------------------------------|
| Stop Violence Against Women FY23 | - | 51,313.00 | 9,933.85 | - | - | 41,379.15 |
| STP Supplemental Support FY23 | - | 15,000.00 | - | - | - | 15,000.00 |
| Subregional Intern Supp Prog | 15,000.00 | - | 10,370.58 | - | 4,629.42 | - |
| Subregional Transportation 22 | 144,381.00 | - | 144,378.90 | - | 2.10 | - |
| Subregional Transportation 23 | - | 144,381.00 | 41,156.78 | - | - | 103,224.22 |
| Summer Youth Employment 20 | 34,296.00 | - | - | - | - | 34,296.00 |
| Supp Aging Supportive Svcs 22 | 94,957.00 | - | 94,957.00 | - | - | - |
| Supp Aging Supportive Svcs 23 | - | 232,634.00 | 194,843.00 | - | - | 37,791.00 |
| Traffic ENF Program FY23 | - | 84,000.00 | 81,125.35 | - | - | 2,874.65 |
| Traffic ENF Program FY24 | - | 84,000.00 | - | - | - | 84,000.00 |
| Traumatic Loss Coalition FY21 | 0.48 | - | - | - | 0.48 | - |
| Traumatic Loss Coalition FY22 | 10,691.37 | - | 10,690.89 | - | 0.48 | - |
| Traumatic Loss Coalition FY23 | - | 15,200.00 | - | - | - | 15,200.00 |
| US Marshalls Service FY21/22 | 1,344.43 | - | 1,344.43 | - | - | 4,644.61 |
| US Marshalls Service FY22/23 | - | 30,000.00 | 25,355.39 | - | - | 51,317.00 |
| USDA FY22 | 184,989.00 | - | 133,672.00 | - | - | 40,748.00 |
| USDA FY23 | - | 262,025.00 | 221,277.00 | - | - | - |
| Veterans Transportation FY22 | 17,500.00 | 2,500.00 | 20,000.00 | - | - | - |
| Veterans Transportation FY23 | - | 30,000.00 | 12,500.00 | - | - | 17,500.00 |
| Victims of Crime Act FY22 | 490,346.52 | - | 467,046.92 | - | 23,299.60 | - |
| Victims of Crime Act FY23 | - | 579,156.00 | 110,301.12 | - | - | 468,854.88 |
| WIOA Data Reporting and Analysis FY23/24 | - | 12,971.00 | 12,971.00 | - | - | - |
| WIOA On the Job Training 21 | 115,128.00 | - | 1,959.00 | - | - | 113,169.00 |
| WIOA Plan FY19 | 213,320.00 | - | - | - | 213,320.00 | - |
| WIOA Plan FY20 | 56,534.00 | - | - | - | - | 56,534.00 |
| WIOA Plan FY21 | 1,337,500.00 | - | 1,145,248.00 | - | - | 192,252.00 |
| WIOA Plan FY22 | 3,327,859.00 | - | 2,760,845.00 | - | - | 567,014.00 |
| WIOA Plan FY23 | - | 3,517,972.00 | 592,781.00 | - | - | 2,925,191.00 |
| Work First NJ (WFNJ) FY19/20 | 60,039.00 | - | - | - | 60,039.00 | - |
| Work First NJ (WFNJ) FY20/21 | 65,490.00 | - | - | - | - | 65,490.00 |
| Work First NJ (WFNJ) FY21/22 | 181,776.00 | - | 5,285.00 | - | - | 176,491.00 |
| Work First NJ (WFNJ) FY22/23 | 1,284,653.00 | - | 1,219,612.00 | - | - | 65,041.00 |
| Work First NJ (WFNJ) FY23/24 | - | 1,323,021.00 | 397,902.00 | - | - | 925,119.00 |
| 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 YEARENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | 2023 ANTICIPATED REVENUE | CASH RECEIVED | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2023 |
|---------------------------------------|---------------------------------|--------------------------------|-------------------------|---|------------------------|---------------------------------|
| Workforce Learning Link FY22/23 | 27,550.00 | 70,500.00 | 98,050.00 | - | - | - |
| Workforce Learning Link FY23/24 | - | 117,500.00 | 51,750.00 | - | - | 65,750.00 |
| Totals | 58,210,942.57 | \$ 61,336,225.00 | \$ 59,272,131.71 | \$ - | \$ 2,563,797.07 | \$ 57,711,238.79 |
| Original Budget | | \$ 29,307,016.00 | \$ - | | | |
| Chapter 159 | | 32,029,209.00 | - | | | |
| Cash Receipts | | - | 27,139,713.50 | | | |
| Transfer from Unappropriated Reserves | | - | 32,469,918.21 | | | |
| Cash Disbursements - Due to Grantor | | - | (337,500.00) | | | |
| | | \$ 61,336,225.00 | \$ 59,272,131.71 | | | |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | | TRANSFERS FROM 2023 BUDGET | | EXPENDED | CANCELLED | RECLASSIFICATION OF EXPENDITURES | | BALANCE DECEMBER 31, 2023 | |
|---|------------------------------|---------------|----------------------------------|--------------|--------------|-----------|-------------------------------------|----------|------------------------------|---------------|
| | ENCUMBERED | RESERVED | APPROPRIATIONS | | | | ENCUMBERED | RESERVED | ENCUMBERED | RESERVED |
| ADRC COVID-19 | \$ 76,667.38 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 76,667.38 | \$ - |
| Addressing the Training Needs of Juv. Pros FY18 | - | 6,656.00 | - | 4,072.20 | - | - | - | - | - | 2,583.80 |
| Adult Protective Svc FY23 | - | - | 451,670.00 | 451,670.00 | - | - | - | - | - | - |
| ARP - Adult Protect Svcs DOAS | - | - | 220,367.00 | 220,367.00 | - | - | - | - | - | - |
| ARP - ALPR Initiative | - | - | 346,758.00 | - | - | - | - | - | - | 346,758.00 |
| ARP - Emergency Rental Assistance II | - | 12,903,230.70 | - | 1,197,836.15 | - | - | - | - | - | 11,705,394.55 |
| ARP - Div of Aging Services | - | 1,374,621.00 | - | 69,157.04 | - | - | - | - | 246.96 | 13,999.00 |
| ARP - Div of Aging Services | - | - | 1,291,218.00 | 1,195,124.44 | 1,291,218.00 | - | - | - | - | 96,093.56 |
| Area Plan III E State FY22 | - | 1,818.61 | - | - | - | - | - | - | - | 1,818.61 |
| Area Plan III E State FY23 | - | - | 114,656.00 | 114,656.00 | - | - | - | - | - | - |
| Area Plan III-E Admin FY19 | - | 1,964.60 | - | 450.46 | - | - | - | - | - | 1,514.14 |
| Area Plan III-E Admin FY20 | - | 191.44 | - | 191.44 | - | - | - | - | - | - |
| Area Plan III-E Admin FY22 | - | 0.02 | - | - | 0.02 | - | - | - | - | - |
| Area Plan III-E Admin FY23 | - | - | - | - | - | - | - | - | - | - |
| ARPA - Vaccine & Testing Time | - | - | 35,652.00 | 35,652.00 | - | - | - | - | - | 60,663.00 |
| ARPA - Beach Haven Stormwater | - | - | 60,663.00 | - | - | - | - | - | - | - |
| ARPA - Ship Bottom Stormwater | - | - | 2,332,731.00 | - | - | - | - | - | 2,332,731.00 | - |
| ARPA - Long Beach Stormwater 1 | - | - | 442,225.00 | - | - | - | - | - | 442,225.00 | - |
| ARPA - Long Beach Stormwater 2 | - | - | 1,250,000.00 | - | - | - | - | - | 1,250,000.00 | - |
| ARPA - Stormwater Overtopping | - | - | 1,475,000.00 | - | - | - | - | - | - | 1,475,000.00 |
| ARPA - Housing & Homelessness | - | - | 550,000.00 | - | - | - | - | - | 240,911.00 | 309,089.00 |
| ARPA - Benefits Navigator | - | - | 7,452,576.00 | 1,863,144.12 | - | - | - | - | 2,553,185.88 | 3,036,246.00 |
| ARPA - Aging & Disability Prog | - | - | 900,000.00 | 225,000.00 | - | - | - | - | 675,000.00 | - |
| ARPA - On Point Expansion | - | - | 843,360.00 | 106,255.00 | - | - | - | - | 737,105.00 | - |
| ARPA - Legal Services Housing | - | - | 550,000.00 | 330,000.00 | - | - | - | - | 220,000.00 | - |
| ARPA - Child & Adolescent Trauma | - | - | 318,000.00 | 24,050.00 | - | - | - | - | 293,950.00 | - |
| ARPA - Child & Adolescent Grief | - | - | 150,000.00 | 49,044.44 | - | - | - | - | 100,955.56 | - |
| ARPA - Social Connections | - | - | 100,800.00 | 27,992.70 | - | - | - | - | 72,807.30 | - |
| ARPA - Inclusive Grant | - | - | 67,500.00 | 16,875.00 | - | - | - | - | 50,625.00 | - |
| ARPA - Teen Suicide Prev Prog | - | - | 500,000.00 | 112,135.92 | - | - | - | - | 303,967.08 | 83,897.00 |
| ARPA - Trauma Loss/Disaster Child | - | - | 300,000.00 | - | - | - | - | - | 300,000.00 | - |
| ARPA - Human Trafficking Prevent | - | - | 300,000.00 | - | - | - | - | - | 300,000.00 | - |
| ARPA - Opioid Prevention Consult | - | - | 300,000.00 | - | - | - | - | - | 300,000.00 | - |
| ARPA - Food Insecurity Services | - | - | 300,000.00 | - | - | - | - | - | 300,000.00 | - |
| ARPA - Opioid Rec Workforce Dev | - | - | 7,500,000.00 | 554,976.53 | - | - | - | - | 6,092,610.47 | 852,413.00 |
| ARPA - Older Worker Upskill Prog | - | - | 500,000.00 | 41,317.86 | - | - | - | - | 458,682.14 | - |
| ARPA - Nonprofit Grant Writing | - | - | 375,000.00 | 16,050.00 | - | - | - | - | 358,950.00 | - |
| ARPA - Child Learning Loss Prog | - | - | 30,000.00 | - | - | - | - | - | 30,000.00 | - |
| ARPA - Emergency Response | - | - | 2,820,378.00 | 2,358,208.54 | - | - | - | - | 462,169.36 | 0.10 |
| ARPA - Admin Consulting | - | - | 1,770,000.00 | 21,080.75 | - | - | - | - | 1,748,919.25 | - |
| ARPA - Impact Industry Hardship | - | - | 1,000,000.00 | - | - | - | - | - | - | 1,000,000.00 |
| Barneget Bay Education & ENF | 18,400.00 | 145,650.27 | - | 96,047.69 | 450,000.00 | - | - | - | - | 68,002.58 |
| Barneget Branch Trail IX FY17 | 450,000.00 | - | - | - | - | - | - | - | - | - |
| Barneget Branch Trail VIII FY21 | - | 350,000.00 | - | - | - | - | - | - | 350,000.00 | - |
| Body Worn Camera Sheriff FY21 | - | 72,530.87 | - | 13,381.60 | - | - | - | - | - | 59,149.27 |
| Body Worn Camera Prosecutors FY21 | - | 131,535.00 | - | 75,586.36 | - | - | - | - | - | 55,948.64 |
| BSCA DRCC FY23/24 | - | - | 30,000.00 | - | - | - | - | - | 4,398.50 | 25,601.50 |
| CARES - Emergency Rental Assistance | - | 9,522,805.49 | - | - | - | - | 900,567.94 | - | - | 10,423,373.43 |
| CARES JJC DOE | - | 1,462.12 | - | - | - | - | - | - | - | 1,462.12 |
| Cattus Island Shoreline Restore | 51,899.34 | 2,868,000.00 | - | 228,131.46 | - | - | - | - | 523,088.88 | 2,168,679.00 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | | TRANSFERS FROM 2023 BUDGET APPROPRIATIONS | EXPENDED | CANCELLED | RECLASSIFICATION OF EXPENDITURES | | BALANCE DECEMBER 31, 2023 | |
|---------------------------------------|------------------------------|------------|--|------------|-----------|-------------------------------------|------------|------------------------------|--------------|
| | ENCUMBERED | RESERVED | | | | ENCUMBERED | RESERVED | | |
| Cattus Island Wetlands/Restore | - | 2,500.00 | - | - | - | - | - | - | 2,500.00 |
| CDBG CV-2 | - | - | 1,697,502.00 | - | - | - | - | - | 1,697,502.00 |
| Cert Equipment FY16 | - | 20.04 | - | - | - | - | - | - | 20.04 |
| Child Inter-AG Coord Council FY22 | - | 18,054.70 | - | 18,054.70 | - | - | - | - | - |
| Child Inter-AG Coord Council FY23 | - | - | 42,177.00 | 26,807.87 | - | - | - | - | 15,369.13 |
| Child Restraint & Protect FY22 | - | 12,585.60 | - | - | 12,585.60 | - | - | - | - |
| Child Restraint & Protect FY23 | - | 60,110.00 | - | 48,390.10 | - | - | - | - | 11,719.90 |
| Clean Community FY22 | 22,875.01 | 166,639.99 | - | 183,814.53 | - | - | 5,700.47 | - | 150,724.00 |
| Clean Community FY23 | - | - | 243,081.00 | 47,017.00 | - | - | 45,340.00 | - | 0.24 |
| CMQA FY23 | - | - | 23,810.00 | 23,809.76 | - | - | - | - | 4,254.87 |
| Communication Access Svcs FY22 | 70,745.13 | 4,254.87 | - | 70,745.13 | - | - | - | - | 1.38 |
| Community Dev Block Grant FY16 | - | 1.38 | - | - | - | - | - | - | - |
| Community Dev Block Grant FY17 | - | 1,286.33 | - | - | - | - | 1,286.33 | - | - |
| Community Dev Block Grant FY18 | 24,765.44 | 23,111.74 | - | 26,974.44 | - | - | 20,902.74 | - | - |
| Community Dev Block Grant FY19 | 108,096.33 | 125,926.87 | - | 135,532.85 | - | - | 49,038.50 | - | 49,451.85 |
| Community Dev Block Grant FY20 | 411,757.45 | 220,266.52 | - | 506,461.59 | - | - | 63,220.63 | - | 62,341.75 |
| Community Dev Block Grant FY21 | 655,983.52 | 466,906.00 | - | 279,852.58 | - | - | 573,930.06 | - | 269,106.88 |
| Community Dev Block Grant FY22 | 832,797.23 | 551,503.00 | - | 549,620.31 | - | - | 369,489.39 | - | 465,190.53 |
| Community Dev Block Grant FY23 | - | - | 1,383,703.00 | 45,818.65 | - | - | 905,255.35 | - | 432,629.00 |
| Community Proj Funding FY23 | - | - | 300,000.00 | - | - | - | - | - | 300,000.00 |
| Council Of The Arts FY20 | 125.00 | - | - | - | - | - | 125.00 | - | - |
| Council Of The Arts FY22 | 68,592.91 | - | - | 60,854.91 | - | - | 7,625.00 | - | 113.00 |
| Council Of The Arts FY23 | - | - | 264,500.00 | 195,534.76 | - | - | 68,965.24 | - | - |
| COVID19 WIOA Dwg FY20 | - | 105,137.00 | - | - | - | - | - | - | 105,137.00 |
| DCA - Home Delivered Meals FY23 | - | - | 71,746.00 | 71,746.00 | - | - | - | - | - |
| DHS Emerg Food & Shelter FY22 | - | - | - | 4,048.68 | - | - | - | - | - |
| DHS Emerg Food & Shelter FY23 | 4,048.68 | - | - | - | - | - | - | - | - |
| DRE Callout Program FY21 | - | 22,100.44 | 964,780.00 | 951,882.77 | 22,100.44 | - | 12,897.23 | - | - |
| DRE Callout Program FY22 | - | 110,000.00 | - | - | - | - | - | - | - |
| Driving While Intoxicated FY21 | - | 32,831.29 | - | 62,231.82 | 32,831.29 | - | - | - | 47,768.18 |
| Driving While Intoxicated FY22 | - | - | 149,489.00 | 127,834.16 | - | - | - | - | 21,654.84 |
| Driving While Intoxicated FY23 | - | - | 144,489.00 | 7,506.68 | - | - | - | - | 136,982.32 |
| Emergency Management Agency Asst FY22 | - | - | 55,000.00 | 55,000.00 | - | - | - | - | - |
| ESSER II | 15,423.81 | 3.13 | - | - | - | - | - | - | 3.54 |
| ESSER ARP FY22 | 4,303.13 | 35,288.97 | - | 15,423.40 | - | - | 2,507.87 | - | 0.49 |
| FAA ARPA -ARGP FY21 | 33,147.00 | 15,953.00 | - | 37,083.74 | - | - | 1,925.95 | - | 18,726.31 |
| FAA CRRSAA FY21 | - | 23,000.00 | - | 28,447.74 | - | - | - | - | 23,000.00 |
| FAA Rehab Apron Construction PhII | 378,747.40 | 10,000.00 | - | 142,996.64 | - | - | - | - | 245,750.76 |
| FAA Rehab Apron Construction Ph III | 85,922.53 | - | - | 57,053.95 | - | - | - | - | - |
| FAA Rehab Apron Construction Ph IV | 639,231.86 | 9,999.38 | - | 421,896.60 | - | - | 28,868.58 | - | - |
| FAA Rehab Apron Design PhI | - | 46,908.47 | - | - | 46,908.47 | - | 16,942.12 | - | 210,392.52 |
| Family Court Services FY22 | 99,073.88 | - | - | 32,715.20 | - | - | - | - | - |
| Family Court Services FY23 | - | - | 338,792.00 | 241,197.13 | 66,358.68 | - | 97,594.87 | - | 2,000.00 |
| Fire & First Aid Training FY15 | - | 2,000.00 | - | - | - | - | - | - | - |
| Hazard Mitigation Sheriff | - | - | 200,000.00 | - | - | - | 200,000.00 | - | - |
| Hist Preserv - Cox House FY21 | - | 750,000.00 | - | 306,853.00 | - | - | 443,147.00 | - | - |
| 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 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | | TRANSFERS FROM 2023 BUDGET | | EXPENDED | CANCELLED | RECLASSIFICATION OF EXPENDITURES | BALANCE DECEMBER 31, 2023 | |
|---|------------------------------|--------------|----------------------------------|------------|------------|-----------|-------------------------------------|------------------------------|--------------|
| | ENCUMBERED | RESERVED | APPROPRIATIONS | | | | | ENCUMBERED | RESERVED |
| 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 | 1,368,887.56 | - | - | 311,187.95 | - | - | - | 1,057,699.61 | - |
| HUD: Home ARP FY21 | - | 4,865,698.00 | - | - | - | - | - | - | 4,865,698.00 |
| HUD: Home Program Income FY15 | - | 10,000.00 | - | 4,969.00 | - | - | - | 5,031.00 | - |
| 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: CDBG Program Income FY08 | - | 825.00 | - | - | - | - | - | - | 825.00 |
| HUD: CDBG Program Income FY12 | - | 8,987.00 | - | - | - | - | - | - | 8,987.00 |
| HUD: CDBG Program Income FY13 | - | 11,405.00 | - | - | - | - | - | - | 11,405.00 |
| HUD: CDBG Program Income FY22 | - | 124,577.00 | - | - | - | - | - | - | 124,577.00 |
| HUD: CDBG Program Income FY23 | - | - | 70,298.00 | - | - | - | - | - | 70,298.00 |
| HUD: Community Dev. Block Grant (CDBG) FY12 | 3,786.19 | 7,533.92 | - | 3,916.92 | - | - | - | 7,089.30 | 313.89 |
| HUD: Community Dev. Block Grant (CDBG) FY14 | 1,300.00 | 9.65 | - | - | - | - | - | 1,300.00 | 9.65 |
| HUD: Home Invest Partnership FY16 | - | 11,481.69 | - | - | - | - | - | - | 11,481.69 |
| HUD: Home Invest Partnership FY17 | - | 16,844.93 | - | - | - | - | - | - | 16,844.93 |
| HUD: Home Invest Partnership FY18 | - | 305,627.15 | - | 4,903.50 | - | - | (234,554.15) | - | 71,073.00 |
| HUD: Home Invest Partnership FY19 | 123,000.00 | 106,425.14 | - | - | 75,000.00 | - | 234,554.15 | 48,000.00 | 340,979.29 |
| HUD: Home Invest Partnership FY20 | 411,500.00 | 413,658.00 | - | - | 258,500.00 | - | - | 153,000.00 | 413,658.00 |
| HUD: Home Invest Partnership FY21 | 632,700.00 | 695,819.00 | - | - | 511,375.00 | - | - | 180,465.00 | 636,679.00 |
| HUD: Home Invest Partnership FY22 | - | 1,487,733.00 | - | 74,837.11 | - | - | - | 731,780.00 | 681,115.89 |
| HUD: Home Invest Partnership FY23 | - | - | 1,497,538.00 | - | - | - | - | - | 1,497,538.00 |
| 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 | - | 2,321.67 | - | - | - | - | 7,678.33 |
| 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 | - | 5,033.59 | - | - | - | 325.65 | 4,640.76 |
| 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: Home Program Income FY23 | - | - | 45,000.00 | - | - | - | - | 5,759.00 | 54,494.00 |
| HUD: Program Income FY97 | - | 23,968.01 | - | - | - | - | - | - | 23,968.01 |

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023

| GRANT | BALANCE DECEMBER 31, 2022 | | TRANSFERS FROM 2023 BUDGET | APPROPRIATIONS | EXPENDED | CANCELLED | RECLASSIFICATION OF EXPENDITURES | | BALANCE DECEMBER 31, 2023 | |
|--|------------------------------|------------|----------------------------------|----------------|-----------|-----------|-------------------------------------|----------|------------------------------|------------|
| | ENCUMBERED | RESERVED | | | | | ENCUMBERED | RESERVED | | |
| HUD: Home Invest Partnership 15 | - | 15,629.00 | - | - | - | - | - | - | - | 15,629.00 |
| Human SVCS Advisory SVC FY20 | - | 1,000.57 | - | - | - | - | - | - | - | 1,000.57 |
| Human SVCS Advisory SVC FY23 | - | 17,268.21 | - | 17,268.21 | - | - | - | - | - | - |
| Human SVCS Advisory SVC FY24 | - | - | 68,904.00 | 41,969.71 | - | - | - | - | - | 26,934.29 |
| Insurance Fraud Program FY22 | - | 150,630.13 | - | 99,822.84 | 50,807.29 | - | - | - | - | 202,353.02 |
| Insurance Fraud Program FY23 | - | - | 250,000.00 | 47,646.98 | - | - | - | - | - | 182,455.00 |
| Janssen 2022 Part 1 | - | 182,455.00 | - | - | - | - | - | - | - | 182,455.00 |
| Janssen 2022 Part 2 | - | 437,844.00 | - | - | - | - | - | - | - | 437,844.00 |
| Janssen 2023 | - | - | 339,470.00 | - | - | - | - | - | - | 339,470.00 |
| Juvenile Detention Alt Init 22 | 74,347.95 | 959.45 | - | 7,164.25 | 68,143.15 | - | - | - | 98,869.45 | 1,159.81 |
| Juvenile Detention Alt Init 23 | - | - | 120,000.00 | 19,970.74 | - | - | - | - | - | 7,600.00 |
| LATCF | - | - | 100,000.00 | 92,400.00 | - | - | - | - | - | 7,600.00 |
| Law Enforcement Training & Equipment | 15,700.00 | 66,782.00 | - | 21,878.00 | 38,324.66 | - | - | - | 8,685.00 | 57,350.34 |
| Leap Fellowship Grant | - | 21,846.57 | - | - | - | - | - | - | - | 21,846.57 |
| Local: 5310 Operating FY17 | 4,219.09 | 6,416.89 | - | - | 6,647.06 | - | - | - | - | - |
| Local: 5310 Mobility FY16 | - | 12,500.00 | - | - | 12,500.00 | - | - | - | - | - |
| Local: DCA Home Delv Meal FY23 | - | - | 17,937.00 | - | - | - | - | - | - | - |
| Local: FAA Rehab Apron PH III | 9,547.28 | - | - | 6,339.34 | - | - | - | - | 3,207.94 | - |
| Local: Human SVC Advisory FY23 | - | 4,263.98 | - | 4,263.98 | - | - | - | - | - | - |
| Local: Human SVC Advisory FY24 | - | - | 17,013.00 | 10,362.27 | - | - | - | - | - | 6,650.73 |
| Local: NJ JARC FY23 | 141,881.77 | 125,000.00 | 425,000.00 | 220,742.24 | 46,139.53 | - | - | - | 158,271.12 | 100,000.00 |
| Local: NJ JARC FY24 | - | - | - | 166,728.88 | - | - | - | - | - | - |
| Local: Office of Local Defense Comm Coop - MIS | 16,541.02 | 2,257.19 | - | 16,541.02 | 2,257.19 | - | - | - | - | - |
| Local: S.A.N.E. FY22/23 | - | 42,415.27 | - | 42,415.27 | - | - | - | - | - | - |
| Local: S.A.N.E. FY23/24 | - | - | 45,878.00 | - | - | - | - | - | - | 39,762.08 |
| Local: Stop Violence Against Women | - | 12,716.58 | - | 6,115.92 | - | - | - | - | - | - |
| Local: Stop Violence Against Women | - | - | 17,104.00 | 5,468.41 | - | - | - | - | - | 11,635.59 |
| Local: Stop Violence Against Women | - | - | - | 24,040.15 | 1.28 | - | - | - | - | - |
| Local: Subregional Trans 22 | - | 24,041.43 | 36,096.00 | 10,289.19 | - | - | - | - | - | 25,806.81 |
| Local: Subregional Trans 23 | - | - | 58,159.00 | 58,159.00 | - | - | - | - | - | - |
| Local: Supp Aging Support Svc FY23 | - | 50,626.88 | - | 50,626.88 | - | - | - | - | - | - |
| Local: Victims Of Crime FY22 | - | - | 144,789.00 | 92,329.20 | - | - | - | - | - | 52,459.80 |
| Local: Victims Of Crime FY23 | - | - | 104,325.00 | - | - | - | - | - | - | 104,325.00 |
| Mallinckrodt Payment 1 | - | - | 122,735.00 | - | - | - | - | - | - | 122,735.00 |
| Mallinckrodt Payment 2 | - | - | - | - | - | - | - | - | - | - |
| Mat Initiative FY23 | - | 300,000.00 | - | 300,000.00 | - | - | - | - | - | 310,895.00 |
| Mat Initiative FY24 | - | - | 414,526.00 | 103,631.00 | - | - | - | - | - | - |
| Medicaid Match FY23 | - | - | 36,295.00 | 36,295.00 | - | - | - | - | - | - |
| Move Over ENF FY22 | - | - | 40,000.00 | 38,021.68 | - | - | - | - | - | 1,978.32 |
| Multi Jur Gang/Gun/Narc FY19 | 33,163.51 | 90,576.83 | - | 98,464.10 | 25,276.24 | - | - | - | - | 27.84 |
| Multi Jur Gang/Gun/Narc FY20 | - | - | 138,660.00 | 138,632.16 | - | - | - | - | - | - |
| Multi Jur Gang/Gun/Narc FY21 | - | - | 88,433.00 | 84,464.18 | 3,968.82 | - | - | - | - | - |
| Multi Jur Gang/Gun/Narc FY22 | - | - | 123,565.00 | 9,741.18 | - | - | - | - | - | - |
| Multi Jur Gang/Gun/Narc FY23 | - | - | 86,681.00 | - | - | - | - | - | - | - |
| NJ Child Advocacy Center | 11,606.96 | 11,336.18 | - | 4,619.91 | - | - | - | - | 112,097.00 | 1,726.82 |
| NJ Child Advocacy Center FY21 | - | 51,974.00 | - | - | - | - | - | - | - | 15,198.10 |
| NJ Child Advocacy Center FY22 | 75,389.71 | 0.39 | - | 75,389.71 | 0.39 | - | - | - | - | 12,812.09 |
| NJ Child Advocacy Center FY23 | - | - | 252,705.00 | 183,206.49 | - | - | - | - | - | 5,511.14 |
| NJ Co History Partnership FY22 | 34,551.09 | 2,798.25 | - | 34,949.34 | - | - | - | - | - | 51,974.00 |
| NJ Co History Partnership FY23 | - | - | 134,329.00 | 93,135.15 | - | - | - | - | - | - |
| NJCVA Pumpout Boat - Seaside Park | - | - | 145,000.00 | - | - | - | - | - | - | 135,435.00 |
| NJCVA Pumpout Boat - Brick | - | - | 135,435.00 | 67,717.50 | - | - | - | - | 67,717.50 | 9,565.00 |

COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023

| GRANT | BALANCE DECEMBER 31, 2022 | | TRANSFERS FROM 2023 BUDGET | APPROPRIATIONS | EXPENDED | CANCELLED | RECLASSIFICATION OF EXPENDITURES | BALANCE DECEMBER 31, 2023 | |
|--|------------------------------|------------|----------------------------------|----------------|-----------|-----------|-------------------------------------|------------------------------|------------|
| | ENCUMBERED | RESERVED | | | | | | ENCUMBERED | RESERVED |
| NJDOT/Mill Creek Trail FY22 | - | 600,000.00 | - | - | - | - | - | - | 600,000.00 |
| NJ JARC FY23 | 141,881.78 | 125,000.00 | - | 220,742.25 | 46,139.53 | - | - | - | - |
| NJ JARC FY24 | - | - | 425,000.00 | 166,728.87 | - | - | - | 158,271.13 | 100,000.00 |
| NJDCA Smart Growth Planning Program | - | 40,000.00 | - | - | - | - | - | - | 40,000.00 |
| NPS Battlefield Preserv FY22 | - | 148,864.00 | - | - | - | - | - | - | 148,864.00 |
| NRCAC Tools & Tech FY22 | 13,977.46 | 282.39 | - | 13,977.46 | 282.39 | - | - | - | - |
| Ocean Area Comprehensive FY20 | - | 240.10 | - | 235.01 | - | - | - | - | 5.09 |
| Ocean Area Comprehensive FY22 | - | 2,379.82 | - | - | - | - | - | - | 2,379.82 |
| Ocean Area Comprehensive FY23 | - | - | 88,516.00 | 88,516.00 | - | - | - | - | - |
| Ocean Area Plan Grant FY21 | 2,775.00 | - | - | 750.00 | - | - | - | - | 2,025.00 |
| Ocean Area Plan Grant FY22 | 72,445.15 | 0.02 | 14,190.00 | 53,187.89 | - | - | - | 24,776.26 | 8,671.02 |
| Ocean Area Plan Grant FY23 | - | - | 2,911,252.00 | 2,902,710.00 | - | - | - | - | 8,542.00 |
| Ocean Area Plan State FY22 | 3,446.79 | - | - | 3,446.79 | - | - | - | - | - |
| Ocean Area Plan State FY23 | - | - | 124,446.00 | 124,446.00 | - | - | - | - | - |
| OceanFirst Foundation Grant | - | 951.00 | - | - | - | - | - | - | 951.00 |
| OC Reentry Coord Prg FY23 | - | - | 100,000.00 | - | - | - | - | - | 100,000.00 |
| OC Reentry Coord Prg FY24 | - | - | 100,000.00 | - | - | - | - | - | 100,000.00 |
| Office of Local Defense Comm. Coop - MIS | 148,868.94 | 20,314.73 | - | 148,868.94 | 20,314.73 | - | - | - | - |
| Operation Helping Hand FY18/19 | 10.00 | - | - | 10.00 | - | - | - | - | - |
| Operation Helping Hand FY21/22 | 7,574.02 | 2,104.49 | - | 7,574.02 | - | - | - | - | 2,104.49 |
| Operation Helping Hand FY22/23 | 10,930.36 | 39,069.64 | - | 46,397.78 | - | - | - | 3,369.92 | 232.30 |
| Operating Helping Hand State FY19/20 | 105.26 | - | - | 105.26 | - | - | - | - | - |
| Operating Helping Hand State FY20/21 | 48,193.34 | 0.18 | - | 48,192.73 | 0.79 | - | - | - | - |
| Operating Helping Hand State FY22/23 | 52,964.00 | 55,846.00 | 41,270.00 | 123,262.95 | - | - | - | 26,817.00 | 0.05 |
| Operating Helping Hand State FY23/24 | - | - | 105,264.00 | 7,436.29 | - | - | - | - | 97,827.71 |
| Operation Ocean Surge FY23 | - | - | 13,640.00 | - | - | - | - | - | 13,640.00 |
| Opioid Recovery Emp Prg FY19 | 7,750.00 | 12,012.11 | - | - | - | - | - | 7,750.00 | 12,012.11 |
| Opioid Recovery Emp Prg FY20 | - | 1,550.00 | - | - | - | - | - | - | 1,550.00 |
| Opioid Treatment Prog 22 | - | 497,166.00 | - | - | - | - | - | - | 497,166.00 |
| Opioid Treatment Prog 23 | - | 519,965.00 | - | - | - | - | - | - | 519,965.00 |
| Opioid Treatment Instalment 2 | - | - | 481,820.00 | - | - | - | - | - | 481,820.00 |
| Opioid Treatment Instalment 3 | - | - | - | - | - | - | - | - | - |
| Personal Asst SVCS Program FY21 | 1,641.00 | 4,762.50 | - | - | - | - | - | 1,641.00 | 4,762.50 |
| Personal Asst SVCS Program FY23 | 88,717.50 | - | - | 55,383.00 | - | - | - | 33,334.50 | - |
| Personal Asst SVCS Program FY24 | - | - | 111,132.00 | 26,812.50 | - | - | - | 84,319.50 | - |
| Program Management Fund FY23 | - | - | 90,000.00 | 90,000.00 | - | - | - | - | - |
| Program Service Fund FY22 | 96,151.99 | - | - | 43,934.83 | 52,217.16 | - | - | - | - |
| Program Service Fund FY23 | - | - | 562,994.00 | 289,660.23 | - | - | - | 143,798.63 | 129,535.14 |
| Promising Path to Success FY21 | 650.00 | 130.00 | - | - | 780.00 | - | - | - | - |
| Promising Path to Success FY22 | - | - | 5,000.00 | 5,000.00 | - | - | - | - | - |
| Public Health Workforce | - | 78,610.00 | - | 27,400.00 | - | - | - | - | 51,210.00 |
| Recycling Enhance Tax Ent FY20 | 87,755.90 | - | - | 87,755.90 | - | - | - | - | - |
| Recycling Enhance Tax Ent FY21 | 3,283.98 | 351,578.96 | - | 354,862.94 | - | - | - | - | - |
| Recycling Enhance Tax Ent FY22 | - | - | 575,100.00 | 194,260.57 | - | - | - | 29,792.60 | 351,046.83 |
| S.A.N.E. Grant FY22/23 | 3,028.61 | 165,353.10 | - | 168,381.71 | - | - | - | - | - |
| S.A.N.E. Grant FY23/24 | - | - | 183,514.00 | 19,750.31 | - | - | - | 1,344.16 | 162,419.53 |
| Safe Housing & Transport FY23 | - | - | 84,289.00 | 84,289.00 | - | - | - | - | - |
| SAMHSA FY18 | 14,156.35 | - | - | - | - | - | - | - | - |
| SAMHSA FY19 | 1,774.22 | 3,177.02 | - | 14,156.35 | - | - | - | 2,969.22 | 652.02 |
| SAMHSA FY20 | 12,881.43 | 21,940.00 | - | 1,330.00 | - | - | - | 885.78 | 1,428.00 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | BALANCE | | TRANSFERS FROM 2023 BUDGET | | EXPENDED | CANCELLED | RECLASSIFICATION OF EXPENDITURES | | BALANCE | |
|----------------------------------|-------------------|------------|----------------------------|----------------|--------------|----------------|----------------------------------|------------|------------|-------------------|
| | DECEMBER 31, 2022 | ENCUMBERED | RESERVED | APPROPRIATIONS | | | EXPENDED | ENCUMBERED | RESERVED | DECEMBER 31, 2023 |
| SAMHSA FY21 | 8,589.49 | - | 19,550.00 | - | 8,589.49 | - | - | - | - | 19,550.00 |
| SAMHSA FY22 | - | - | 304,268.00 | - | 232,243.17 | - | - | - | 55,341.83 | 16,683.00 |
| Sec 5310 Operating FY17 | 4,219.07 | - | 6,416.91 | - | 3,988.91 | 6,647.07 | - | - | - | - |
| Sec 5310 Mobility FY16 | - | - | 50,000.00 | - | - | 50,000.00 | - | - | - | - |
| Smartsteps Program FY19 | - | - | 1,605.00 | - | - | 1,605.00 | - | - | - | - |
| Smartsteps Program FY23 | - | - | - | 1,605.00 | - | - | - | - | - | 1,605.00 |
| Sr Citizen/Persons W/Disab FY20 | - | - | 361,861.50 | - | - | 361,861.50 | - | - | - | - |
| Sr Citizen/Persons W/Disab FY21 | - | - | 983,903.02 | - | - | 983,903.02 | - | - | - | - |
| Sr Citizen/Persons W/Disab FY22 | 513,482.41 | - | 614,799.95 | - | 46,820.37 | - | - | - | - | 1,081,461.99 |
| Sr Citizen/Persons W/Disab FY23 | - | - | - | 2,295,839.00 | 2,894,137.06 | (1,345,764.52) | - | - | 43,859.79 | 703,606.67 |
| State Body Armor FY20 Corr | 13,010.90 | - | - | - | 13,010.90 | - | - | - | - | - |
| State Body Armor FY21 Corr | 8,054.00 | - | - | - | 8,054.00 | - | - | - | - | - |
| State Body Armor FY22 Corr | - | - | - | 11,083.00 | - | - | - | - | - | 11,083.00 |
| State Body Armor FY22 Pros | - | - | - | 4,046.00 | - | - | - | - | 2,163.00 | - |
| State Body Armor FY18 Sheriff | 2.39 | - | - | - | - | - | - | - | - | 2.39 |
| State Body Armor FY20 Sheriff | 37.09 | - | - | - | - | - | - | - | - | 37.09 |
| State Body Armor FY22 Sheriff | - | - | - | - | - | - | - | - | - | 8,558.00 |
| State Cola Senior SVCS FY23 | - | - | - | 8,558.00 | - | - | - | - | - | 0.56 |
| State Criminal Alien Asst FY17 | 18,040.46 | - | 87,478.85 | 390,461.00 | 390,460.44 | - | - | - | 26,869.52 | 4,628.19 |
| State Criminal Alien Asst FY18 | - | - | 212,061.40 | - | 74,021.60 | - | - | - | 157,222.34 | 43,312.46 |
| State Criminal Alien Asst FY19 | 46,641.07 | - | 77,629.08 | - | 11,526.60 | - | - | - | 108,336.70 | 150,146.68 |
| State Criminal Alien Asst FY20 | - | - | 187,087.00 | - | 4,543.55 | - | - | - | 11,389.90 | 165,978.89 |
| State Criminal Alien Asst FY21 | - | - | 197,316.00 | - | 36,940.32 | - | - | - | 22,877.05 | 302,346.00 |
| State Criminal Alien Asst FY22 | - | - | - | 302,346.00 | 8,460.06 | - | - | - | - | - |
| State Facilities Ed Act FY23 | - | - | - | 72,000.00 | 72,000.00 | - | - | - | - | - |
| State Health Ins Asst Prg FY22 | - | - | 2,319.50 | - | 2,319.50 | - | - | - | - | - |
| State Health Ins Asst Prg FY23 | - | - | - | 48,000.00 | 47,070.00 | - | - | - | 232.99 | 697.01 |
| State Homeland Security FY20 | 76,275.00 | - | 104,939.80 | - | 181,213.98 | 0.82 | - | - | 109,193.71 | 37,614.34 |
| State Homeland Security FY21 | 114,530.00 | - | 85,233.00 | - | 52,954.95 | - | - | - | 173,354.94 | 45,336.06 |
| State Homeland Security FY22 | - | - | - | 233,695.00 | 15,004.00 | - | - | - | - | 245,592.00 |
| State Homeland Security FY23 | - | - | - | 245,592.00 | - | - | - | - | - | - |
| Stop Violence Against Women FY22 | - | - | 32,838.84 | - | 29,460.66 | 3,378.18 | - | - | - | - |
| Stop Violence Against Women FY23 | - | - | - | 51,313.00 | 20,918.47 | - | - | - | - | 30,394.53 |
| STP Supplemental Support 23 | - | - | - | 15,000.00 | - | - | - | - | - | 15,000.00 |
| Subregional Intern Supp Prog | - | - | - | - | - | - | - | - | - | - |
| Subregional Transportation 22 | - | - | 15,000.00 | - | 10,370.58 | 4,629.42 | - | - | - | - |
| Subregional Transportation 23 | - | - | 96,162.70 | - | 96,160.60 | 2.10 | - | - | - | - |
| Summer Youth Employment 20 | - | - | - | 144,381.00 | 41,156.78 | - | - | - | - | 103,224.22 |
| Supp Aging Supportive Svcs 23 | - | - | 34,296.00 | - | - | - | - | - | - | 34,296.00 |
| Traffic Enf Program FY23 | - | - | - | 232,634.00 | 232,634.00 | - | - | - | - | - |
| Traffic Enf Program FY24 | - | - | - | 84,000.00 | 81,125.35 | - | - | - | - | 2,874.65 |
| Traffic Enf Program FY24 | - | - | - | 84,000.00 | - | - | - | - | - | 84,000.00 |
| Traumatic Loss Coalition FY21 | - | - | 0.48 | - | - | 0.48 | - | - | - | - |
| Traumatic Loss Coalition FY22 | 10,690.89 | - | 0.48 | - | 10,690.89 | 0.48 | - | - | - | - |
| Traumatic Loss Coalition FY23 | - | - | - | 15,200.00 | 3,800.00 | - | - | - | 11,400.00 | - |
| US Marshall Service FY21/22 | - | - | 1,344.43 | - | 1,344.43 | - | - | - | - | 4,644.61 |
| US Marshall Service FY22/23 | - | - | - | 30,000.00 | 25,355.39 | - | - | - | - | - |
| USDA FY23 | - | - | - | 262,025.00 | 262,025.00 | - | - | - | - | - |
| Veterans Transportation FY22 | - | - | 8,756.40 | - | 11,256.40 | - | - | - | - | - |
| Veterans Transportation FY23 | - | - | - | 2,500.00 | 19,489.13 | - | - | - | - | 10,510.87 |
| Victims Of Crime Act FY22 | 752.45 | - | 362,807.32 | - | 340,260.17 | 23,299.60 | - | - | - | - |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | | TRANSFERS FROM 2023 BUDGET | | EXPENDED | CANCELLED | RECLASSIFICATION OF EXPENDITURES | | BALANCE DECEMBER 31, 2023 | |
|--|------------------------------|-------------------------|----------------------------------|-------------------------|------------------------|------------------------|-------------------------------------|-------------------------|------------------------------|--------------|
| | ENCUMBERED | RESERVED | APPROPRIATIONS | | | | ENCUMBERED | RESERVED | ENCUMBERED | RESERVED |
| Victims Of Crime Act FY23 | - | - | 579,156.00 | - | 225,539.23 | - | - | - | 1,946.00 | 351,670.77 |
| WIOA Data Reporting and Analysis FY23/24 | - | - | 12,971.00 | - | 12,971.00 | - | - | - | - | - |
| WIOA On the Job Training 21 | 115,128.00 | - | - | - | 1,959.00 | - | - | - | 113,169.00 | - |
| WIOA Plan FY19 | - | 213,321.00 | - | - | - | 213,321.00 | - | - | - | - |
| WIOA Plan FY20 | 122.40 | 56,408.60 | - | - | - | - | - | - | - | 56,531.00 |
| WIOA Plan FY21 | 992,413.91 | 18,889.88 | - | - | 819,050.12 | - | - | - | 99,596.67 | 92,657.00 |
| WIOA Plan FY22 | 2,043,694.00 | 1,125,324.90 | - | - | 2,793,930.50 | - | - | - | 281,828.98 | 93,259.42 |
| WIOA Plan FY23 | - | - | 3,517,972.00 | - | 997,448.87 | - | - | - | 772,432.46 | 1,748,090.67 |
| Workfirst NJ FY19/20 | - | 60,037.97 | - | - | - | 60,037.97 | - | - | - | - |
| Workfirst NJ FY20/21 | - | 65,490.00 | - | - | - | - | - | - | - | 65,490.00 |
| Workfirst NJ FY21/22 | 163,930.02 | 12,560.18 | - | - | - | - | - | - | 163,427.00 | 13,063.20 |
| Workfirst NJ FY22/23 | 934,891.70 | 217,690.30 | - | - | 1,087,717.04 | - | - | - | 45,914.92 | 18,950.04 |
| Workfirst NJ FY23/24 | - | - | 1,323,021.00 | - | 481,936.59 | - | - | - | 728,146.89 | 112,937.52 |
| Workforce Learning Link FY19/20 | - | 10,940.00 | - | - | - | 10,940.00 | - | - | - | - |
| Workforce Learning Link FY22/23 | 20,650.00 | - | 70,500.00 | - | 91,150.00 | - | - | - | - | - |
| Workforce Learning Link FY23/24 | - | - | 117,500.00 | - | 69,800.00 | - | - | - | 47,700.00 | - |
| Total | \$ 12,916,843.49 | \$ 49,540,344.35 | \$ 62,098,201.00 | \$ 35,217,611.26 | \$ 2,631,340.17 | \$ 2,631,340.17 | \$ 900,567.94 | \$ 29,996,372.34 | \$ 57,610,633.01 | |

| | | | | | | | | |
|--|-----------|----------------------|-----------|----------------------|-----------|---------------------|-----------|-------------------|
| Original Budget | \$ | 29,307,016.00 | \$ | - | \$ | - | \$ | - |
| Chapter 159 | | 32,029,209.00 | | - | | - | | - |
| Matching Funds - Due From Current Fund | | 761,976.00 | | - | | - | | - |
| Interfund - Storm Recovery Trust | | - | | - | | - | | - |
| Reclassification of Expenditures | | - | | 900,567.94 | | - | | 900,567.94 |
| Cash Disbursements | | - | | 34,317,043.32 | | - | | - |
| Grant Appropriations Canceled | | - | | - | | 2,631,340.17 | | - |
| | \$ | 62,098,201.00 | \$ | 35,217,611.26 | \$ | 2,631,340.17 | \$ | 900,567.94 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| GRANT | BALANCE DECEMBER 31, 2022 | FUNDING RECEIVED | ANTICIPATED AS REVENUE | BALANCE DECEMBER 31, 2023 |
|-------------------------------|---------------------------------|-------------------------|---------------------------|---------------------------------|
| American Resuce Plan | \$ 58,969,381.00 | \$ 58,969,381.00 | \$ 43,162,250.00 | \$ 74,776,512.00 |
| HUD: CDBG Program Income FY23 | 18,000.00 | - | 18,000.00 | - |
| 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 | - |
| HUD: CDBG Program Income FY24 | - | 11,479.00 | - | 11,479.00 |
| State Body Armor FY23 Corr | - | 12,913.70 | - | 12,913.70 |
| State Body Armor FY23 Pros | - | 4,979.17 | - | 4,979.17 |
| State Body Armor FY23 Sheriff | - | 10,098.22 | - | 10,098.22 |
| Total | \$ 59,011,066.21 | \$ 59,008,851.09 | \$ 43,203,935.21 | \$ 74,815,982.09 |

| | |
|-----------------------------|--------------------------------|
| Anticipated in Grant Fund | \$ 32,469,918.21 |
| Anticipated in Current Fund | <u>10,734,017.00</u> |
| | <u><u>\$ 43,203,935.21</u></u> |

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TRUST FUND

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**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF TRUST CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|------------------------------------|----------------|--------------------------------|
| Balance, December 31, 2022 | | \$ 128,371,693.26 |
| Increased by Receipts: | | |
| Added and Omitted Taxes Receivable | \$ 411,312.84 | |
| 2023 Tax Levy | 76,241,475.00 | |
| Interfund - Current Fund | 1,298,848.45 | |
| Trust Reserves | 26,318,507.62 | 104,270,143.91 |
| | | <hr/> |
| Total Increases & Balances | | 232,641,837.17 |
| Decreased by Disbursements: | | |
| Interfund - Current Fund | 1,230,512.35 | |
| Trust Reserves | 136,023,758.76 | 137,254,271.11 |
| | | <hr/> |
| Balance, December 31, 2023 | | <u><u>\$ 95,387,566.06</u></u> |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF 2023 TAXES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | Total | County Library | County Health | County Open Space |
|----------------------------|---------------|---------------------------|--------------------------|------------------------------|
| Balance, December 31, 2022 | \$ - | - | - | - |
| Increased by: | | | | |
| 2023 Levy | 76,241,475.00 | 39,667,326.00 | 19,540,200.00 | 17,033,949.00 |
| Subtotal | 76,241,475.00 | 39,667,326.00 | 19,540,200.00 | 17,033,949.00 |
| Decreased by: | | | | |
| Collections | 76,241,475.00 | 39,667,326.00 | 19,540,200.00 | 17,033,949.00 |
| Balance, December 31, 2023 | \$ - | \$ - | \$ - | \$ - |

EXHIBIT B-3

**SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | Total | County Library | County Health | County Open Space |
|----------------------------|---------------|---------------------------|--------------------------|------------------------------|
| Balance, December 31, 2022 | \$ 402,614.79 | \$ 227,754.68 | \$ 89,602.61 | \$ 85,257.50 |
| Increased by: | | | | |
| Added and Omitted Taxes | 641,564.66 | 342,005.60 | 154,657.80 | 144,901.26 |
| Subtotal | 1,044,179.45 | 569,760.28 | 244,260.41 | 230,158.76 |
| Decreased by: | | | | |
| Collections | 411,312.84 | 232,141.57 | 92,096.38 | 87,074.89 |
| Balance, December 31, 2023 | \$ 632,866.61 | \$ 337,618.71 | \$ 152,164.03 | \$ 143,083.87 |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF DUE TO/FROM CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | |
|------------------------------------|-----------------------------|
| Balance, December 31, 2022 | \$ 80,368.94 |
| Increased by: | |
| Interest on Investments & Deposits | <u>1,298,848.45</u> |
| Subtotal | 1,379,217.39 |
| Decreased by: | |
| Disbursements | <u>1,230,512.35</u> |
| Balance, December 31, 2023 | <u><u>\$ 148,705.04</u></u> |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | BALANCE DECEMBER 31, 2022 | TRANSFERRED TO RESERVES | ENCUMBERED | BALANCE DECEMBER 31, 2023 |
|---|---------------------------------|----------------------------|------------------------|---------------------------------|
| Forensic Laboratory Fund N.J.S.A 2C:35-20 | \$ 11,667.79 | \$ 11,667.79 | \$ 123.82 | \$ 123.82 |
| Uniform Fire Safety Act N.J.S.A. 53:27D-192 | 322,358.40 | 322,358.40 | 412,753.56 | 412,753.56 |
| Recycling Revenue and Residue | 1,579,102.88 | 1,579,102.88 | 967,211.55 | 967,211.55 |
| P.B./Engineering Developer Agreement | - | - | | - |
| Planning Board Drainage | 147,151.84 | 147,151.84 | 38,918.00 | 38,918.00 |
| Inmate Welfare Fund - Commissary Account | 67,129.98 | 67,129.98 | 70,913.61 | 70,913.61 |
| Storm Recovery | 2,050,030.01 | 2,050,030.01 | 130,664.22 | 130,664.22 |
| Sheriff's Forfeited | - | - | 15,646.36 | 15,646.36 |
| Self Insurance - General | 251,156.43 | 251,156.43 | 352,636.50 | 352,636.50 |
| Weights and Measures | 6,196.48 | 6,196.48 | 99,369.84 | 99,369.84 |
| Tax Board Filing Fees | 10,664.58 | 10,664.58 | 11,828.80 | 11,828.80 |
| Environmental Reserve Fund | - | - | | - |
| Prosecutor's - CLETA | 409,316.47 | 409,316.47 | 343,806.49 | 343,806.49 |
| Natural Land Trust | 2,155,750.24 | 2,155,750.24 | 1,820,605.27 | 1,820,605.27 |
| Fishing Industry Program | - | - | 72,861.28 | 72,861.28 |
| County Clerk Filing Fees | 460,673.67 | 460,673.67 | 263,850.00 | 263,850.00 |
| County Sheriff Filing Fees | - | - | 54,974.75 | 54,974.75 |
| County Surrogate Filing Fees | - | - | 92,798.00 | 92,798.00 |
| U.S. Justice Forfeited | - | - | 27,532.88 | 27,532.88 |
| Total Encumbrances Payable | \$ 7,471,198.77 | \$ 7,471,198.77 | \$ 4,776,494.93 | \$ 4,776,494.93 |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE TRUST ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | BALANCE DECEMBER 31, 2022 | RECEIPTS | ACCRUED OR LEVIED | PAID OR CHARGED | BALANCE DECEMBER 31, 2023 |
|--|---------------------------------|-----------------|----------------------|--------------------|---------------------------------|
| County Library | \$ 18,969,820.96 | \$ 4,876,512.71 | \$ 39,667,326.00 | \$ 49,232,202.00 | \$ 14,281,457.67 |
| Homelessness | - | 79,125.33 | - | - | 79,125.33 |
| Forensic Laboratory Fund N.J.S.A. 2C:35-20 | 12,117.32 | 12,784.88 | - | 10,972.88 | 13,929.32 |
| County Board of Health | 54,657.80 | 109,947.38 | 19,540,200.00 | 19,683,917.43 | 20,887.75 |
| Motor Vehicle Fines | 1,394,828.32 | 1,569,084.31 | - | 1,394,828.00 | 1,569,084.63 |
| Planning Board Drainage | 6,266,500.25 | 1,058,163.00 | - | 836,498.00 | 6,488,165.25 |
| Road Opening Permits | 206,920.78 | 77,047.00 | - | 45,126.00 | 238,841.78 |
| P.B./Engineering Developer Agreement | 416,483.35 | - | - | - | 416,483.35 |
| Subdivision and Site Plan Fees | 29,579.82 | 25,473.50 | - | 29,579.00 | 25,474.32 |
| Uniform Fire Safety Act N.J.S.A. 53:27D-192 | 647,554.81 | 674,539.13 | - | 743,025.25 | 579,068.69 |
| Sheriff's Forfeited | 58,414.99 | 22,549.84 | - | 15,646.36 | 65,318.47 |
| Solid Waste Inclusion | 44,085.05 | - | - | - | 44,085.05 |
| Recycling Revenue and Residue | 4,175,229.47 | 2,122,610.79 | - | 1,260,834.95 | 5,037,005.31 |
| Inmate Welfare Fund - Commissary Account | 728,103.90 | 240,509.46 | - | 32,445.04 | 936,168.32 |
| Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135 | 44,839.26 | 4,360.15 | - | - | 49,199.41 |
| O.C.U.A. Supplies | 3,921.71 | 12,000.00 | - | 12,980.49 | 2,941.22 |
| State Fund Social Services Program | 344,067.00 | 2,017,280.00 | - | 2,015,365.00 | 345,982.00 |
| Accumulated Absences | 2,011,091.13 | 466,511.00 | - | 656,449.84 | 1,821,152.29 |
| Outside Employment - Sheriff's Office | 267,465.75 | 967,976.25 | - | 620,232.50 | 615,209.50 |
| Storm Recovery | 3,191,573.81 | - | - | (592,392.77) | 3,783,966.58 |
| Self Insurance - General | 23,831,251.28 | 5,259,495.97 | - | 11,713,125.32 | 17,377,621.93 |
| Self Insurance - Unemployment Insurance | 1,938,490.58 | 132,897.51 | - | - | 2,071,388.09 |
| Audio Visual Aids Commission | - | - | - | - | - |
| Weights and Measures | 144,056.51 | 67,586.02 | - | 129,823.74 | 81,818.79 |
| Tax Board Filing Fees | 760,273.55 | 36,445.81 | - | 111,073.76 | 685,645.60 |
| Golf Course Sales Tax | 709.92 | 51,011.94 | - | 50,249.85 | 1,472.01 |
| Prosecutor's - AMA | 24,516.84 | 55,752.83 | - | - | 80,269.67 |
| Prosecutor's - SATA | 3,183,318.08 | 2,055,025.76 | - | 2,098,352.61 | 3,139,991.23 |
| Prosecutor's - CLETA | 297,172.91 | 1,431,655.03 | - | 739,459.02 | 989,368.92 |
| U.S. Department of Justice-Forfeited - Prosecutor | 37,378.66 | 900.41 | - | 32,218.19 | 6,060.88 |
| U.S. Department of Justice-Forfeited - Sheriff | 108,570.65 | 3,915.15 | - | 66,974.75 | 45,511.05 |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE TRUST ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | BALANCE DECEMBER 31, 2022 | RECEIPTS | ACCRUED OR LEVIED | PAID OR CHARGED | BALANCE DECEMBER 31, 2023 |
|---|---------------------------------|-------------------------|-------------------------|--------------------------|---------------------------------|
| U.S. Department of Treasury - Forfeited | 877.30 | 22.23 | - | - | 899.53 |
| Natural Land Trust | 50,361,250.46 | 2,779,724.30 | 17,033,949.00 | 42,057,445.88 | 28,117,477.88 |
| Fishing Industry Program | 59,606.61 | 187,741.00 | - | 121,300.00 | 126,047.61 |
| Library Future Fund | 493,175.98 | 728.90 | - | 3,582.35 | 490,322.53 |
| County Clerk Filing Fees | 381,864.63 | 209,832.17 | - | 91,481.03 | 500,215.77 |
| County Sheriff Filing Fees | 47,632.18 | 15,474.06 | - | 4,122.49 | 58,983.75 |
| County Surrogate Filing Fees | 282,723.93 | 105,136.64 | - | 112,135.96 | 275,724.61 |
| Total All Trust Accounts | \$ 120,820,125.55 | \$ 26,729,820.46 | \$ 76,241,475.00 | \$ 133,329,054.92 | \$ 90,462,366.09 |

| | |
|-----------------------|-------------------------|
| Cash Receipts | \$ 26,318,507.62 |
| Added & Omitted Taxes | <u>411,312.84</u> |
| | <u>\$ 26,729,820.46</u> |

| | |
|-----------|-------------------------|
| Analysis: | |
| 2023 Levy | <u>\$ 76,241,475.00</u> |
| | <u>\$ 76,241,475.00</u> |

| | |
|---|--------------------------|
| Disbursements | \$ 136,023,758.76 |
| Reserve for Encumbrances - Prior Year | (7,471,198.77) |
| Reserve for Encumbrances - Current Year | <u>4,776,494.93</u> |
| | <u>\$ 133,329,054.92</u> |

GENERAL CAPITAL FUND

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**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|---|---------------|---------------------------------|
| Balance, December 31, 2022 | | \$ 251,854,817.76 |
| Increased by: | | |
| Premium Received on Bond Sale | \$ 602.35 | |
| State Aid | 496,939.74 | |
| Deferred Charges to Future Taxation - Unfunded: | | |
| Budget Appropriation | 12,956,790.88 | |
| State Aid | 12,497,651.41 | |
| Premium on Bond Sale | 1,735,000.00 | |
| General Serial Bonds | 53,370,000.00 | |
| Improvement Authorizations - Reimbursements | 2,650.40 | |
| Reserve for: | | |
| Open Space, Parks & Recreation | 2,200,000.00 | |
| Beach Erosion | 1,144,000.00 | |
| Interest Earned on Proceeds of Bonds | 2,489,612.70 | |
| Interest on State Aid | 372,150.84 | |
| Payment of Serial Bonds | 1,015,447.54 | |
| Interest Earned on Southern Ocean Landfill Escrow | 76,622.33 | |
| Interfund - Current Fund | 216,215.66 | |
| Budget Appropriations - Capital Improvement Fund | 31,211,000.00 | 119,784,683.85 |
| | | |
| Subtotal | | 371,639,501.61 |
| Decreased by: | | |
| Anticipated as Revenue in Current Fund: | | |
| Fund Balance | 722,359.00 | |
| Reserve for Payment of Serial Bonds | 5,431,822.00 | |
| Interfund - Current Fund | 109,396.98 | |
| Improvement Authorizations | 534,522.13 | |
| Reserve for: | | |
| Encumbrances | 75,284,700.22 | |
| Interest Earned on Proceeds of Bonds | 1,531,982.96 | 83,614,783.29 |
| | | |
| Balance, December 31, 2023 | | <u><u>\$ 288,024,718.32</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | |
|--|----------------|
| Interfund - Current Fund | \$ 216,215.66 |
| Reserve for Encumbrances | 110,392,349.11 |
| Reserve for Interest Earned on Proceeds of Bonds | 2,538,623.44 |
| Reserve for Interest on Southern Ocean Landfill Escrow | 1,149,598.45 |
| Reserve for Payment of Serial Bonds | 7,456,151.05 |
| Reserve for Beach Erosion | 4,717,146.75 |
| Reserve for Interest Earned on State Aid | 556,612.07 |
| Capital Improvement Fund | 5,565,127.38 |
| Fund Balance | 821,714.31 |

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 | 617,906.85 |
| 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 |
| 16-03 | 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 | 85,012.55 |
| 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 | (115,854.81) |
| 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 | 16,690.69 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|-------|---|--------------|
| 16-26 | Refunding Bond Ordinance Providing for Various Capital Equipment and Improvements of the Energy Savings Improvement Program of the County of Ocean | 1,123,706.52 |
| 17-01 | Reconstruction and Resurfacing of certain County Roads | 92,827.23 |
| 17-02 | Design of Southbound Exit at Garden State Parkway Interchange 83 | (213,484.41) |
| 17-03 | Reconstruction and Resurfacing of certain County Roads, all located in Ocean County | 46,687.97 |
| 17-04 | Construction of Stormwater Management facilities at various locations all in Ocean County | 217,018.82 |
| 17-05 | Installation of New and Upgraded Traffic Control Devices at various locations all located in Ocean County | 147,454.32 |
| 17-07 | Engineering, Road, Bridge and Drainage Improvements at various locations located in Ocean County | 95,133.28 |
| 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 | (479,906.20) |
| 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 | 0.80 |
| 18-01 | Rehabilitation and Repair of Various Bridges in Ocean County | 193,344.10 |
| 18-02 | Various Engineering, Road, Bridge, Drainage Improvements in Ocean County | 27,737.23 |
| 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 |
| 18-07 | Installation of New and Upgraded Traffic Control Devices along Cross Street in Lakewood Township | 7,317.70 |
| 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 | 1,364,720.74 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|-------|---|--------------|
| 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 | 623,486.13 |
| 18-12 | Construction of Stormwater Management Facilities at Various Locations | 44,245.45 |
| 18-14 | Upgrades to Telephone, Camera, and Microwave Communication Systems | 156,147.95 |
| 18-16 | Acquisition of Manchester Park Site, Permitting, Design and Development in Manchester Township in Ocean County | 1,130,331.95 |
| 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 |
| 18-21 | 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 | 708.53 |
| 19-03 | Replacement of the Ridgeway Bridge, Structure No. 1518-002, Located in the Township of Manchester, in the County of Ocean | 541,881.74 |
| 19-04 | Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean | 98,794.23 |
| 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 | 4,929.87 |
| 19-08 | Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean | 5,073.72 |
| 19-09 | Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean | 12,434.16 |
| 19-10 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 982.13 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|-------|---|--------------|
| 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 | 2,202,683.38 |
| 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 | 102,068.19 |
| 19-13 | Reconstruction and Widening of Cross Street-Phase I (East), Located in the Township of Lakewood, in the County of Ocean | 14,619.44 |
| 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 | 6,322.90 |
| 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 |
| 19-22 | 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 | 814,301.05 |
| 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 | 156,509.43 |
| 20-01 | Construction of the Stormwater Management Facilities at Various Locations, all in the County of Ocean | 45,055.43 |
| 20-02 | Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean | 527,641.78 |
| 20-03 | Rehabilitation and Repair of Various Bridges, in the County of Ocean | 1,125,641.67 |
| 20-04 | Reconstruction of Prospect Street (Cross Street to U.S. 9), Located in the Township of Lakewood, in the County of Ocean | 2,488,320.65 |
| 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 | 1,951,430.38 |
| 20-06 | Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean | 45,775.88 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|-------|---|----------------|
| 20-08 | Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean | 8,961.58 |
| 20-09 | Reconstruction and Resurfacing of Certain County Roads, all located in the County of Ocean | 8,833.13 |
| 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 | 1,134,062.79 |
| 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 | 311,767.39 |
| 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 | 3,394,581.72 |
| 20-15 | HVAC, ADA, and Fire Sprinkler Upgrades to the Southern Service Center Located in Stafford Township, County of Ocean | 12,628.14 |
| 20-17 | Renovations to the Wells Mills Nature Center Located in Ocean Township, County of Ocean | 195,475.27 |
| 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 | 8,989,480.35 |
| 20-21 | Construction of a T-Hangar at the Ocean County Airport, Located in Berkeley and Lacey Townships, in the County of Ocean | 560,741.01 |
| 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 | 1,231,883.26 |
| 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 | 394,998.65 |
| 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
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|-------|--|--------------|
| 21-02 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 745,969.54 |
| 21-03 | Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean | 14,115.25 |
| 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 | 951.30 |
| 21-05 | Replacement of the Railroad Avenue Bridge, Structure No. 1508-005, Located in the Township of Eagleswood, in the County of Ocean | 14,043.90 |
| 21-06 | Installation of New and Upgraded Traffic Control Devices at Various Locations, All in the County of Ocean | 14,735.40 |
| 21-08 | Various Engineering, Road, and Bridge Improvements at Various Locations, all in the County of Ocean | 246,144.41 |
| 21-09 | Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean | 56,582.44 |
| 21-10 | Rehabilitation and Repair of Various Bridges, Including Ongoing Asset Management to Address Needed Repairs and Replacements, in the County of Ocean | 1,263,857.35 |
| 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 | 1,287,782.50 |
| 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 | 1,309,398.77 |
| 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 | 414,386.40 |
| 21-21 | Generator Upgrades at Various Locations (Phase I), in the County of Ocean | 2,280,506.75 |
| 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, 2023**

| | | |
|-------|---|----------------|
| 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 | 329,656.65 |
| 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 |
| 22-01 | Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean | 2,088,780.11 |
| 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 | 160,352.40 |
| 22-04 | Reconstruction of the Cox House Phase I, Located in Barnegat Township, in the County of Ocean | 20,552.66 |
| 22-05 | Restoration of the Cox House Phase I, Located in Barnegat Township, in the County of Ocean | 10.00 |
| 22-06 | Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean | 12,017.37 |
| 22-07 | Rehabilitation and Repair of Various Bridges, all Located in the County of Ocean | 790,882.00 |
| 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 | 459.69 |
| 22-11 | Construction of a Library Facility, Located in the Township of Stafford, in the County of Ocean | (3,953,931.63) |
| 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, 2023**

| | | |
|-------|---|----------------|
| 22-13 | Replacement of the Clubhouse Culvert, Structure No. 1518-015, Located in Manchester Township, in the County of Ocean | 210,235.47 |
| 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 | 1,800,000.00 |
| 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 | 1,315,930.05 |
| 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 | 603,295.05 |
| 22-24 | Redevelopment of Various Parks, all in the County of Ocean | 1,348,020.60 |
| 22-25 | Renovations, Replacements and Upgrades at Various Health Department Facilities, all in the County of Ocean | 333,626.80 |
| 22-26 | Design of the Courthouse Annex Located in Toms River Township, in the County of Ocean | 4,894,273.80 |
| 22-27 | Renovations and Upgrades to the Northern Resource Building Located in Lakewood Township, in the County of Ocean | 3,999,133.80 |
| 22-32 | Improvements to Castlebuono Avenue from Hooper Avenue to Salerno Drive, Located in the Township of Toms River, in the County of Ocean | 1,066,856.13 |
| 23-01 | Reconstruction and Resurfacing of Various County Roads all located in the County of Ocean | 461,212.48 |
| 23-02 | Reconstruction of Bridge Ave (West Lake Avenue to Club Drive) Located in the Borough of Bayhead, in the County of Ocean | 1,079,508.08 |
| 23-03 | Purchase of Voting Machines, Related Hardware/Software and Other Apparatus, for the County of Ocean | (9,575,000.00) |
| 23-04 | Various Engineering, Road, and Bridge Improvements, at Various Locations all in the County of Ocean | 6,474,910.75 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|-------|---|-------------------|
| 23-05 | Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean | (257,443.25) |
| 23-06 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 2,987,246.40 |
| 23-08 | Design of Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean | 972,379.36 |
| 23-09 | 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 | 999,091.05 |
| 23-10 | Renovations to the Juvenile Detention Center Phase I, Located in Toms River Township, in the County of Ocean | 4,173,056.23 |
| 23-11 | 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 | 1,392,720.32 |
| 23-12 | Replacement of Hurricane Bridge, Structure No. 1518-012, Located in the Township of Manchester, in the County of Ocean | 807,423.75 |
| 23-13 | Safety Improvements at Hooper Avenue, Church Road and Kettle Creek Road, Located in the Township of Toms River, in the County of Ocean | 197,085.75 |
| 23-14 | Construction of a Traffic Signal at Route 571 and Beacon Street Located in the Township of Manchester, in the County of Ocean | 1,992,816.67 |
| 23-15 | Reconstruction of Herflicker Boulevard Located in the Township of Toms River, in the County of Ocean | 1,494,450.39 |
| 23-16 | Renewal and Replacement Facilities FY 2023 Project at Ocean County College Located in the County of Ocean | 4,186,633.19 |
| 23-17 | Renovations to the Ocean County Airport, Located in Berkeley Township, in the County of Ocean | 999,024.75 |
| 23-18 | Renovations, Improvements and Upgrades at Various Health Department Facilities, all in the County of Ocean | 1,567,624.20 |
| 23-19 | Restoration of the Cox House Phase II, Including but Not Limited to Interior House Restoration, Landscaping and Site Work, Located in Barnegat Township, in the County of Ocean | 2,187,882.45 |
| 23-21 | Redevelopment of Various Parks and Property Acquisition, all in the County of Ocean | 2,197,468.65 |
| 23-22 | Renovations, Improvements and Upgrades at the Northern Recycling Center, Located in Lakewood Township, in the County of Ocean | 949,124.20 |
| 23-24 | Permitting and Construction of the Courthouse Annex Located in Toms River Township, in the County of Ocean | 36,901,135.03 |
| 23-25 | Design of a Sheriff Facility Located in Toms River Township, in the County of Ocean | 249,024.75 |
| 23-27 | Purchase of a Firearms Practice Range Facility and Other Apparatus Located in Little Egg Harbor Township, in the County of Ocean | 600,000.00 |
| | | \$ 288,024,718.32 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|-----------------------------|------------------|-------------------|
| Balance, December 31, 2022 | | \$ 453,921,275.53 |
| Increased by: | | |
| Serial Bonds Issued | | 53,370,000.00 |
| Subtotal | | 507,291,275.53 |
| Decreased by: | | |
| 2023 Budget Appropriations: | | |
| Serial Bonds | \$ 40,685,000.00 | |
| NJEIT Loans | 196,908.67 | |
| | | 40,881,908.67 |
| Balance, December 31, 2023 | | \$ 466,409,366.86 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2023**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2022 | 2023 AUTHORIZATIONS | FUNDED | BALANCE DECEMBER 31, 2023 | ANALYSIS OF BALANCE DECEMBER 31, 2023 | |
|------------------|--|---------------------------|---------------------|---------------|---------------------------|---------------------------------------|------------------|
| | | | | | | 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 | \$ 314,615.87 | \$ - | \$ 198,761.06 | \$ 115,854.81 | \$ - | \$ 115,854.81 |
| 17-02 | Design of Southbound Exit at Garden State Parkway Interchange 83 | 265,198.60 | - | 43,987.04 | 221,211.56 | 7,727.15 | 213,484.41 |
| 17-11 | Construction of the Union Transportation Trail in the County of Ocean | 336,931.07 | - | - | 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 | - | 861,426.66 | 2,328,121.69 | 1,848,215.49 | 479,906.20 |
| 18-02 | Various Engineering, Road, Bridge, Drainage Improvements in Ocean County | 2,705,129.59 | - | 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 | - | - | - |
| 19-22 | 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 | - | - | - |
| 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 | - | - | - |
| 20-13 | 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 | 35,596.96 | 2,054,403.04 |
| 21-03 | Design of Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean | 1,851,391.49 | - | 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 | 927,252.06 | - | 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 | 10,305,033.87 | - | 10,305,033.87 | - | - | - |
| 21-09 | Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean | 1,425,000.00 | - | 1,425,000.00 | - | - | - |
| 21-26 | Purchase of Election Equipment Required to Implement In-Person Early Voting, all in the County of Ocean | 456,472.00 | - | 456,472.00 | - | - | - |
| 22-09 | 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 | - | 1,001,430.77 | 11,843,941.23 | 11,843,941.23 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2023**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2022 | 2023 AUTHORIZATIONS | FUNDED | BALANCE DECEMBER 31, 2023 | ANALYSIS OF BALANCE DECEMBER 31, 2023 | |
|------------------|--|---------------------------|---------------------|--------------|---------------------------|---------------------------------------|------------------|
| | | | | | | UNEXPENDED BALANCE | EXPENDED BALANCE |
| 22-11 | Construction of a Library Facility, Located in the Township of Stafford, in the County of Ocean | 4,824,000.00 | - | - | 4,824,000.00 | 870,068.37 | 3,953,931.63 |
| 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 | - | - | - |
| 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 | - | - | 7,215,805.00 | - | 7,215,805.00 |
| 22-32 | Improvements to Castibonono 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 | - | - | - |
| 23-01 | Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean | - | 5,700,000.00 | 5,700,000.00 | - | - | - |
| 23-02 | Reconstruction of Bridge Avenue (West Lake Avenue to Club Drive) Located in the Borough of Bay Head, in the County of Ocean | - | 1,425,000.00 | 1,425,000.00 | - | - | - |
| 23-03 | Purchase of Voting Machines, Related Hardware/Software and Other Apparatus, for the County of Ocean | - | 9,575,000.00 | - | 9,575,000.00 | - | 9,575,000.00 |
| 23-04 | Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean | - | 6,100,000.00 | 6,100,000.00 | - | - | - |
| 23-05 | Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean | - | 2,800,000.00 | - | 2,800,000.00 | 2,542,556.75 | 257,443.25 |
| 23-07 | Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean | - | 12,845,372.00 | - | 12,845,372.00 | 12,845,372.00 | - |
| 23-10 | Renovations to the Juvenile Detention Center Phase I, Located in Toms River Township, in the County of Ocean | - | 2,000,000.00 | 2,000,000.00 | - | - | - |
| 23-12 | Replacement of the Hurricane Bridge, Structure No. 1518-012, Located in the Township of Manchester, in the County of Ocean | - | 1,691,601.00 | - | 1,691,601.00 | 1,691,601.00 | - |
| 23-13 | Safety Improvements at Hooper Avenue, Church Road and Kettle Creek Road, Located in the Township of Toms River, in the County of Ocean | - | 1,801,939.00 | - | 1,801,939.00 | 1,801,939.00 | - |
| 23-14 | Construction of a Traffic Signal at Route 571 and Beacon Street, Located in the Township of Manchester, in the County of Ocean | - | 1,900,000.00 | 1,900,000.00 | - | - | - |
| 23-15 | Reconstruction of Herflicker Boulevard, Located in the Township of Toms River, in the County of Ocean | - | 1,400,000.00 | 1,400,000.00 | - | - | - |
| 23-16 | Renewal and Replacement Facilities FY 2023 Project | - | 4,205,000.00 | 4,205,000.00 | - | - | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURETIES OF BONDS | | INTEREST RATE | ISSUED | PAID BY BUDGET APPROPRIATION | BALANCE DECEMBER 31, 2023 |
|---|---------------|------------------|-------------------------------|--------------|---------------|--------|------------------------------|---------------------------|
| | | | OUTSTANDING DECEMBER 31, 2023 | AMOUNT | | | | |
| General Obligation Refunding Bonds - Series 2011 General Improvement Bonds - Series 2012 | 09/08/11 | \$ 30,600,000.00 | 06/01/24 | 1,970,000.00 | 4.00% | - | 1,640,000.00 | - |
| | 06/29/12 | 27,035,000.00 | 06/01/25 | 2,070,000.00 | 5.00% | - | 12,570,000.00 | 10,700,000.00 |
| General Obligation Refunding Bonds - Series 2012 | 06/01/26 | 2,155,000.00 | 06/01/27 | 2,220,000.00 | 3.00% | - | - | 1,870,000.00 |
| | 06/01/28 | 2,285,000.00 | 06/01/28 | 2,285,000.00 | 3.125% | - | - | - |
| General Obligation Refunding Bonds - Series 2012 | 06/29/12 | 30,340,000.00 | 08/01/24 | 1,640,000.00 | 4.00% | - | 6,020,000.00 | 3,330,000.00 |
| | 08/01/25 | 1,690,000.00 | 08/01/25 | 1,690,000.00 | 4.00% | - | 10,000,000.00 | 8,000,000.00 |
| General Improvement Bonds - Series 2013 | 12/05/13 | 22,000,000.00 | 11/1/2024-26 | 2,000,000.00 | 3.00% | - | 10,000,000.00 | 2,000,000.00 |
| | 09/23/14 | 42,707,000.00 | 10/1/2027 | 2,000,000.00 | 3.250% | - | 27,297,000.00 | 2,650,000.00 |
| General Improvement Bonds - Series 2014 | 08/19/15 | 74,950,000.00 | 10/1/2024 | 2,700,000.00 | 5.00% | - | 34,680,000.00 | 5,695,000.00 |
| | 08/01/25 | 6,125,000.00 | 10/1/2025 | 1,500,000.00 | 5.00% | - | 1,050,000.00 | 800,000.00 |
| General Obligation Refunding Bonds - Series 2015A | 08/01/26 | 6,335,000.00 | 08/01/26 | 6,335,000.00 | 4.00% | - | - | - |
| | 08/01/27 | 6,545,000.00 | 08/01/27 | 6,545,000.00 | 5.00% | - | - | - |
| General Obligation Refunding Bonds - Series 2015B | 08/01/28 | 4,075,000.00 | 08/01/28 | 4,075,000.00 | 5.00% | - | - | - |
| | 08/19/15 | 2,510,000.00 | 08/01/24 | 2,600,000.00 | 5.00% | - | 1,050,000.00 | 250,000.00 |
| General Improvement Bonds - Series 2015 | 12/10/15 | 38,630,000.00 | 08/01/25 | 2,650,000.00 | 5.00% | - | 26,265,000.00 | 2,165,000.00 |
| | 10/4/16 | 31,100,000.00 | 12/01/25 | 2,270,000.00 | 5.00% | - | 22,960,000.00 | 1,470,000.00 |
| General Improvement Bonds - Series 2016 | 9/19/2017 | 33,501,000.00 | 10/1/2024 | 1,515,000.00 | 5.00% | - | 26,156,000.00 | 1,590,000.00 |
| | 9/1/2025 | 1,730,000.00 | 10/1/2025 | 1,560,000.00 | 4.00% | - | - | - |
| ESIP Refunding Bonds - Series 2017 | 12/7/2017 | 141,650,000.00 | 10/1/2026 | 1,605,000.00 | 4.00% | - | 11,170,000.00 | 430,000.00 |
| | 12/1/2024 | 430,000.00 | 10/1/2027 | 1,655,000.00 | 2.00% | - | 455,000.00 | 490,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2025 | 455,000.00 | 10/1/2028 | 1,705,000.00 | 2.50% | - | 530,000.00 | 570,000.00 |
| | 12/1/2027 | 530,000.00 | 10/1/2029 | 1,755,000.00 | 3.00% | - | 570,000.00 | 610,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2028 | 570,000.00 | 10/1/2030 | 1,810,000.00 | 3.00% | - | 610,000.00 | 655,000.00 |
| | 12/1/2029 | 610,000.00 | 10/1/2031 | 1,860,000.00 | 2.75% | - | 700,000.00 | 745,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2030 | 655,000.00 | 10/1/2032 | 1,920,000.00 | 2.75% | - | 745,000.00 | 795,000.00 |
| | 12/1/2031 | 700,000.00 | 10/1/2033 | 1,975,000.00 | 2.88% | - | 850,000.00 | 905,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2032 | 745,000.00 | 10/1/2034 | 2,035,000.00 | 3.00% | - | 905,000.00 | 955,000.00 |
| | 12/1/2033 | 795,000.00 | 10/1/2035 | 2,095,000.00 | 3.00% | - | 1,005,000.00 | 1,055,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2034 | 850,000.00 | 9/1/2024 | 1,655,000.00 | 4.00% | - | 11,170,000.00 | 10,740,000.00 |
| | 12/1/2035 | 905,000.00 | 9/1/2025 | 1,730,000.00 | 4.00% | - | 430,000.00 | 455,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2036 | 955,000.00 | 9/1/2026 | 1,785,000.00 | 4.00% | - | 490,000.00 | 530,000.00 |
| | 12/1/2037 | 1,005,000.00 | 9/1/2027 | 1,865,000.00 | 4.00% | - | 570,000.00 | 610,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2038 | 1,055,000.00 | 9/1/2028 | 1,955,000.00 | 4.00% | - | 610,000.00 | 655,000.00 |
| | 12/1/2039 | 1,105,000.00 | 9/1/2029 | 2,015,000.00 | 4.00% | - | 655,000.00 | 700,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2040 | 1,155,000.00 | 9/1/2030 | 2,090,000.00 | 4.00% | - | 700,000.00 | 745,000.00 |
| | 12/1/2041 | 1,205,000.00 | 9/1/2031 | 2,175,000.00 | 2.50% | - | 745,000.00 | 795,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2042 | 1,255,000.00 | 9/1/2032 | 2,230,000.00 | 2.625% | - | 795,000.00 | 850,000.00 |
| | 12/1/2043 | 1,305,000.00 | 9/1/2033 | 2,290,000.00 | 3.00% | - | 850,000.00 | 905,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2044 | 1,355,000.00 | 9/1/2034 | 2,360,000.00 | 3.00% | - | 905,000.00 | 955,000.00 |
| | 12/1/2045 | 1,405,000.00 | 9/1/2035 | 2,426,000.00 | 3.125% | - | 955,000.00 | 1,005,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2046 | 1,455,000.00 | 12/1/2024 | 430,000.00 | 4.00% | - | 11,170,000.00 | 10,740,000.00 |
| | 12/1/2047 | 1,505,000.00 | 12/1/2025 | 455,000.00 | 4.00% | - | 430,000.00 | 455,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2048 | 1,555,000.00 | 12/1/2026 | 490,000.00 | 4.00% | - | 490,000.00 | 530,000.00 |
| | 12/1/2049 | 1,605,000.00 | 12/1/2027 | 530,000.00 | 4.00% | - | 570,000.00 | 610,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2050 | 1,655,000.00 | 12/1/2028 | 570,000.00 | 4.00% | - | 610,000.00 | 655,000.00 |
| | 12/1/2051 | 1,705,000.00 | 12/1/2029 | 610,000.00 | 4.00% | - | 655,000.00 | 700,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2052 | 1,755,000.00 | 12/1/2030 | 655,000.00 | 4.00% | - | 700,000.00 | 745,000.00 |
| | 12/1/2053 | 1,805,000.00 | 12/1/2031 | 700,000.00 | 4.00% | - | 745,000.00 | 795,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2054 | 1,855,000.00 | 12/1/2032 | 745,000.00 | 4.00% | - | 795,000.00 | 850,000.00 |
| | 12/1/2055 | 1,905,000.00 | 12/1/2033 | 795,000.00 | 4.00% | - | 850,000.00 | 905,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2056 | 1,955,000.00 | 12/1/2034 | 850,000.00 | 4.00% | - | 905,000.00 | 955,000.00 |
| | 12/1/2057 | 2,005,000.00 | 12/1/2035 | 905,000.00 | 3.00% | - | 955,000.00 | 1,005,000.00 |
| ESIP Refunding Bonds - Series 2017 | 12/1/2058 | 2,055,000.00 | 12/1/2036 | 955,000.00 | 3.00% | - | 1,005,000.00 | 1,055,000.00 |
| | 12/1/2059 | 2,105,000.00 | 12/1/2037 | 1,005,000.00 | 3.00% | - | 1,055,000.00 | - |
| ESIP Refunding Bonds - Series 2017 | 12/1/2060 | 2,155,000.00 | 12/1/2038 | 1,055,000.00 | 3.00% | - | - | - |
| | 12/1/2061 | 2,205,000.00 | 12/1/2039 | 1,105,000.00 | 3.00% | - | - | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURETIES OF BONDS OUTSTANDING | | INTEREST RATE | BALANCE DECEMBER 31, 2022 | ISSUED | PAID BY BUDGET APPROPRIATION | BALANCE DECEMBER 31, 2023 |
|--|---|----------------|---------------------------------|--------------|---------------|-------------------------------------|------------------|------------------------------|---------------------------|
| | | | DECEMBER 31, 2023 | AMOUNT | | | | | |
| General Obligation Refunding Bonds - Series 2020 | 9/29/2020 | 13,165,000.00 | 8/1/2024 | 1,060,000.00 | 4.00% | 11,155,000.00 | - | 1,020,000.00 | 10,135,000.00 |
| | | | 8/1/2025 | 1,110,000.00 | 4.00% | | | | |
| | | | 8/1/2026 | 1,135,000.00 | 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% | | | | |
| | | | 8/1/2024 | 925,000.00 | 5.00% | 21,230,000.00 | - | 880,000.00 | 20,350,000.00 |
| | | | 8/1/2025 | 975,000.00 | 5.00% | | | | |
| General Improvement Bonds - Series 2021 | | 22,195,000.00 | 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% | | | | |
| | | | 8/1/2024-26 | 820,000.00 | 4.00% | 3,280,000.00 | - | 820,000.00 | 2,460,000.00 |
| | | | 9/1/2024 | 1,615,000.00 | 4.00% | 44,290,000.00 | - | 1,680,000.00 | 42,610,000.00 |
| | College Capital Improvement Bonds - Series 2022 | 8/17/2022 | 4,429,000.00 | 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 | 9/1/2024-27 | 515,000.00 | 5.00% | 2,575,000.00 | - | 515,000.00 | 2,060,000.00 |
| | | | 11/1/2024-27 | 1,855,000.00 | 5.00% | | | | |
| General Improvement Bonds - Series 2023 | 11/14/2023 | 5,134,000.00 | 11/1/2028 | 1,905,000.00 | 5.00% | | 51,340,000.00 | - | 51,340,000.00 |
| | | | 11/1/2029 | 2,000,000.00 | 5.00% | | | | |
| | | | 11/1/2030 | 2,100,000.00 | 5.00% | | | | |
| | | | 11/1/2031 | 2,205,000.00 | 5.00% | | | | |
| | | | 11/1/2032 | 2,315,000.00 | 5.00% | | | | |
| | | | 11/1/2033 | 2,430,000.00 | 5.00% | | | | |
| | | | 11/1/2034 | 2,550,000.00 | 4.00% | | | | |
| | | | 11/1/2035 | 2,655,000.00 | 5.00% | | | | |
| | | | 11/1/2036 | 2,785,000.00 | 4.00% | | | | |
| | | | 11/1/2037 | 2,895,000.00 | 4.00% | | | | |
| | | | 11/1/2038 | 3,010,000.00 | 4.125% | | | | |
| | | | 11/1/2039 | 3,135,000.00 | 4.125% | | | | |
| | | | 11/1/2040 | 3,265,000.00 | 4.25% | | | | |
| | | | 11/1/2041 | 3,405,000.00 | 4.375% | | | | |
| | | | 11/1/2042 | 3,555,000.00 | 4.375% | | | | |
| | | | 11/1/2043 | 3,710,000.00 | 4.50% | | | | |
| | College Capital Improvement Bonds - Series 2023 | 11/14/2023 | 2,030,000.00 | 11/1/2024 | 410,000.00 | 5.00% | | 2,030,000.00 | - |
| | | | 11/1/2025-2028 | 405,000.00 | 5.00% | | | | |
| TOTAL | | | | | | \$ 452,486,000.00 | \$ 53,370,000.00 | \$ 40,685,000.00 | \$ 465,171,000.00 |
| | | | | | | Accounts Receivable - College Bonds | | \$ 7,180,000.00 | |
| | | | | | | General Obligation Bonds | | 457,991,000.00 | |
| | | | | | | | | \$ 465,171,000.00 | |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2023**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2023 | | BALANCE DECEMBER 31, 2022 | DECREASED | BALANCE DECEMBER 31, 2023 |
|-----------------|------------------|-------------------|---|-------------------------------------|---------------------------------|----------------------|---------------------------------|
| | | | DATE | AMOUNT | | | |
| Series 2012 A | 5/13/2012 | \$ 265,000.00 | 2024-26 | \$ 25,000.00 | \$ 95,000.00 | \$ 20,000.00 | \$ 75,000.00 |
| Series 2012 B-1 | 5/13/2012 | 894,023.00 | 2043-25 2026 | 63,858.78 50,487.86 | 242,064.20 | 63,858.78 | 178,205.42 |
| Series 2014 B | 4/11/2014 | 1,965,750.00 | 2024-32 2033 | 33,317.79 10,662.92 | 343,840.82 | 33,317.79 | 310,523.03 |
| Series 2014 A | 5/21/2014 | 640,000.00 | 2024-26 2022 2025 | 35,000.00 30,000.00 35,000.00 | 425,000.00 | 30,000.00 | 395,000.00 |
| Series 2015 B | 4/9/2015 | 503,154.00 | 2024 2025 | 15,723.46 15,723.55 | 47,170.47 | 15,723.46 | 31,447.01 |
| Series 2015 A | 5/28/2015 | 150,000.00 | 2024 2025 | 15,000.00 20,000.00 | 50,000.00 | 15,000.00 | 35,000.00 |
| Series 2017B | 5/25/2017 | 531,509.00 | 2024-35 2036 | 9,008.64 9,008.72 | 87,200.04 | 9,008.64 | 78,191.40 |
| Series 2017A | 5/25/2017 | 175,000.00 | 2024-35 2036 | 10,000.00 15,000.00 | 145,000.00 | 10,000.00 | 135,000.00 |
| | | | | | <u>\$ 1,435,275.53</u> | <u>\$ 196,908.67</u> | <u>\$ 1,238,366.86</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, 2023**

| | | |
|----------------------------|---------------------|---------------------------------|
| Balance, December 31, 2022 | | \$ 102,681,992.53 |
| Increased by: | | |
| Improvement Authorizations | | <u>85,863,779.66</u> |
| Subtotal | | 188,545,772.19 |
| Decreased by: | | |
| Cash Disbursements | \$ 75,284,700.22 | |
| Cancelled Encumbrances | <u>2,868,722.86</u> | <u>78,153,423.08</u> |
| Balance, December 31, 2023 | | <u><u>\$ 110,392,349.11</u></u> |

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, 2022 | | 2023 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2023 | |
|------------------|--|----------------|------------------|---------------------------|--------------|---------------------|-----------------------------|---------------|-------------------------|---------------------------|--------------|
| | | | | 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 | \$ 764,441.50 | - | - | \$ 32,769.11 | \$ 179,303.76 | - | \$ 617,906.85 | \$ - |
| 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 | - |
| 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 | - |
| 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 Cretakers 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 | 113,559.42 | - | - | 1,266.38 | 29,813.25 | - | 85,012.55 | - |
| 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 | 44,443.79 | - | - | - | - | - | 44,443.79 | - |
| 16-18 | Construction of a Salt Shed at the Road Department Garage Located in Lacey Township, County of Ocean | 6/1/16 | 550,000.00 | 548,873.95 | - | - | - | 548,873.95 | - | - | - |
| 16-24 | 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 | - | - | 334.11 | - | - | 16,690.69 | - |
| 16-26 | Refinancing Bond Ordinance Providing for Various Capital Equipment and Improvements of the Energy Savings Improvement Program of the County of Ocean | 12/21/16 | 18,000,000.00 | 1,412,618.23 | - | - | - | 248,948.00 | 39,963.71 | 1,123,706.52 | - |
| 17-01 | Reconstruction and Resurficing of certain County Roads | 3/1/17 | 3,000,000.00 | 92,827.23 | - | - | - | - | - | 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 Resurficing of certain County Roads, all located in Ocean County | 5/3/17 | 3,000,000.00 | 37,973.97 | - | - | 8,714.00 | - | - | 46,687.97 | - |
| 17-04 | Construction of Stormwater Management facilities at various locations all in Ocean County | 5/3/17 | 2,000,000.00 | 100,162.15 | - | - | 116,856.67 | - | - | 217,018.82 | - |
| 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 | 118,777.25 | - | - | 28,677.07 | - | - | 147,454.32 | - |
| 17-07 | Engineering, Road, Bridge and Drainage Improvements at various locations located in Ocean County | 5/3/17 | 2,000,000.00 | 85,665.42 | - | - | 20,126.00 | 10,658.14 | - | 95,133.28 | - |
| 17-10 | Traffic Signal Upgrades, Long Beach Blvd. in the County of Ocean | 6/7/17 | 1,700,000.00 | 417,507.93 | - | - | - | - | - | 417,507.93 | - |
| 17-12 | Reconstruction of Long Swamp Road in the County of Ocean | 6/7/17 | 1,000,000.00 | - | - | - | - | - | - | - | - |
| 17-13 | Development, Acquisition of and Upgrades to the Barnegat Branch Trail at various locations in Ocean County | 6/7/17 | 750,000.00 | - | - | - | 144,001.62 | 144,001.62 | - | - | - |
| 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 | - | - | - | - | - | - | - | - |
| 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 | - | 1,848,215.49 | - | - | - | - | - | 1,848,215.49 |
| 17-19 | Redevelopment of Various Parks and Park Property Acquisition | 7/19/17 | 2,000,000.00 | - | - | - | 1,524.90 | 1,524.90 | - | - | - |
| 17-20 | Renovations, Repairs and Upgrades to the Southern Service Center, located in Stafford Township | 7/19/17 | 1,000,000.00 | - | - | - | - | - | - | - | - |
| 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 | - |
| 17-25 | Replacement, Improvements and Upgrades to the Corrections Facility located in Toms River, County of Ocean | 10/18/17 | 2,000,000.00 | 20,895.40 | - | - | - | 20,894.60 | - | 0.80 | - |
| 17-26 | Construction of a Performing Arts Academy Building for the Board of Education of the Ocean County Vocational Technical School | 11/1/17 | 27,000,000.00 | - | - | - | 496,973.27 | - | 496,973.27 | - | - |

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

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE AMOUNT | BALANCE DECEMBER 31, 2022 | | 2023 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2023 | |
|------------------|---|------------------|---------------------------|------------|---------------------|-----------------------------|------------|-------------------------|---------------------------|--------------|
| | | | FUNDED | UNFUNDED | | | | | FUNDED | UNFUNDED |
| 18-01 | Rehabilitation and Repair of Various Bridges in Ocean County | 2,000,000.00 | 19,800.10 | - | - | 1,544.00 | - | - | 193,344.10 | - |
| 18-02 | Various Engineering, Road, Bridge, Drainage Improvements in Ocean County | 4,000,000.00 | - | 353,260.99 | - | - | 325,523.76 | - | 27,737.23 | - |
| 18-03 | Design for the Reconstruction and Resurfacing of County Roads in Ocean County | 500,000.00 | 3,783.00 | - | - | - | - | - | 3,783.00 | - |
| 18-04 | Reconstruction and Resurfacing of County Roads in Ocean County | 3,000,000.00 | 66,232.97 | - | - | - | - | - | 66,232.97 | - |
| 18-05 | Installation of New and Upgraded Traffic Control Devices at Various Locations | 2,000,000.00 | 14,737.27 | - | - | - | - | - | 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 | 12,077,467.00 | 41,679.21 | - | - | - | 41,679.21 | - | - | - |
| 18-07 | Installation of New and Upgraded Traffic Control Devices along Cross Street in Lakewood Township | 1,000,000.00 | 998,617.70 | - | - | - | 991,300.00 | - | - | 7,317.70 |
| 18-08 | Replacement of Growtown 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 Old Bog Bridge, Structure No. 1516-005, in Little Egg Harbor Township, all in the County of Ocean | 6,000,000.00 | 2,204,597.47 | - | - | - | 839,876.73 | - | - | 1,364,720.74 |
| 18-09 | Design, Permitting, Development, and Construction of the Western County Facility located in Manchester Township in Ocean County | 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 | 2,000,000.00 | 620,889.48 | - | - | 2,596.65 | - | - | - | 623,486.13 |
| 18-12 | Construction of Stormwater Management Facilities at Various Locations | 2,000,000.00 | 66,756.85 | - | - | 48,667.05 | 71,178.45 | - | - | 44,245.45 |
| 18-14 | Upgrades to Telephone, Camera, and Microwave Communication Systems | 6,000,000.00 | 196,349.58 | - | - | 0.36 | 40,201.99 | - | - | 156,147.95 |
| 18-16 | Acquisition of Manchester Park Site, Permitting, Design and Development in Manchester Township in Ocean County | 5,000,000.00 | 1,120,997.35 | - | - | 9,334.60 | - | - | - | 1,130,331.95 |
| 18-17 | Renovations, Repairs and Upgrades to the 129 Hooper Ave Building located in Toms River township in Ocean County | 1,500,000.00 | 19,223.59 | - | - | - | - | - | - | 19,223.59 |
| 18-18 | Acquisition of Land for a Social Services Facility, Design, Engineering and Permitting, located in Toms River Township | 7,000,000.00 | 3,588.52 | - | - | - | - | - | - | 3,588.52 |
| 18-20 | Development, Acquisition of, and Upgrades to the Barneget Branch Trail | 700,000.00 | 14,104.07 | - | - | 47,039.38 | 61,143.45 | - | - | - |
| 18-21 | Redevelopment of Various Parks and Park Property Acquisition | 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 | 6,000,000.00 | 1,416,658.19 | - | - | - | - | - | - | 1,416,658.19 |
| 18-25 | Upgrades and Improvements to the Recyclable Materials Processing Facility located at the Northern Recycling Center in Lakewood Township | 4,000,000.00 | 21,875.25 | - | - | - | - | - | - | 21,875.25 |
| 19-01 | Design of the Reconstruction and Resurfacing of Certain County Roads, all in the County of Ocean | 1,000,000.00 | 18,745.25 | - | - | - | - | - | - | 18,745.25 |
| 19-02 | Replacement of Morris Boulevard Bridge, Structure No. 1530-009, Located in the Township of Brick, in the County of Ocean | 2,000,000.00 | - | 56,196.56 | - | - | 55,488.03 | - | - | 708.53 |
| 19-03 | Replacement of the Ridgeway Bridge, Structure No. 1518-002, Located in the Township of Manchester, in the County of Ocean | 2,500,000.00 | 531,853.31 | - | - | 10,026.43 | - | - | - | 541,881.74 |
| 19-04 | Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean | 12,077,467.00 | 153,805.40 | - | - | 98,794.23 | 153,803.40 | - | - | 98,794.23 |
| 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 | 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 | 4,000,000.00 | 86,620.54 | - | - | 268,177.36 | 349,868.03 | - | - | 4,292.87 |
| 19-07 | Rehabilitation and Repair of Various Bridges, in the County of Ocean | 2,000,000.00 | 386,271.17 | - | - | 36,629.33 | 422,900.50 | - | - | - |
| 19-08 | Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean | 1,000,000.00 | 18,806.60 | - | - | 15,227.12 | 28,960.00 | - | - | 5,073.72 |
| 19-09 | Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean | 2,000,000.00 | 11,894.08 | - | - | 540.08 | - | - | - | 12,434.16 |
| 19-10 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 1,000,000.00 | 982.13 | - | - | - | - | - | - | 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 | 3,025,000.00 | 2,686,717.11 | - | - | - | 484,033.73 | - | - | 2,202,683.38 |

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, 2022 | | 2023 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2023 | |
|------------------|--|----------------|------------------|---------------------------|------------|---------------------|-----------------------------|--------------|-------------------------|---------------------------|--------------|
| | | | | FUNDED | UNFUNDED | | | | | FUNDED | UNFUNDED |
| 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 | 186,216.14 | - | - | 9,039.50 | 93,187.45 | - | - | 102,068.19 |
| 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 | - | - | - | 2,443,879.71 | - | - | 14,619.44 |
| 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 | 974,965.68 | - | - | 5,218.72 | 973,859.50 | - | - | 6,322.90 |
| 19-15 | Reconstruction of Princeton Avenue (Brisley 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 |
| 19-17 | Renovations and Upgrades to the Northern Resource Building Located in Lakewood Township, in the County of Ocean | 5/1/19 | 2,700,000.00 | 2,594,875.58 | - | - | - | - | - | - | 2,594,875.58 |
| 19-19 | Redevelopment of Various Parks and Park Property Acquisition, Including but Not Limited to Renovation to the Bain and Tackle Building at Lake Shannandoah Park, Lakewood Township, Upgrades to the Cox House, Burngat Township and Improvements to the Manoloking Bridge Park Fishing Pier, Brick Township, all in the County of Ocean | 6/5/19 | 2,300,000.00 | 602,085.10 | - | - | - | 602,085.10 | - | - | - |
| 19-22 | Development, Acquisition and Upgrades to the Barnegat Branch Trail at Various Locations, Including but Not Limited to the Section off Hickory Lane to Beachwood Borough, Located in Berkeley Township, Berkeley Borough, Beachwood Borough, and Lacey Road Trailhead, Located in Lacey Township, all in the County of Ocean | 6/5/19 | 1,000,000.00 | 34,613.46 | 950,000.00 | - | - | 170,312.41 | - | - | 814,301.05 |
| 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 #61, all Located in the Township of Toms River, County of Ocean | 6/5/19 | 1,900,000.00 | 1,540,691.83 | - | - | - | - | - | - | 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 | 7/2/19 | 500,000.00 | 164,576.01 | - | - | - | 8,066.58 | - | - | 156,509.43 |
| 20-01 | Construction of the Stormwater Management Facilities at Various Locations, all in the County of Ocean | 2/19/20 | 3,000,000.00 | 1,014.65 | - | - | 44,040.78 | - | - | - | 45,055.43 |
| 20-02 | Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean | 2/19/20 | 3,500,000.00 | 1,409,261.68 | - | - | 1,224.01 | 882,843.91 | - | - | 527,641.78 |
| 20-03 | Rehabilitation and Repair of Various Bridges, in the County of Ocean | 2/19/20 | 2,000,000.00 | 1,564,999.32 | - | - | 35,276.04 | 474,633.69 | - | - | 1,125,641.67 |
| 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 | 2,489,456.00 | - | - | - | 1,135.35 | - | - | 2,488,320.65 |
| 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 | 2,889,443.51 | - | - | - | 1,038,013.13 | - | - | 1,951,430.38 |
| 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 | - | 10,732.88 | - | 35,043.00 | - | - | - | 45,775.88 |
| 20-07 | Reconstruction and Resurficing of Various County Roads, all Located in the County of Ocean | 4/15/20 | 12,772,128.00 | 4.06 | - | - | 52,335.48 | 52,337.54 | - | - | - |
| 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 | 148,308.57 | - | - | - | 139,346.99 | - | - | 8,961.58 |
| 20-09 | Reconstruction and Resurficing of Certain County Roads, all located in the County of Ocean | 4/15/20 | 1,500,000.00 | 86,280.83 | - | - | - | 77,447.70 | - | - | 8,833.13 |
| 20-10 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road and/or Bridge Improvements Along County Roads, all in the County of Ocean | 4/15/20 | 2,000,000.00 | 1,998,734.45 | - | - | 5,149.50 | 869,831.16 | - | - | 1,134,062.79 |
| 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 | - | - | - | 4,664,945.79 | - | - | 311,767.39 |
| 20-12 | Reconstruction of Cedar Swamp Road (CR-527), 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 | - | 35,596.96 | - | - | - | - | - | 35,596.96 |
| 20-14 | Replacement of the Lake Shannandoah 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 | 3,395,031.72 | - | - | - | 450.00 | - | - | 3,394,381.72 |
| 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 | 101,509.51 | - | - | - | 88,881.37 | - | - | 12,628.14 |
| 20-17 | Renovations to the Wells Mills Nature Center Located in Ocean Township, County of Ocean | 5/20/20 | 2,000,000.00 | 245,972.22 | - | - | 2,579.82 | 53,076.77 | - | - | 195,475.27 |

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, 2022 | | 2023 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2023 | |
|------------------|--|----------|------------------|---------------------------|---------------|---------------------|-----------------------------|---------------|-------------------------|---------------------------|----------|
| | | | | FUNDED | UNFUNDED | | | | | FUNDED | UNFUNDED |
| 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 | 14,701,795.20 | - | - | 302,101.39 | 6,014,416.24 | - | 8,989,480.35 | - |
| 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 | 553,724.97 | - | - | 7,016.04 | - | - | 560,741.01 | - |
| 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 | 1,139,673.12 | - | - | 72,210.14 | - | - | 1,231,883.26 | - |
| 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 | 1,047.75 | - | - | - | - | - | 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 | - | - | - | 604,000.00 | - | 394,998.65 | - |
| 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 | 516,311.55 | - | - | - | - | - | 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 | 97,672.31 | - | - | - | - | - | 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 | 2,762,241.39 | - | - | 37,853.85 | 2,054,125.70 | - | 745,969.54 | - |
| 21-03 | Design of Reconstruction and Resurficing of Certain County Roads, all in the County of Ocean | 5/5/2021 | 2,000,000.00 | - | 138,239.18 | - | 77.25 | 124,201.18 | - | 14,115.25 | - |
| 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 | 904,617.42 | - | - | - | 903,666.12 | - | 951.30 | - |
| 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 | - | 38,743.90 | - | - | 24,700.00 | - | 14,043.90 | - |
| 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 | - | 568,050.58 | - | 7,493.58 | 560,808.76 | - | 14,735.40 | - |
| 21-07 | Reconstruction and Resurficing of Various County Roads, all Located in the County of Ocean | 6/02/21 | 12,621,255.00 | - | 10,297,429.87 | - | 7,604.00 | 10,305,033.87 | - | - | - |
| 21-08 | Various Engineering, Road, and Bridge Improvements at Various Locations, all in the County of Ocean | 6/02/21 | 3,500,000.00 | 592,501.58 | - | - | 17,251.25 | 363,608.42 | - | 246,144.41 | - |
| 21-09 | Reconstruction and Resurficing of Certain County Roads, all Located in the County of Ocean | 6/02/21 | 1,500,000.00 | - | 10,737.00 | - | 45,845.44 | - | - | 56,582.44 | - |
| 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 | - | - | - | 228,302.19 | - | 1,263,857.35 | - |
| 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 Archerdown 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 | 1,287,558.75 | - | - | 223.75 | - | - | 1,287,782.50 | - |
| 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 | 3,909,915.55 | - | - | - | - | - | 3,909,915.55 | - |
| 21-15 | Reconstruction and Widening of East Kennedy Boulevard, US 9 to Squakham Road (CR547), 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 | 3,010,551.07 | - | - | - | 1,701,152.30 | - | 1,309,398.77 | - |
| 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 | 884 | - | - | - | - | - | 884 | - |

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, 2022 | | 2023 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2023 | |
|------------------|---|----------------|------------------|---------------------------|---------------|---------------------|-----------------------------|--------------|-------------------------|---------------------------|---------------|
| | | | | FUNDED | UNFUNDED | | | | | FUNDED | UNFUNDED |
| 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 | 453,133.01 | - | - | 19,175.28 | 57,921.89 | - | - | 414,386.40 |
| 21-21 | Generator Upgrades at Various Locations (Phase I), in the County of Ocean | 8/04/21 | 2,500,000.00 | 2,293,006.75 | - | - | - | 12,500.00 | - | - | 2,280,506.75 |
| 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 | 435,830.90 | - | - | - | 106,174.25 | - | - | 329,656.65 |
| 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 | - | 265,884.84 | - | - | 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 | 3,921,850.53 | - | - | 206,230.68 | 2,039,301.10 | - | - | 2,088,780.11 |
| 22-02 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 2/16/22 | 2,000,000.00 | 1,562,438.36 | - | - | - | - | - | - | 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 | 2,559,321.82 | - | - | 1,126.00 | 2,400,095.42 | - | - | 160,352.40 |
| 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 | 264,043.00 | - | - | 15,081.85 | 258,572.19 | - | - | 20,352.66 |
| 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 | 2,248,665.33 | - | - | - | 2,248,655.33 | - | - | 10.00 |
| 22-06 | Design of Reconstruction and Resurficing of Certain County Roads, all in the County of Ocean | 5/4/22 | 2,000,000.00 | 1,992,949.15 | - | - | - | 1,980,931.78 | - | - | 12,017.37 |
| 22-07 | Rehabilitation and Repair of Various Bridges, all Located in the County of Ocean | 5/4/22 | 1,000,000.00 | 995,823.67 | - | - | - | 204,941.67 | - | - | 790,882.00 |
| 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 | 1,998,956.93 | - | - | - | - | - | - | 1,998,956.93 |
| 22-09 | Reconstruction and Resurficing 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 | 5/4/22 | 12,845,372.00 | - | 12,845,372.00 | - | - | 1,001,430.77 | - | - | 11,843,941.23 |
| 22-10 | Replacement of the Duck Farm Bridges, Structure No. 1506-013, Located in the Township of Brick, in the County of Ocean | 5/4/22 | 4,000,000.00 | 65,250.07 | - | - | - | 64,790.38 | - | - | 459.69 |
| 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 | 5,686,512.20 | 4,824,000.00 | - | 162,179.92 | 9,802,623.75 | - | - | 870,068.37 |
| 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 | 1,492,670.75 | - | - | - | - | - | - | 1,492,670.75 |
| 22-13 | Replacement of the Clubhouse Culvert, Structure No. 1518-015, Located in Manchester Township, in the County of Ocean | 6/1/22 | 750,000.00 | 36,648.60 | 712,500.00 | - | - | 538,913.13 | - | - | 210,235.47 |
| 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 | 1,486,660.75 | - | - | - | - | - | - | 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 | 1,993,404.82 | - | - | - | 193,404.82 | - | - | 1,800,000.00 |
| 22-16 | Reconstruction of East County Line Road (C.R. 523), Apple Street (Rt. 540) 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 | 2,491,968.86 | - | - | - | - | - | - | 2,491,968.86 |
| 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 | 599,180.05 | - | - | - | - | - | - | 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 | 12,464,717.39 | - | - | - | - | - | - | 12,464,717.39 |

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, 2022 | | 2023 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2023 | |
|------------------|---|---------|------------------|---------------------------|--------------|---------------------|-----------------------------|---------------|-------------------------|---------------------------|--------------|
| | | | | FUNDED | UNFUNDED | | | | | FUNDED | UNFUNDED |
| 22-21 | Wireless Fire Alarm Systems at Various Locations, in the County of Ocean | 7/6/22 | 1,400,000.00 | 1,377,180.05 | - | - | - | 61,250.00 | - | 1,315,930.05 | - |
| 22-22 | Resurficing 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 | 7/6/22 | 625,000.00 | 624,180.05 | - | - | - | 20,885.00 | - | 603,295.05 | - |
| 22-24 | Redevelopment of Various Parks, all in the County of Ocean | 7/6/22 | 1,500,000.00 | 1,499,180.05 | - | - | 1.89 | 151,161.34 | - | 1,348,020.60 | - |
| 22-25 | Renovations, Replacements and Upgrades at Various Health Department Facilities, all in the County of Ocean | 8/17/22 | 500,000.00 | 499,133.80 | - | - | - | 165,507.00 | - | 333,626.80 | - |
| 22-26 | Design of the Courthouse Annex Located in Toms River Township, in the County of Ocean | 8/17/22 | 5,000,000.00 | 4,996,965.80 | - | - | 110.00 | 102,800.00 | - | 4,894,273.80 | - |
| 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 | 3,999,133.80 | - | - | - | - | - | 3,999,133.80 | - |
| 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 | 1,499,133.80 | - | - | - | 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 | 831,633.80 | - | - | - | 831,633.80 | - | - | - |
| 22-32 | Improvements to Cusick 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 | 124,180.05 | 2,375,000.00 | - | 236,916.31 | 1,669,240.23 | - | 1,066,856.13 | - |
| 23-01 | Reconstruction and Resurficing of Various County Roads all located in the County of Ocean | 2/15/23 | 6,000,000.00 | - | - | 6,000,000.00 | - | 5,538,787.52 | - | 461,212.48 | - |
| 23-02 | Reconstruction of Bridge Ave (West Lake Avenue to Club Drive) Located in the Borough of Bayhead, in the County of Ocean | 2/15/23 | 1,500,000.00 | - | - | 1,500,000.00 | 153,150.07 | 573,641.99 | - | 1,079,508.08 | - |
| 23-03 | Purchase of Voting Machines, Related Hardware/Software and Other Apparatus, for the County of Ocean | 2/15/23 | 10,100,000.00 | - | - | 10,100,000.00 | - | 10,100,000.00 | - | - | - |
| 23-04 | Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean | 5/3/23 | 6,500,000.00 | - | - | 6,500,000.00 | - | 25,089.25 | - | 6,474,910.75 | - |
| 23-05 | Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean | 5/3/23 | 3,000,000.00 | - | - | 3,000,000.00 | - | 457,443.25 | - | 2,542,556.75 | - |
| 23-06 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 5/3/23 | 3,000,000.00 | - | - | 3,000,000.00 | - | 12,753.60 | - | 2,987,246.40 | - |
| 23-07 | Reconstruction and Resurficing of Various County Roads, all Located in the County of Ocean | 5/3/23 | 12,845,372.00 | - | - | 12,845,372.00 | - | - | - | 12,845,372.00 | - |
| 23-08 | Design of Reconstruction and Resurficing of Certain County Roads at Various Locations, all in the County of Ocean | 5/3/23 | 1,000,000.00 | - | - | 1,000,000.00 | - | 27,620.64 | - | 972,379.36 | - |
| 23-09 | 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 | 5/3/23 | 1,000,000.00 | - | - | 1,000,000.00 | - | 908.95 | - | 999,091.05 | - |
| 23-10 | Renovations to the Juvenile Detention Center Phase 1, Located in Toms River Township, in the County of Ocean | 5/3/23 | 4,500,000.00 | - | - | 4,500,000.00 | - | 326,943.77 | - | 4,173,056.23 | - |
| 23-11 | 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 | 6/7/23 | 1,500,000.00 | - | - | 1,500,000.00 | - | 107,279.68 | - | 1,392,720.32 | - |
| 23-12 | Replacement of Hurricane Bridge, Structure No. 1518-012, Located in the Township of Manchester, in the County of Ocean | 6/7/23 | 2,500,000.00 | - | - | 2,500,000.00 | - | 975.25 | - | 807,423.75 | 1,691,601.00 |
| 23-13 | Safety Improvements at Hooper Avenue, Church Road and Kentle Creek Road, Located in the Township of Toms River, in the County of Ocean | 6/7/23 | 2,000,000.00 | - | - | 2,000,000.00 | - | 975.25 | - | 197,085.75 | 1,801,939.00 |
| 23-14 | Construction of a Traffic Signal at Route 571 and Bacon Street Located in the Township of Manchester, in the County of Ocean | 6/7/23 | 2,000,000.00 | - | - | 2,000,000.00 | - | 7,183.33 | - | 1,992,816.67 | - |
| 23-15 | Reconstruction of Harlicker Boulevard Located in the Township of Toms River, in the County of Ocean | 6/7/23 | 1,500,000.00 | - | - | 1,500,000.00 | - | 5,549.61 | - | 1,494,450.39 | - |
| 23-16 | Renewal and Replacement Facilities FY 2023 Project at Ocean County College Located in the County of Ocean | 6/7/23 | 4,205,000.00 | - | - | 4,205,000.00 | - | 18,366.81 | - | 4,186,633.19 | - |
| 23-17 | Renovations to the Ocean County Airport, Located in Berkeley Township, in the County of Ocean | 6/7/23 | 4,500,000.00 | - | - | 4,500,000.00 | - | 975.25 | - | 999,024.75 | 3,500,000.00 |

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

| ORDINANCE NUMBER | DATE | ORDINANCE AMOUNT | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2022 | | 2023 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2023 | |
|------------------|----------|-------------------|---|---------------------------|-------------------|---------------------|-----------------------------|-----------------|-------------------------|---------------------------|---------------|
| | | | | FUNDED | UNFUNDED | | | | | FUNDED | UNFUNDED |
| 23-18 | 7/6/23 | 1,600,000.00 | Renovations, Improvements and Upgrades at Various Health Department Facilities, all in the County of Ocean | - | - | 1,600,000.00 | - | 32,375.80 | - | 1,567,624.20 | - |
| 23-19 | 7/6/23 | 2,200,000.00 | Restoration of the Cox House Phase II, including but Not Limited to Interior House Restoration, Landscaping and Site Work, Located in Barnegat Township, in the County of Ocean | - | - | 2,200,000.00 | - | 12,117.55 | - | 2,187,882.45 | - |
| 23-20 | 7/6/23 | 1,125,000.00 | Various Capital Renovations, Improvements and Upgrades at Various Branches of the County Library System, all in the County of Ocean | - | - | 1,125,000.00 | - | 1,125,000.00 | - | - | - |
| 23-21 | 7/6/23 | 2,200,000.00 | Redevelopment of Various Parks and Property Acquisition, all in the County of Ocean | - | - | 2,200,000.00 | - | 2,531.35 | - | 2,197,468.65 | - |
| 23-22 | 7/6/23 | 950,000.00 | Renovations, Improvements and Upgrades at the Northern Recycling Center, Located in Lakewood Township, in the County of Ocean | - | - | 950,000.00 | - | 875.80 | - | 949,124.20 | - |
| 23-23 | 7/6/23 | 1,425,000.00 | Renovations, Improvements and Upgrades at the Toms River and Waretown Locations of the County Vocational Technical School, all in the County of Ocean | - | - | 1,425,000.00 | - | 1,425,000.00 | - | - | - |
| 23-24 | 8/2/23 | 92,000,000.00 | Permitting and Construction of the Courthouse Annex Located in Toms River Township, in the County of Ocean | - | - | 92,000,000.00 | - | 98,864.97 | - | 36,901,135.03 | 55,000,000.00 |
| 23-25 | 8/2/23 | 250,000.00 | Design of a Sheriff Facility Located in Toms River Township, in the County of Ocean | - | - | 250,000.00 | - | 975.25 | - | 249,024.75 | - |
| 23-26 | 8/2/23 | 250,000.00 | Generator Installation and Upgrades for the County Mosquito Commission, Located in the County of Ocean | - | - | 250,000.00 | - | 250,000.00 | - | - | - |
| 23-27 | 12/20/23 | 10,500,000.00 | Purchase of a Firearms Practice Range Facility and Other Apparatus Located in Little Egg Harbor Township, in the County of Ocean | - | - | 10,500,000.00 | - | - | - | 600,000.00 | 9,900,000.00 |
| TOTAL | | \$ 155,504,701.81 | | \$ 35,337,687.40 | \$ 180,150,372.00 | \$ 2,871,373.26 | \$ 86,398,301.79 | \$ 6,764,875.22 | \$ 178,813,939.51 | \$ 101,887,017.95 | |
| | | | | | \$ 149,843,912.00 | \$ - | \$ - | | | | |
| | | | | | 28,106,460.00 | | | | | | |
| | | | | | 2,200,000.00 | | | | 6,440,703.41 | | |
| | | | | | - | | | | 324,171.81 | | |
| | | | | | \$ 180,150,372.00 | | \$ 6,764,875.22 | | | | |
| | | | | | \$ - | \$ 534,522.13 | | | | | |
| | | | | | 2,650.40 | | | | | | |
| | | | | | 2,868,722.86 | | | | | | |
| | | | | | - | | | 85,863,779.66 | | | |
| | | | | | \$ 2,871,373.26 | \$ 86,398,301.79 | | | | | |

Deferred Charges to Future Taxation - Unfunded
Capital Improvement Fund
Reserve for Open Space, Parks & Recreation
Reserve for Payment of Serial Bonds
Fund Balance

Cash Disbursements
Cash Receipts
Encumbered/Cancelled
Reserve for Encumbrances

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR INTEREST EARNED ON PROCEEDS OF BONDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|---|------------------|-------------------------------|
| Balance, December 31, 2022 | | \$ 1,580,993.70 |
| Increased by: | | |
| Interest Earned | | <u>2,489,612.70</u> |
| Subtotal | | 4,070,606.40 |
| Decreased by: | | |
| Disbursements: | | |
| Current Fund Interest Allocation | \$ 1,494,636.74 | |
| State of New Jersey - Interest on Debt Proceeds | <u>37,346.22</u> | |
| | | <u>1,531,982.96</u> |
| Balance, December 31, 2023 | | <u><u>\$ 2,538,623.44</u></u> |

**SCHEDULE OF RESERVE FOR PAYMENT OF SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|---|---------------------|-------------------------------|
| Balance, December 31, 2022 | | \$ 5,431,822.10 |
| Increased by: | | |
| Fully Funded Improvement Authorizations - Cancelled | \$ 6,440,703.41 | |
| Other Cash Receipts | <u>1,015,447.54</u> | |
| | | <u>7,456,150.95</u> |
| Subtotal | | 12,887,973.05 |
| Decreased by: | | |
| Utilized as Current Fund Anticipated Revenue | | <u>5,431,822.00</u> |
| Balance, December 31, 2023 | | <u><u>\$ 7,456,151.05</u></u> |

**SCHEDULE OF RESERVE FOR BEACH EROSION
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | | |
|----------------------------|--|-------------------------------|
| Balance, December 31, 2022 | | \$ 3,573,146.75 |
| Increased by: | | |
| Cash Receipts | | <u>1,144,000.00</u> |
| Balance, December 31, 2023 | | <u><u>\$ 4,717,146.75</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | |
|--|-------------------------------|
| Balance, December 31, 2022 | \$ 2,460,587.38 |
| Increased by: | |
| 2023 Budget Appropriation | <u>31,211,000.00</u> |
| Subtotal | 33,671,587.38 |
| Decreased by: | |
| Appropriation to Finance Improvement Authorization | <u>28,106,460.00</u> |
| Balance, December 31, 2023 | <u><u>\$ 5,565,127.38</u></u> |

EXHIBIT C-14

**SCHEDULE OF RESERVE FOR INTEREST ON STATE AID
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | |
|----------------------------|-----------------------------|
| Balance, December 31, 2022 | \$ 184,461.23 |
| Increased by: | |
| Interest Earned | <u>372,150.84</u> |
| Balance, December 31, 2023 | <u><u>\$ 556,612.07</u></u> |

EXHIBIT C-15

**SCHEDULE OF RESERVE FOR INTEREST ON SOUTHERN OCEAN LANDFILL ESCROW
FOR THE YEAR ENDED DECEMBER 31, 2023**

| | |
|----------------------------|-------------------------------|
| Balance, December 31, 2022 | \$ 1,072,976.12 |
| Increased by: | |
| Interest Earned | <u>76,622.33</u> |
| Balance, December 31, 2023 | <u><u>\$ 1,149,598.45</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2023**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2022 | 2023 AUTHORIZATIONS | AUTHORIZATIONS FUNDED | BALANCE DECEMBER 31, 2023 |
|---------------------|--|---------------------------------|------------------------|--------------------------|---------------------------------|
| 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 | \$ - | 198,761.06 | \$ 115,854.81 |
| 17-02 | Design of Southbound Exit at Garden State Parkway Interchange 83 | 265,198.60 | - | 43,987.04 | 221,211.56 |
| 17-11 | Construction of the Union Transportation Trail in the County of Ocean | 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 | - | 861,426.66 | 2,328,121.69 |
| 18-02 | Various Engineering, Road, Bridge, Drainage Improvements in Ocean County | 2,705,129.59 | - | 2,705,129.59 | 0.00 |
| 19-02 | Replacement of Morris Boulevard Bridge, Structure No. 1530-009, Located in the Township of Stafford, in the County of Ocean | 691,057.75 | - | 691,057.75 | - |
| 19-22 | 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 | - |
| 20-13 | 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 | 1,851,391.49 | - | 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 | 927,252.06 | - | 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 | 10,305,033.87 | - | 10,305,033.87 | 0.00 |
| 21-09 | Reconstruction and Resurfacing of Certain County Roads, all Located in the County of Ocean | 1,425,000.00 | - | 1,425,000.00 | - |
| 21-26 | Purchase of Election Equipment Required to Implement In-Person | | | | |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2023**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2022 | 2023 AUTHORIZATIONS | AUTHORIZATIONS FUNDED | BALANCE DECEMBER 31, 2023 |
|------------------|---|---------------------------|---------------------|-----------------------|---------------------------|
| | Early Voting, all in the County of Ocean | 456,472.00 | - | 456,472.00 | - |
| 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 | - | 1,001,430.77 | 11,843,941.23 |
| 22-11 | Construction of a Library Facility, Located in the Township of Stafford, in the County of Ocean | 4,824,000.00 | - | - | 4,824,000.00 |
| 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 | - |
| 22-18 | 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 | - | - | 7,215,805.00 |
| 22-32 | Improvements to Castlebuono 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 | - |
| 23-01 | Reconstruction and Resurfacing of Various County Roads all located in the County of Ocean | - | 5,700,000.00 | 5,700,000.00 | - |
| 23-02 | Reconstruction of Bridge Ave (West Lake Avenue to Club Drive) Located in the Borough of Bayhead, in the County of Ocean | - | 1,425,000.00 | 1,425,000.00 | - |
| 23-03 | Purchase of Voting Machines, Related Hardware/Software and Other Apparatus, for the County of Ocean | - | 9,575,000.00 | - | 9,575,000.00 |
| 23-04 | Various Engineering, Road, and Bridge Improvements, at Various Locations, all in the County of Ocean | - | 6,100,000.00 | 6,100,000.00 | - |
| 23-05 | Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean | - | 2,800,000.00 | - | 2,800,000.00 |
| 23-07 | Reconstruction and Resurfacing of Various County Roads, all Located in the County of Ocean | - | 12,845,372.00 | - | 12,845,372.00 |
| 23-10 | Renovations to the Juvenile Detention Center Phase I, Located in Toms River Township, in the County of Ocean | - | 2,000,000.00 | 2,000,000.00 | - |
| 23-12 | Replacement of Hurricane Bridge, Structure No. 1518-012, Located in the Township of Manchester, in the County of Ocean | - | 1,691,601.00 | - | 1,691,601.00 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2023**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2022 | 2023 AUTHORIZATIONS | AUTHORIZATIONS FUNDED | BALANCE DECEMBER 31, 2023 |
|------------------|---|---------------------------|--------------------------|------------------------------------|---------------------------|
| 23-13 | Safety Improvements at Hooper Avenue, Church Road, and Kettle Creek Road, Located in the Township of Toms River, in the County of Ocean | - | 1,801,939.00 | - | 1,801,939.00 |
| 23-14 | Construction of a Traffic Signal at Route 571 and Beacon Street Located in the Township of Manchester, in the County of Ocean | - | 1,900,000.00 | 1,900,000.00 | - |
| 23-15 | Reconstruction of Herflicker Boulevard, Located in the Township of Toms River, in the County of Ocean | - | 1,400,000.00 | 1,400,000.00 | - |
| 23-16 | Renewal and Replacement Facilities FY 2023 Project at Ocean County College Located in the County of Ocean | - | 4,205,000.00 | 4,205,000.00 | - |
| 23-17 | Renovations to the Ocean County Airport, Located in Berkeley Township, in the County of Ocean | - | 3,500,000.00 | - | 3,500,000.00 |
| 23-24 | Permitting and Construction of the Courthouse Annex Located in Toms River Township, in the County of Ocean | - | 85,000,000.00 | 30,000,000.00 | 55,000,000.00 |
| 23-27 | Purchase of a Firearms Practice Range Facility and Other Apparatus Located in Little Egg Harbor Township, in the County of Ocean | - | 9,900,000.00 | - | 9,900,000.00 |
| Total | | <u>\$ 56,805,307.65</u> | <u>\$ 149,843,912.00</u> | <u>\$ 80,559,442.29</u> | <u>\$ 126,089,777.36</u> |
| | | | | \$ | |
| | | | | Budget Appropriation | 12,956,790.88 |
| | | | | Funded by Federal and State Awards | 12,497,651.41 |
| | | | | Premium on Bond Sale | 1,735,000.00 |
| | | | | Bonds Issued | <u>53,370,000.00</u> |
| | | | | <u>\$</u> | <u>80,559,442.29</u> |

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COUNTY OF OCEAN

PART II

SINGLE AUDIT SECTION

FOR THE YEAR ENDED DECEMBER 31, 2023

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Certified Public Accountants + Advisors

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

The Honorable Director and Members
of the Board of Chosen Commissioners
County of Ocean
Toms River, New Jersey 08753

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Ocean's compliance with the types of compliance requirements identified as subject to audit 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 of Ocean's major federal and state programs for the year ended December 31, 2023. The County of Ocean'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, 2023.

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.

Report on Internal Control over Compliance

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

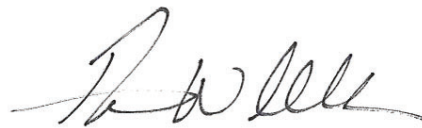
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant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

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.

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', written in a cursive style.

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

Lakewood, New Jersey
June 20, 2024

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COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal Assistance Listing Number | Agency or Pass-through Number | Program Expenditures | Passed to Subrecipient | Total Award Expend |
|---|--|-------------------------------------|-------------------------|---------------------------|--------------------------|
| United States Department of Housing and Urban Development | | | | | |
| CDBG- Entitlement Grants Cluster: | | | | | |
| Entitlement | 14.218 | B-23-UC-34-0108 | \$ - | \$ 45,818.65 | \$ 45,818.65 |
| Entitlement | 14.218 | B-22-UC-34-0108 | 127,118.67 | 422,501.64 | 549,620.31 |
| Entitlement | 14.218 | B-21-UC-34-0108 | 211,784.12 | 68,068.46 | 279,852.58 |
| HUD: CDBG-CV Funds FY19 | 14.218 | B-20-UW-34-0108 | - | 311,187.95 | 311,187.95 |
| Entitlement | 14.218 | B-20-UC-34-0108 | 213,121.52 | 293,340.07 | 506,461.59 |
| Entitlement | 14.218 | B-19-UC-34-0108 | 63,503.08 | 72,029.77 | 135,532.85 |
| Entitlement | 14.218 | B-18-UC-34-0108 | 19.00 | 26,955.44 | 26,974.44 |
| Entitlement | 14.218 | B-12-UC-34-0108 | 3,916.92 | - | 3,916.92 |
| Total CDBG - Entitlement Grants Cluster | | | 619,463.31 | 1,239,901.98 | 1,859,365.29 |
| Other Programs: | | | | | |
| Home Investment Program (HOME) | 14.239 | M-22-DC-34-0221 | 74,837.11 | - | 74,837.11 |
| Home Investment Program (HOME) | 14.239 | M-21-DC-34-0221 | 148,840.00 | 362,535.00 | 511,375.00 |
| Home Investment Program (HOME) | 14.239 | M-20-DC-34-0221 | 84,995.00 | 173,505.00 | 258,500.00 |
| Home Investment Program (HOME) | 14.239 | M-19-DC-34-0221 | 75,000.00 | - | 75,000.00 |
| Home Investment Program (HOME) | 14.239 | M-17-DC-34-0221 | 4,903.50 | - | 4,903.50 |
| Home Investment Program (HOME) | 14.239 | M-12-DC-34-0221 | 2,321.67 | - | 2,321.67 |
| Indirect Program - HUD Home Program Income 2015 | 14.239 | M-15-DC-34-0221 | - | 4,969.00 | 4,969.00 |
| Indirect Program - HUD Home Program Income 2012 | 14.239 | M-12-DC-34-0221 | - | 5,033.59 | 5,033.59 |
| Indirect Program - HUD Program Income 1998-2000 | 14.239 | M-98-DC-34-0221 | - | 27,140.76 | 27,140.76 |
| Subtotal ALN 14.239 | | | 390,897.28 | 573,183.35 | 964,080.63 |
| Total United States Department of Housing and Urban Development | | | 1,010,360.59 | 1,813,085.33 | 2,823,445.92 |
| United States Department of Transportation | | | | | |
| Highway Planning and Construction Cluster: | | | | | |
| Highway Planning and Construction FY2023 | 20.205 | FY 2024 UPWP | 41,156.78 | - | 41,156.78 |
| Highway Planning and Construction FY2022 | 20.205 | FY 2023 UPWP | 96,160.60 | - | 96,160.60 |
| Subregional Intern Supp Prog | 20.205 | FY 2023 UPWP STP | 10,370.58 | - | 10,370.58 |
| Total Highway Planning and Construction Cluster | | | 147,687.96 | - | 147,687.96 |
| 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 | 3,988.91 | - | 3,988.91 |
| Total Transit Services Programs Cluster | | | 3,988.91 | - | 3,988.91 |
| Highway Safety Cluster: | | | | | |
| National Priority Safety Programs: | | | | | |
| Child Restraint Program FY23 | 20.616 | OP-23-45-02-03 | 48,390.10 | - | 48,390.10 |
| DRE Callout Program FY22 | 20.616 | AL-23-45-01-05 | 62,231.82 | - | 62,231.82 |
| Driving While Intoxicated FY23 | 20.616 | AL-24-45-04-14 | 7,506.68 | - | 7,506.68 |
| Driving While Intoxicated FY22 | 20.616 | AL-23-45-04-19 | 127,834.16 | - | 127,834.16 |
| Move Over Enf FY22 | 20.600 | PT-23-03-04-31 | 38,021.68 | - | 38,021.68 |
| Traffic Enf Program FY23 | 20.600 | PT-23-03-04-20 | 81,125.35 | - | 81,125.35 |
| Total Highway Safety Cluster | | | 365,109.79 | - | 365,109.79 |
| Other Programs: | | | | | |
| FAA Rehab Apron Const PH III | 20.106 | 3-34-0041-038-2022 | 57,053.95 | - | 57,053.95 |
| FAA ARPA-ARGP FY21 | 20.106 | 3-34-0041-037-2022 | 28,447.74 | - | 28,447.74 |
| FAA Rehab Apron Const PH IV | 20.106 | 3-34-0041-039-2022 | 421,896.60 | - | 421,896.60 |
| FAA Rehab Const PHII | 20.106 | 3-34-0041-036-2021 | 142,996.64 | - | 142,996.64 |
| Subtotal ALN 20.106 | | | 650,394.93 | - | 650,394.93 |
| Total United States Department of Transportation | | | 1,167,181.59 | - | 1,167,181.59 |
| United States Department Of Health and Human Services | | | | | |
| Aging Cluster: | | | | | |
| Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers: | | | | | |
| Indirect Program - NJ Department of Community Affairs: | | | | | |
| Area Plan Grant FY23 | 93.044 | DOAS 23-AAA-005 | 359,285.00 | 2,906,695.00 | 3,265,980.00 |
| Area Plan Grant FY22 | 93.044 | DOAS 22-AAA-009 | 38,174.68 | 18,460.00 | 56,634.68 |
| Area Plan Grant FY21 | 93.044 | DOAS 21-AAA-013 | - | 750.00 | 750.00 |
| Area Plan Grant FY20 | 93.044 | DOAS 20-AAA-008 | 426.45 | - | 426.45 |
| Area Plan Grant FY19 | 93.044 | DOAS 19-AAA-013 | 450.46 | - | 450.46 |
| | | | 398,336.59 | 2,925,905.00 | 3,324,241.59 |
| Indirect Programs-Division of Aging and Community Svc: | | | | | |
| ARP - Title IIIB Support Services | 93.044 | 2022-10, 1-10, 2022-13, 1-13 | 86,057.44 | 436,917.00 | 522,974.44 |
| ARP - Title IIIC1 | 93.045 | 2022-13, 1-13 | - | 193,238.00 | 193,238.00 |
| ARP - Title IIIC2 | 93.045 | 2022-10, 1-10, 2022-13, 1-13 | - | 400,891.00 | 400,891.00 |
| ARP - Title IIIE | 93.052 | 2022-10, 1-10, 2022-13, 1-13 | 9,753.04 | 137,425.00 | 147,178.04 |
| Public Health Workforce | 93.044 | PM 2022-11, 1-11 | 27,400.00 | - | 27,400.00 |
| U.S.D.A. Nutrition Services Incentive Program | 93.053 | DOAS 23-AAA-005 | - | 262,025.00 | 262,025.00 |
| | | | 123,210.48 | 1,430,496.00 | 1,553,706.48 |
| Total Aging Cluster | | | 521,547.07 | 4,356,401.00 | 4,877,948.07 |
| Medicaid Cluster: | | | | | |
| Medicaid Match FY23 | 93.778 | DOAS 23-AAA-005 | 36,295.00 | - | 36,295.00 |
| Total Medicaid Cluster | | | 36,295.00 | - | 36,295.00 |
| Indirect Program-Social Services Block Grant : | | | | | |
| Supp Aging Supportive Svcs FY23 | 93.667 | DOAS 23-AAA-005 | 61,841.00 | 170,793.00 | 232,634.00 |
| Subtotal ALN 93.667 | | | 61,841.00 | 170,793.00 | 232,634.00 |
| Indirect Program-NJ Department of Health: | | | | | |
| ARP - Adult Protective Services | 93.747 | PM 2023-6, 1-6 | 220,367.00 | - | 220,367.00 |
| Subtotal ALN 93.747 | | | 220,367.00 | - | 220,367.00 |
| Indirect Program - Centers for Medicare & Medicaid Services: | | | | | |
| State Health Insurance Assistance FY23 | 93.324 | DOAS 23-SHF-005 | 47,070.00 | - | 47,070.00 |
| State Health Insurance Assistance FY22 | 93.324 | DOAS 22-AAA-009 | 2,319.50 | - | 2,319.50 |
| Subtotal ALN 93.324 | | | 49,389.50 | - | 49,389.50 |
| Indirect Program - Centers for Disease Control and Prevention: | | | | | |
| Operation Helping Hand FY22/23 | 93.136 | FFYOH-15-2022 | 46,397.78 | - | 46,397.78 |
| Operation Helping Hand FY21/22 | 93.136 | FFYOH-13-2021 | 7,574.02 | - | 7,574.02 |
| Subtotal ALN 93.136 | | | 53,971.80 | - | 53,971.80 |
| Indirect Program - Centers for Disease Control and Prevention: | | | | | |
| Operation Helping Hand FY18/19 | 93.354 | OHH-18-2018 | 10.00 | - | 10.00 |
| Subtotal ALN 93.354 | | | 10.00 | - | 10.00 |

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal Assistance Listing Number | Agency or Pass-through Number | Program Expenditures | Passed to Subrecipient | Total Award Expend |
|---|--|-------------------------------------|-------------------------|---------------------------|--------------------------|
| Indirect Program - Substance Abuse and Mental Health Services Administration: | | | | | |
| SAMHSA FY22 | 93.243 | 5H79SM080549-05 | 232,243.17 | - | 232,243.17 |
| SAMHSA FY21 | 93.243 | 5H79SM080549-04 | 8,589.49 | - | 8,589.49 |
| SAMHSA FY20 | 93.243 | 5H79SM080549-03 | 32,507.65 | - | 32,507.65 |
| SAMHSA FY19 | 93.243 | 5H79SM080549-02 | 1,330.00 | - | 1,330.00 |
| SAMHSA FY18 | 93.243 | 1H79SM080549-01 | 14,156.35 | - | 14,156.35 |
| Subtotal ALN 93.243 | | | 288,826.66 | - | 288,826.66 |
| Total United States Department of Health and Human Services | | | 1,232,248.03 | 4,527,194.00 | 5,759,442.03 |
| United States Department of Justice | | | | | |
| Other Programs: | | | | | |
| Indirect Program - Office of Victims of Crime: | | | | | |
| Ocean County Victims of Crime: | | | | | |
| Account #15POVC-21-CG-00587-ASSI | 16.575 | FY22-100-066-1020-142 | 565,799.40 | - | 565,799.40 |
| Sexual Assault Nurse Examiner Project FY23/24 | 16.575 | FY22-100-066-1020-142 | 19,750.31 | - | 19,750.31 |
| Sexual Assault Nurse Examiner Project FY22/23 | 16.575 | FY20-100-066-1020-142 | 168,381.71 | - | 168,381.71 |
| Subtotal ALN 16.575 | | | 753,931.42 | - | 753,931.42 |
| Recovery Act Office Violence Against Women: | | | | | |
| STOP Violence Against Women FY23 | 16.588 | VAWA-45-22 | 20,918.47 | - | 20,918.47 |
| STOP Violence Against Women FY22 | 16.588 | VAWA-45-21 | 29,460.66 | - | 29,460.66 |
| Subtotal ALN 16.588 | | | 50,379.13 | - | 50,379.13 |
| Indirect Program - Office of Justice Programs: | | | | | |
| 2021 State Criminal Assistance Program | | | | | |
| 2020 State Criminal Assistance Program | 16.606 | FY2021 SCAAP | 8,460.06 | - | 8,460.06 |
| 2019 State Criminal Assistance Program | 16.606 | FY2020 SCAAP | 36,940.32 | - | 36,940.32 |
| 2018 State Criminal Assistance Program | 16.606 | 2020-AP-BX-0724 | 4,543.55 | - | 4,543.55 |
| 2017 State Criminal Assistance Program | 16.606 | 2019-AP-BX-0760 | 11,526.60 | - | 11,526.60 |
| Subtotal ALN 16.606 | | 2019-AP-BX-0109 | 74,021.60 | - | 74,021.60 |
| Mult Jur Gang/Gun/Narc FY21 | | | | | |
| Mult Jur Gang/Gun/Narc FY20 | 16.738 | JAG 1-15TF-20 | 84,464.18 | - | 84,464.18 |
| Mult Jur Gang/Gun/Narc FY22 | 16.738 | JAG 1-15TF-19 | 138,632.16 | - | 138,632.16 |
| Mult Jur Gang/Gun/Narc FY19 | 16.738 | JAG 1-15TF-21 | 9,741.18 | - | 9,741.18 |
| Subtotal ALN 16.738 | | JAG 1-15TF-18 | 98,464.10 | - | 98,464.10 |
| Indirect Program - US Marshall Service: | | | | | |
| US Marshall Fugitive Apprehension Task Force | 16.XXX | JLEO-23-0032 | 25,355.39 | - | 25,355.39 |
| US Marshall Fugitive Apprehension Task Force | 16.XXX | JLEO-22-0032 | 1,344.43 | - | 1,344.43 |
| Subtotal Indirect Program - US Marshall Service | | | 26,699.82 | - | 26,699.82 |
| Total United States Department of Justice | | | 1,297,804.12 | - | 1,297,804.12 |
| United States Department of Homeland Security | | | | | |
| Other Programs: | | | | | |
| Indirect Program - Department of Homeland Security: | | | | | |
| Emergency Management Agency Assistance FY22 | 97.042 | EMN-2022-EP-00007-S01 | 55,000.00 | - | 55,000.00 |
| Subtotal ALN 97.042 | | | 55,000.00 | - | 55,000.00 |
| State Homeland Security Grant FY22 | | | | | |
| State Homeland Security Grant FY21 | 97.067 | EMW-2022-SS-00028 | 15,004.00 | - | 15,004.00 |
| State Homeland Security Grant FY20 | 97.067 | EMW-2021-SS-00016 | 52,954.95 | - | 52,954.95 |
| Subtotal ALN 97.067 | | 2020-SS-00042 | 181,213.98 | - | 181,213.98 |
| Total United States Department of Homeland Security | | | 304,172.93 | - | 304,172.93 |
| United States Department of Labor | | | | | |
| WIOA Cluster: | | | | | |
| Indirect Program - Passed-through State of NJ Dept. of Labor Workforce Development: | | | | | |
| WIOA Plan FY23 | 17.258 | WIOA PY'23 | 997,448.87 | - | 997,448.87 |
| WIOA Plan FY22 | 17.258 | WIOA PY'22 | 2,567,216.10 | 226,714.40 | 2,793,930.50 |
| WIOA Plan FY21 | 17.258 | WIOA PY'21 | 819,050.12 | - | 819,050.12 |
| WIOA DRA FY23/24 | 17.258 | 100-062-4545-095 | 12,971.00 | - | 12,971.00 |
| WIOA On the Job Training 21 | 17.278 | 100-062-4545-124 | 1,959.00 | - | 1,959.00 |
| Total WIOA Cluster: | | | 4,398,645.09 | 226,714.40 | 4,625,359.49 |
| Total United States Department of Labor | | | 4,398,645.09 | 226,714.40 | 4,625,359.49 |
| United States Department of Education | | | | | |
| American Rescue Plan: | | | | | |
| Elementary and Secondary Schools Emergency Relief: | | | | | |
| NJ DOE ESSER II | 84.425 | 1500-100-066-1500-281-YSAC-6010 | 15,423.40 | - | 15,423.40 |
| ESSER ARP FY22 | 84.425 | 1500-100-066-1500-286-YSAC-6010 | 37,083.74 | - | 37,083.74 |
| Subtotal ALN 84.425 | | | 52,507.14 | - | 52,507.14 |
| United States Department of the Treasury | | | | | |
| Other Programs: | | | | | |
| Emergency Rental Assistance: | | | | | |
| American Rescue Plan-Emergency Rental Assistance 2 | 21.023 | Not Available | 1,197,836.15 | - | 1,197,836.15 |
| Local Assistance and Tribal Consistency Fund | 21.023 | 1505-0276 | 92,400.00 | - | 92,400.00 |
| Subtotal ALN 21.023 | | | 1,290,236.15 | - | 1,290,236.15 |
| American Rescue Plan: | | | | | |
| Coronavirus State and Local Fiscal Recovery Funds: | | | | | |
| Recovery Plan Funded Programs: | | | | | |
| ARPA-Housing & Homelessness | 21.027 | 100-022-8030-687 | - | 1,863,144.12 | 1,863,144.12 |
| ARPA-Benefits Navigator | 21.027 | 100-022-8030-687 | - | 225,000.00 | 225,000.00 |
| ARPA-Aging & Disability Prog | 21.027 | 100-022-8030-687 | - | 106,255.00 | 106,255.00 |
| ARPA-On Point Expansion | 21.027 | 100-022-8030-687 | - | 330,000.00 | 330,000.00 |
| ARPA-Legal Services Housing | 21.027 | 100-022-8030-687 | - | 24,050.00 | 24,050.00 |
| ARPA-Child & Adolescent Trauma | 21.027 | 100-022-8030-687 | - | 49,044.44 | 49,044.44 |
| ARPA-Child & Adolescent Grief | 21.027 | 100-022-8030-687 | - | 27,992.70 | 27,992.70 |
| ARPA-Social Connections | 21.027 | 100-022-8030-687 | - | 16,875.00 | 16,875.00 |
| ARPA-Admin Consulting | 21.027 | 100-022-8030-687 | 21,080.75 | - | 21,080.75 |
| ARPA-Emergency Response | 21.027 | 100-022-8030-687 | 2,358,208.54 | - | 2,358,208.54 |
| ARPA-Inclusive Rec Grant | 21.027 | 100-022-8030-687 | 64,294.00 | 47,841.92 | 112,135.92 |
| ARPA-Food Insecurity Services | 21.027 | 100-022-8030-687 | 252,336.00 | 302,640.53 | 554,976.53 |
| ARPA-Opioid Rec Workforce Dev | 21.027 | 100-022-8030-687 | - | 41,317.86 | 41,317.86 |
| ARPA-Older Worker Upskill Prog | 21.027 | 100-022-8030-687 | - | 16,050.00 | 16,050.00 |
| ARPA- Revenue Replacement | 21.027 | 100-022-8030-687 | 10,734,017.00 | - | 10,734,017.00 |
| Subtotal ALN | | | 13,429,936.29 | 3,050,211.57 | 16,480,147.86 |
| Total United States Department of the Treasury | | | 14,720,172.44 | 3,050,211.57 | 17,770,384.01 |

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| <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> |
|---|--|--|---------------------------------|-----------------------------------|-------------------------------------|
| United States Department of Agriculture | | | | | |
| Passed Through New Jersey Department of Agriculture | | | | | |
| Child Nutrition Cluster: | | | | | |
| National School Breakfast Program | 10.553 | 100-010-3350-028 | 14,169.15 | - | 14,169.15 |
| National School Lunch Program | 10.555 | 100-010-3350-026 | 27,285.96 | - | 27,285.96 |
| Pandemic EBT Administrative Cost Grant | 10.649 | 100-010-3350-115 | 653.00 | - | 653.00 |
| Supply Chain Assistance Award | 10.555 | 100-010-3350-118 | 10,401.26 | - | 10,401.26 |
| Total Child Nutrition Cluster: | | | <u>52,509.37</u> | <u>-</u> | <u>52,509.37</u> |
| Total United States Department of Agriculture | | | <u>52,509.37</u> | <u>-</u> | <u>52,509.37</u> |
| United States Department of the Defense | | | | | |
| Office of Local Defense Community Cooperation: | | | | | |
| OLDCC MIS | 12.610 | HQ00052110030 | 148,868.94 | - | 148,868.94 |
| Subtotal ALN 12.610 | | | <u>148,868.94</u> | <u>-</u> | <u>148,868.94</u> |
| Total United States Department of the Defense | | | <u>148,868.94</u> | <u>-</u> | <u>148,868.94</u> |
| Total Federal Awards | | | <u>\$ 24,384,470.24</u> | <u>\$ 9,617,205.30</u> | <u>\$ 34,001,675.54</u> |

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2023

| State Grantor/ Pass-Through Grantor/ Program Title | State Account Number | Grant Period | | Program Expenditures | Passed to Subrecipients | Total Assistance Expended | Cumulative Expenditures |
|--|---------------------------------|--------------|----------|-------------------------|----------------------------|---------------------------------|----------------------------|
| | | From | To | | | | |
| Department of Human Services | | | | | | | |
| Personal Assistance Services FY24 | 24BIQC | 07-01-23 | 06-30-24 | \$ 26,812.50 | \$ - | \$ 26,812.50 | \$ 26,812.50 |
| Personal Assistance Services FY23 | 23BIQC | 07-01-22 | 06-30-23 | 55,383.00 | - | 55,383.00 | 82,945.50 |
| Family Court Services FY25 | FC-23-15/FCIU-23-15 | 01-01-23 | 12-31-23 | 241,197.13 | - | 241,197.13 | 241,197.13 |
| Family Court Services FY22 | FC-22-15/FCIU-22-15 | 01-01-22 | 12-31-22 | 32,715.20 | - | 32,715.20 | 272,433.32 |
| County Coordinator Council for Children FY23 | 24DXQR | 07-01-23 | 06-30-24 | 26,807.87 | - | 26,807.87 | 26,807.87 |
| County Coordinator Council for Children FY22 | 23DXQR | 07-01-22 | 06-30-23 | 18,054.70 | - | 18,054.70 | 39,418.00 |
| Human Service Advisory Council FY24 | C00077 | 07-01-23 | 06-30-24 | 41,969.71 | - | 41,969.71 | 41,969.71 |
| Human Service Advisory Council FY23 | 23AXQC | 07-01-22 | 06-30-23 | 17,268.21 | - | 17,268.21 | 64,397.00 |
| DHS Emergency Food & Shelter FY23 | SH 23015 | 01-01-23 | 12-31-23 | - | 951,882.77 | 951,882.77 | 951,882.77 |
| DHS Emergency Food & Shelter FY22 | SH 22015 | 01-01-22 | 12-31-22 | - | 4,048.68 | 4,048.68 | 964,780.00 |
| NJ JARC FY24 | SY 2024 NJ-JARC Round 10 | 07-01-23 | 06-30-24 | 166,728.87 | - | 166,728.87 | 166,728.87 |
| NJ JARC FY23 | SY 2023 NJ-JARC Round 9 | 07-01-22 | 06-30-23 | 220,742.25 | - | 220,742.25 | 378,860.47 |
| MAT Initiative FY24 | 24-924-ADA | 07-01-23 | 06-30-24 | 103,631.00 | - | 103,631.00 | 103,631.00 |
| MAT Initiative FY23 | 23-924-ADA-B3 | 07-01-22 | 06-30-23 | 300,000.00 | - | 300,000.00 | 399,999.00 |
| Communication Access Svcs FY22 | 22-RLI-3 | 03-29-22 | 06-30-22 | 70,745.13 | - | 70,745.13 | 70,745.13 |
| Total Department of Human Services | | | | 1,322,055.57 | 955,931.45 | 2,277,987.02 | 3,832,608.27 |
| Department of Health and Senior Services | | | | | | | |
| Safe Housing & Transportation FY23 | DOAS 23-AAA-005 | 01-01-23 | 12-31-23 | 84,289.00 | - | 84,289.00 | 84,289.00 |
| Adult Protective Services FY23 | DOAS 23-AAA-005 | 01-01-23 | 12-31-23 | 451,670.00 | - | 451,670.00 | 451,670.00 |
| CMQA FY23 | DOAS 23-AAA-005 | 01-01-23 | 12-31-23 | 23,809.76 | - | 23,809.76 | 23,809.76 |
| State COLA Program 2023 | DOAS 23-AAA-005 | 01-01-23 | 12-31-23 | 390,460.44 | - | 390,460.44 | 390,460.44 |
| DCA: Home Delivered Meals FY23 | DOAS 23-AAA-005 | 01-01-23 | 12-31-23 | 71,746.00 | - | 71,746.00 | 71,746.00 |
| Total Department of Health and Senior Services | | | | 1,021,975.20 | - | 1,021,975.20 | 1,021,975.20 |
| Department of Children and Families | | | | | | | |
| NJ Child Advocacy Center | 23ERCQ | 07-01-22 | 06-30-23 | 183,206.49 | - | 183,206.49 | 183,206.49 |
| NJ Child Advocacy Center 22 | 1610-100-016-1610-135-MMMM-6130 | 01-01-22 | 06-30-22 | 75,389.71 | - | 75,389.71 | 97,735.61 |
| NJ Child Advocacy Center | 1610-100-016-1610-133-MMMM-6130 | 01-01-22 | 06-30-22 | 4,619.91 | - | 4,619.91 | 186,117.77 |
| Promising Path to Success FY22 | 23ASQR | 09-30-22 | 09-29-23 | 5,000.00 | - | 5,000.00 | 5,000.00 |
| Total Department of Children and Families | | | | 268,216.11 | - | 268,216.11 | 472,059.87 |
| Department of Education | | | | | | | |
| State Facilities Education Act FY2023 | 100-066-1500-048 | 07-01-23 | 06-30-24 | 72,000.00 | - | 72,000.00 | 72,000.00 |
| Debt Service Aid | 495-034-5120-075 | 07-01-23 | 06-30-24 | 592,059.00 | - | 592,059.00 | 592,059.00 |
| Total Department of Education | | | | 664,059.00 | - | 664,059.00 | 664,059.00 |
| Department of Law and Public Safety | | | | | | | |
| Body Armor Prosecutor's FY22 | 2022 Body Armor 26063 | 12-20-22 | 12-20-23 | 1,883.00 | - | 1,883.00 | 1,883.00 |
| Body Armor Corrections FY21 | 2021 Body Armor 24558 | 01-04-21 | 01-04-22 | 8,054.00 | - | 8,054.00 | 8,054.00 |
| Body Armor Corrections FY20 | 2020 Body Armor 23261 | 01-11-21 | 01-11-22 | 13,010.90 | - | 13,010.90 | 13,010.90 |
| Juvenile Detention Alternative Initiative | JDAI-23-IF-15 | 01-01-23 | 12-31-23 | 19,970.74 | - | 19,970.74 | 19,970.74 |
| Juvenile Detention Alternative Initiative | JDAI-22-IF-15 | 01-01-22 | 12-31-22 | 7,164.25 | - | 7,164.25 | 51,856.85 |
| Program Service Fund FY23 | SCP-23-PS-15 | 01-01-23 | 12-31-23 | 289,660.23 | - | 289,660.23 | 289,660.23 |
| Program Service Fund FY22 | SCP-22-PS-15 | 01-01-22 | 12-31-22 | 43,934.83 | - | 43,934.83 | 272,649.84 |
| Program Management Fund FY23 | SCP-23-PM-15 | 01-01-23 | 12-31-23 | 90,000.00 | - | 90,000.00 | 90,000.00 |
| Law Enforcement Officers Training & Equip Fund | 100-066-1020-314-YCJF-6120 | 01-01-23 | 12-31-23 | 38,324.66 | - | 38,324.66 | 414,636.74 |
| Insurance Fraud Prosecutor Grant | CYCLE 23 | 01-01-23 | 12-31-23 | 47,646.98 | - | 47,646.98 | 47,646.98 |
| Insurance Fraud Prosecutor Grant | CYCLE 22 | 01-01-22 | 12-31-22 | 99,822.84 | - | 99,822.84 | 199,192.71 |
| Op Helping Hand State FY23/24 | 24-100-066-1000-215 | 09-01-23 | 08-31-24 | 7,436.29 | - | 7,436.29 | 7,436.29 |
| Op Helping Hand State FY22/23 | 23-100-066-1000-215 | 09-01-22 | 08-31-23 | 123,262.95 | - | 123,262.95 | 138,262.95 |
| Op Helping Hand State FY21/22 | 21-100-066-1000-215 | 09-01-21 | 08-31-22 | 48,192.73 | - | 48,192.73 | 90,476.21 |
| Op Helping Hand State FY19/20 | 19-100-066-1000-200 | 09-01-19 | 08-31-20 | 105.26 | - | 105.26 | 100,000.00 |
| Body Worn Camera Pros FY21 | BFY21-100-066-1020-495 | 01-01-21 | 12-31-25 | 75,586.36 | - | 75,586.36 | 82,635.36 |
| Body Worn Camera Sheriff FY21 | BFY21-100-066-1020-495 | 01-01-21 | 12-31-25 | 13,381.60 | - | 13,381.60 | 226,770.73 |
| Training Needs of Juvenile Pros FY18 | TJP-8-18 | 01-01-19 | 09-30-23 | 4,072.20 | - | 4,072.20 | 4,072.20 |
| Total Department of Law and Public Safety | | | | 931,509.82 | - | 931,509.82 | 2,057,615.73 |
| Cultural and Heritage Commission | | | | | | | |
| NJ Co History Partnership FY23 | HC-CHPP-2023-00006 | 01-01-23 | 12-31-23 | 93,135.15 | - | 93,135.15 | 93,135.15 |
| NJ Co History Partnership FY22 | HC-CHPP-2022-00011 | 01-01-22 | 12-31-22 | 34,949.34 | - | 34,949.34 | 117,022.00 |
| Council on the Arts FY2023 | C-2313A060019 | 01-01-23 | 12-31-23 | 195,534.76 | - | 195,534.76 | 195,534.76 |
| Council on the Arts FY2022 | C-2213A060018 | 01-01-22 | 12-31-22 | 60,854.91 | - | 60,854.91 | 256,742.00 |
| Total Cultural and Heritage Commission | | | | 384,474.16 | - | 384,474.16 | 662,433.91 |
| Historic Trust | | | | | | | |
| Historic Preservation - Cox House FY21 | 2020.2009 | 02-04-21 | 02-04-26 | 306,853.00 | - | 306,853.00 | 306,853.00 |
| Total Historic Trust | | | | 306,853.00 | - | 306,853.00 | 306,853.00 |
| Department of Environmental Protection and Energy | | | | | | | |
| Recycling Enhancement Act Tax Ent | 24-100-4910-224-VREF-32990000 | 01-01-23 | 12-31-23 | 194,260.57 | - | 194,260.57 | 194,260.57 |
| Recycling Enhancement Act Tax Ent | 23-100-4910-224-VREF-32990000 | 01-01-22 | 12-31-22 | 354,862.94 | - | 354,862.94 | 542,700.00 |
| Recycling Enhancement Act Tax Ent | 4910-100-042-4910-224-VREF-6010 | 01-01-21 | 12-31-21 | 87,755.90 | - | 87,755.90 | 526,500.00 |
| Clean Communities Program 2024 | 4900-765-042-4900-005-V42Y-6010 | 07-01-23 | 06-30-24 | 47,017.00 | - | 47,017.00 | 47,017.00 |
| Clean Communities Program 2022 | 4900-765-042-4900-005-V42Y-6010 | 07-01-22 | 06-30-23 | 183,814.53 | - | 183,814.53 | 211,179.53 |
| NJCVA Pumpout Boat-Brick | 23-100-4885-091-V59K-2CVS21XX | 04-01-22 | 03-31-24 | 67,717.50 | - | 67,717.50 | 67,717.50 |
| Cattus Isl Shoreline Restore | 18-531-042-4815-296 | 08-27-20 | 08-27-24 | 228,131.46 | - | 228,131.46 | 308,232.12 |
| Barneget Bay Education & Enf | 20-100-042-4850-099 | 03-01-20 | 03-01-23 | 96,047.69 | - | 96,047.69 | 201,997.42 |
| Total Department of Environmental Protection and Energy | | | | 1,259,607.59 | - | 1,259,607.59 | 2,099,604.14 |
| Department of Military and Veteran Affairs | | | | | | | |
| Veterans Transportation FY2023 | VL24T79 | 07-01-23 | 06-30-24 | 19,489.13 | - | 19,489.13 | 19,489.13 |
| Veterans Transportation FY2022 | VL23T79 | 07-01-22 | 06-30-23 | 11,256.40 | - | 11,256.40 | 32,500.00 |
| Total Department of Military and Veteran Affairs | | | | 30,745.53 | - | 30,745.53 | 51,989.13 |
| New Jersey Transit Corp. Casino Revenue Funds | | | | | | | |
| Senior Citizen and Disabled Residents Transportation: | | | | | | | |
| FY 2023 | 23-491-078-6050-001 | 01-01-23 | 12-31-23 | 2,894,137.06 | - | 2,894,137.06 | 2,894,137.06 |
| FY 2022 | 22-491-078-6050-001 | 01-01-22 | 12-31-22 | 46,820.37 | - | 46,820.37 | 1,348,109.16 |
| Total New Jersey Transit Corp. Casino Revenue Funds | | | | 2,940,957.43 | - | 2,940,957.43 | 4,242,246.22 |
| Department of Labor | | | | | | | |
| Workforce Learning Link FY23/24 | 767-062-4545-0003 | 07-01-23 | 06-30-24 | - | 69,800.00 | 69,800.00 | 69,800.00 |
| Workforce Learning Link FY22/23 | 767-062-4545-0003 | 07-01-22 | 06-30-23 | - | 91,150.00 | 91,150.00 | 117,500.00 |
| Work First NJ PY23/24 | WFNJ23 | 07-01-23 | 06-30-24 | 392,256.59 | - | 392,256.59 | 481,936.59 |
| Work First NJ PY22/23 | WFNJ22 | 07-01-22 | 06-30-23 | 350,725.02 | - | 350,725.02 | 1,391,261.04 |
| Total Department of Labor | | | | 742,981.61 | 987,622.02 | 1,730,603.63 | 2,060,497.63 |

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2023

| State Grantor/ Pass-Through Grantor/ Program Title | State Account Number | Grant Period | | Program Expenditures | Passed to Subrecipients | Total Assistance Expended | Cumulative Expenditures |
|--|---------------------------------|--------------|---------------|-------------------------|----------------------------|---------------------------------|----------------------------|
| | | From | To | | | | |
| Department of Transportation | | | | | | | |
| Highway Planning and Construction: | | | | | | | |
| County and Municipal Aid Formula and Discretionary Aid | | | | | | | |
| FY 2022 County Aid Program | 6320-480-078-AOX-TCAP-6010 | 05-04-22 | Till Finished | 169,432.62 | - | 169,432.62 | 169,432.62 |
| FY 2021 County Aid Program | 6320-480-078-6320-AOJ-TCAP-6010 | 06-02-21 | Till Finished | 3,620,283.16 | - | 3,620,283.16 | 4,170,543.28 |
| FY 2020 County Aid Program | 6320-480-078-6320-ANA-TCAP-6010 | 04-15-20 | Till Finished | 6,636,782.00 | - | 6,636,782.00 | 12,512,054.77 |
| FY 2019 County Aid Program | 6320-480-078-6320-ANM-TCAP-6010 | 04-17-19 | Till Finished | 321,173.82 | - | 321,173.82 | 12,578,672.77 |
| Total County and Municipal Aid Formula and Discretionary Aid | | | | 10,747,671.60 | - | 10,747,671.60 | 29,430,703.44 |
| Transportation Management Associations | | | | | | | |
| Garden State Parkway Interchange 83 Improvements | 6300-480-078-6300-INP-TCAP-7310 | 01-05-21 | Till Finished | 38,744.44 | - | 38,744.44 | 873,593.49 |
| Union Transportation Trail - Plumsted Township Extension | 6300-480-078-6300-HWX-TCAP-7310 | 01-22-19 | Till Finished | 15,244.95 | - | 15,244.95 | 542,454.77 |
| Replacement of Duck Farm Bridge (Str. # 1506-013) / 2021 LBF | 6300-480-078-6320-AOM-TCAP-6310 | 04-30-21 | Till Finished | 1,684,291.00 | - | 1,684,291.00 | 1,723,491.00 |
| Chadwick Island Bridge (Str. #1507-007)/2021 LBF | 6300-480-078-6300-IUG-TCAP-7310 | 04-21-22 | Till Finished | 588,557.67 | - | 588,557.67 | 729,901.44 |
| Traffic Safety Improvements at Cedar Bridge Ave. (CR528) from Dr MLK to Vine Ave | 6300-480-078-6300-ICC-TCAP-7310 | 03-06-23 | Till Finished | 832,586.07 | - | 832,586.07 | 832,586.07 |
| Total Transportation Management Associations | | | | 3,159,424.13 | - | 3,159,424.13 | 4,702,026.77 |
| Total Department of Transportation | | | | 13,907,095.73 | - | 13,907,095.73 | 34,132,730.21 |
| Total State Assistance | | | | \$ 23,780,530.75 | \$ 1,943,553.47 | 25,724,084.22 | \$ 51,604,672.31 |

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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, 2023

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, 2023**

Note 3. Relationship to Basic Financial Statements (continued)

| | State | Federal | Total |
|----------------------------|----------------------|----------------------|----------------------|
| Current Fund | \$ 592,059.00 | \$ 10,786,526.37 | \$ 11,378,585.37 |
| State & Federal Grant Fund | 11,224,929.49 | 23,215,149.17 | 34,440,078.66 |
| General Capital Fund | 13,907,095.73 | - | 13,907,095.73 |
| Total | \$ 25,724,084.22 | \$ 34,001,675.54 | \$ 59,725,759.76 |

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, 2023.

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, 2023**

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

| <u>Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-------------------------------------|---|
| 14.239 | HOME Investment Partnerships Program |
| 21.023 | Emergency Rental Assistance Program |
| 21.027 | Coronavirus State and Local Fiscal Recovery Funds |
| 93.044/93.045/93.053 | Aging Cluster |

| | | |
|--|-----------|-------------------|
| Dollar threshold used to determine Type A programs | | \$1,020,050.00 |
| Auditee qualified as low-risk auditee? | _____ yes | _____ <u>X</u> no |

**COUNTY OF OCEAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

State Financial Assistance

Dollar threshold used to determine Type A programs \$771,722.00

Auditee qualified as low-risk auditee? X yes 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

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:

| <u>State Grant/Project Number(s)</u> | <u>Name of State Program</u> |
|---|--|
| Various | DHS Emergency Food & Shelter |
| Various | DOT - Highway Planning & Construction-Transportation Management Association |
| Various | Senior Citizen and Disabled Residents Transportation |
| Various | WorkFirst NJ |

**COUNTY OF OCEAN
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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, 2023**

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 Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB's Circular 15-08.

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE

None.

**COUNTY OF OCEAN
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

Finding 2022-001

Information on the State Program:

- Department of Human Services – MAT Initiative

Condition:

During our testing we noted 2 instances of certain reports being filed after the applicable deadlines.

Current Status:

This finding has been corrected.

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COUNTY OF OCEAN

PART III

**LETTER OF COMMENTS AND RECOMMENDATIONS – REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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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, 2023.

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, 2023.

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):

2023-001*: 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:

2023-001: 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, 2023

| <u>Name</u> | <u>Title</u> | <u>Amount of Bond</u> | <u>Name of Corporate or Personal Surety</u> |
|-------------------------|---|----------------------------------|--|
| Joseph H. Vicari | Commissioner, Director | | |
| Gary Quinn | Commissioner, Deputy Director | | |
| John P. Kelly | Commissioner | | |
| Virginia E. Haines | 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 |
| Jon Lombardi | Undersheriff | 25,000 | Selective Insurance |
| Ashley E. Fiore | Deputy Surrogate | 50,000 | Selective Insurance |
| Moire DiMartini | Assistant Comptroller | 1,500,000 | Selective Insurance |

All of the bonds were examined and were properly executed.

Additional coverage was in force as of 12/31/2023 as follows:

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

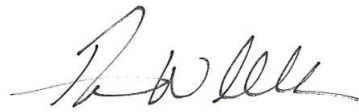
Please note that the County was insured by National Union Fire Insurance Company of Pittsburgh, Pa. (AIG) from 1/1/23 through 12/31/2023 through the CELJIF.

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". The signature is fluid and cursive, with a large initial "R" and "W".

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

Lakewood, New Jersey
June 20, 2024