

COUNTY OF OCEAN

**AUDIT REPORT FOR THE YEAR
ENDED DECEMBER 31, 2015**

COUNTY OF OCEAN

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COUNTY OF OCEAN

PART I

**INDEPENDENT AUDITOR'S REPORTS
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015**



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying comparative statements of assets, liabilities, reserves and fund balance--regulatory basis of the various funds and account group of the County of Ocean, State of New Jersey as of December 31, 2015 and 2014, and the related comparative statements of operations and changes in fund balance--regulatory basis for the years then ended, the related statements of revenues--regulatory basis, statement of expenditures--regulatory basis, and the related notes to the financial statements for the year ended December 31, 2015.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

As discussed in Note 1 to the financial statements, the County of Ocean prepares its financial statements using accounting practices that demonstrate compliance with regulatory basis of accounting and budget laws of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County of Ocean, State of New Jersey, as of December 31, 2015 and 2014, or the results of its operations and changes in fund balance for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, reserves and fund balance--regulatory basis of the various funds and account group of the County of Ocean, State of New Jersey, as of December 31, 2015 and 2014, and the results of its operations and changes in fund balance of such funds--regulatory basis for the years then ended, and the related statements of revenues--regulatory basis, statements of expenditures--regulatory basis of the various funds, and the related notes to financial statements, for the year ended December 31, 2015 in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statements, during the fiscal year ended December 31, 2015 the County of Ocean adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No.27*. Our opinion on regulatory basis of accounting is not modified with respect to this matter.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements referred to in the first paragraph as a whole. The supplemental financial statements presented for the various funds are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and is not a required part of the above financial

statements. The schedule of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* respectively, and are also not required parts of the above financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2016, on our consideration of the County of Ocean's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Ocean's internal control over financial reporting and compliance.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Toms River, New Jersey
June 27, 2016

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements-regulatory basis of the County of Ocean (herein referred to as “the County”), as of and for the year ended December 31, 2015, 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 27, 2016. Our report on the financial statements-regulatory basis was modified to indicate that the financial statements were not prepared and presented in accordance with accounting principles generally accepted in the United States of America but rather prepared and presented in accordance with the regulatory basis of accounting prescribed by 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, to meet the requirements of the State of New Jersey for municipal government entities as described in Note 1.

Internal Control over Financial Reporting

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

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

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

deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Toms River, New Jersey
June 27, 2016

BASIC FINANCIAL STATEMENTS

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**COUNTY OF OCEAN
CURRENT FUND
COMPARATIVE STATEMENT OF ASSETS, LIABILITIES, RESERVES
AND FUND BALANCE - REGULATORY BASIS
DECEMBER 31, 2015 AND 2014**

| | REFERENCE | <u>2015</u> | <u>2014</u> |
|--|-----------|--------------------------|--------------------------|
| ASSETS | | | |
| Regular Fund: | | | |
| Cash and Cash Equivalents | A-4 | \$ 91,868,093.23 | \$ 81,272,604.93 |
| Cash - Change Fund | | 2,950.00 | 2,950.00 |
| CDBG Receivable | | - | 2,467,982.79 |
| FEMA Receivable | | <u>1,077,811.25</u> | <u>1,080,707.38</u> |
| Total Regular Fund | | <u>92,948,854.48</u> | <u>84,824,245.10</u> |
| Receivables & Other Assets With Full Reserves: | | | |
| County Share of Added and Omitted Taxes | A-5 | 2,390,187.87 | 1,955,241.72 |
| Revenue Accounts Receivable | A-6 | 1,275,037.08 | 1,139,681.73 |
| Inventory: | | | |
| Central Supply Warehouse | A-7 | 307,978.81 | 238,989.95 |
| Due From Interfunds: | | | |
| Trust Fund | A-8 | 1,990.06 | 1,798.02 |
| General Capital Fund | A-8 | 4,313.44 | 2,916.96 |
| Grant Fund | A | <u>822,272.48</u> | <u>1,725,529.18</u> |
| Total Receivables & Other Assets With Full Reserves | | <u>4,801,779.74</u> | <u>5,064,157.56</u> |
| Deferred Charges | | | |
| Special Emergency Authorization | A-13 | <u>9,971,386.39</u> | <u>32,330,262.67</u> |
| Total Deferred Charges | | <u>9,971,386.39</u> | <u>32,330,262.67</u> |
| Total Regular Fund, Receivables, Other Assets With Full Reserves & Deferred Charges | | <u>107,722,020.61</u> | <u>122,218,665.33</u> |
| State & Federal Grants: | | | |
| Cash and Cash Equivalents | A-4 | 898,340.42 | 511,619.21 |
| Mortgage Receivable | A-22 | 2,646,554.48 | 2,461,453.20 |
| Grants Receivable | A-23 | <u>20,584,554.20</u> | <u>22,541,622.85</u> |
| Total State & Federal Grants | | <u>24,129,449.10</u> | <u>25,514,695.26</u> |
| Total Assets | | <u>\$ 131,851,469.71</u> | <u>\$ 147,733,360.59</u> |

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

**COUNTY OF OCEAN
CURRENT FUND
COMPARATIVE STATEMENT OF ASSETS, LIABILITIES, RESERVES
AND FUND BALANCE - REGULATORY BASIS
DECEMBER 31, 2015 AND 2014**

| | REFERENCE | <u>2015</u> | <u>2014</u> |
|--|-----------|--------------------------|--------------------------|
| LIABILITIES RESERVES & FUND BALANCE | | | |
| Regular Fund: | | | |
| Liabilities: | | | |
| Appropriation Reserves | A-3, A-9 | \$ 14,795,293.41 | \$ 16,014,970.10 |
| Reserve for Encumbrances | A-3, A-9 | 29,929,305.33 | 28,436,529.52 |
| Accounts Payable | A-10 | 822,008.22 | 1,558,470.69 |
| Reserve for Payroll Liabilities | A-11 | 4,567,526.79 | 5,526,879.54 |
| Due to Other Agencies | A-12 | 18,136.47 | - |
| Sales Tax Payable - Parks | A | 1.83 | - |
| Reserve for Superstorm Sandy | A-14 | 4,838,709.80 | 5,771,454.76 |
| Reserve for Superstorm Sandy - Refunds | A-15 | 176,646.00 | - |
| Reserve for Special Emergency - NJDOT Reimbursement | A-16 | 124,620.42 | - |
| Insurance Claims | A-17 | - | 297,314.42 |
| FEMA Reimbursements | A-18 | 4,141,377.46 | 15,708,781.46 |
| Municipal Reimbursements | A-19 | - | 7,432,596.50 |
| | | <u>59,413,625.73</u> | <u>80,746,996.99</u> |
| Subtotal | | | |
| Reserve for Receivables & Other Assets | | 4,801,779.74 | 5,064,157.56 |
| Fund Balance | A-1 | 43,506,615.14 | 36,407,510.78 |
| | | <u>107,722,020.61</u> | <u>122,218,665.33</u> |
| Total Regular Fund | | | |
| State & Federal Grants: | | | |
| Interfund - Current Fund | A-21 | 822,272.48 | 1,725,529.18 |
| Reserve for Mortgage Receivable | A-22 | 2,646,554.48 | 2,461,453.20 |
| Reserve for Encumbrances | A-24 | 8,357,429.31 | 10,043,431.35 |
| Appropriated Reserves | A-24 | 12,075,619.83 | 11,144,208.53 |
| Unappropriated Reserves | A-25 | 227,573.00 | 140,073.00 |
| | | <u>24,129,449.10</u> | <u>25,514,695.26</u> |
| Total State & Federal Grants | | | |
| Total Liabilities, Reserves & Fund Balance | | <u>\$ 131,851,469.71</u> | <u>\$ 147,733,360.59</u> |

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

**COUNTY OF OCEAN
CURRENT FUND
COMPARATIVE STATEMENT OF OPERATIONS AND
CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

| | REFERENCE | <u>2015</u> | <u>2014</u> |
|--|-----------|-------------------------|-------------------------|
| Revenue & Other Income Realized: | | | |
| Fund Balance Utilized | A-1, A-2 | \$ 16,000,000.00 | \$ 16,000,000.00 |
| Miscellaneous Revenue Anticipated | A-2 | 86,915,168.45 | 146,051,666.59 |
| Receipts From Current Taxes | A-2 | 324,387,584.00 | 310,430,295.00 |
| Nonbudget Revenue | A-2 | 3,903,499.45 | 3,686,189.36 |
| Other Credits to Income: | | | |
| Prior Year Interfunds Returned | | 882,609.49 | - |
| Unexpended Balance of Appropriation Reserves | A-9 | 11,672,946.78 | 10,390,018.44 |
| Cancelled Accounts Payable | A-10 | 687,562.11 | 139,933.04 |
| Cancelled Federal and State Grant Appropriated Reserves | A-24 | 1,362,445.23 | 338,482.31 |
| Total Revenues | | <u>445,811,815.51</u> | <u>487,036,584.74</u> |
| Expenditures: | | | |
| Budget Appropriations | | | |
| Operations: | | | |
| Salaries & Wages | A-3 | 116,083,154.00 | 116,103,547.00 |
| Other Expenses | A-3 | 189,938,143.00 | 236,668,948.00 |
| Capital Improvement Fund | A-3 | 16,908,937.00 | 16,186,839.00 |
| Debt Service | A-3 | 47,852,751.48 | 48,924,630.49 |
| Deferred Charges and Statutory Expenditures | A-3 | 50,874,617.65 | 51,599,145.93 |
| Other Expenditures and Adjustments: | | | |
| Refund of Prior Year Revenue | A-4 | 15,141.37 | 17,332.50 |
| Interfunds Created | A-1 | - | 427,379.64 |
| Cancelled Federal and State Grant Receivables | A-23 | 1,039,966.65 | 304,982.25 |
| Total Expenditures | | <u>422,712,711.15</u> | <u>470,232,804.81</u> |
| Excess Expenditures (Including Special Emergency) over Revenues | | <u>23,099,104.36</u> | <u>16,803,779.93</u> |
| Fund Balance, January 1 | A | <u>36,407,510.78</u> | <u>35,603,730.85</u> |
| | | 59,506,615.14 | 52,407,510.78 |
| Decreased by: | | | |
| Utilization as Anticipated Revenue | A-1, A-2 | <u>16,000,000.00</u> | <u>16,000,000.00</u> |
| Fund Balance, December 31 | A | <u>\$ 43,506,615.14</u> | <u>\$ 36,407,510.78</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, 2015**

| | Anticipated | | Realized | Excess or (Deficit) |
|---|------------------|----------------------------|------------------|------------------------|
| | Budget | Special N.J.S. 40A:4-87 | | |
| Fund Balance Anticipated | \$ 16,000,000.00 | \$ - | \$ 16,000,000.00 | \$ - |
| Miscellaneous Revenues Anticipated: | | | | |
| Recording Fees - County Clerk Fees | 5,700,000.00 | - | 6,841,087.19 | 1,141,087.19 |
| Surrogate Fees | 475,000.00 | - | 524,367.65 | 49,367.65 |
| Sheriff Fees | 900,000.00 | - | 1,855,608.07 | 955,608.07 |
| Interest on Investments and Deposits | 250,000.00 | - | 245,222.16 | (4,777.84) |
| Data Processing Time Sharing Service | 2,700.00 | - | 3,143.09 | 443.09 |
| Road Opening Permits | 25,000.00 | - | 37,855.00 | 12,855.00 |
| Copy Machine Fees - County Clerk | 7,000.00 | - | 7,776.30 | 776.30 |
| Notary Fees - County Clerk | 25,000.00 | - | 31,200.00 | 6,200.00 |
| Passport Fees - County Clerk | 500,000.00 | - | 664,205.00 | 164,205.00 |
| Federal and State Contract - Indirect Cost Allocation | 950,000.00 | - | 1,199,354.41 | 249,354.41 |
| Telephone Commissions | 150,000.00 | - | 335,936.97 | 185,936.97 |
| Sale of Plans and Specifications | 17,000.00 | - | 13,495.00 | (3,505.00) |
| College Debt Service Reimbursement | 1,373,537.00 | - | 1,373,537.39 | 0.39 |
| Rent - Ocean County Air Park | 90,000.00 | - | 148,465.54 | 58,465.54 |
| Rent - Parks - Picnic Areas | 10,000.00 | - | 11,385.00 | 1,385.00 |
| State Reimbursement - Inmates | 40,000.00 | - | 35,553.08 | (4,446.92) |
| County Parks - Non-Profit Program | 80,000.00 | - | 88,359.92 | 8,359.92 |
| Shared Services Agreements - Engineering | - | 314,100.00 | 49,165.76 | (264,934.24) |
| Shared Services Agreements - Vehicle Services | 400,500.00 | - | 253,381.94 | (147,118.06) |
| Shared Services Agreements - Planning | 60,000.00 | - | 58,695.09 | (1,304.91) |
| Shared Services Agreements - Roads | 355,926.00 | 433,581.00 | 1,259,311.32 | 469,804.32 |
| Shared Services Agreements - Transportation | - | 100,000.00 | 100,000.00 | - |
| Atlantis Complex Revenues | 600,000.00 | - | 747,723.12 | 147,723.12 |
| Forge Pond Golf Course Fees | 400,000.00 | - | 439,501.16 | 39,501.16 |
| Atlantis Pro Shop | 15,000.00 | - | 24,332.92 | 9,332.92 |
| Forge Pond Pro Shop | 20,000.00 | - | 30,594.56 | 10,594.56 |
| Reimbursement for Salary and Wages of Mental Health Coordinator | 9,000.00 | - | 15,000.00 | 6,000.00 |
| Division of Aging - State Distribution Center Reimbursement | 90,000.00 | - | 94,566.39 | 4,566.39 |
| State Aid - County College Bonds (N. J. S. 18A:64A-22-6) | 1,253,675.00 | - | 1,253,675.00 | - |
| Judicial Unification Archive Space | 2,700.00 | - | - | (2,700.00) |
| Judicial Unification Telephone Service Agreement | 259,200.00 | - | 246,432.00 | (12,768.00) |
| Judicial Unification Mail Distribution Agreement | 117,000.00 | - | 119,000.00 | 2,000.00 |
| Prosecutor's Salary Reimbursement | 65,000.00 | - | 65,000.00 | - |
| State and Federal Reimbursement School Nutrition | 20,000.00 | - | 25,235.98 | 5,235.98 |
| Library Pension Payment | 1,744,654.00 | - | 1,744,654.00 | - |
| Supplemental Security Income | 1,524,432.00 | - | 1,512,154.00 | (12,278.00) |
| DMH&H Recoveries | 18,758.00 | - | 17,519.61 | (1,238.39) |
| B.O.S.S. CMC Agreement | 30,000.00 | - | 36,000.00 | 6,000.00 |
| DDD Assessment Program | 29,702.00 | - | 11,305.00 | (18,397.00) |
| Rutgers University Behavioral Health | 4,974.00 | - | - | (4,974.00) |
| Special Items | | | | |
| State and Federal Revenues Offset with Appropriations | | | | |
| Adult Protective Services | 383,367.00 | - | 383,367.00 | - |
| Area Plan III E State | 90,254.00 | - | 90,254.00 | - |
| Area Plan III-E Admin FY14 | 30,085.00 | - | 30,085.00 | - |
| Care Coordination FY13 | 23,810.00 | - | 23,810.00 | - |
| Child Restraint & Protection Program - FY15 | 35,350.00 | - | 35,350.00 | - |
| Child Restraint & Protection Program - FY16 | - | 35,350.00 | 35,350.00 | - |
| Children's Inter - Agency Coordinating Council FY15 | - | 39,418.00 | 39,418.00 | - |
| Clean Communities Program | 215,382.00 | - | 215,382.00 | - |
| Click It or Ticket | 4,000.00 | - | 4,000.00 | - |
| Council of the Arts | 80,145.00 | - | 80,145.00 | - |
| DEP - NJ Clean Vessel Act Pumpout Boat FY15 | - | 100,000.00 | 100,000.00 | - |
| DEP - Southern Pine Beetle Suppression for Wildfire Protection | - | 20,000.00 | 20,000.00 | - |
| DHS - Emergency Food and Shelter FY15 | 764,364.00 | - | 764,364.00 | - |
| DRE Callout Program | 72,500.00 | - | 72,500.00 | - |
| Driving While Intoxicated | 84,500.00 | - | 84,500.00 | - |
| Edward Byrne Memorial Jag | 14,137.00 | - | 14,137.00 | - |
| Emergency Management Program | 95,000.00 | - | 95,000.00 | - |

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, 2015**

| | <u>Anticipated</u> | | <u>Realized</u> | <u>Excess or (Deficit)</u> |
|---|--------------------|------------------------------------|-----------------|--------------------------------|
| | <u>Budget</u> | <u>Special N.J.S. 40A:4-87</u> | | |
| FAA: Rehabilitate Runway (Phase I) | - | 540,440.00 | 540,440.00 | - |
| Family Court Services | 338,792.00 | - | 338,792.00 | - |
| Fire & First Aid Training FY15 | 2,000.00 | - | 2,000.00 | - |
| FTA: New Freedom Program FY14 | 60,000.00 | - | 60,000.00 | - |
| Hazard Mitigation FY15 | 909,752.00 | - | 909,752.00 | - |
| Helipad Lighting Project FY14 | 261,250.00 | - | 261,250.00 | - |
| HUD: CDBG Program Income | 3,365.00 | 9,221.00 | 12,586.00 | - |
| HUD: Community Development Block Grant FY15 | - | 1,280,258.00 | 1,280,258.00 | - |
| HUD: Home Investment Partnership FY15 | - | 903,604.00 | 903,604.00 | - |
| HUD: Home Subrecipient Contribution | 100,000.00 | - | 100,000.00 | - |
| Human Services Advisory Council | 69,275.00 | - | 69,275.00 | - |
| Insurance Fraud Program | 250,000.00 | - | 250,000.00 | - |
| Job Access & Reverse Commute FY15 | - | 30,000.00 | 30,000.00 | - |
| Job Access & Reverse Commute FY16 | - | 160,000.00 | 160,000.00 | - |
| Justice Mental Health Collaboration | 207,166.00 | - | 207,166.00 | - |
| Juvenile Detention Alternative Initiative | 120,000.00 | - | 120,000.00 | - |
| Law Enforcement Officers Training and Equipment | 21,040.00 | 11,777.00 | 32,817.00 | - |
| LED Mental Health Diversion Program FY15 | - | 75,000.00 | 75,000.00 | - |
| Medicaid Match | 36,333.00 | - | 36,333.00 | - |
| Multi-Jurisdictional Gang, Gun & Narcotics | - | 73,126.00 | 73,126.00 | - |
| NJ Historic Sandy Relief | 125,426.00 | - | 125,426.00 | - |
| NJ Historical Commission FY15/16 | - | 15,455.00 | 15,455.00 | - |
| NRPA Jakes Branch | 53,550.00 | - | 53,550.00 | - |
| Ocean Area Plan Grant FY15 | 2,561,220.00 | 1,589.00 | 2,562,809.00 | - |
| Polling Place Accessibility FY15 | - | 8,143.00 | 8,143.00 | - |
| Personal Assistance Services Program | 94,369.00 | - | 94,369.00 | - |
| Program Management Funds | 55,550.00 | - | 55,550.00 | - |
| Program Service Funds | 324,867.00 | - | 324,867.00 | - |
| Recycling Enhancement Act Tax Entitlement | 461,700.00 | - | 461,700.00 | - |
| RERP: Reimbursement for Catering FY15/16 | - | 28,000.00 | 28,000.00 | - |
| Rutgers University - Traumatic Loss Coalition FY15 | - | 14,522.00 | 14,522.00 | - |
| Safe Housing and Transportation Program | 84,793.00 | - | 84,793.00 | - |
| Sandy Homeowner/Renter Assistance Program | - | 683,364.00 | 683,364.00 | - |
| Senior Citizens and Persons with Disabilities | 1,363,164.00 | - | 1,363,164.00 | - |
| Sexual Assault Nurse Examiner/Response Team (SANE/SART) | 52,240.00 | 86,554.00 | 138,794.00 | - |
| Smart STEPS Program FY15 | - | 8,025.00 | 8,025.00 | - |
| Social Service Block Grant - Residential Administration | 227,542.00 | 21,800.00 | 249,342.00 | - |
| Social Service Block Grant - Residential Maintenance | - | 523,200.00 | 523,200.00 | - |
| Specialized Initiative and Transportation FY13 | 71,630.00 | - | 71,630.00 | - |
| State Body Armor - Corrections | - | 18,097.00 | 18,097.00 | - |
| State Body Armor - Prosecutor | - | 6,562.00 | 6,562.00 | - |
| State Body Armor - Sheriff | - | 11,614.00 | 11,614.00 | - |
| State COLA Senior Services | 391,380.00 | - | 391,380.00 | - |
| State Criminal Alien Assistance Program FY15 | - | 195,721.00 | 195,721.00 | - |
| State Facilities Education Act FY15 | - | 58,500.00 | 58,500.00 | - |
| State Health Insurance Assistance Program FY15 | - | 36,000.00 | 36,000.00 | - |
| State Homeland Security | 292,810.00 | - | 292,810.00 | - |
| Stop Violence Against Women | - | 32,377.00 | 32,377.00 | - |
| Subregional Intern Support Program | 15,000.00 | - | 15,000.00 | - |
| Subregional Transportation FY15 | - | 144,381.00 | 144,381.00 | - |
| Urban Areas Security Initiative *New Item | 62,500.00 | - | 62,500.00 | - |
| US HUD Continuum of Care FY13 *New Item | 13,271.00 | - | 13,271.00 | - |
| US Marshall Service | 30,000.00 | - | 30,000.00 | - |
| USDA | 159,287.00 | 6,885.00 | 166,172.00 | - |
| Veterans Transportation FY15 | - | 30,000.00 | 30,000.00 | - |
| Victims of Crime Act FY15/16 | - | 271,123.00 | 271,123.00 | - |
| WIOA Plan FY15 | 3,507,022.00 | 272.00 | 3,507,294.00 | - |
| Work First New Jersey FY15/16 | - | 1,955,103.00 | 1,955,103.00 | - |
| Workforce Development Partnership Program - FY15 | - | 301,082.00 | 301,082.00 | - |
| Workforce Learning Link FY15/16 | 50,000.00 | 96,000.00 | 146,000.00 | - |
| Other Special Items | | | | |
| Parks Vendor Commissions | 10,000.00 | - | 10,161.50 | 161.50 |

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, 2015**

| | <u>Anticipated</u> | | Realized | Excess or (Deficit) |
|---|--------------------------|------------------------------------|--------------------------|--------------------------------|
| | Budget | Special N.J.S. 40A:4-87 | | |
| Sample Ballots Postage | 30,000.00 | - | 36,698.27 | 6,698.27 |
| Sample Ballots Printing | 15,000.00 | - | 19,477.38 | 4,477.38 |
| Rent - T-Hangers at Airpark | 130,000.00 | - | 169,876.00 | 39,876.00 |
| Sub-Division and Site Plan Fees | 25,188.00 | - | 25,188.00 | - |
| Motor Vehicle Fines | 2,787,536.00 | - | 2,787,536.00 | - |
| Reserve to Pay Bonds | 3,458,167.00 | - | 3,458,167.00 | - |
| Capital Surplus | 915,674.00 | - | 915,674.00 | - |
| Recycling Reserve Trust | 200,000.00 | - | 200,000.00 | - |
| Constitutional Officers Fees - Tax Relief: | | | | |
| County Clerk | 2,500,000.00 | - | 3,225,731.10 | 725,731.10 |
| Surrogate | 450,000.00 | - | 484,031.79 | 34,031.79 |
| Sheriff | 500,000.00 | - | 1,082,655.09 | 582,655.09 |
| Public Health Priority Funding (N.J.S.A. 26:2F-1) | 1,100,000.00 | - | 1,732,976.47 | 632,976.47 |
| Added and Omitted Taxes | 1,955,241.00 | - | 2,014,071.20 | 58,830.20 |
| CDBG Essential Services Grant | 6,687,618.00 | - | 6,834,812.97 | 147,194.97 |
| Build America Bonds Rebate | 747,395.00 | - | 747,395.70 | 0.70 |
| Reserve for Special Emergency - Municipal Reimbursement | | | | |
| Debris Removal | 7,432,596.00 | - | 7,432,596.50 | 0.50 |
| Reserve for Special Emergency - FEMA Reimbursement | | | | |
| Municipal Debris Removal | 11,567,404.00 | - | 11,567,404.00 | - |
| Reserve for Special Emergency - Insurance Claim | | | | |
| Superstorm Sandy | 297,314.00 | - | 297,314.42 | 0.42 |
| FHWA Reimbursement | 268,235.00 | - | 251,850.44 | (16,384.56) |
| Total Miscellaneous Revenues Anticipated | 72,962,314.00 | 8,680,244.00 | 86,915,168.45 | 5,272,610.45 |
| Amount to be Raised by Taxation - County Purpose Tax | 324,387,584.00 | - | 324,387,584.00 | - |
| Budget Totals | 413,349,898.00 | 8,680,244.00 | 427,302,752.45 | 5,272,610.45 |
| Non-Budget Revenue | - | - | 3,903,499.45 | 3,903,499.45 |
| Total General Revenues | \$ 413,349,898.00 | \$ 8,680,244.00 | \$ 431,206,251.90 | \$ 9,176,109.90 |

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, 2015**

| <u>Analysis of Non Budget Revenue</u> | <u>Amount</u> |
|---|------------------------|
| Miscellaneous Revenue | \$ 110,927.84 |
| Payments in Lieu of Taxes (P.I.L.O.T.) | 59,933.64 |
| B.O.S.S. Indirect Cost | 500,867.50 |
| B.O.S.S. Refunds | 4,132.94 |
| Tax Board Public Record Fees | 151.55 |
| Rent of Voting Machines | 1,198.52 |
| Miscellaneous Repair Work Roads | 543.28 |
| Board of Construction Appeals | 2,800.00 |
| Weights and Measures Fines | 199,540.00 |
| Gas and Oil Refunds - Miscellaneous | 12,963.12 |
| Whiting Reading Center | 30,000.00 |
| Tuition - Police Academy | 8,059.00 |
| Jury Duty Pay | 315.00 |
| Enhanced 911 System Agreements | 201,121.00 |
| Overload Permits | 250.00 |
| Copies | 34.45 |
| Vending Machine Commission | 2,079.06 |
| Senior Services St. Aid Reimbursement | 58,000.00 |
| Rent - DMV R. J. Miller Air Park | 18,000.00 |
| Municipal/Fire Elections - Election Board | 9,327.21 |
| Municipal/Fire Elections - County Clerk | 29,917.88 |
| Title IV-D Probation Rent | 408,480.77 |
| Auction Sale of Equipment | 209,500.70 |
| County Fines | 1,348.74 |
| Court Ordered Restitution | 12,241.43 |
| Engineering Billboard Lease Agreement | 11,275.00 |
| Waste Oil Recycling | 4,217.45 |
| Sheriff's Training | 3,500.00 |
| Twenty-One Plus Inc. | 79,742.00 |
| US Sprint Easement Agreement | 104,677.65 |
| Inmate User Fees | 226,004.47 |
| Transportation Donations | 5,820.00 |
| Reimbursement Grants Prior Years Charges | 169,838.12 |
| Transportation Fees | 2,600.00 |
| Dog Park Registration | 6,235.00 |
| Parks Stage Rental | 9,750.00 |
| Inmate Bracelet Program | 12,445.69 |
| SCDRT - OCATS | 40,136.74 |
| RRT: Fuel Expense | 44,550.48 |
| Autopsy Reports | 2,220.00 |
| Inmate SSI Payments | 30,400.00 |
| Interest and Costs on Taxes | 759.06 |
| Transportation Fares | 237,047.40 |
| State Election Reimbursement | 436,199.00 |
| Employee Reimbursement Agreement | 3,992.00 |
| Inmate Medical Reimbursement | 108,027.95 |
| OPRA Copies | 722.75 |
| Defensive Driving Course | 1,354.00 |
| Bail Bond Forfeitures | 78,395.00 |
| Sale of Scrap Metal | 2,557.70 |
| Drainage - Road Agreements | 297,231.00 |
| School Board Election Reimbursement | 102,067.36 |
| | <u>\$ 3,903,499.45</u> |
| | <u>\$ 3,903,499.45</u> |
| Prior Year Grant Reimbursement | \$ 169,838.12 |
| Cash Receipts | 3,733,661.33 |
| | <u>\$ 3,903,499.45</u> |

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

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | APPROPRIATIONS | | EXPENDED | | | |
|--------------------------------------|----------------|---------------------------|-----------------|------------|-------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| OPERATIONS - Within "CAPS" | | | | | | |
| GENERAL GOVERNMENT: | | | | | | |
| Board of Chosen Freeholders: | | | | | | |
| Salaries and Wages | \$ 455,159.00 | \$ 455,159.00 | \$ 453,703.63 | \$ 246.21 | \$ 1,455.37 | \$ - |
| Other Expenses | 5,225.00 | 5,225.00 | 3,137.30 | - | 1,841.49 | - |
| County Administrator: | | | | | | |
| Salaries and Wages | 1,148,532.00 | 1,148,532.00 | 1,095,387.57 | - | 53,144.43 | - |
| Other Expenses | 48,300.00 | 48,300.00 | 14,880.54 | 208.87 | 33,210.59 | - |
| Management System & Budget Analysis: | | | | | | |
| Salaries and Wages | 589,389.00 | 599,389.00 | 592,536.26 | - | 6,852.74 | - |
| Other Expenses | 105,150.00 | 105,150.00 | 46,118.79 | 51,986.55 | 7,044.66 | - |
| Wireless Technologies Division: | | | | | | |
| Other Expenses | 353,650.00 | 353,650.00 | 348,690.57 | 2,413.58 | 2,545.85 | - |
| Audit: | | | | | | |
| Other Expenses | 175,000.00 | 175,000.00 | - | 175,000.00 | - | - |
| Special Accounting Services: | | | | | | |
| Other Expenses | 150,000.00 | 150,000.00 | 2,900.00 | 68,100.00 | 79,000.00 | - |
| County Counsel: | | | | | | |
| Other Expenses | 850,000.00 | 820,000.00 | 431,202.87 | 19,842.30 | 368,954.83 | - |
| County Adjuster's Office: | | | | | | |
| Salaries and Wages | 309,445.00 | 309,445.00 | 211,621.46 | - | 97,823.54 | - |
| Other Expenses | 81,105 | 81,105.00 | 49,789.31 | 960.04 | 30,355.65 | - |
| Department of Finance: | | | | | | |
| Salaries and Wages | 1,353,425.00 | 1,323,425.00 | 1,302,588.45 | 523.20 | 20,313.35 | - |
| Other Expenses | 88,150.00 | 108,150.00 | 88,640.76 | 7,523.42 | 11,985.82 | - |
| Clerk of the Board: | | | | | | |
| Salaries and Wages | 883,866.00 | 883,866.00 | 841,832.05 | - | 42,033.95 | - |
| Other Expenses | 38,372.00 | 38,372.00 | 17,544.68 | 4,866.79 | 15,960.53 | - |
| Tourism Advisory Council: | | | | | | |
| Other Expenses | 190,000.00 | 190,000.00 | 116,033.01 | 61,350.24 | 12,616.75 | - |
| Employee Relations: | | | | | | |
| Salaries and Wages | 1,090,229.00 | 1,090,229.00 | 1,046,707.43 | - | 43,521.57 | - |
| Other Expenses | 11,500.00 | 11,500.00 | 6,351.26 | 980.56 | 4,168.18 | - |
| Personnel Training Program: | | | | | | |
| Other Expenses | 25,000.00 | 25,000.00 | 13,037.24 | - | 11,962.76 | - |
| Labor Relations Consultant: | | | | | | |
| Other Expenses | 150,000.00 | 150,000.00 | 43,019.64 | 23,474.75 | 83,505.61 | - |
| Public Information/Outreach: | | | | | | |
| Other Expenses | 151,950.00 | 151,950.00 | 49,346.00 | 70,420.44 | 32,183.56 | - |
| County Connection | | | | | | |
| Other Expenses | 16,795.00 | 16,795.00 | 10,252.30 | 2,655.39 | 3,887.31 | - |
| County Clerk: | | | | | | |
| Salaries and Wages | 2,098,032.00 | 2,098,032.00 | 2,016,780.39 | - | 81,251.61 | - |
| Other Expenses | 343,660.00 | 343,660.00 | 317,977.96 | 20,289.61 | 5,392.43 | - |
| Prosecutor Programs: | | | | | | |
| Other Expenses | 80,670.00 | 80,670.00 | 47,896.54 | 20,373.11 | 12,400.35 | - |

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

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | APPROPRIATIONS | | | EXPENDED | | | CANCELLED |
|--|----------------------|---------------------------|----------------------|---------------------|---------------------|----------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | | |
| Prosecutor: | | | | | | | |
| Salaries and Wages | 12,848,203.00 | 12,818,203.00 | 12,626,293.51 | 1,000.00 | 190,909.49 | - | |
| Other Expenses | 563,383.00 | 563,383.00 | 385,195.32 | 176,043.82 | 2,143.86 | - | |
| Gang Violence Initiative: | | | | | | | |
| Salaries and Wages | 261,443.00 | 291,443.00 | 285,454.77 | - | 5,988.23 | - | |
| Purchase Department: | | | | | | | |
| Salaries and Wages | 413,252.00 | 401,252.00 | 378,213.69 | - | 23,038.31 | - | |
| Other Expenses | 6,534.00 | 6,534.00 | 2,565.10 | 233.04 | 3,735.86 | - | |
| Warehouse: | | | | | | | |
| Salaries and Wages | 240,807.00 | 242,807.00 | 241,190.26 | - | 1,616.74 | - | |
| Other Expenses | 3,239.00 | 3,239.00 | 2,833.55 | 353.40 | 52.05 | - | |
| Buildings and Grounds: | | | | | | | |
| Salaries and Wages | 5,890,495.00 | 5,643,722.00 | 5,593,477.64 | - | 50,244.36 | - | |
| Other Expenses | 2,767,260.00 | 2,889,033.00 | 2,069,067.89 | 800,676.94 | 19,288.17 | - | |
| Security: | | | | | | | |
| Salaries and Wages | 1,398,477.00 | 1,313,477.00 | 1,293,923.79 | - | 19,553.21 | - | |
| Other Expenses | 75,563.00 | 75,563.00 | 38,182.25 | 35,978.03 | 1,402.72 | - | |
| Insurance: | | | | | | | |
| Group Insurance for Employees | 43,439,492.00 | 43,439,492.00 | 39,476,845.16 | 2,735,634.73 | 1,227,012.11 | - | |
| Health Benefit Waiver | 70,200.00 | 70,200.00 | 65,585.28 | - | 4,614.72 | - | |
| Other Insurance Premiums Liability | | | | | | | |
| Self-Insurance (40A: 10-6) | 1,976,002.00 | 1,976,002.00 | 1,892,151.86 | 67,287.54 | 16,562.60 | - | |
| Employee Physicals & Policy | 78,000.00 | 78,000.00 | 38,493.00 | 38,180.00 | 1,327.00 | - | |
| Insurance Consultant | 54,000.00 | 54,000.00 | 39,463.75 | 14,536.25 | - | - | |
| Workmen's Compensation Trust (40A: 10-6) | 5,000,000.00 | 5,000,000.00 | 5,000,000.00 | - | - | - | |
| Self-Insurance-Administration of Claims | 229,677.00 | 229,677.00 | 229,676.64 | - | 0.36 | - | |
| Self Insurance Police Professionals | 66,605.00 | 66,605.00 | 66,605.00 | - | - | - | |
| Self Insurance Unemployment | 250,000.00 | 250,000.00 | 250,000.00 | - | - | - | |
| Stationary, Printing and Advertising: | | | | | | | |
| Other Expenses | 18,000.00 | 18,000.00 | 13,497.71 | - | 4,502.29 | - | |
| Postage: | | | | | | | |
| Other Expenses | 473,000.00 | 473,000.00 | 345,157.00 | 685.00 | 127,158.00 | - | |
| Office of Information Technology: | | | | | | | |
| Salaries and Wages | 2,814,314.00 | 2,614,314.00 | 2,470,194.84 | 1,000.00 | 143,119.16 | - | |
| Other Expenses | 1,943,599.00 | 1,943,599.00 | 1,620,186.14 | 254,359.35 | 69,053.51 | - | |
| Printing & Graphic Arts: | | | | | | | |
| Salaries and Wages | 611,698.00 | 611,698.00 | 591,378.46 | - | 20,319.54 | - | |
| Other Expenses | 285,000.00 | 285,000.00 | 80,099.49 | 18,778.17 | 186,122.34 | - | |
| Total General Government | 92,570,847.00 | 92,120,847.00 | 84,263,708.11 | 4,675,961.33 | 3,181,177.56 | - | |

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, 2015**

| | APPROPRIATIONS | | EXPENDED | | | |
|--|---------------------|---------------------------|---------------------|------------------|------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| JUDICIARY: | | | | | | |
| Indigent Costs: | | | | | | |
| Other Expenses | 10,000.00 | 20,000.00 | 10,332.19 | - | 9,667.81 | - |
| Uniform Interstate Family Support Act: | | | | | | |
| Other Expenses | 147,250.00 | 177,250.00 | 155,270.66 | 14,979.34 | 7,000.00 | - |
| County Surrogate: | | | | | | |
| Salaries and Wages | 952,952.00 | 962,952.00 | 961,105.65 | 500.00 | 1,346.35 | - |
| Other Expenses | 42,746.00 | 42,746.00 | 30,264.36 | 6,124.44 | 6,357.20 | - |
| Sheriff's Office- Judicial Function: | | | | | | |
| Other Expenses | 70,000.00 | 70,000.00 | 25,944.80 | 43,558.48 | 496.72 | - |
| Total Judiciary | 1,222,948.00 | 1,272,948.00 | 1,182,917.66 | 65,162.26 | 24,868.08 | - |
| REGULATION: | | | | | | |
| Office of the Sheriff: | | | | | | |
| Salaries & Wages | 15,540,408.00 | 15,240,408.00 | 14,744,168.60 | 542.40 | 495,697.00 | - |
| Other Expenses | 270,269.00 | 428,269.00 | 154,147.57 | 269,350.68 | 4,770.75 | - |
| Sheriff's - 911 System (N.J.S. 40A:45.4(r)): | | | | | | |
| Salaries & Wages | 1,809,824.00 | 1,809,824.00 | 1,713,527.88 | - | 96,296.12 | - |
| Other Expenses | 214,979.00 | 214,979.00 | 167,056.07 | 47,079.82 | 843.11 | - |
| Sheriff - Communication and Operations Division: | | | | | | |
| Other Expenses | 190,000.00 | 190,000.00 | 76,218.88 | 112,407.39 | 1,373.73 | - |
| Sheriff - Criminal Division: | | | | | | |
| Other Expenses | 200,000.00 | 200,000.00 | 91,808.15 | 107,513.69 | 678.16 | - |
| Police Academy: | | | | | | |
| Other Expenses | 40,000.00 | 40,000.00 | 17,477.10 | 16,690.07 | 5,832.83 | - |
| Board of Taxation: | | | | | | |
| Salaries & Wages | 449,223.00 | 449,223.00 | 441,967.94 | - | 7,255.06 | - |
| Other Expenses | 17,400.00 | 17,400.00 | 5,168.13 | 425.15 | 11,806.72 | - |
| County Medical Examiner: | | | | | | |
| Salaries & Wages | 430,767.00 | 430,767.00 | 385,945.32 | - | 44,821.68 | - |
| Other Expenses | 750,000.00 | 750,000.00 | 606,299.45 | 117,207.55 | 26,493.00 | - |
| Burial Expenses - Indigents: | | | | | | |
| Other Expenses | 9,000.00 | 9,000.00 | 1,048.00 | - | 7,952.00 | - |
| Shade Tree Commission: | | | | | | |
| Salaries & Wages | 89,931.00 | 90,931.00 | 90,737.88 | - | 193.12 | - |
| Other Expenses | 36,200.00 | 36,200.00 | 8,301.25 | 21,328.15 | 6,570.60 | - |
| Election Board: | | | | | | |
| Salaries & Wages | 2,026,915.00 | 2,026,915.00 | 1,786,302.49 | - | 240,612.51 | - |
| Other Expenses | 674,053.00 | 674,053.00 | 402,787.57 | 59,498.93 | 211,766.50 | - |
| Rent of Polling Places: | | | | | | |
| Other Expenses | 96,500.00 | 96,500.00 | 74,520.96 | 5,400.00 | 16,579.04 | - |
| District Election Board Members: | | | | | | |
| Other Expenses | 825,000.00 | 825,000.00 | 711,060.84 | - | 113,939.16 | - |

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

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | APPROPRIATIONS | | | EXPENDED | | | CANCELLED |
|--|----------------------|---------------------------|----------------------|-------------------|---------------------|----------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | | |
| County Clerk - Election Expense: | | | | | | | |
| Other Expenses | 287,535.00 | 287,535.00 | 261,373.31 | 17,115.99 | 9,045.70 | - | - |
| Sheriff - Emergency Services Division: | | | | | | | |
| Other Expenses | 70,000.00 | 70,000.00 | 29,213.47 | 27,916.03 | 12,870.50 | - | - |
| Planning Board (N.J.S. 40:27-3): | | | | | | | |
| Salaries & Wages | 828,506.00 | 828,506.00 | 710,007.75 | - | 118,498.25 | - | - |
| Other Expenses | 53,150.00 | 53,150.00 | 42,497.96 | 9,553.20 | 1,098.84 | - | - |
| Consumer Protection (N.J.S. 40:23-6.47): | | | | | | | |
| Salaries & Wages | 743,701.00 | 743,701.00 | 703,165.81 | - | 40,535.19 | - | - |
| Other Expenses | 4,750.00 | 4,750.00 | - | - | 4,750.00 | - | - |
| Construction Board of Appeals (N.J.S. 52:27D-127): | | | | | | | |
| Other Expenses | 400.00 | 400.00 | - | - | 400.00 | - | - |
| Firemen's Association E.O.C. Contribution (N.J.S. 40:23-8.13): | | | | | | | |
| Other Expenses | 25,000.00 | 25,000.00 | 25,000.00 | - | - | - | - |
| Office of the Fire Marshall (40A:14-2) | | | | | | | |
| Salaries & Wages | 525,772.00 | 535,772.00 | 524,527.69 | - | 11,244.31 | - | - |
| Total Regulation | 26,209,283.00 | 26,078,283.00 | 23,774,330.07 | 812,029.05 | 1,491,923.88 | - | - |
| ROADS AND BRIDGES: | | | | | | | |
| Roads: | | | | | | | |
| Salaries & Wages | 9,391,102.00 | 9,491,102.00 | 9,307,404.13 | - | 183,697.87 | - | - |
| Other Expenses | 1,995,000.00 | 2,985,000.00 | 1,476,542.50 | 1,501,447.03 | 7,010.47 | - | - |
| Vehicle Services: | | | | | | | |
| Salaries & Wages | 2,972,300.00 | 2,972,300.00 | 2,764,754.43 | - | 207,545.57 | - | - |
| Other Expenses | 180,500.00 | 255,500.00 | 134,336.84 | 112,515.88 | 8,647.28 | - | - |
| Engineering Department: | | | | | | | |
| Salaries & Wages | 5,218,211.00 | 5,016,790.00 | 4,929,476.78 | - | 87,313.22 | - | - |
| Other Expenses | 242,250.00 | 242,250.00 | 196,607.70 | 24,194.28 | 21,448.02 | - | - |
| Beach Erosion: | | | | | | | |
| Other Expenses | 200,000.00 | 200,000.00 | 155,393.25 | - | 44,606.75 | - | - |
| Transportation Services: | | | | | | | |
| Salaries & Wages | 2,596,533.00 | 2,521,533.00 | 2,328,722.59 | - | 192,810.41 | - | - |
| Other Expenses | 181,080.00 | 181,080.00 | 131,243.37 | 49,491.11 | 345.52 | - | - |
| Shared Services Agreements: | | | | | | | |
| Salaries & Wages - Engineer | - | 20,000.00 | 8,212.42 | - | 11,787.58 | - | - |
| Other Expenses - Engineer | - | 294,100.00 | - | 226,571.54 | 67,528.46 | - | - |
| Salaries & Wages- Municipal Aid Roads | 110,232.00 | 110,232.00 | 110,232.00 | - | - | - | - |
| Other Expenses- Engineering/ Hazard Tree Removal *New Item | 100,000.00 | 100,000.00 | 32,234.00 | 3,864.00 | 63,902.00 | - | - |
| Other Expenses - Roads | 245,694.00 | 679,275.00 | 610,275.97 | 20,336.75 | 48,662.28 | - | - |
| Other Expenses - Vehicle Services | 400,500.00 | 400,500.00 | 221,434.40 | 616.84 | 178,448.76 | - | - |
| Salaries & Wages - Transportation | - | 100,000.00 | 100,000.00 | - | - | - | - |
| Other Expenses - Planning Board | 60,000.00 | 60,000.00 | 58,695.08 | - | 1,304.92 | - | - |

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, 2015**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------|---------------------------|-----------------|--------------|--------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Maintenance of Pumping Facility: | | | | | | |
| Other Expenses | 108,808.00 | 108,808.00 | 50,457.12 | 35,937.02 | 22,413.86 | - |
| Total Roads and Bridges | 24,002,210.00 | 25,738,470.00 | 22,616,022.58 | 1,974,974.45 | 1,147,472.97 | - |
| CORRECTIONAL AND PENAL: | | | | | | |
| Department of Corrections: | | | | | | |
| Salaries & Wages | 21,549,848.00 | 21,249,848.00 | 20,284,767.23 | 1,000.00 | 964,080.77 | - |
| Other Expenses | 500,000.00 | 500,000.00 | 375,369.58 | 117,872.94 | 6,757.48 | - |
| Corrections - Healthcare Services: | | | | | | |
| Other Expenses | 3,803,152.00 | 3,803,152.00 | 3,357,365.74 | 310,732.51 | 135,053.75 | - |
| Law Enforcement Crime Prevention: | | | | | | |
| Other Expenses | 100,000.00 | 100,000.00 | - | 20,000.00 | 80,000.00 | - |
| Corrections - Food | | | | | | |
| Other Expenses | 1,411,920.00 | 1,411,920.00 | 1,040,670.50 | 230,261.93 | 140,987.57 | - |
| Total Correctional and Penal | 27,364,920.00 | 27,064,920.00 | 25,058,173.05 | 679,867.38 | 1,326,879.57 | - |
| HEALTH AND WELFARE: | | | | | | |
| Aid to Visiting Homemaker Services (N.J.S. 40:23-8.11) | 88,590.00 | 88,590.00 | 59,182.22 | 29,407.78 | - | - |
| Aid to Preference House (N.J.S. 40:5-2.9) | 67,440.00 | 67,440.00 | 67,440.00 | - | - | - |
| Aid to Preferred Behavioral Health (N.J.S. 40:23-8.11) | - | - | - | - | - | - |
| 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 | 615,505.00 | 615,505.00 | 576,119.50 | - | 39,385.50 | - |
| Other Expenses | 207,500.00 | 207,500.00 | 192,302.60 | 1,234.41 | 13,962.99 | - |
| Aid to CONTACT of Ocean County (N.J.S. 40:5-2.9) | 11,663.00 | 11,663.00 | 11,663.00 | - | - | - |
| Mental Health Program (R.S. 40:5-2): | | | | | | |
| Other Expenses | 1,626,666.00 | 1,626,666.00 | 1,626,666.00 | - | - | - |
| Aid to NJ Homeless Youth Act 1999, Ch. 224 | 31,500.00 | 31,500.00 | 31,500.00 | - | - | - |
| Aid to Dottie's House (N.J.S. 52-4B) | 14,175.00 | 14,175.00 | 14,175.00 | - | - | - |
| Aid to Uniform Fire Prevention (N.J.S. 40:23-8.13) | 8,100.00 | 8,100.00 | - | - | 8,100.00 | - |
| Fire and First Aid Training Center: | | | | | | |
| Salaries & Wages | 459,356.00 | 459,356.00 | 444,342.35 | - | 15,013.65 | - |
| Other Expenses | 57,000.00 | 67,000.00 | 17,896.03 | 37,376.69 | 11,727.28 | - |
| Aid to First Aid Captain's Association (N.J.S. 40:5-2): | | | | | | |
| Other Expenses | 2,430.00 | 2,430.00 | - | - | 2,430.00 | - |
| Mosquito Extermination Commission (N.J.S. 26:9-13, et seq.): | | | | | | |
| Other Expenses | 2,255,630.00 | 2,255,630.00 | 2,255,630.00 | - | - | - |
| Aid/Alcohol and Addiction (N.J.S. 40:9B-4) | 20,761.00 | 20,761.00 | 20,761.00 | - | - | - |
| Aid to ARC (N.J.S. 40:23-8.11) | 69,015.00 | 69,015.00 | 69,015.00 | - | - | - |

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | APPROPRIATIONS | | | EXPENDED | | |
|---|----------------|---------------------------|-----------------|------------|------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Maintenance of Patients in Mental Institutions (N.J.S. 30:4-79) | 3,314,049.00 | 3,314,049.00 | 3,314,049.00 | - | - | - |
| Maintenance of Patients O/T State Institutions | 110,000.00 | 110,000.00 | 44,831.94 | - | 65,168.06 | - |
| Board of Social Services: | | | | | | |
| Administration | 18,924,980.00 | 18,924,980.00 | 18,924,978.57 | - | 1.43 | - |
| Services Account | 2,837,973.00 | 2,837,973.00 | 2,837,973.00 | - | - | - |
| Supplemental Security Income | 1,524,432.00 | 1,524,432.00 | 1,524,432.00 | - | - | - |
| Emergency Shelter Aid | 60,000.00 | 60,000.00 | 60,000.00 | - | - | - |
| Building Rental - BOSS | 545,000.00 | 545,000.00 | 341,141.60 | 170,571.40 | 33,287.00 | - |
| Juvenile Services - Education Programs: | | | | | | |
| Other Expenses | 523,797.00 | 523,797.00 | 204,274.03 | 285,383.48 | 34,139.49 | - |
| Juvenile Services - State Housing: | | | | | | |
| Other Expenses | 28,600.00 | 28,600.00 | 9,852.31 | 11,471.43 | 7,276.26 | - |
| Juvenile Services: | | | | | | |
| Salaries & Wages | 3,358,116.00 | 3,358,116.00 | 2,999,519.69 | 1,784.80 | 356,811.51 | - |
| Other Expenses | 145,065.00 | 145,065.00 | 100,786.85 | 19,058.18 | 25,219.97 | - |
| Juvenile Services - Non-Secure Programs: | | | | | | |
| Other Expenses | 763,042.00 | 763,042.00 | 234,549.00 | 49,480.20 | 479,012.80 | - |
| Juvenile Gang Initiatives: | | | | | | |
| Other Expenses | 22,500.00 | 22,500.00 | 21,490.00 | 1,000.00 | 10.00 | - |
| Office of Senior Services: | | | | | | |
| Salaries & Wages | 472,498.00 | 422,498.00 | 412,847.34 | - | 9,650.66 | - |
| Other Expenses | 2,002,955.00 | 2,052,955.00 | 1,924,454.28 | 111,374.62 | 17,126.10 | - |
| Aid to Ocean County Economic Action Now, Inc. (N.J.S. 44:12-1) | 71,379.00 | 71,379.00 | - | - | 71,379.00 | - |
| War Veterans' Burial and Grave Decorations: | | | | | | |
| Other Expenses | 13,000.00 | 13,000.00 | 12,474.00 | 500.00 | 26.00 | - |
| County Environmental Agency: | | | | | | |
| Other Expenses | 1,000.00 | 1,000.00 | 740.00 | - | 260.00 | - |
| Cerebral Palsy - Children (N.J.S. 9:13-7/8): | | | | | | |
| Other Expenses | 43,594.00 | 43,594.00 | 43,594.00 | - | - | - |
| Hazardous Household Waste Program: | | | | | | |
| Other Expenses | 280,000.00 | 280,000.00 | 135,686.36 | 43,334.55 | 100,979.09 | - |
| Solid Waste Management: | | | | | | |
| Salaries & Wages | 1,093,925.00 | 1,093,925.00 | 1,001,665.76 | - | 92,259.24 | - |
| Other Expenses | 380,000.00 | 380,000.00 | 272,960.56 | 94,017.00 | 13,022.44 | - |
| Disability Awareness Through Education (D.A.T.E.): | | | | | | |
| Other Expenses | 22,500.00 | 22,500.00 | 22,120.00 | 280.00 | 100.00 | - |
| Commission for Individuals with Disabilities: | | | | | | |
| Other Expenses | 1,200.00 | 1,200.00 | 1,109.15 | - | 90.85 | - |
| Counseling and Referral Service OCE: | | | | | | |
| Other Expenses | 10,499.00 | 10,499.00 | 10,499.00 | - | - | - |
| Ocean County Board of Social Services | 17,239.00 | 17,239.00 | 17,239.00 | - | - | - |

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------------|---------------------------|----------------------|-------------------|---------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Aid to Saint Francis Community Center (N.J.S. 40:5-2.9): | | | | | | |
| Other Expenses | 116,209.00 | 116,209.00 | 116,209.00 | - | - | - |
| Division on Aging - State District Center Reimbursement: | | | | | | |
| Other Expenses | 175,000.00 | 175,000.00 | 86,639.63 | 88,360.37 | - | - |
| Public Health Priority Funding (N.J.S. 26:2F-1): | | | | | | |
| Other Expenses | 248,852.00 | 248,852.00 | 248,852.00 | - | - | - |
| Social Services Programs (NJSA 40:23-8.11,8.18,8.19) | 300,000.00 | 300,000.00 | - | - | 300,000.00 | - |
| Aid to Families with Dependent Children: | | | | | | |
| Other Expenses | 777,353.00 | 777,353.00 | 777,353.00 | - | - | - |
| Aid to Special Children's Services (N.J.S. 40:23-8.11): | | | | | | |
| Other Expenses | 60,750.00 | 60,750.00 | 60,750.00 | - | - | - |
| Aid to Animal Control (N.J.A.C. 8:52): | | | | | | |
| Other Expenses | 6,075.00 | 6,075.00 | 6,075.00 | - | - | - |
| School Nutrition Program: | | | | | | |
| Other Expenses | 50,490.00 | 50,490.00 | 22,960.99 | 7,198.98 | 20,330.03 | - |
| Workforce Investment Board | 36,000.00 | 36,000.00 | 36,000.00 | - | - | - |
| Total Health and Welfare | 43,948,403.00 | 43,958,403.00 | 41,289,799.76 | 951,833.89 | 1,716,769.35 | - |
| EDUCATIONAL: | | | | | | |
| County Superintendent of Schools: | | | | | | |
| Salaries & Wages | 418,729.00 | 418,729.00 | 395,190.70 | - | 23,538.30 | - |
| Other Expenses | 10,550.00 | 10,550.00 | 8,130.42 | 692.67 | 1,726.91 | - |
| Vocational School: | | | | | | |
| Other Expenses | 17,664,646.00 | 17,664,646.00 | 13,248,483.00 | 4,416,163.00 | - | - |
| County Extension Service Farm and Home Demonstration: | | | | | | |
| Salaries & Wages | 300,295.00 | 300,295.00 | 265,163.46 | - | 35,131.54 | - |
| Other Expenses | 19,478.00 | 19,478.00 | 14,889.45 | 2,734.70 | 1,853.85 | - |
| Rutgers Co-Op Extension: | | | | | | |
| Other Expenses | 165,074.00 | 165,074.00 | 122,540.51 | 42,533.49 | 0.00 | - |
| County College: | | | | | | |
| Other Expenses | 14,600,259.00 | 14,600,259.00 | 7,300,129.50 | 7,300,129.50 | - | - |
| Ocean County College Nursing Program: | | | | | | |
| Other Expenses | 100,000.00 | 100,000.00 | 50,000.00 | 50,000.00 | - | - |
| Reimbursement for Residents Attending Out-of-County Two Year Colleges (N.J.S. 18A:64A-23): | | | | | | |
| Other Expenses | 350,000.00 | 350,000.00 | 271,639.45 | - | 78,360.55 | - |
| County Cultural and Heritage Commission (N.J.S. 40:33A-6): | | | | | | |
| Other Expenses | 37,000.00 | 37,000.00 | 29,630.53 | 7,031.64 | 337.83 | - |
| County Historical Society Museum (N.J.S. 40:32-6): | | | | | | |
| Other Expenses | 22,500.00 | 22,500.00 | 22,500.00 | - | - | - |

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, 2015**

| | APPROPRIATIONS | | EXPENDED | | | |
|--|----------------------|---------------------------|----------------------|----------------------|-------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Aid to Performing and Visual Arts (N.J.S. 40:23-8.25): | | | | | | |
| Other Expenses | 20,250.00 | 20,250.00 | 20,250.00 | - | - | - |
| Aid to Museums (N.J.S. 40:23-6.22): | | | | | | |
| Other Expenses | 26,325.00 | 26,325.00 | 26,325.00 | - | - | - |
| Total Educational | 33,735,106.00 | 33,735,106.00 | 21,774,872.02 | 11,819,285.00 | 140,948.98 | - |
| RECREATION: | | | | | | |
| County Parks (N.J.S. 40:32-2.4): | | | | | | |
| Salaries & Wages | 5,111,881.00 | 5,111,881.00 | 4,922,461.75 | 1,000.00 | 188,419.25 | - |
| Other Expenses | 342,000.00 | 342,000.00 | 267,441.02 | 64,128.49 | 10,430.49 | - |
| County Parks - Non-Profit Program: | | | | | | |
| Other Expenses | 154,848.00 | 154,848.00 | 122,173.46 | 26,683.99 | 5,990.55 | - |
| Forge Pond Complex: | | | | | | |
| Other Expenses | 79,518.00 | 79,518.00 | 68,079.77 | 10,139.52 | 1,298.71 | - |
| Atlantis Complex: | | | | | | |
| Other Expenses | 152,200.00 | 152,200.00 | 125,285.69 | 25,880.55 | 1,033.76 | - |
| Rent/Lease of Equipment: | | | | | | |
| Other Expenses | 95,000.00 | 95,000.00 | 92,881.23 | 1,551.49 | 567.28 | - |
| Atlantis Golf Course Pro Shop: | | | | | | |
| Other Expenses | 31,000.00 | 31,000.00 | 15,663.01 | 12,615.33 | 2,721.66 | - |
| Forge Pond Golf Course Pro Shop: | | | | | | |
| Other Expenses | 22,032.00 | 22,032.00 | 16,537.80 | 3,424.60 | 2,069.60 | - |
| Public Information - Fair Committee: | | | | | | |
| Other Expenses | 8,034.00 | 8,034.00 | 8,034.00 | - | - | - |
| Total Recreation | 6,036,513.00 | 5,996,513.00 | 5,638,557.73 | 145,423.97 | 212,531.30 | - |
| UNCLASSIFIED: | | | | | | |
| County Airpark: | | | | | | |
| Salaries & Wages | 61,173.00 | 61,173.00 | 58,712.95 | - | 2,460.05 | - |
| Other Expenses | 10,000.00 | 10,000.00 | 9,303.93 | 182.00 | 514.07 | - |
| Purchase of County Fleet: | | | | | | |
| Other Expenses | 2,450,000.00 | 2,450,000.00 | 38,657.12 | 2,362,633.04 | 48,709.84 | - |
| Repairs and Maintenance of County Vehicles: | | | | | | |
| Other Expenses | 1,900,000.00 | 1,900,000.00 | 1,648,593.55 | 246,965.35 | 4,441.10 | - |
| Environmental Insurance Fund: | | | | | | |
| Other Expenses | 160,000.00 | 160,000.00 | 136,627.15 | 23,372.85 | 0.00 | - |
| Rental/Lease Office Premises: | | | | | | |
| Other Expenses | 875,000.00 | 885,000.00 | 876,954.58 | - | 8,045.42 | - |
| County Public Transportation Program: | | | | | | |
| Other Expenses | 1,350.00 | 1,350.00 | 600.00 | - | 750.00 | - |

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, 2015**

| | APPROPRIATIONS | | | EXPENDED | | |
|--|----------------|---------------------------|-----------------|------------|------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Purchase, Replacement, Repairs and Rental of Equipment: | | | | | | |
| Other Expenses | 92,500.00 | 92,500.00 | 30,163.86 | 6,261.84 | 56,074.30 | - |
| Aid to Vet Works: | | | | | | |
| Other Expenses | 207,000.00 | 207,000.00 | 201,603.25 | 5,396.75 | - | - |
| Veteran's Service Bureau: | | | | | | |
| Salaries & Wages | 258,261.00 | 258,261.00 | 250,643.30 | - | 7,617.70 | - |
| Other Expenses | 11,000.00 | 11,000.00 | 6,967.29 | 2,542.82 | 1,489.89 | - |
| Ocean County Police and Firemen's Association (N.J.S. 40:23-8.9): | | | | | | |
| Other Expenses | 2,430.00 | 2,430.00 | - | - | - | - |
| Salary Settlements and Adjustments: | | | | | | |
| Salaries & Wages | 750,000.00 | 750,000.00 | - | - | 750,000.00 | - |
| Accumulated Sick Leave at Retirement: | | | | | | |
| Salaries & Wages | 100,000.00 | 100,000.00 | 100,000.00 | - | - | - |
| N.J. Association of Counties: | | | | | | |
| Other Expenses | 11,000.00 | 11,000.00 | 10,993.00 | - | 7.00 | - |
| Special Projects: | | | | | | |
| Other Expenses | 1,000,000.00 | 1,000,000.00 | 919,525.94 | 80,473.15 | 0.91 | - |
| Physical Damage Vehicle: | | | | | | |
| Other Expenses | 90,000.00 | 90,000.00 | 67,684.65 | 10,622.43 | 11,692.92 | - |
| Community Development Block Grant Essential Services Grant - Prosecutor | | | | | | |
| Salaries & Wages | 1,439,858.00 | 1,439,858.00 | 1,439,858.00 | - | - | - |
| Community Development Block Grant Essential Services Grant - Security | | | | | | |
| Salaries & Wages | 1,882,746.00 | 1,882,746.00 | 1,882,746.00 | - | - | - |
| Community Development Block Grant Essential Services Grant - Sheriff | | | | | | |
| Salaries & Wages | 2,384,521.00 | 2,384,521.00 | 2,384,521.00 | - | - | - |
| Community Development Block Grant Essential Services Grant - Solid Waste | | | | | | |
| Salaries & Wages | 980,493.00 | 980,493.00 | 980,493.00 | - | - | - |
| Utilities: | | | | | | |
| Gasoline | 3,400,000.00 | 2,875,000.00 | 1,563,831.15 | 743,826.62 | 567,342.23 | - |
| Telephone | 2,107,000.00 | 2,107,000.00 | 1,940,363.25 | 395.72 | 166,241.03 | - |
| Natural Gas | 1,250,000.00 | 1,250,000.00 | 883,031.82 | - | 366,968.18 | - |
| Heating Oil | 26,800.00 | 26,800.00 | 10,324.44 | 3,052.79 | 13,422.77 | - |
| Water | 375,000.00 | 375,000.00 | 325,740.18 | - | 49,259.82 | - |
| Data Transmission | 1,100,000.00 | 1,100,000.00 | 687,219.95 | - | 412,780.05 | - |
| Sewer | 350,000.00 | 350,000.00 | 174,316.83 | - | 175,683.17 | - |
| Trash Disposal | 210,000.00 | 210,000.00 | 138,311.83 | 71,676.39 | 11.78 | - |
| Electricity | 3,250,000.00 | 3,250,000.00 | 2,616,026.20 | - | 633,973.80 | - |
| Street Lighting | 60,000.00 | 60,000.00 | 52,311.98 | - | 7,688.02 | - |

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, 2015**

| | APPROPRIATIONS | | EXPENDED | | | |
|--|----------------------|---------------------------|----------------------|---------------------|---------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Grant Management: | | | | | | |
| Matching Funds for Future Grants: | | | | | | |
| Other Expenses | 1,021,940.00 | 678,364.00 | - | - | 678,364.00 | - |
| Local: | | | | | | |
| DCA Home Delivered Meals | 18,082.00 | 18,082.00 | 18,082.00 | - | - | - |
| Hazard Mitigation | 73,306.00 | 73,306.00 | 73,306.00 | - | - | - |
| Helipad Lighting Project | 13,750.00 | 13,750.00 | 13,750.00 | - | - | - |
| Human Services Advisory | 15,900.00 | 15,900.00 | 15,900.00 | - | - | - |
| New Freedom Project | 60,000.00 | 60,000.00 | 60,000.00 | - | - | - |
| NJ JARC FY15 | - | 30,000.00 | 30,000.00 | - | - | - |
| NJ JARC FY16 | - | 160,000.00 | 160,000.00 | - | - | - |
| Prosecutor LED FY15 | - | 25,000.00 | 25,000.00 | - | - | - |
| Rehab RW 6/24 Design Phase I | - | 60,049.00 | 60,049.00 | - | - | - |
| Sexual Assault Nurse Examiner (S.A.N.E.) FY14/15 | 13,060.00 | 13,060.00 | 13,060.00 | - | - | - |
| Sexual Assault Nurse Examiner (S.A.N.E.) FY15/16 | - | 21,639.00 | 21,639.00 | - | - | - |
| Social Services Block | 56,886.00 | 56,886.00 | 56,886.00 | - | - | - |
| STOP Violence Against Women FY15 | - | 10,792.00 | 10,792.00 | - | - | - |
| Subregional Transportation | - | 36,096.00 | 36,096.00 | - | - | - |
| Total Unclassified | 28,069,056.00 | 27,554,056.00 | 20,033,116.20 | 3,557,401.75 | 3,963,538.05 | - |

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:

| | | | | | | |
|---|------------|--------------|--------------|---|---|---|
| Grant Management: | | | | | | |
| Adult Protective Services | 383,367.00 | 383,367.00 | 383,367.00 | - | - | - |
| Area Plan III-E - Admin | 30,085.00 | 30,085.00 | 30,085.00 | - | - | - |
| Area Plan III-E - State | 90,254.00 | 90,254.00 | 90,254.00 | - | - | - |
| Care Coordination | 23,810.00 | 23,810.00 | 23,810.00 | - | - | - |
| Child Restraint & Protection FY15 | 35,350.00 | 35,350.00 | 35,350.00 | - | - | - |
| Child Restraint & Protection FY16 | - | 39,418.00 | 39,418.00 | - | - | - |
| Children's Inter-Agency Coordinating Council FY15 | 215,382.00 | 215,382.00 | 215,382.00 | - | - | - |
| Clean Communities FY15 | 4,000.00 | 4,000.00 | 4,000.00 | - | - | - |
| Click it or Ticket FY15 | - | 1,280,258.00 | 1,280,258.00 | - | - | - |
| Community Development Block Grant FY15 | 72,327.00 | 72,327.00 | 72,327.00 | - | - | - |
| DCA: Home Delivered Meals | 764,364.00 | 764,364.00 | 764,364.00 | - | - | - |
| DHS Emergency Food and Shelter FY15/16 | 72,500.00 | 72,500.00 | 72,500.00 | - | - | - |
| DRE Callout Program | 84,500.00 | 84,500.00 | 84,500.00 | - | - | - |
| Driving While Intoxicated | 14,137.00 | 14,137.00 | 14,137.00 | - | - | - |
| Ed Byrne JAG | 95,000.00 | 95,000.00 | 95,000.00 | - | - | - |
| Emergency Management Agency Assistance | 338,792.00 | 338,792.00 | 338,792.00 | - | - | - |
| Family Court Services | 2,000.00 | 2,000.00 | 2,000.00 | - | - | - |
| Fire & First Aid Training FY15 | 60,000.00 | 60,000.00 | 60,000.00 | - | - | - |
| FTA New Freedom Prog | 909,752.00 | 909,752.00 | 909,752.00 | - | - | - |
| Hazard Mitigation FY15 | - | - | - | - | - | - |

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, 2015**

| | APPROPRIATIONS | | EXPENDED | | | |
|---|----------------|---------------------------|-----------------|------------|----------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Helipad Lighting Project FY 14 | 261,250.00 | 261,250.00 | 261,250.00 | - | - | - |
| HUD: CDBG Program Income | 3,365.00 | 12,586.00 | 12,586.00 | - | - | - |
| HUD: HOME Investment Partnership 15 | - | 903,604.00 | 903,604.00 | - | - | - |
| HUD: HOME Subrecipient Contribution | 100,000.00 | 100,000.00 | 100,000.00 | - | - | - |
| Human Services Advisory Service | 69,275.00 | 69,275.00 | 69,275.00 | - | - | - |
| Insurance Fraud Program | 250,000.00 | 250,000.00 | 250,000.00 | - | - | - |
| Justice Mental Health Collaboration | 207,166.00 | 207,166.00 | 207,166.00 | - | - | - |
| Juvenile Detention Alternative Initiative | 120,000.00 | 120,000.00 | 120,000.00 | - | - | - |
| Law Enforcement Training and Equipment FY 13 | 21,040.00 | 32,817.00 | 32,817.00 | - | - | - |
| Medicaid Match | 36,333.00 | 36,333.00 | 36,333.00 | - | - | - |
| Multi-Jurisdictional County Gang/Narcotics | - | 73,126.00 | 73,126.00 | - | - | - |
| N.J. Council of the Arts | 80,145.00 | 80,145.00 | 80,145.00 | - | - | - |
| NJ JARC FY 15 | - | 30,000.00 | 30,000.00 | - | - | - |
| NJ JARC FY 16 | - | 160,000.00 | 160,000.00 | - | - | - |
| NJCVA Pumpout Boat FY15 | - | 100,000.00 | 100,000.00 | - | - | - |
| NJ Historical Commission FY15/16 | - | 15,455.00 | 15,455.00 | - | - | - |
| NJ Historic Sandy Relief | 125,426.00 | 125,426.00 | 125,426.00 | - | - | - |
| NRPA Jakes Branch | 53,550.00 | 53,550.00 | 53,550.00 | - | - | - |
| Ocean Area Comprehensive Planning | 210,661.00 | 210,661.00 | 210,661.00 | - | - | - |
| Ocean Area Plan - State | 111,525.00 | 111,617.00 | 111,617.00 | - | - | - |
| Ocean Area Plan Grant | 2,166,707.00 | 2,168,204.00 | 2,168,204.00 | - | - | - |
| Personal Assistance Services Program | 94,369.00 | 94,369.00 | 94,369.00 | - | - | - |
| Polling Places Accessibility 15 | - | 8,143.00 | 8,143.00 | - | - | - |
| Program Management Funds | 55,550.00 | 55,550.00 | 55,550.00 | - | - | - |
| Program Service Fund | 324,867.00 | 324,867.00 | 324,867.00 | - | - | - |
| Prosecutor LED Mental Health | - | 75,000.00 | 75,000.00 | - | - | - |
| Recycling Enhancement Tax Entitlement | 461,700.00 | 461,700.00 | 461,700.00 | - | - | - |
| Rehabilitate Runway (Phase I) | - | 540,440.00 | 540,440.00 | - | - | - |
| RERP: Reimbursement for Catering | - | 28,000.00 | 28,000.00 | - | - | - |
| Safe Housing and Transport | 84,793.00 | 84,793.00 | 84,793.00 | - | - | - |
| Senior Citizens and Persons with Disabilities | 1,363,164.00 | 1,363,164.00 | 1,363,164.00 | - | - | - |
| Sexual Assault Nurse Examiner (S.A.N.E.) | 52,240.00 | 52,240.00 | 52,240.00 | - | - | - |
| Sexual Assault Nurse Examiner (S.A.N.E.) | - | 86,554.00 | 86,554.00 | - | - | - |
| SHRAP FY13 | - | 683,364.00 | 683,364.00 | - | - | - |
| Smart STEPS Program FY15 | - | 8,025.00 | 8,025.00 | - | - | - |
| Social Services Block Grant | 227,542.00 | 227,542.00 | 227,542.00 | - | - | - |
| Social Services Block Grant Maint | - | 523,200.00 | 523,200.00 | - | - | - |
| Social Services Block Grant Admin | - | 21,800.00 | 21,800.00 | - | - | - |
| Southern Pine Beetle Suppression Grant | - | 20,000.00 | 20,000.00 | - | - | - |
| Special Initiative and Transportation | 71,630.00 | 71,630.00 | 71,630.00 | - | - | - |
| State Body Armor - Corrections | - | 18,097.00 | 18,097.00 | - | - | - |
| State Body Armor - Prosecutor | - | 6,562.00 | 6,562.00 | - | - | - |
| State Body Armor - Sheriff | - | 11,614.00 | 11,614.00 | - | - | - |

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, 2015**

| | APPROPRIATIONS | | EXPENDED | | | |
|---|-----------------------|---------------------------|-----------------------|----------------------|----------------------|-----------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| State COLA Senior Services | 391,380.00 | 391,380.00 | 391,380.00 | - | - | - |
| State Criminal Alien Assistance FY15 | - | 195,721.00 | 195,721.00 | - | - | - |
| State Facilities Education Act | - | 58,500.00 | 58,500.00 | - | - | - |
| State Health Insurance Assistance Program | - | 36,000.00 | 36,000.00 | - | - | - |
| State Homeland Security | 292,810.00 | 292,810.00 | 292,810.00 | - | - | - |
| Stop Violence Against Women | - | 32,377.00 | 32,377.00 | - | - | - |
| Subregional Intern Supplemental Program | 15,000.00 | 15,000.00 | 15,000.00 | - | - | - |
| Subregional Transportation 15 | - | 144,381.00 | 144,381.00 | - | - | - |
| Traumatic Loss Coalition FY 15 | - | 14,522.00 | 14,522.00 | - | - | - |
| U.S. HUD Continuum of Care | 13,271.00 | 13,271.00 | 13,271.00 | - | - | - |
| U.S. Marshall Service | 30,000.00 | 30,000.00 | 30,000.00 | - | - | - |
| U.S.D.A. | 159,287.00 | 166,172.00 | 166,172.00 | - | - | - |
| Urban Areas Security Initiative | 62,500.00 | 62,500.00 | 62,500.00 | - | - | - |
| Veterans Transportation FY15 | - | 30,000.00 | 30,000.00 | - | - | - |
| Victims of Crime Assistance | - | 271,123.00 | 271,123.00 | - | - | - |
| WIOA Plan FY15 | 3,507,022.00 | 3,507,294.00 | 3,507,294.00 | - | - | - |
| Work First NJ Program (WFNJ) FY15/16 | - | 1,955,103.00 | 1,955,103.00 | - | - | - |
| Workforce Development Partnership Program | - | 301,082.00 | 301,082.00 | - | - | - |
| Workforce Learning Link FY14/15 | 50,000.00 | 50,000.00 | 50,000.00 | - | - | - |
| Workforce Learning Link FY15/16 | - | 96,000.00 | 96,000.00 | - | - | - |
| Total Public and Private Programs Offset by Revenues | 14,269,188.00 | 22,101,751.00 | 22,101,751.00 | - | - | - |
| Contingent | 400,000.00 | 400,000.00 | - | - | 400,000.00 | - |
| Total Operations | 297,828,474.00 | 306,021,297.00 | 267,733,248.18 | 24,681,939.08 | 13,606,109.74 | - |
| Detail: | | | | | | |
| Salaries & Wages | 117,370,348.00 | 116,083,154.00 | 111,050,595.59 | 7,350.40 | 5,025,208.01 | - |
| Other Expenses | 180,458,126.00 | 189,938,143.00 | 156,682,652.59 | 24,674,588.68 | 8,580,901.73 | - |
| | 297,828,474.00 | 306,021,297.00 | 267,733,248.18 | 24,681,939.08 | 13,606,109.74 | - |

Total Public and Private Programs Offset by Revenues

Contingent

Total Operations

Detail:

Salaries & Wages

Other Expenses

**COUNTY OF OCEAN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | APPROPRIATIONS | | | EXPENDED | | |
|---|----------------|---------------------------|-----------------|--------------|------------|------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| CAPITAL IMPROVEMENTS: | | | | | | |
| Capital Improvement Fund | 5,608,931.00 | 5,608,931.00 | 5,608,931.00 | - | - | - |
| Structural Repairs and Additions to Various County Buildings | 2,000,000.00 | 2,025,000.00 | 1,350,634.09 | 639,606.88 | 34,759.03 | - |
| Installation of Traffic Lights | 65,000.00 | 65,000.00 | 65,000.00 | - | - | - |
| Road Overlays and Reconstruction - Roads | 2,552,006.00 | 2,552,006.00 | 2,174,500.99 | 163,304.74 | 214,200.27 | - |
| Road Overlays and Reconstruction - Engineering | 648,000.00 | 648,000.00 | 439,681.81 | 207,993.28 | 324.91 | - |
| Purchase of Data Processing Equipment | 2,000,000.00 | 2,000,000.00 | 596,007.61 | 1,402,695.18 | 1,297.21 | - |
| Purchase of Communication Equipment | 700,000.00 | 700,000.00 | - | 564,253.50 | 135,746.50 | - |
| Purchase of Office Equipment, Machinery and Furniture | 1,075,000.00 | 1,375,000.00 | 121,634.07 | 1,096,321.54 | 157,044.39 | - |
| Purchase of Trucks | 1,000,000.00 | 1,150,000.00 | 249,860.00 | 897,822.00 | 2,318.00 | - |
| Timekeeping Software and Equipment | 160,000.00 | 160,000.00 | 153,656.75 | 1,598.40 | 4,744.85 | - |
| Engineering Projects - Design, Permits and Other | 200,000.00 | 200,000.00 | 315.00 | 9,545.00 | 190,140.00 | - |
| Antenna and Microwave Bands | 150,000.00 | 150,000.00 | 17,502.00 | 94,884.95 | 37,613.05 | - |
| Air Park Upgrades | 25,000.00 | 25,000.00 | 6,192.00 | 8,348.35 | 10,459.65 | - |
| Roof Upgrades and Alterations | 250,000.00 | 250,000.00 | 63,315.19 | 160,992.43 | 25,692.38 | - |
| Total Capital Improvements | 16,433,937.00 | 16,908,937.00 | 10,847,230.51 | 5,247,366.25 | 814,340.24 | - |
| COUNTY DEBT SERVICE: | | | | | | |
| Payment of State Aid County College Bonds (N.J.S. 18A:64A-22.6) | 1,170,000.00 | 1,170,000.00 | 1,170,000.00 | - | - | - |
| Payment of Bonds | 31,127,177.00 | 31,139,598.00 | 31,139,598.00 | - | - | - |
| Interest on State Aid County College Bonds (N.J.S. 18A:64A-22.6) | 83,675.00 | 83,675.00 | 83,675.00 | - | - | - |
| Interest on Bonds | 15,832,006.00 | 15,832,006.00 | 15,459,478.48 | - | - | 372,527.52 |
| Total County Debt Service | 48,212,858.00 | 48,225,279.00 | 47,852,751.48 | - | - | 372,527.52 |
| DEFERRED CHARGES AND STATUTORY EXPENDITURES: | | | | | | |
| Deferred Charges to Future Taxation - Unfunded: | | | | | | |
| Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55 & 40A:4-55.8) | 22,000,000.00 | 22,000,000.00 | 22,000,000.00 | - | - | - |
| 11-15: Jamaica Blvd Bridge and Brook Rd Bridge | 17,935.00 | 17,935.00 | 17,935.00 | - | - | - |
| 12-1: Reconstruct/Resurface County Roads, Phase I | - | - | - | - | - | - |
| 06-12: Reconstruction Rt 539 at new Fort Dix entrance | 112,956.00 | 112,956.00 | 112,955.51 | - | - | 0.49 |
| 12-23: Schencks Mill Bridge | - | - | - | - | - | - |
| 11-16: Berkeley Island Park and park land in Tuckerton | - | - | - | - | - | - |
| 12-24: Retrofit Stormwater Basins | 4,524.00 | 4,524.00 | 4,523.20 | - | - | 0.80 |
| 09-11: Various Road, Bridge and Traffic Signal | 705,627.00 | 705,627.00 | 705,626.37 | - | - | 0.63 |
| 08-16: Acquire & Install Inmate Housing | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - | - | - |
| Prior Year Bills: | | | | | | |
| Future Sanitation | 17.00 | 17.00 | 7.57 | - | - | 9.43 |
| Bergan Regional Medical Center | 861.00 | 861.00 | 861.00 | - | - | - |
| Bergan Regional Medical Center | 3,012.00 | 3,012.00 | 3,012.00 | - | - | - |
| Berry, Sahrndnik, Kotzas & Benson | 42.00 | 42.00 | 42.00 | - | - | - |
| Berry, Sahrndnik, Kotzas & Benson | 83.00 | 83.00 | 83.00 | - | - | - |

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, 2015**

| | APPROPRIATIONS | | EXPENDED | | | |
|--|--------------------------|---------------------------|--------------------------|-------------------------|-------------------------|-------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | ENCUMBERED | RESERVED | CANCELLED |
| Berry, Sahrndnik, Kotzas & Benson | 1,147.00 | 1,147.00 | 1,147.00 | - | - | - |
| Berry, Sahrndnik, Kotzas & Benson | 259.00 | 259.00 | 259.00 | - | - | - |
| Berry, Sahrndnik, Kotzas & Benson | 416.00 | 416.00 | 416.00 | - | - | - |
| FYR-FTER Sakes and Service, Inc | 114.00 | 114.00 | 114.00 | - | - | - |
| GE Healthcare Bio-Sciences Corp | 2,253.00 | 2,253.00 | 2,253.00 | - | - | - |
| Rosemarie Cannella | 630.00 | 630.00 | 630.00 | - | - | - |
| Charles Cannella | 630.00 | 630.00 | 630.00 | - | - | - |
| Mary Morey | 1,259.00 | 1,259.00 | 1,259.00 | - | - | - |
| Stephen Kempf, Jr. | 861.00 | 861.00 | 861.00 | - | - | - |
| Gerald O'Brien | 630.00 | 630.00 | 630.00 | - | - | - |
| United Water of Toms River | 86,663.00 | 86,663.00 | 86,663.00 | - | - | - |
| Bob Barker Company | 154.00 | 154.00 | 154.00 | - | - | - |
| Jeanne Sahrndnik | 1,469.00 | 1,469.00 | 1,469.00 | - | - | - |
| Jerry Cadenhead | 630.00 | 630.00 | 630.00 | - | - | - |
| American Red Cross | 414.00 | 414.00 | 414.00 | - | - | - |
| Ronald Pingaro | 105.00 | 105.00 | 105.00 | - | - | - |
| Linda Pingaro | 315.00 | 315.00 | 315.00 | - | - | - |
| Mary McHugh | 210.00 | 210.00 | 210.00 | - | - | - |
| Statutory Expenditures: | | | | | | |
| Contribution to: Public Employees' Retirement System | 17,329,513.00 | 17,329,513.00 | 17,307,744.59 | - | 21,768.41 | - |
| Social Security System (O.A.S.I.) | 8,580,000.00 | 8,580,000.00 | 8,310,790.64 | - | 269,209.36 | - |
| N.J. Temporary Disability Insurance | 515,300.00 | 515,300.00 | 431,434.34 | - | 83,865.66 | - |
| N.J. Catastrophic Illness Fund - Right-to-Know | 6,600.00 | 6,600.00 | 6,600.00 | - | - | - |
| Total Deferred Charges and Statutory Appropriations | 50,874,629.00 | 50,874,629.00 | 50,499,774.22 | - | 374,843.43 | 11.35 |
| Total General Appropriations for County Purposes | \$ 413,349,898.00 | \$ 422,030,142.00 | \$ 376,933,004.39 | \$ 29,929,305.33 | \$ 14,795,293.41 | 372,538.87 |
| Original Budget | | \$ 413,349,898.00 | | | | |
| Appropriation by 40A:4-87 | | 8,680,244.00 | | | | |
| | | <u>\$ 422,030,142.00</u> | | | | |
| Cash Disbursed | | \$ 331,810,432.76 | | | | |
| Inventory - Central Supply Warehouse | | 426,260.63 | | | | |
| Deferred Charges - Emergency Authorization | | 22,000,000.00 | | | | |
| Local Match - Due to Grant Fund | | 594,560.00 | | | | |
| Reserve for Federal & State Grants | | <u>22,101,751.00</u> | | | | |
| | | <u>\$ 376,933,004.39</u> | | | | |

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

**COUNTY OF OCEAN
TRUST FUND
COMPARATIVE STATEMENT OF ASSETS, LIABILITIES
AND RESERVES - REGULATORY BASIS
DECEMBER 31, 2015 AND 2014**

| ASSETS | REFERENCE | 2015 | 2014 |
|--|-----------|-------------------------|-------------------------|
| Cash and Cash Equivalents | B-1 | \$ 87,796,029.61 | \$ 81,929,194.68 |
| Added and Omitted Taxes Receivable | B-3 | 421,653.06 | 349,597.63 |
| Total Assets | | <u>\$ 88,217,682.67</u> | <u>\$ 82,278,792.31</u> |
| LIABILITIES & RESERVES | | | |
| Interfund - Due Current | B-4 | \$ 1,990.06 | \$ 1,798.02 |
| Reserve For: | | | |
| Encumbrances | B-5 | 5,836,078.06 | 3,210,224.11 |
| County Library | B-6 | 11,590,199.13 | 11,280,345.34 |
| Forensic Laboratory Fund N.J.S.A 2C:35-20 | B-6 | 70,069.67 | 80,755.80 |
| County Board of Health | B-6 | 100,836.07 | 84,132.31 |
| Motor Vehicle Fines | B-6 | 2,659,604.42 | 2,787,536.93 |
| Planning Board Drainage | B-6 | 3,271,358.85 | 2,925,069.85 |
| Road Opening Permits | B-6 | 676,151.91 | 735,059.51 |
| P.B./Engineering Developer Agreement | B-6 | 332,883.55 | 557,564.55 |
| Subdivision and Site Plan Fees | B-6 | 32,670.32 | 25,188.32 |
| Uniform Fire Safety Act N.J.S.A. 53:27D-192 | B-6 | 241,919.81 | 230,246.57 |
| O.C.C. - Supplies | B-6 | 7,472.34 | 7,242.93 |
| Sheriff's Forfeited | B-6 | 35,714.59 | 26,637.16 |
| Solid Waste Inclusion | B-6 | 44,085.05 | 44,085.05 |
| Century of Art | B-6 | 38.63 | 38.63 |
| Recycling Revenue and Residue | B-6 | 2,436,124.01 | 2,884,814.59 |
| Inmate Welfare Fund - Commissary Account | B-6 | 351,365.18 | 292,787.46 |
| Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135 | B-6 | 64,335.36 | 55,322.96 |
| O.C.U.A. Supplies | B-6 | 1,290.12 | 3,519.67 |
| State Fund Social Services Program | B-6 | 187,065.00 | - |
| Accumulated Absences | B-6 | 1,207,385.90 | 1,290,327.50 |
| Snow Removal | B-6 | 1,026,995.94 | 213,334.67 |
| Self Insurance - General | B-6 | 16,445,877.55 | 12,078,407.38 |
| Self Insurance - Unemployment Insurance | B-6 | 1,054,326.83 | 1,004,786.87 |
| Audio Visual Aids Commission | B-6 | 145,882.95 | 145,513.67 |
| Weights and Measures | B-6 | 223,787.71 | 241,601.31 |
| Developer's Escrow | B-6 | 119,115.65 | 119,694.56 |
| Tax Board Filing Fees | B-6 | 1,057,068.03 | 1,240,819.99 |
| Golf Course Sales Tax | B-6 | 778.33 | 349.41 |
| Environmental Reserve Fund | B-6 | 8,827.13 | 9,525.77 |
| Prosecutor's - AMA | B-6 | 2,403.28 | 2,014.19 |
| Prosecutor's - SATA | B-6 | 1,189,610.99 | 1,064,710.85 |
| Prosecutor's - CLETA | B-6 | 740,416.45 | 468,892.18 |
| U.S. Department of Justice - Forfeited | B-6 | 297,627.76 | 63,692.41 |
| U.S. Department of Treasury - Forfeited | B-6 | 847.05 | 846.34 |
| Natural Land Trust | B-6 | 35,746,265.99 | 37,511,550.18 |
| Fishing Industry Program | B-6 | 96,551.01 | 126,477.97 |
| Library Future Fund | B-6 | 496,981.45 | 496,236.55 |
| County Clerk Filing Fees | B-6 | 211,461.95 | 665,765.70 |
| County Sheriff Filing Fees | B-6 | 61,688.67 | 28,482.12 |
| County Surrogate Filing Fees | B-6 | 142,529.92 | 273,392.93 |
| Total Liabilities and Reserves | | <u>\$ 88,217,682.67</u> | <u>\$ 82,278,792.31</u> |

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

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
COMPARATIVE STATEMENT OF ASSETS, LIABILITIES, RESERVES
AND FUND BALANCE - REGULATORY BASIS
DECEMBER 31, 2015 AND 2014**

| ASSETS | REFERENCE | 2015 | 2014 |
|--|-----------|--------------------------|--------------------------|
| Cash and Cash Equivalents | C-2 | \$ 124,886,069.03 | \$ 116,839,361.62 |
| Deferred Charges to Future Taxation: | | | |
| Funded | C-4 | 402,647,782.70 | 395,455,253.58 |
| Unfunded | C-5 | 61,673,226.79 | 73,685,624.95 |
| N.J. Environmental Infrastructure Trust Loan Receivable | C-7 | 7,405.00 | 2,605,750.00 |
| Other Accounts Receivable: County College Bonds | C-6 | 5,525,000.00 | 3,215,000.00 |
| Total | | <u>\$ 594,739,483.52</u> | <u>\$ 591,800,990.15</u> |
| LIABILITIES, RESERVES & FUND BALANCE | | | |
| Interfund - Current Fund | A | \$ 4,313.44 | \$ 2,916.96 |
| General Serial Bonds | C-6 | 394,757,000.00 | 388,002,000.00 |
| N.J. Environmental Infrastructure Trust Loan Payable | C-8 | 7,890,782.70 | 7,453,253.58 |
| Improvement Authorizations: | | | |
| Funded | C-9 | 68,266,269.59 | 88,641,155.09 |
| Unfunded | C-9 | 34,955,313.90 | 26,917,236.97 |
| Reserve for: | | | |
| Encumbrances | C-10 | 69,125,293.19 | 68,212,314.05 |
| Interest Earned on Proceeds of Bonds | C-11 | 1,490,777.16 | 1,462,592.90 |
| Payment of Serial Bonds | C-12 | 7,542,723.71 | 3,458,167.99 |
| Bond Issuance Costs | C | 4,667.10 | - |
| Beach Erosion | C-13 | 2,516,713.20 | 2,516,713.20 |
| Capital Improvement Fund | C-14 | 2,450,396.06 | 1,003,965.06 |
| Reserve for Accounts Receivable | C | 5,525,000.00 | 3,215,000.00 |
| Fund Balance | C-1 | 210,233.47 | 915,674.35 |
| Total | | <u>\$ 594,739,483.52</u> | <u>\$ 591,800,990.15</u> |

There were bonds and notes authorized but not issued on December 31, 2015 of \$61,673,226.79 and on December 31, 2014 of \$73,685,624.95 (Exhibit C-15)

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|---|---------------|-----------------------------|
| Balance, December 31, 2014 | | \$ 915,674.35 |
| Increased by Receipts: | | |
| Funded Improvement Authorizations - Cancelled | \$ 159,065.36 | |
| Proceeds from State of New Jersey | 51,167.76 | 210,233.12 |
| | | |
| Subtotal | | 1,125,907.47 |
| Decreased by Disbursements: | | |
| Utilization as Current Fund Anticipated Revenue | | 915,674.00 |
| | | |
| Balance, December 31, 2015 | | <u><u>\$ 210,233.47</u></u> |

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

**COUNTY OF OCEAN
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AND FUND BALANCE - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

| ASSETS | <u>2015</u> | <u>2014</u> |
|------------------------------------|--------------------------|--------------------------|
| Land | \$ 203,840,819.00 | \$ 201,417,018.00 |
| Building | 216,894,197.00 | 215,071,864.00 |
| Furniture, Fixtures and Equipment | 33,672,287.00 | 32,732,125.00 |
| Vehicles | <u>73,282,082.00</u> | <u>71,225,112.00</u> |
| Total | <u>\$ 527,689,385.00</u> | <u>\$ 520,446,119.00</u> |
| FUND BALANCE | | |
| Investment in General Fixed Assets | <u>\$ 527,689,385.00</u> | <u>\$ 520,446,119.00</u> |

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

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COUNTY OF OCEAN

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015**

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COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

Note 1. Summary of Significant Accounting Policies

Reporting Entity

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

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

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

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

Component Units

The financial statements of the component unit of the County of Ocean are not presented in accordance with Governmental Accounting Standards Board Statement No. 14, as amended by GASB Statements 39 and 61. 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
- 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, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

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

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

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

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

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2015

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

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

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2015

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.

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

Appropriation Reserves - Appropriation reserves covering unexpended appropriation balances are automatically created at year-end and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments, or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income.

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

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

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

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

Inventories of Supplies - the costs of inventories of supplies for all funds are recorded as expenditures at the time the individual items are purchased. GAAP requires that the cost of inventories be reflected on the balance sheet until utilized and expended. A general supplies inventory is reported in the current fund and is maintained through a central supply warehouse. Departments are charged for the cost of supplies used, as they are withdrawn from the warehouse. The inventory is valued at cost. Golf course pro shop inventories are reported in the current fund and maintained through the golf course pro shops. Inventory purchases are charged to budget appropriations. The balance sheet at December 31, 2015 reflects inventory on hand, verified by physical count, and stated at cost.

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED DECEMBER 31, 2015

Note 1. Summary of Significant Accounting Policies (continued)

General Fixed Assets - Accounting for governmental fixed assets, as required by *N.J.A.C.5:30-5.6*, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including municipalities, must maintain a general fixed assets reporting system that establishes and maintains a physical inventory of nonexpendable, tangible property as defined and limited by the U.S. Office of Management and Budget Circular A-87 (Attachment B, Section 19), except that the useful life of such property is at least five years. The County has adopted a capitalization threshold of \$5,000.00, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. In some instances, assets are valued at the assessed valuation of the property at the time of acquisition, which approximates fair value. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at their estimated fair market value on the acquisition date. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. Expenditures for construction in progress are recorded in the capital funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements, and transfers of fixed assets. In addition, a statement of general fixed assets, reflecting the activity for the year, must be included in the County of Ocean's basic financial statements.

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

Impact of Recently Issued Accounting Principles - Adopted Accounting Pronouncements - For the year ended December 31, 2015, the County implemented GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* – (Amendment to GASB Statement No. 27). The implementation of the Statement requires the County to disclose its portion of the collective net pension liability of the New Jersey Public Employees' Retirement System (PERS) and the New Jersey Police Firemen's Retirement System (PFRS).

Subsequent Events -The County has evaluates subsequent events through June 27, 2016 the date the financial statements were available to be issued.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 2. Cash and Cash Equivalents

The County is governed by the deposit and investment limitations of New Jersey state law. The deposits and investments held at December 31, 2015, and reported at fair value are as follows:

| Type | Carrying Value |
|---|---------------------------|
| Deposits | |
| Demand Deposits | \$ 305,448,531.29 |
| Total Deposits | <u>\$ 305,448,531.29</u> |
| Reconciliation of Statement of Assets, Liabilities, Reserves and Fund Balance: | |
| Current Fund | \$ 91,868,092.23 |
| Grant Fund | 898,340.42 |
| Trust - Other Fund | 87,796,029.61 |
| General Capital Fund | <u>124,886,069.03</u> |
| Total Cash | <u>\$ 305,448,531.29</u> |

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

As of December 31, 2015, the County's bank balances of \$305,441,202.07 were exposed to custodial credit risk as follows:

| | |
|--|--------------------------|
| Uninsured & Uncollateralized | \$ 87,796,117.26 |
| Insured Under F.D.I.C. | 1,250,000.00 |
| State of New Jersey Cash Management Fund | 1,598,035.13 |
| Collateralized Under GUDPA | <u>214,797,043.68</u> |
| Total | <u>\$ 305,441,196.07</u> |

Note 3. Investments

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

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 3. Investments (continued)

Investment Interest Rate Risk - Interest rate risk is the risk that changes in interest rates that will adversely affect the fair value of an investment. The County has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Maturities of investments held at December 31, 2015, are provided in the above schedule.

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

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

As of December 31, 2015, the County had no investments.

Note 4. Property Taxes

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

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

| <u>Year</u> | <u>Net Taxable Value</u> | <u>Net Valuation For County Tax Apportionment</u> | <u>(1) County Tax Rate</u> |
|-------------|--------------------------|---|----------------------------|
| 2015 | \$ 86,978,722,258.00 | \$ 92,390,206,956.00 | 0.352 |
| 2014 | 87,401,489,399.00 | 90,883,900,526.00 | 0.344 |
| 2013 | 86,209,401,952.00 | 91,163,070,530.00 | 0.328 |

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

Comparison of Tax Levies and Collection Currently

| YEAR | TAX LEVY | CASH COLLECTIONS | PERCENTAGE OF COLLECTION |
|------|-------------------|-------------------|--------------------------|
| 2015 | \$ 324,387,584.00 | \$ 324,387,584.00 | 100.00% |
| 2014 | 310,430,295.00 | 310,430,295.00 | 100.00% |
| 2013 | 296,797,759.00 | 296,797,759.00 | 100.00% |

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 5. Accounts Receivable

Accounts receivable at December 31, 2015 consisted of intergovernmental grants, taxes and other accounts receivable. All receivables are considered collectible in full due to the stable condition of state programs and the current fiscal year guarantee of federal funds. Accounts receivable as of fiscal year end for the County's individual major and fiduciary funds, in the aggregate, are as follows:

| | Current Fund | State & Federal Grant Fund | Trust Fund | General Capital Fund | Total |
|-----------------|-------------------------|---|-----------------------|-------------------------------------|-------------------------|
| Federal & State | \$ 1,077,811.25 | \$ 20,584,554.20 | \$ - | \$ - | \$ 21,662,365.45 |
| Taxes | 2,390,187.87 | - | 421,653.06 | - | 2,811,840.93 |
| Other | 1,275,037.08 | 2,646,554.48 | - | 5,525,000.00 | 9,446,591.56 |
| Total | \$ 4,743,036.20 | \$ 23,231,108.68 | \$ 421,653.06 | \$ 5,525,000.00 | \$ 33,920,797.94 |

Note 6. Mortgage Receivable

The County is the recipient of Home Investment Partnerships Program funds (the "HOME Program") pursuant to the provisions of the National Affordable Housing Act of 1990 (the "Act"). In accordance with the Act, and in keeping with federal regulations implementing it as adopted by the U.S. Department of Housing and Urban Development ("HUD"), the County entered into an agreement on June 28, 1994 with Cox Cro Urban Renewal Associates, L.P. (the "Subrecipient"), a limited partnership, to provide \$556,000.00 in HOME Program funds financing for an affordable housing project owned by the Subrecipient, and located in 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, 2015, principal and interest outstanding on the mortgage note amounted to \$2,646,554.48.

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

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 7. General Fixed Assets (continued)

\$5,000.00 as set forth in the Local Finance Notices issued by the Division. Therefore, only assets with a value of \$5,000.00 or more will be accounted for by the Department of Finance.

The following changes occurred in the fixed assets of the County during 2015

| | Balance Dec. 31, 2014 | Additions | Disposals | Balance Dec. 31, 2015 |
|--------------------------------------|--------------------------|----------------------|-----------------------|--------------------------|
| Land | \$ 201,417,018 | \$ 2,431,801 | \$ (8,000) | \$ 203,840,819 |
| Building | 215,071,864 | 1,822,333 | - | 216,894,197 |
| Furniture, Fixtures and Equipment | 32,732,125 | 1,419,152 | (478,990) | 33,672,287 |
| Vehicles | 71,225,112 | 4,736,718 | (2,679,748) | 73,282,082 |
| Total | 520,446,119 | 10,410,004 | (3,166,738) | 527,689,385 |
| | <u>\$ 520,446,119</u> | <u>\$ 10,410,004</u> | <u>\$ (3,166,738)</u> | <u>\$ 527,689,385</u> |

Note 8. Interfund Receivables and Payables

The following interfunds remained as of December 31, 2015:

| FUND | INTERFUND RECEIVABLE | INTERFUND PAYABLE |
|----------------------|-------------------------|----------------------|
| Current Fund | \$ 828,575.98 | \$ - |
| Grant Fund | - | 822,272.48 |
| Trust Fund | - | 1,990.06 |
| General Capital Fund | - | 4,313.44 |
| | <u>828,575.98</u> | <u>828,575.98</u> |

The purpose of these interfunds is short-term borrowings. During 2015, the County expects to liquidate such interfunds, depending upon the availability of cash flow.

The summary of interfund transfers follows:

| FUND | TRANSFERS IN | TRANSFERS OUT |
|----------------------|----------------------|----------------------|
| Current Fund | \$ 45,073.02 | \$ 946,741.20 |
| Grant Fund | 946,741.20 | 43,484.50 |
| Trust Fund | - | 192.04 |
| General Capital Fund | - | 1,396.48 |
| | <u>\$ 991,814.22</u> | <u>\$ 991,814.22</u> |

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 9. Fund Balance Appropriated

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

| | BALANCE | UTILIZED IN | PERCENTAGE |
|----------------------|------------------|------------------|------------|
| YEAR | DECEMBER 31, | BUDGET OF | OF FUND |
| CURRENT FUND: | | SUCCEEDING | BALANCE |
| | | YEAR | USED |
| 2015 | \$ 43,506,615.14 | \$ 16,500,000.00 | 37.93% |
| 2014 | 36,407,510.78 | 16,000,000.00 | 43.95% |
| 2013 | 35,603,730.85 | 16,000,000.00 | 44.94% |

Note 10. Long-Term Debt

The Local Bond Law governs the issuance of bonds and notes to finance general municipal capital expenditures. Bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond anticipation notes are issued to temporarily finance capital projects, prior to the issuance of serial bonds. The term of the notes cannot exceed one year but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid no later than the tenth anniversary of the date of the original note. The State of New Jersey also prescribes that on or before the third anniversary date of the original note a payment of at least equal to the first legally payable installment of the bonds in anticipation of which such notes were issued be paid. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary date of the original issuance and so on. Tax anticipation notes are issued if the cash on hand is not sufficient to carry on normal operations of the County at any time during the year. Such notes are authorized by a resolution adopted by the governing body.

| Summary of County Debt | <u>Year 2015</u> | <u>Year 2014</u> | <u>Year 2013</u> |
|---------------------------------------|--------------------------|--------------------------|--------------------------|
| Issued & Outstanding | | | |
| General: | | | |
| Bonds, Loans & Notes | <u>\$ 402,647,782.70</u> | <u>\$ 395,455,253.58</u> | <u>\$ 383,638,290.37</u> |
| Deductions: | | | |
| Accounts Receivable from Other Public | | | |
| Authorities for Payment of Gross Debt | 5,525,000.00 | 3,215,000.00 | 4,385,000.00 |
| Funds Temporarily Held | | | |
| to pay Bonds & Notes | <u>7,542,723.71</u> | <u>3,458,167.99</u> | <u>8,316,996.46</u> |
| Total Deductions | <u>13,067,723.71</u> | <u>6,673,167.99</u> | <u>12,701,996.46</u> |
| Net Debt Issued | <u>389,580,058.99</u> | <u>388,782,085.59</u> | <u>370,936,293.91</u> |
| Authorized But Not Issued | | | |
| General - Bonds & Notes | <u>61,673,226.79</u> | <u>73,685,624.95</u> | <u>53,332,655.44</u> |
| Total Net Debt | <u>\$ 451,253,285.78</u> | <u>\$ 462,467,710.54</u> | <u>\$ 424,268,949.35</u> |

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 10. Long-Term Debt (continued)

Summary of Statutory Debt Condition – Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicated a statutory net debt of 0.488%:

| | GROSS DEBT | DEDUCTIONS | NET DEBT |
|--------------|--------------------------|-------------------------|--------------------------|
| General Debt | <u>\$ 464,321,009.49</u> | <u>\$ 13,067,723.71</u> | <u>\$ 451,253,285.78</u> |
| Total Debt | <u>\$ 464,321,009.49</u> | <u>\$ 13,067,723.71</u> | <u>\$ 451,253,285.78</u> |

Net Debt, \$451,253,285.78, divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$92,405,615,775.67, equals 0.488%.

Borrowing Power Under 40A:2-6:

| | |
|---------------------------------|---------------------------|
| 2% of Equalized Valuation Basis | \$1,848,112,315.51 |
| Net Debt | <u>451,253,285.78</u> |
| Remaining Borrowing Power | <u>\$1,396,859,029.73</u> |

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

General Debt - Serial Bonds

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------|--------------------------|--------------------------|--------------------------|
| 2016 | \$ 33,945,000.00 | \$ 15,884,143.91 | \$ 49,829,143.91 |
| 2017 | 36,130,000.00 | 14,848,537.52 | 50,978,537.52 |
| 2018 | 32,460,000.00 | 13,453,825.02 | 45,913,825.02 |
| 2019 | 31,790,000.00 | 12,106,325.02 | 43,896,325.02 |
| 2020 | 29,055,000.00 | 10,761,802.52 | 39,816,802.52 |
| 2021-2025 | 128,415,000.00 | 35,666,357.60 | 164,081,357.60 |
| 2026-2030 | 89,252,000.00 | 11,452,840.67 | 100,704,840.67 |
| 2021-2032 | <u>13,710,000.00</u> | <u>608,800.00</u> | <u>14,318,800.00</u> |
| Totals | <u>\$ 394,757,000.00</u> | <u>\$ 114,782,632.26</u> | <u>\$ 509,539,632.26</u> |

General Debt - NJEIT Loans Payable

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total**</u> |
|-------------|------------------------|----------------------|------------------------|
| 2016 | \$ 162,900.03 | \$ 52,318.52 | \$ 215,218.55 |
| 2017 | 167,900.03 | 50,318.52 | 218,218.55 |
| 2018 | 167,900.03 | 44,292.27 | 212,192.30 |
| 2019 | 172,900.03 | 38,177.39 | 211,077.42 |
| 2020 | 177,900.03 | 34,588.76 | 212,488.79 |
| 2021-2025 | 914,500.24 | 119,693.80 | 1,034,194.04 |
| 2026-2030 | 437,076.81 | 49,043.80 | 486,120.61 |
| 2031-2033 | <u>229,953.50</u> | <u>14,160.02</u> | <u>244,113.52</u> |
| Totals | <u>\$ 2,431,030.70</u> | <u>\$ 402,593.08</u> | <u>\$ 2,833,623.78</u> |

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 10. Long-Term Debt (continued)

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

Changes in Outstanding Debt

During 2015 the following changes occurred in the outstanding debt of the County:

| | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 | Due Within One Year |
|----------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|--------------------------------|
| General Serial Bonds | \$ 388,002,000.00 | \$ 119,570,000.00 | \$ 112,815,000.00 | \$ 394,757,000.00 | \$ 33,945,000.00 |
| NJEIT Loans Payable | 7,453,253.58 | 653,154.00 | 215,624.88 | 7,890,782.70 | 162,900.03 |
| Compensated Absences | 2,178,378.56 | 69,294.61 | - | 2,247,673.17 | - |
| | <u>\$ 397,633,632.14</u> | <u>\$ 120,292,448.61</u> | <u>\$ 113,030,624.88</u> | <u>\$ 404,895,455.87</u> | <u>\$ 34,107,900.03</u> |

Note 11. 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 the Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrprts.shtml.

| <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 1/5 5th 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 before age 62 with 25 or more years of service credit 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.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 11. Pension Obligations (continued)

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

Contributions - The contribution policy for PERS is set by *N.J.S.A. 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 fiscal year 2015, 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. County contributions to PERS amounted to \$9,703,304.00 for 2015.

The employee contribution rate was 6.92% effective July 1, 2014 and increased to 7.06% effective July 1, 2015. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018.

Net Pension Liability and Pension Expense - At December 31, 2015, the County's proportionate share of the PERS net pension liability is valued to be \$262,079,759.00. The net pension liability was measured as of June 30, 2015. 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 June 30, 2014, to the measurement date of June 30, 2015. 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, 2015. The County's proportion measured as of June 30, 2015, was 1.16750%, which was a decrease of .00954% from its proportion measured as of June 30, 2014.

Balances at December 31, 2015 and December 31, 2014

| | <u>12/31/15</u> | <u>12/31/14</u> |
|--|-----------------|-----------------|
| | July 1, 2015 | July 1, 2014 |
| Acturial valuation date | 262,079,759.00 | 220,373,081.00 |
| Net Pension Liability | 262,079,759.00 | 220,373,081.00 |
| County's portion of the Plan's total net pension Liability | 1.16750% | 1.17703% |

For the year ended December 31, 2015, the County had an allocated pension expense of \$16,744,951.00.

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015

Note 11. Pension Obligations (continued)

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

Actuarial Assumptions – The collective total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions:

| | <u>PERS</u> |
|---------------------------|---|
| Measurement date | June 30, 2015 |
| Acturial valuation date | July 1, 2014 |
| Investment rate of return | 7.90% |
| Salary scale | 2012-2021 - 2.15-4.40% Based on Age Thereafter - 3.15-5.40% Based on Age |
| Inflation rate | 3.04% |

Mortality rates were based on the RP-2000 Combined Health Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Long-Term Expected Rate of Return - In accordance with State statute, the long-term expected rate of return on plan investments 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 real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2015 are summarized in the following table:

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 11. 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> |
|-----------------------------|--------------------------|---|
| Cash | 5.00% | 1.04% |
| U.S. Treasuries | 1.75% | 1.64% |
| Investment Grade Credit | 10.00% | 1.79% |
| Mortgages | 2.10% | 1.62% |
| High Yield Bonds | 2.00% | 4.03% |
| Inflation-Indexed Bonds | 1.50% | 3.25% |
| Broad US Equities | 27.25% | 8.52% |
| Developed Foreign Equities | 12.00% | 6.88% |
| Emerging Market Equities | 6.40% | 10.00% |
| Private Equity | 9.25% | 12.41% |
| Hedge Funds/Absolute Return | 12.00% | 4.72% |
| Real Estate (Property) | 2.00% | 6.83% |
| Commodities | 1.00% | 5.32% |
| Global Debt ex US | 3.50% | -0.40% |
| REIT | 4.25% | 5.12% |
| Total | 100.00% | |

Discount Rate - The discount rate used to measure the total pension liability was 4.90% as of June 30, 2015. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipals bonds with an average rating of AA/Aa or higher. 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 will be made based on the average of the last five years of contributions made in relation to the last five years of actuarially determined contributions.

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 through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining 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 (3.90%) or 1-percentage-point higher (5.90%) than the current rate:

| | <u>Decrease</u> <u>(3.90%)</u> | <u>Discount</u> <u>(4.90%)</u> | <u>Increase</u> <u>(5.90%)</u> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| County's proportionate share of the net pension liability | \$ 325,733,073.52 | \$ 262,079,759.05 | \$ 208,713,280.09 |

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015

Note 11. Pension Obligations (continued)

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

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial statements.

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

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

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

The following represents the membership tiers for PFRS:

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

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

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 2015, the State contributed an amount less than the actuarially determined amount. The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 11. Pension Obligations (continued)

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

fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. County contributions to PFRS amounted to \$7,571,209.00 for 2015.

The employee contributions for PFRS are 10.00% of employees’ annual compensation, as defined.

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.

Net Pension Liability and Pension Expense - At December 31, 2015, the County’s proportionate share of the PFRS net pension liability is valued to be \$163,424,158.00. The net pension liability was measured as of June 30, 2015. 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 June 30, 2014, to the measurement date of June 30, 2015. 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, 2015. The County’s proportion measured as of June 30, 2015, was .98114%, which was a decrease of .00460% from its proportion measured as of June 30, 2014.

Balances at December 31, 2015 and December 31, 2014

| | <u>12/31/15</u> | <u>12/31/14</u> |
|--|-----------------|-----------------|
| Actuarial valuation date | July 1, 2015 | July 1, 2014 |
| Net Pension Liability | 163,424,158.00 | 123,997,686.00 |
| County's portion of the Plan's total net pension Liability | 0.98114% | 0.98575% |

For the year ended December 31, 2015, the County had an allocated pension expense of \$14,895,877.00.

Additionally, the State’s proportionate share of the net pension liability attributable to the County is \$14,331,751.00 as of December 31, 2015. The net pension liability was measured as of June 30, 2015. 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 June 30, 2014, to the measurement date of June 30, 2015. 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

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 11. Pension Obligations (continued)

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

relative to the projected contributions of all participating members, actuarially determined. The State’s proportion measured as of June 30, 2015 was .98114%, which was a decrease of .00460% from its proportion measured as of June 30, 2014, which is the same proportion as the County’s.

| | |
|--|--------------------------|
| County's Proportionate Share of the Net Pension Liability | \$ 163,424,158.00 |
| State's Proportionate Share of the Net Pension Liability Associated with the County | <u>14,331,751.00</u> |
| Total Net Pension Liability | <u>\$ 177,755,909.00</u> |

For the year ended December 31, 2015, the County’s total allocated pension expense was \$16,683,555.00.

Actuarial Assumptions – The collective total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions:

| | <u>PFRS</u> |
|---------------------------|--------------------------|
| Measurement date | June 30, 2015 |
| Actuarial valuation date | July 1, 2014 |
| Investment rate of return | 7.90% |
| Salary scale | 2012-2021 - 2.60-9.48% |
| | Based on Age |
| | Thereafter - 3.60-10.48% |
| | Based on Age |
| Inflation rate | 3.04% |

Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Scale BB. Mortality rates were based on the RP-2000 Combined Health Mortality Tables projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

Long-Term Expected Rate of Return - In accordance with State statute, the long-term expected rate of return on plan investments 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

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 11. Pension Obligations (continued)

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

asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2015 are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|-----------------------------|--------------------------|---|
| Cash | 5.00% | 1.04% |
| U.S. Treasuries | 1.75% | 1.64% |
| Investment Grade Credit | 10.00% | 1.79% |
| Mortgages | 2.10% | 1.62% |
| High Yield Bonds | 2.00% | 4.03% |
| Inflation-Indexed Bonds | 1.50% | 3.25% |
| Broad US Equities | 27.25% | 8.52% |
| Developed Foreign Equities | 12.00% | 6.88% |
| Emerging Market Equities | 6.40% | 10.00% |
| Private Equity | 9.25% | 12.41% |
| Hedge Funds/Absolute Return | 12.00% | 4.72% |
| Real Estate (Property) | 2.00% | 6.83% |
| Commodities | 1.00% | 5.32% |
| Global Debt ex US | 3.50% | -0.40% |
| REIT | 4.25% | 5.12% |
| Total | 100.00% | |

Discount Rate - The discount rate used to measure the total pension liability was 5.79% as of June 30, 2015. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipals bonds with an average rating of AA/Aa or higher.

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 made on the average of the last five years of contributions. 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 through 2045. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2045, and the municipal bond rate was applied to projected benefit payments after that date in determining 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 (4.79%) or 1-percentage-point higher (6.79%) than the current rate:

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 11. Pension Obligations (continued)

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

| | Decrease (4.79%) | Discount Rate (5.79%) | Increase (6.79%) |
|---|---------------------|--------------------------|---------------------|
| County's proportionate share of the Net Pension Liability and the State's proportionate share of the Net Pension Liability associated with the County | \$ 234,338,720.99 | \$ 177,755,908.00 | \$ 131,617,681.21 |

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued PERS financial statements.

C. Defined Contribution Retirement Program (DCRP)

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

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary.

In addition to the employee contributions, the County's contribution amounts for each pay period are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

The County’s contributions were as follows:

| Fiscal Year | Total Liability | Funded by County | Employee Deductions |
|------------------------|----------------------------|-----------------------------|--------------------------------|
| 2015 | \$54,170.42 | \$19,442.13 | \$34,728.29 |
| 2014 | 26,720.66 | 10,468.05 | 16,252.61 |
| 2013 | 23,961.20 | 8,457.90 | 15,503.30 |

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

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015

Note 12. Other Post-Employment Benefits

Plan Description

In addition to the pension benefits described in Note 7, the County contributes to the State Health Benefits Program (S.H.B.P.), a cost-sharing, multiple employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. S.H.B.P. was established in 1961 under N.J.S.A.52:14-17.25 et seq., to provide health benefits to State employees, retirees, and their dependents. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. S.H.B.P. provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

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

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

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the S.H.B.P. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the S.H.B.P. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at www.state.nj.us/treasurv/pensions/.

Funding Policy

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

Contributions to pay for the health premiums of participating retirees in the S.H.B.P. are billed to the County on a monthly basis. The County funds these benefits on a pay-as-you-go basis and therefore does not record accrued expenses related to these benefits.

The County contributions to SHBP which equaled the required contributions for each year is as follows:

Table with 3 columns: Year, Retirees Covered, Total Cost. Rows for 2015, 2014, and 2013.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 13. Compensated Absences

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

The accumulated cost of unused sick and vacation time has not been recorded in the financial statements as presented, however at December 31, 2015 it is calculated that accrued unused sick and vacation time payable are valued at \$2,247,673.17. The likelihood that this liability would be due and payable all at once is remote since the County’s employees’ ages and anticipated retirement dates vary.

The County has established a Compensated Absences Trust Fund to set aside funds for future payments of compensated absences. At December 31, 2015, the balance of the fund was \$1,207,385.90.

Note 14. Deferred Compensation Plan

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

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

Note 15. Deferred Charges to be Raised in Succeeding Budgets

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2015, the following deferred charges are shown on the statement of assets, liabilities, reserves and fund balance of the following fund(s):

| | <u>Balance</u> <u>Dec. 31, 2015</u> | <u>2016 Budget</u> <u>Appropriation</u> |
|--|--|--|
| Current Fund: | | |
| Special Emergency Authorization - Superstorm Sandy | \$ 9,971,386.39 | \$ 7,330,263.00 |

The appropriations in the 2016 budget as introduced are not less than that required by the statutes. The County expects a 90% recovery of the Special Emergency Authorization to be funded by FEMA.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 16. 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 17. Lease Commitments

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

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

The amount expended by the County for this lease during the period under audit was \$367,751.06, which included real estate taxes.

COUNTY OF OCEAN, NEW JERSEY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015

Note 17. Lease Commitments (continued)

On April 19, 1996, the County of Ocean and Board of Social Services entered into a lease agreement with Grunin Properties for space located at Building 2, 1027 Hooper Avenue, Toms River. The lease will run from June 1, 1996 to July 1, 2022, each of the tenants is responsible for their respective share of rents payable under the lease. In addition to the monthly rents, the tenants are responsible for insurance, common area costs and any direct costs. The monthly rents plus all other insurance, common area and direct costs attributable to the County was \$42,828.28 from January through April 2015 and \$42,642.70 thereafter. The amount expended by the County for this lease during the period under audit was \$512,454.72.

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

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

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

The amount expended by the County for this lease during the period under audit was \$195,471.88 which included the common area maintenance, real estate taxes, media funding and promotion.

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

In a resolution dated December 20, 2006 and later amended by a resolution dated April 4, 2007, the County exercised its option by authorizing and executing an addendum to the lease agreement. The addendum extends the lease term for a period of three years, commencing December 1, 2006 and terminating November 30, 2009 and provides for an option to renew for three (3) additional years. On November 20, 2009, the County executed the option to extend the term of the lease for a period of three years, commencing December 1, 2009 and terminating November 30, 2012 with an option to renew for three additional years. On December 19, 2012, the County executed the option to extend the term of the lease for an additional period of three years, commencing December 1, 2012 and terminating November 30, 2015. On December 16, 2015, the County executed the option to extend the term of the lease for an additional period of three years, commencing December 1, 2015 and terminating November 30, 2018. The amount expended by the County for this lease for 2015 rent was \$160,922.83.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 17. Lease Commitments (continued)

On August 8, 2002, the County entered into a lease agreement with Richard S. Haines for space located at 7 Hadley Avenue. The lease will run from September 1, 2002 through August 31, 2010. Rent was established at \$5,250.00 per month with an annual 3% increase over the previous year's rent. The monthly rent payment will be offset by any rents paid by tenants currently in occupancy. This lease is described as a triple net lease which is defined as a lease where the tenant is solely responsible for all of the costs relating to the asset being leased. Examples are any upgrades, utilities and insurance. On December 16, 2009, the County and the landlord extended the lease for a term of eight (8) years commencing on January 1, 2010 and ending on December 31, 2017. The rent was established at \$6,000.00 per month. Upon the first anniversary and each year thereafter, the rent will increase to reflect increases per annum as determined by the previous year's rent based upon the Consumer Price Index of the Bureau of Labor Statistics of the U.S. Department of Labor for New York, using 2010 as the base year, but in no event shall the rent be less than \$6,000.00 per month. The amount expended by the County for this lease for 2015 rent was \$86,817.53.

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

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

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

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

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

Payments under the lease agreement for 2015 amounted to \$60,000.00. The County received \$30,000.00 from Manchester Township as its share of the rent. Manchester's share of the rent was treated as miscellaneous revenue by the County.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 18. 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, 2015 the Authority’s issued and outstanding debt principal was \$154,190,632. This number was abstracted from the most recent available audit of the Ocean County Utilities Authority.

Note 19. Risk Management

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

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

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

The Actuarial Advantage, Inc. was engaged by the County to estimate their loss and loss adjustment expense reserves as of December 31, 2013 for their self-insured program. The County retains \$250,000.00 per occurrence for workers’ compensation, general liability, automobile liability, public officials’ liability and police professional liability coverage’s. The County has obtained reinsurance in the private insurance marketplace for workers compensation, general and auto liability losses in excess of \$250,000.00 per occurrence.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 19. Risk Management (continued)

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, 2015, the most recent date for which information was available amounted to \$10,059,617.80, for funding of self-insured retentions. At December 31, 2014, the determined worth of open claims for self-insured risks was \$18,695,160.00, based on the requirements of Government Accounting Standards Board 10, which stipulates that a liability for claims be disclosed, if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Self-insurance reserves for automobile liability, police professional liability and public official's liability met or exceeded the actuarially recommended amounts at December 31, 2015. Self-insurance reserves for workers' compensation and general liability were below the actuarially recommended amounts at year-end. The County budgets annually to replenish these reserves:

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

| | <u>Balance</u> <u>Dec. 31, 2015</u> | <u>Actuarial</u> <u>Recommendation</u> <u>at Dec. 31, 2014</u> | <u>Over/(Under)</u> <u>2014 Actuarial</u> <u>Recommended</u> | <u>Amount</u> <u>Raised in</u> <u>2016 Budget</u> | <u>Remainder to</u> <u>be Raised in</u> <u>Subsequent</u> <u>Budgets</u> |
|-------------------------------------|--|--|--|---|---|
| Workers' Compensation | \$12,417,472.73 | \$ 16,018,179.00 | (3,600,706.27) | \$ 4,000,000 | \$ - |
| Automobile Liability | 283,404.39 | 214,276.00 | 69,128.39 | 81,000 | - |
| Self-insurance Police Professionals | 878,373.17 | 660,834.00 | 217,539.17 | - | - |
| Self-insurance Public Officials | 270,758.71 | 150,145.00 | 120,613.71 | - | - |
| General Liability | 1,346,283.05 | 1,651,726.00 | (305,442.95) | 500,000 | - |

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

Note 20. Contracts Payable

The County has committed design and construction contracts outstanding at December 31, 2015 and 2014. 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, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 21. 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, 2015, the County estimates that no material liabilities will result from such audits.

FEMA Community Disaster Loan

On May 10, 2013, the Governor's Office announced that the County of Ocean would be receiving FEMA's Community Disaster Loan (CDL). The County received \$5,000,000 which was the maximum allowed in the program, which funded the County's 2013 Budget for loss of ratables and tax appeals. This amount was recognized as revenue for the year ended December 31, 2013 in the Current Fund.

The County submitted a formal request for a FEMA Community Disaster Loan (CDL) in the amount of \$5,000,000 in relation to Super Storm Sandy losses and expenditures. The County drew down \$5,000,000 at 1.0% interest on September 6, 2013. The County accrued interest of \$115,855.98 as of December 31, 2015.

The interest rate on the loan is the U.S. Treasury rate for 5-year maturities on the date the Promissory Note is executed, in this case September 6, 2013. The term of the loan is usually 5 years, but may be extended. Interest accrues on the funds as they are disbursed.

When applicable, the Assistant Administrator of the Disaster Assistance Directorate may cancel repayment of all or part of the loan if the revenues of the applicant in the three fiscal years following the financial year of the disaster are insufficient to meet the operating budget because of disaster related revenue losses and un-reimbursed disaster related operating expenses.

Note 22. Board of School Estimates

The Board of School Estimates approved an Appropriation of \$17,914,646 for the Ocean County Vocational Technical School Year July 1, 2015 to June 30, 2016. The County funded this amount by appropriating \$17,914,646 in the County's 2016 budget.

The Board of School Estimates approved an Appropriation of \$14,850,259 for the Ocean County College Year July 1, 2015 to June 30, 2016. The County funded this amount by appropriating \$14,850,259 in the County's 2016 budget.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 23. 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 24. Subsequent Events

The County has evaluated subsequent events through, June 27, 2016, the date the financial statements were available to be issued.

On March 2, 2016, an ordinance authorizing a project consisting of the Reconstruction and Resurfacing of Certain County Roads, Phase I, all located in the County of Ocean and appropriating \$3,000,000.00 and authorizing the issuance of \$2,850,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On March 2, 2016, an ordinance authorizing the Installation of Traffic Signal Upgrades on Long Beach Boulevard in Long Beach Township and appropriating \$2,300,000.00 and authorizing the issuance of \$2,185,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On March 2, 2016, an ordinance authorizing the Preservation, Restoration and Redevelopment of Cedar Bridge Tavern and appropriating \$2,200,000.00 and authorizing the issuance of \$2,090,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On May 4, 2016, an ordinance authorizing a project consisting of Various Engineering, Road, Bridge and Drainage Improvements, all located in the County of Ocean and appropriating \$2,000,000.00 and authorizing the issuance of \$1,900,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On May 4, 2016, an ordinance authorizing the Dredging of Little Silver Lake in Point Pleasant Beach and appropriating \$750,000.00 and authorizing the issuance of \$710,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On May 4, 2016, an ordinance authorizing the Construction of Stormwater Management Facilities at various locations, all located in the County of Ocean and appropriating \$2,000,000.00 and authorizing the issuance of \$1,900,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On May 4, 2016, an ordinance authorizing the Installation of New and Upgraded Traffic Control Devices at various locations, all located in the County of Ocean and appropriating \$2,000,000.00 and authorizing the issuance of \$1,900,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On May 4, 2016, an ordinance authorizing the Reconstruction and Resurfacing of Various Roads, all located in the County of Ocean and appropriating \$5,191,300.00 and authorizing the issuance of \$5,191,000.00 in bonds or bond anticipation notes to finance the same was adopted.

COUNTY OF OCEAN, NEW JERSEY

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 24. Subsequent Events (continued)

On May 4, 2016, an ordinance authorizing Replacement of North Cooks Bridge in Jackson Township and appropriating \$3,100,000.00 and authorizing the issuance of \$2,665,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On June 1, 2016, an ordinance authorizing Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land and appropriating \$2,000,000.00 and authorizing the issuance of \$1,900,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On June 1, 2016, an ordinance authorizing Reconstruction and Resurfacing of Certain County Roads, Phase II and appropriating \$3,000,000.00 and authorizing the issuance of \$2,850,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On June 1, 2016, an ordinance authorizing Construction of a Park-N-Ride Facility at Garden State Parkway Interchange 58 in Little Egg Harbor Township and appropriating \$1,500,000.00 and authorizing the issuance of \$1,500,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On June 1, 2016, an ordinance authorizing Traffic Safety Improvements at Cedar Bridge Avenue and Oberlin Avenue in Lakewood Township and appropriating \$950,000.00 and authorizing the issuance of \$950,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On June 1, 2016, an ordinance authorizing Realignment of Horicon Avenue and Beckerville Road in Manchester Township and appropriating \$1,200,000.00 and authorizing the issuance of \$1,140,000.00 in bonds or bond anticipation notes to finance the same was adopted.

On June 1, 2016, an ordinance authorizing Capital Improvements, Renovations and Repairs at Various Locations of the Ocean County Vocational Technical School District and appropriating \$670,000.00 was adopted.

On June 1, 2016, an ordinance authorizing Construction of a Salt Shed at the Road Department Garage in Lacey Township and appropriating \$550,000.00 was adopted.

SUPPLEMENTARY EXHIBITS

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CURRENT FUND

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**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF CURRENT CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | CURRENT | GRANTS |
|--|------------------|---------------|
| Balance, December 31, 2014 | \$ 81,272,604.93 | \$ 511,619.21 |
| Increased by: | | |
| Revenue Accounts Receivable | \$ 45,516,102.53 | |
| Non-budget Revenue | 3,733,661.33 | |
| County Taxes | 324,387,584.00 | |
| Interfund - Grant Fund | 20,444,307.93 | |
| Payroll Liabilities | 70,772,708.01 | |
| Interfund - Trust Fund | 75,679.22 | |
| Due from Other Agencies | 101,161.34 | |
| Reserve for Superstorm Sandy - NJDOT Reimbursement | 124,620.42 | |
| Reserve for Superstorm Sandy - Refunds | 176,646.00 | |
| CDBG Receivable | 2,467,982.79 | |
| FEMA Receivable | 2,896.13 | |
| Grants - Accounts Receivable | \$ 22,711,240.00 | |
| Interfund - Current Fund | 330,000.00 | |
| Grants - Unappropriated Reserves | 467,803,349.70 | 23,268,813.00 |
| Subtotal | 549,075,954.63 | 23,780,432.21 |
| Decreased by: | | |
| 2015 Budget Appropriations | 331,810,432.76 | |
| 2014 Appropriation Reserves | 32,088,044.63 | |
| Refund of Prior Year Revenue | 15,141.37 | |
| Inventory - Central Supply Warehouse | 573,357.64 | |
| Accounts Payable | 739,408.57 | |
| Interfund - Grant Fund | 19,233,645.84 | |
| Reserve for Superstorm Sandy | 932,744.96 | |
| Payroll Liabilities | 71,732,060.76 | |
| Due from Other Agencies | 83,024.87 | |
| Interfund - Current Fund | 457,207,861.40 | 20,444,307.93 |
| Grant - Appropriated Reserves | 2,437,783.86 | 22,882,091.79 |
| Balance, December 31, 2015 | \$ 91,868,093.23 | \$ 898,340.42 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF DUE COUNTY FOR ADDED AND OMITTED TAXES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | |
|----------------------------|-------------------------------|
| Balance, December 31, 2014 | \$ 1,955,241.72 |
| Increased by: | |
| Added and Omitted Taxes | <u>2,449,017.35</u> |
| Subtotal | 4,404,259.07 |
| Decreased by: | |
| Collections | <u>2,014,071.20</u> |
| Balance, December 31, 2015 | <u><u>\$ 2,390,187.87</u></u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE DECEMBER 31, 2014 | ACCRUED IN 2015 | REALIZED | BALANCE DECEMBER 31, 2015 |
|---|---------------------------------|--------------------|-----------------|---------------------------------|
| Miscellaneous Revenue Anticipated: | | | | |
| Recording Fees - County Clerk Fees | \$ 595,576.87 | \$ 6,908,444.66 | \$ 6,841,087.19 | \$ 662,934.34 |
| Surrogate Fees | 40,537.25 | 521,537.02 | 524,367.65 | 37,706.62 |
| Sheriff Fees | - | 1,855,608.07 | 1,855,608.07 | - |
| Interest on Investments and Deposits | - | 245,222.16 | 245,222.16 | - |
| Data Processing Time Sharing Service | - | 3,143.09 | 3,143.09 | - |
| Road Opening Permits | - | 37,855.00 | 37,855.00 | - |
| Copy Machine Fees - County Clerk | - | 7,776.30 | 7,776.30 | - |
| Notary Fees - County Clerk | 2,400.00 | 30,975.00 | 31,200.00 | 2,175.00 |
| Passport Fees - County Clerk | 36,205.00 | 673,605.00 | 664,205.00 | 45,605.00 |
| Federal and State Contract - Indirect Cost Allocation | - | 1,199,354.41 | 1,199,354.41 | - |
| Telephone Commissions | - | 335,936.97 | 335,936.97 | - |
| Sale of Plans and Specifications | - | 13,495.00 | 13,495.00 | - |
| College Debt Service Reimbursement | - | 1,373,537.39 | 1,373,537.39 | - |
| Rent - Ocean County Air Park | - | 148,465.54 | 148,465.54 | - |
| Rent - Parks - Picnic Areas | - | 11,385.00 | 11,385.00 | - |
| State Reimbursement - Inmates | - | 35,553.08 | 35,553.08 | - |
| County Parks - Non-Profit Program | - | 88,359.92 | 88,359.92 | - |
| Shared Services Agreements - Engineering | - | 49,165.76 | 49,165.76 | - |
| Shared Services Agreements - Planning | - | 58,695.09 | 58,695.09 | - |
| Shared Services Agreements - Roads | - | 1,259,311.32 | 1,259,311.32 | - |
| Shared Services Agreements - Transportation | - | 100,000.00 | 100,000.00 | - |
| Shared Services Agreements - Vehicle Services | - | 253,381.94 | 253,381.94 | - |
| Atlantis Complex Revenues | - | 747,723.12 | 747,723.12 | - |
| Forge Pond Golf Course Fees | - | 439,501.16 | 439,501.16 | - |
| Atlantis Pro Shop | - | 24,332.92 | 24,332.92 | - |
| Forge Pond Pro Shop | - | 30,594.56 | 30,594.56 | - |
| Reimbursement for Salary and Wages of Mental Health Coordinator | - | 15,000.00 | 15,000.00 | - |
| Division of Aging - State Distribution Center Reimbursement | - | 94,566.39 | 94,566.39 | - |
| State Aid - County College Bonds (N. J. S. 18A:64A-22-6) | - | 1,253,675.00 | 1,253,675.00 | - |
| Judicial Unification Archive Space | - | - | - | - |
| Judicial Unification Telephone Service Agreement | - | 246,432.00 | 246,432.00 | - |
| Judicial Unification Mail Distribution Agreement | - | 119,000.00 | 119,000.00 | - |
| Prosecutor's Salary Reimbursement | - | 65,000.00 | 65,000.00 | - |
| State and Federal Reimbursement School Nutrition | - | 25,235.98 | 25,235.98 | - |
| Library Pension Payment | - | 1,744,654.00 | 1,744,654.00 | - |
| Supplemental Security Income | - | 1,512,154.00 | 1,512,154.00 | - |
| DMH&H Recoveries | - | 17,519.61 | 17,519.61 | - |
| B.O.S.S. CMC Agreement | - | 36,000.00 | 36,000.00 | - |
| DDD Assessment Program | - | 11,305.00 | 11,305.00 | - |
| Parks Vendor Commissions | - | 10,161.50 | 10,161.50 | - |
| Sample Ballots Postage | - | 36,698.27 | 36,698.27 | - |
| Sample Ballots Printing | - | 19,477.38 | 19,477.38 | - |
| Rent - T-Hangers at Airpark | - | 169,876.00 | 169,876.00 | - |
| Sub-Division and Site Plan Fees | - | 25,188.00 | 25,188.00 | - |
| Motor Vehicle Fines | - | 2,787,536.00 | 2,787,536.00 | - |
| Reserve to Pay Bonds | - | 3,458,167.00 | 3,458,167.00 | - |
| Capital Surplus | - | 915,674.00 | 915,674.00 | - |
| Recycling Reserve Trust | - | 200,000.00 | 200,000.00 | - |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE DECEMBER 31, 2014 | ACCRUED IN 2015 | REALIZED | BALANCE DECEMBER 31, 2015 |
|---|---------------------------------|-------------------------|-------------------------|---------------------------------|
| Miscellaneous Revenue Anticipated: | | | | |
| Constitutional Officers Fees - Tax Relief: | | | | |
| County Clerk | 264,124.60 | 3,268,174.00 | 3,225,731.10 | 306,567.50 |
| Surrogate | 37,419.01 | 481,418.90 | 484,031.79 | 34,806.12 |
| Sheriff | - | 1,082,655.09 | 1,082,655.09 | - |
| Public Health Priority Funding (N.J.S.A. 26:2F-1) | 163,419.00 | 1,754,799.97 | 1,732,976.47 | 185,242.50 |
| Added and Omitted Taxes | - | 2,014,071.20 | 2,014,071.20 | - |
| CDBG Essential Services Grant | - | 6,834,812.97 | 6,834,812.97 | - |
| Build America Bonds Rebate | - | 747,395.70 | 747,395.70 | - |
| FHWA Reimbursement - Shared Services | - | 251,850.44 | 251,850.44 | - |
| | <u>\$ 1,139,681.73</u> | <u>\$ 45,651,457.88</u> | <u>\$ 45,516,102.53</u> | <u>\$ 1,275,037.08</u> |
| Cash Receipts | | | <u>\$ 45,516,102.53</u> | |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF INVENTORY - CENTRAL SUPPLY WAREHOUSE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-----------------------------------|---------------|----------------------|
| Balance, December 31, 2014 | | \$ 238,989.95 |
| Increased by: | | |
| Disbursements | \$ 525,015.99 | |
| Adjustments to Inventory | 48,341.65 | 573,357.64 |
| | | <hr/> |
| Subtotal | | 812,347.59 |
| Decreased by: | | |
| 2015 Budget Allocations - Current | 426,260.63 | |
| 2015 Budget Allocations - Grant | 2,428.93 | |
| 2015 Budget Allocations - Trust | 75,679.22 | 504,368.78 |
| | | <hr/> |
| Balance, December 31, 2015 | | <u>\$ 307,978.81</u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF INTERFUNDS - OTHER
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | TRUST FUND | GENERAL CAPITAL FUND | TOTAL |
|--------------------------------------|--------------------|----------------------------|--------------------|
| Balance December 31, 2014 - Due From | \$ 1,798.02 | \$ 2,916.96 | \$ 4,714.98 |
| Increased by: | | | |
| Interest Due From Other Funds | 1,990.06 | 4,313.44 | 6,303.50 |
| Inventory Allocation | 75,679.22 | - | 75,679.22 |
| | <hr/> | <hr/> | <hr/> |
| Total Increase | 77,669.28 | 4,313.44 | 81,982.72 |
| | <hr/> | <hr/> | <hr/> |
| Total Increase and Balance | 79,467.30 | 7,230.40 | 86,697.70 |
| Decreased by: | | | |
| Cash Receipts | 75,679.22 | - | 75,679.22 |
| Interfunds Liquidated | 1,798.02 | 2,916.96 | 4,714.98 |
| | <hr/> | <hr/> | <hr/> |
| Balance December 31, 2015 - Due From | <u>\$ 1,990.06</u> | <u>\$ 4,313.44</u> | <u>\$ 6,303.50</u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE DECEMBER 31, 2014 | PAID OR CHARGED | BALANCE |
|--|------------------------------|------------------------------|------------|
| OPERATIONS | ENCUMBERED | BUDGET AFTER MODIFICATION | LAPSED |
| GENERAL GOVERNMENT ADMINISTRATIVE AND EXECUTIVE | RESERVED | \$ | \$ |
| Board of Chosen Freeholders | | | |
| Salaries and Wages | - | 17,464.34 | 17,464.34 |
| Other Expenses | 363.33 | 1,905.34 | 1,898.84 |
| County Administrator | | | |
| Salaries and Wages | 53,913.51 | 53,913.51 | 49,912.46 |
| Other Expenses | 29,582.12 | 32,894.88 | 29,582.12 |
| Management System and Budget Analysis | | | |
| Salaries and Wages | 33,861.91 | 33,861.91 | 33,861.91 |
| Other Expenses | 31,027.00 | 20,331.33 | 19,065.83 |
| Wireless Technologies Division | | | |
| Other Expenses | 12,092.08 | 13,807.08 | 14,044.47 |
| Audit | | | |
| Other Expenses | 165,000.00 | - | - |
| Special Accounting Services | | | |
| Other Expenses | 61,600.00 | 79,500.00 | 37,745.35 |
| County Counsel | | | |
| Other Expenses | 25,628.97 | 304,854.96 | 265,456.22 |
| Adjusters Office | | | |
| Salaries and Wages | - | 17,481.78 | 15,841.28 |
| Other Expenses | 922.69 | 33,493.95 | 31,016.26 |
| Department of Finance | | | |
| Salaries and Wages | - | 12,333.98 | 12,160.41 |
| Other Expenses | 1,330.84 | 15,657.16 | 11,867.80 |
| Clerk of the Board | | | |
| Salaries and Wages | - | 48,967.64 | 44,619.26 |
| Other Expenses | 7,105.47 | 8,348.54 | 10,085.25 |
| Tourism Advisory Council | | | |
| Other Expenses | 73,798.16 | 18,913.37 | 23,856.69 |
| Employee Relations | | | |
| Salaries and Wages | - | 25,153.14 | 25,003.71 |
| Other Expenses | 174.16 | 4,162.72 | 4,249.96 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|------------------------------------|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Personnel Training Program | 250.00 | 21,780.15 | 22,030.15 | 20,097.18 | 1,932.97 |
| Other Expenses | | | | | |
| Labor Relations Consultant | 21,351.46 | 23,788.87 | 45,140.33 | 9,851.92 | 35,288.41 |
| Other Expenses | | | | | |
| County Connection/Tourism | 1,841.64 | 6,717.49 | 8,559.13 | 1,678.14 | 6,880.99 |
| Other Expenses | | | | | |
| Public Information/Outreach | 75,881.45 | 21,396.58 | 97,278.03 | 74,918.05 | 22,359.98 |
| Other Expenses | | | | | |
| County Clerk | | | | | |
| Salaries and Wages | | 22,167.69 | 22,167.69 | 18,985.41 | 3,182.28 |
| Other Expenses | 25,825.36 | 851.60 | 26,676.96 | 18,582.61 | 8,094.35 |
| Prosecutor's Programs | | | | | |
| Other Expenses | 18,401.85 | 35,260.20 | 53,662.05 | 24,953.91 | 28,708.14 |
| Prosecutor | | | | | |
| Salaries and Wages | - | 6,011.44 | 6,011.44 | 6,011.44 | - |
| Other Expenses | 131,842.36 | 35,270.65 | 167,113.01 | 134,694.93 | 32,418.08 |
| Gang Violence Initiative | | | | | |
| Salaries and Wages | | 220,795.01 | 20,795.01 | 426.92 | 20,368.09 |
| Purchase Department | | | | | |
| Salaries and Wages | - | 56,604.82 | 11,604.82 | 2,658.68 | 8,946.14 |
| Other Expenses | 1,841.15 | 1,063.92 | 2,905.07 | 1,832.96 | 1,072.11 |
| Warehouse | | | | | |
| Salaries and Wages | - | 6,695.57 | 6,695.57 | 1,803.15 | 4,892.42 |
| Other Expenses | 84.75 | 864.64 | 949.39 | 84.25 | 865.14 |
| Building and Grounds | | | | | |
| Salaries and Wages | | 249,981.22 | 249,981.22 | 248,069.90 | 1,911.32 |
| Other Expenses | 1,075,710.59 | 213,607.03 | 1,189,317.62 | 1,041,931.61 | 147,386.01 |
| Security | | | | | |
| Salaries and Wages | - | 69,708.17 | 69,708.17 | 3,443.96 | 66,264.21 |
| Other Expenses | 36,498.42 | 2,864.11 | 39,362.53 | 34,163.93 | 5,198.60 |
| Insurance | | | | | |
| Group Insurance Plan for Employees | 3,036,402.84 | 930,994.57 | 3,967,397.41 | 2,513,206.94 | 1,454,190.47 |
| Health Benefit Waiver | - | 3,900.00 | 3,900.00 | - | 3,900.00 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------|-------------------------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | DECEMBER 31, 2014 RESERVED | | | |
| OPERATIONS | | | | | |
| Other Insurance Premiums Liability | | | | | |
| Liability Self-Insurance (40A:10-6) | 840,944.58 | 45,284.83 | 886,229.41 | - | 886,229.41 |
| Employee Physicals and Policy | 19,887.50 | 650.00 | 20,537.50 | 1,780.00 | 18,757.50 |
| Insurance Consultant | 10,471.25 | 570.00 | 11,041.25 | 5,912.50 | 5,128.75 |
| Workmen's Compensation Trust (40A:10-6) | - | - | 3,000,000.00 | 3,000,000.00 | - |
| Self-Insurance - Administration of Claims | - | 1.00 | 1.00 | - | 1.00 |
| Stationery, Printing and Advertising | | | | | |
| Other Expenses | - | 6,190.66 | 6,190.66 | 1,069.88 | 5,120.78 |
| Postage | | | | | |
| Other Expenses | 82,000.00 | 81.00 | 82,081.00 | 77,000.00 | 5,081.00 |
| Office of Information Technology | | | | | |
| Salaries and Wages | - | 174,420.53 | 74,420.53 | 11,029.10 | 63,391.43 |
| Other Expenses | 369,046.92 | 76,721.52 | 445,768.44 | 340,626.21 | 105,142.23 |
| Printing and Graphic Arts | | | | | |
| Salaries and Wages | - | 81,425.90 | 31,425.90 | 4,321.04 | 27,104.86 |
| Other Expenses | 78,794.44 | 64,927.90 | 143,722.34 | 53,817.64 | 89,904.70 |
| JUDICIARY | | | | | |
| Indigent Costs | | | | | |
| Other Expenses | - | 4,105.95 | 4,105.95 | 3,145.29 | 960.66 |
| Uniform Interstate Family Support Act | | | | | |
| Other Expenses | 10,016.58 | 9,653.29 | 19,669.87 | 11,426.95 | 8,242.92 |
| County Surrogate: | | | | | |
| Salaries and Wages | - | 12,173.06 | 12,173.06 | 5,080.98 | 7,092.08 |
| Other Expenses | 7,663.35 | 4,602.03 | 12,265.38 | 6,922.81 | 5,342.57 |
| Sheriff's Office - Judicial Function | | | | | |
| Other Expenses | 23,279.22 | 985.48 | 24,264.70 | 21,618.52 | 2,646.18 |
| Grand Jury Fees | | | | | |
| Other Expenses | - | 1,000.00 | 1,000.00 | - | 1,000.00 |
| REGULATION | | | | | |
| Office of the Sheriff | | | | | |
| Salaries and Wages | 1,529.60 | 498,382.56 | 299,912.16 | 106,577.78 | 193,334.38 |
| Other Expenses | 74,146.57 | 3,674.58 | 77,821.15 | 72,819.51 | 5,001.64 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Sheriff's - 911 System (N.J.S. 40A:45.4(r)) | - | 94,710.99 | 94,710.99 | - | 94,710.99 |
| Salaries and Wages | 44,388.21 | 2,220.21 | 46,608.42 | 39,208.26 | 7,400.16 |
| Other Expenses | 52,088.74 | 328.72 | 52,417.46 | 46,768.75 | 5,648.71 |
| Sheriff - Communication and Operations Division | 109,500.34 | 2,014.13 | 111,514.47 | 108,041.23 | 3,473.24 |
| Other Expenses | 19,654.73 | 2,583.68 | 22,238.41 | 16,438.22 | 5,800.19 |
| Police Academy | - | 21,665.33 | 21,665.33 | 3,064.14 | 18,601.19 |
| Other Expenses | 374.40 | 13,194.45 | 13,568.85 | 374.40 | 13,194.45 |
| County Medical Examiner | - | 29,019.22 | 29,019.22 | 1,212.61 | 27,806.61 |
| Salaries and Wages | 175,583.05 | 8,727.16 | 184,310.21 | 122,947.89 | 61,362.32 |
| Other Expenses | 524.00 | 4,823.00 | 5,347.00 | 524.00 | 4,823.00 |
| Burial Expenses - Indigents | - | 932.71 | 932.71 | - | 932.71 |
| Other Expenses | 29,407.00 | 602.20 | 30,009.20 | 29,451.92 | 557.28 |
| Shade Tree Commission | - | 154,544.16 | 22,180.16 | - | 22,180.16 |
| Salaries and Wages | 47,638.48 | 290,717.66 | 138,356.14 | 47,852.21 | 90,503.93 |
| Other Expenses | 2,670.72 | 14,310.56 | 16,981.28 | 3,070.72 | 13,910.56 |
| Election Board | - | 82,502.50 | 2,502.50 | - | 2,502.50 |
| Salaries and Wages | 12,229.95 | 6,367.79 | 18,597.74 | 13,924.95 | 4,672.79 |
| Other Expenses | 29,367.79 | 5,681.66 | 35,049.45 | 31,168.58 | 3,880.87 |
| District Election Board Members | - | 152,586.26 | 22,586.26 | 1,462.89 | 21,123.37 |
| Other Expenses | 3,308.52 | 22,663.88 | 25,972.40 | 4,110.52 | 21,861.88 |
| County Clerk - Election Expense | - | 82,502.50 | 2,502.50 | - | 2,502.50 |
| Other Expenses | 12,229.95 | 6,367.79 | 18,597.74 | 13,924.95 | 4,672.79 |
| Sheriff - Emergency Services Division | 29,367.79 | 5,681.66 | 35,049.45 | 31,168.58 | 3,880.87 |
| Other Expenses | - | 152,586.26 | 22,586.26 | 1,462.89 | 21,123.37 |
| Planning Board (N.J.S. 40:27-3) | 3,308.52 | 22,663.88 | 25,972.40 | 4,110.52 | 21,861.88 |
| Salaries and Wages | - | 152,586.26 | 22,586.26 | 1,462.89 | 21,123.37 |
| Other Expenses | 3,308.52 | 22,663.88 | 25,972.40 | 4,110.52 | 21,861.88 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|--|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Consumer Protection (N.J.S. 40:23-6.47) | - | 58,125.96 | 58,125.96 | 1,596.58 | 56,529.38 |
| Salaries and Wages | - | 4,577.83 | 4,577.83 | - | 4,577.83 |
| Other Expenses | - | - | - | - | - |
| Construction Board of Appeals (N.J.S. 52:27D-127) | - | 400.00 | 400.00 | - | 400.00 |
| Other Expenses | - | - | - | - | - |
| Firemen's Association E.O.C. Contribution (N.J.S. 40:23-8.13): | - | 6,778.96 | 6,778.96 | - | 6,778.96 |
| Office of the Fire Marshall (40A:14-2) | - | - | - | - | - |
| Salaries & Wages | - | - | - | - | - |
| ROADS AND BRIDGES | | | | | |
| Roads | | | | | |
| Salaries and Wages | - | 29,892.88 | 29,892.88 | 29,892.88 | - |
| Other Expenses | 557,848.86 | 10,698.31 | 1,318,547.17 | 1,308,273.91 | 10,273.26 |
| Vehicle Services | - | - | - | - | - |
| Salaries and Wages | - | 40,389.92 | 40,389.92 | 21,910.17 | 18,479.75 |
| Other Expenses | 58,950.27 | 4,049.09 | 62,999.36 | 58,370.36 | 4,629.00 |
| Engineering Department | - | - | - | - | - |
| Salaries and Wages | - | 308,603.57 | 158,603.57 | 134,857.27 | 23,746.30 |
| Other Expenses | 28,123.37 | 19,364.96 | 47,488.33 | 31,904.93 | 15,583.40 |
| Beach Erosion | - | - | - | - | - |
| Other Expenses | - | 132,340.00 | 32,340.00 | - | 32,340.00 |
| Transportation Services | - | - | - | - | - |
| Salaries and Wages | - | 294,457.19 | 94,457.19 | 23,384.80 | 71,072.39 |
| Other Expenses | 59,710.42 | 11,588.41 | 71,298.83 | 58,475.96 | 12,822.87 |
| Shared Services Agreements: | | | | | |
| Salaries & Wages - Engineer | - | 4,509.65 | 4,509.65 | - | 4,509.65 |
| Other Expenses - Engineer | - | 16,774.00 | 16,774.00 | - | 16,774.00 |
| Other Expenses - Roads | - | 0.96 | 0.96 | - | 0.96 |
| Other Expenses - Vehicle Services | - | 100,942.29 | 100,942.29 | - | 100,942.29 |
| Salaries & Wages - Transportation | - | - | - | - | - |
| Other Expenses - Planning Board | - | 422.62 | 422.62 | - | 422.62 |
| Maintenance of Pumping Facility | - | - | - | - | - |
| Other Expenses | 35,773.35 | 21,009.74 | 56,783.09 | 33,222.00 | 23,561.09 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|--|------------------------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | |
| CORRECTIONAL AND PENAL | | | | |
| Department of Corrections | | | | |
| Salaries and Wages | - | 545,181.17 | 15,404.97 | 29,776.20 |
| Other Expenses | 91,476.73 | 12,017.16 | 100,188.48 | 3,305.41 |
| Corrections - Healthcare Services | | | | |
| Other Expenses | - | 150,204.23 | - | 150,204.23 |
| Law Enforcement Crime Prevention | | | | |
| Other Expenses | - | 99,450.00 | - | 99,450.00 |
| Corrections - Food | | | | |
| Other Expenses | 215,140.83 | 15,000.03 | 203,566.11 | 26,574.75 |
| HEALTH AND WELFARE | | | | |
| Department of Human Services | | | | |
| Salaries and Wages | - | 14,396.50 | 2,461.60 | 11,934.90 |
| Other Expenses | 3,660.70 | 6,794.62 | 3,465.19 | 6,990.13 |
| Aid to Uniform Fire Prevention (40:23-8.13) | | | | |
| Fire and First Aid Training Center | | | | |
| Salaries and Wages | - | 8,100.00 | - | 8,100.00 |
| Other Expenses | 12,004.10 | 11,874.74 | 11,785.59 | 12,093.25 |
| Aid to First Aid Captain's Association (N.J.S. 40:5-2) | | | | |
| Other Expenses | - | 2,430.00 | - | 2,430.00 |
| Maintenance of Patients O/T State Institutions | | | | |
| Board of Social Services: | | | | |
| Administration | | | | |
| Building Rental - BOSS | 171,313.76 | - | 171,313.12 | 4.30 |
| Juvenile Services Educational Programs | | | | |
| Other Expenses | 17,400.00 | 39,785.85 | 17,400.00 | 39,785.85 |
| Juvenile Services - State Housing | | | | |
| Other Expenses | 5,069.28 | 3,836.38 | 4,949.37 | 3,956.29 |
| Juvenile Services | | | | |
| Salaries and Wages | 582.40 | 332,529.03 | 5,311.03 | 27,800.40 |
| Other Expenses | 25,173.45 | 37,774.38 | 31,442.93 | 31,504.90 |
| Juvenile Services - Non-Secure Programs | | | | |
| Other Expenses | 87,946.00 | 533,502.00 | 83,372.00 | 538,076.00 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|-----------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Juvenile Gang Initiatives | 3,600.00 | | 3,600.00 | 3,600.00 | - |
| Other Expenses | | | | | |
| Office of Senior Services | - | 68,904.90 | 18,904.90 | 6,158.55 | 12,746.35 |
| Salaries and Wages | | | | | |
| Other Expenses | 96,797.48 | 33,190.05 | 129,987.53 | 98,194.42 | 31,793.11 |
| War Veterans' Burial and Grave Decorations | | | | | |
| Other Expenses | - | 11.00 | 11.00 | - | 11.00 |
| County Environmental Agency | | | | | |
| Other Expenses | - | 260.00 | 260.00 | - | 260.00 |
| Hazardous Household Waste Program | | | | | |
| Other Expenses | 57,769.17 | 68,507.45 | 126,276.62 | 16,924.85 | 109,351.77 |
| Solid Waste Management | | | | | |
| Salaries and Wages | - | 38,150.35 | 38,150.35 | 2,796.74 | 35,353.61 |
| Other Expenses | 80,643.21 | 58,605.95 | 139,249.16 | 72,295.71 | 66,953.45 |
| Disability Awareness Through Education (D.A.T.E.) | | | | | |
| Other Expenses | - | 60.00 | 60.00 | - | 60.00 |
| Commission for Individual with Disabilities | | | | | |
| Other Expenses | - | 27.74 | 27.74 | - | 27.74 |
| Division on Aging - State District Center Reimbursement | | | | | |
| Other Expenses | 95,598.62 | - | 95,598.62 | 16,138.48 | 79,460.14 |
| School Nutrition Program | | | | | |
| Other Expenses | - | 5,071.81 | 5,071.81 | - | 5,071.81 |
| EDUCATIONAL | | | | | |
| County Superintendent of Schools | | | | | |
| Salaries and Wages | - | 25,004.42 | 25,004.42 | 4,496.96 | 20,507.46 |
| Other Expenses | 126.51 | 2,126.69 | 2,253.20 | 126.51 | 2,126.69 |
| Vocational School | | | | | |
| Other Expenses | 4,416,161.00 | - | 4,416,161.00 | 4,416,161.00 | - |
| County Extension Service Farm and Home Demonstration | | | | | |
| Salaries and Wages | - | 57,394.75 | 7,394.75 | 1,388.26 | 6,006.49 |
| Other Expenses | 4,642.69 | 3,736.09 | 8,378.78 | 6,021.88 | 2,356.90 |
| Rutgers Co-Op Extension | | | | | |
| Other Expenses | 43,435.17 | 18,125.00 | 61,560.17 | 33,242.01 | 28,318.16 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|--|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| County College | 7,300,129.50 | - | 7,300,129.50 | 7,300,129.50 | - |
| Other Expenses | | | | | |
| Ocean County College Nursing Program | 50,000.00 | - | 50,000.00 | 50,000.00 | - |
| Other Expenses | | | | | |
| Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S. 18A:64A-23) | - | 94,946.85 | 94,946.85 | 24,826.60 | 70,120.25 |
| Other Expenses | | | | | |
| County Cultural and Heritage Commission (N.J.S. 40:33A-6) | 7,525.56 | 87.72 | 7,613.28 | 7,389.04 | 224.24 |
| Salaries and Wages | | | | | |
| Other Expenses | | | | | |
| Aid to Museums (N.J.S. 40:23-6.22) | - | 6,075.00 | 6,075.00 | 6,075.00 | - |
| Other Expenses | | | | | |
| RECREATION | | | | | |
| County Parks (N.J.S. 40:32-2.4) | 1,000.00 | 358,814.68 | 103,114.68 | 24,504.84 | 78,609.84 |
| Salaries and Wages | | | | | |
| Other Expenses | 51,221.56 | 6,152.04 | 64,073.60 | 54,804.92 | 9,268.68 |
| County Parks - Non-Profit Program | 32,343.50 | 5,600.86 | 37,944.36 | 33,323.22 | 4,621.14 |
| Other Expenses | | | | | |
| Forge Pond Complex | 1,528.97 | 804.27 | 2,333.24 | 1,524.40 | 808.84 |
| Other Expenses | | | | | |
| Atlantis Complex | 6,617.10 | 1,916.92 | 8,534.02 | 6,616.64 | 1,917.38 |
| Other Expenses | | | | | |
| Rent/Lease of Equipment | 19,827.00 | 0.68 | 19,827.68 | 19,327.00 | 500.68 |
| Other Expenses | | | | | |
| Atlantis Golf Course Pro Shop | 13,446.86 | 2,794.91 | 16,241.77 | 13,620.27 | 2,621.50 |
| Other Expenses | | | | | |
| Forge Pond Golf Course Pro Shop | 10,361.73 | 633.99 | 10,995.72 | 8,634.80 | 2,360.92 |
| Other Expenses | | | | | |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|--------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| UNCLASSIFIED | | | | | |
| County Airpark | - | 1,689.64 | 1,689.64 | - | 1,689.64 |
| Salaries and Wages | | | | | |
| Other Expenses | 1,272.00 | 28,505.77 | 29,777.77 | 2,513.50 | 27,264.27 |
| Purchase of County Fleet | | | | | |
| Other Expenses | 2,298,751.28 | 61,248.72 | 2,360,000.00 | 2,297,395.92 | 62,604.08 |
| Repairs and Maintenance of County Vehicles | | | | | |
| Other Expenses | 389,442.25 | 4,353.81 | 393,796.06 | 354,567.83 | 39,228.23 |
| Environmental Insurance Fund | | | | | |
| Other Expenses | 5,800.32 | 27,395.00 | 33,195.32 | 5,798.79 | 27,396.53 |
| Rental/Lease Office Premises | | | | | |
| Other Expenses | - | 17,508.01 | 17,508.01 | - | 17,508.01 |
| County Public Transportation Program | | | | | |
| Other Expenses | - | 510.00 | 510.00 | - | 510.00 |
| Purchase, Replacement, Repairs and Rental of Equipment | | | | | |
| Other Expenses | 53,891.51 | 217,636.11 | 153,891.62 | 52,991.51 | 100,900.11 |
| Aid: Vet Works | | | | | |
| Other Expenses | 8,480.51 | - | 8,480.51 | 8,480.51 | - |
| Veteran's Service Bureau | | | | | |
| Salaries and Wages | - | 15,593.31 | 15,593.31 | 1,644.05 | 13,949.26 |
| Other Expenses | 1,050.00 | 5,446.45 | 6,496.45 | 1,050.00 | 5,446.45 |
| Ocean County Police and Firemen's Association (N.J.S. 40:23-8.9): | | | | | |
| Other Expenses | - | 2,430.00 | 2,430.00 | 2,430.00 | - |
| Salary Settlements and Adjustments: | | | | | |
| Salaries & Wages | - | 1,500,000.00 | 1,500,000.00 | 52,593.44 | 1,447,406.56 |
| N.J. Association of Counties | | | | | |
| Other Expenses | - | 223.00 | 223.00 | - | 223.00 |
| Special Projects | | | | | |
| Other Expenses | 722,646.97 | 36,155.78 | 758,802.75 | 757,646.97 | 1,155.78 |
| Physical Damage Vehicle | | | | | |
| Other Expenses | 9,385.30 | 5,539.82 | 14,925.12 | 7,759.29 | 7,165.83 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|---|------------------------------|------------|------------------------------|-----------------------|-------------------|
| | ENCUMBERED | RESERVED | | | |
| Community Development Block Grant Essential Services Grant - Prosecutor Salaries & Wages | - | 32,363.79 | 32,363.79 | 32,363.79 | - |
| Community Development Block Grant Essential Services Grant - Security Salaries & Wages | - | 36,992.83 | 36,992.83 | 36,992.83 | - |
| Community Development Block Grant Essential Services Grant - Sheriff Salaries & Wages | - | 30,384.66 | 30,384.66 | 30,384.66 | - |
| Community Development Block Grant Essential Services Grant - Solid Waste Salaries & Wages | - | 47,453.68 | 47,453.68 | 47,453.68 | - |
| Utilities: | | | | | |
| Gasoline | 706,859.93 | 65,673.65 | 277,533.58 | 171,694.50 | 105,839.08 |
| Telephone | 1,221.92 | 217,836.29 | 219,058.21 | 161,009.85 | 58,048.36 |
| Natural Gas | - | 250,786.84 | 250,786.84 | 221,184.03 | 29,602.81 |
| Heating Oil | - | 14,611.57 | 14,611.57 | 433.11 | 14,178.46 |
| Water | - | 57,070.22 | 57,070.22 | 57,070.22 | - |
| Data Transmission | - | 133,602.84 | 133,602.84 | 133,602.84 | - |
| Sewer | - | 214,104.74 | 214,104.74 | 53,615.62 | 160,489.12 |
| Trash Disposal | 93,379.51 | 20,719.54 | 114,099.05 | 72,435.29 | 41,663.76 |
| Electricity | - | 954,414.84 | 754,414.84 | 572,451.53 | 181,963.31 |
| Street Lighting | - | 3,830.89 | 3,830.89 | 1,674.80 | 2,156.09 |
| Grant Management: | | | | | |
| Matching Funds For Future Grants | - | 25,700.00 | 25,700.00 | - | 25,700.00 |
| Contingent | - | 289,493.13 | 289,493.13 | 30,520.61 | 258,972.52 |
| CAPITAL IMPROVEMENTS | | | | | |
| Structural Repairs and Additions to Various County Buildings | 1,079,899.31 | 424,743.66 | 1,504,642.97 | 958,686.59 | 545,956.38 |
| Installation of Traffic Lights | 8,902.00 | 40.00 | 8,942.00 | 8,849.44 | 92.56 |
| Road Overlays and Reconstruction - Roads | 99,556.05 | 124,740.51 | 224,296.56 | 88,456.40 | 135,840.16 |
| Road Overlays and Reconstruction - Engineering | 334,658.42 | 6,040.94 | 340,699.36 | 334,658.42 | 6,040.94 |
| Purchase of Data Processing Equipment | 70,863.28 | 12,630.08 | 83,493.36 | 82,487.56 | 1,005.80 |
| Purchase of Communication Equipment | 175,537.96 | 574,462.04 | 750,000.00 | 175,537.96 | 574,462.04 |
| Purchase of Office Equipment, Machinery and Furniture | 596,196.83 | 100,236.51 | 696,433.34 | 595,173.99 | 101,259.35 |
| Purchase of Trucks | 919,950.77 | - | 919,950.77 | 919,950.77 | - |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| OPERATIONS | BALANCE DECEMBER 31, 2014 | | BUDGET AFTER MODIFICATION | PAID OR CHARGED | BALANCE LAPSED |
|--|------------------------------|-------------------------|------------------------------|-------------------------|-------------------------|
| | ENCUMBERED | RESERVED | | | |
| Tinekeeping Software and Equipment | - | 3,788.11 | 3,788.11 | - | 3,788.11 |
| Engineering Projects - Design, Permits and Other | 45,312.00 | 12,439.70 | 57,751.70 | 45,312.00 | 12,439.70 |
| Antenna and Microwave Bands | 73,028.49 | 40,175.26 | 113,203.75 | 73,028.49 | 40,175.26 |
| Air Park Upgrades | 1,867.49 | 11,156.51 | 13,024.00 | 2,017.49 | 11,006.51 |
| Roof Upgrades and Alterations | 222,823.00 | 113,272.00 | 336,095.00 | 232,921.92 | 103,173.08 |
| Statutory Expenditures: | | | | | |
| Contribution to Public Employees Retirement System | - | 1,531,156.70 | 1,531,156.70 | 632,532.48 | 898,624.22 |
| Social Security System (O.A.S.I.) | - | 312,357.12 | 212,357.12 | - | 212,357.12 |
| N.J. Temporary Disability Insurance | - | 63,580.63 | 63,580.63 | 26,898.77 | 36,681.86 |
| Total | \$ 28,436,529.52 | \$ 16,014,970.10 | \$ 44,451,499.62 | \$ 32,778,552.84 | \$ 11,672,946.78 |
| Cash Disbursements | | | | \$ 32,088,044.63 | |
| Accounts Payable | | | | 690,508.21 | |
| | | | | <u>\$ 32,778,552.84</u> | |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|--|-------------------|-----------------------------|
| Balance, December 31, 2014 | | \$ 1,558,470.69 |
| Increased by: | | |
| 2014 Appropriation Reserves - Accounts Payable | | <u>690,508.21</u> |
| Subtotal | | 2,248,978.90 |
| Decreased by: | | |
| Disbursements | \$ 739,408.57 | |
| Cancelled | <u>687,562.11</u> | <u>1,426,970.68</u> |
| Balance, December 31, 2015 | | <u><u>\$ 822,008.22</u></u> |

Analysis of Balance, December 31, 2015

| | | |
|---|--|-----------------------------|
| 2011 Account Payable (2010 Purchase Orders) | | \$ 3,250.00 |
| 2012 Account Payable (2011 Purchase Orders) | | 10,800.00 |
| 2013 Account Payable (2012 Purchase Orders) | | 6,558.25 |
| 2014 Account Payable (2013 Purchase Orders) | | 110,891.76 |
| 2015 Account Payable (2014 Purchase Orders) | | <u>690,508.21</u> |
| | | <u><u>\$ 822,008.22</u></u> |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF PAYROLL LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE DECEMBER 31, 2014 | INCREASED BY RECEIPTS | DECREASED BY DISBURSEMENTS | BALANCE DECEMBER 31, 2015 |
|---|---------------------------------|--------------------------|-------------------------------|---------------------------------|
| Interest Earned | \$ 313.82 | \$ 1,640.28 | \$ 1,846.39 | \$ 107.71 |
| A.F.L.A.C. | 1,054.46 | 17,711.00 | 11,659.37 | 7,106.09 |
| F.I.C.A. and Medicare Taxes | 1,713,234.08 | 34,495,785.09 | 35,825,222.72 | 383,796.45 |
| State Pension Systems | 1,131,370.79 | 29,733,386.11 | 29,669,246.08 | 1,195,510.82 |
| New Jersey Disability | 2,097,022.05 | 1,071,639.64 | 868,691.37 | 2,299,970.32 |
| County State Health Benefits Contributions | 522,620.25 | 5,008,496.52 | 4,944,891.54 | 586,225.23 |
| Library State Health Benefits Contributions | 61,264.09 | 444,049.37 | 410,503.29 | 94,810.17 |
| Total | \$ 5,526,879.54 | \$ 70,772,708.01 | \$ 71,732,060.76 | \$ 4,567,526.79 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF DUE TO OTHER AGENCIES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE DECEMBER 31, 2014 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2015 |
|---------------------------------------|---------------------------------|---------------|--------------|---------------------------------|
| Federal Highway Agency | \$ - | \$ 40,962.60 | \$ 40,962.60 | \$ - |
| Toms River Fire Department | - | 40,962.60 | 40,962.60 | - |
| Manchester Township | - | 457.91 | 457.91 | - |
| South Toms River Borough | - | 327.18 | 327.18 | - |
| Plumstead Township | - | 314.58 | 314.58 | - |
| Ocean County Board of Social Services | - | 6,459.38 | - | 6,459.38 |
| Ocean County Visiting Homemakers | - | 11,677.09 | - | 11,677.09 |
| | \$ - | \$ 101,161.34 | \$ 83,024.87 | \$ 18,136.47 |

COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF DEFERRED CHARGES
N.J.S. 40A:4-53 SPECIAL EMERGENCY
FOR THE YEAR ENDED DECEMBER 31, 2015

| PURPOSE | DATE AUTHORIZED | NET AMOUNT AUTHORIZED | 1/5 OF NET AMOUNT AUTHORIZED | BALANCE DECEMBER 31, 2014 | DECREASED BY | | BALANCE DECEMBER 31, 2015 |
|---|-----------------|-----------------------|------------------------------|---------------------------|-------------------------|-------------------------|---------------------------|
| | | | | | CANCELLED BY RESOLUTION | 2015 BUDGET | |
| Recovery from Superstorm Sandy | 11/7/2012 | \$ 15,000,000.00 | \$ 3,000,000.00 | 9,000,000.00 | \$ 358,876.28 | \$ 3,000,000.00 | 5,641,123.72 |
| Recovery from Superstorm Sandy - Municipal Debris Removal and Monitoring | *12/5/2012 | 95,000,000.00 | 19,000,000.00 | 23,330,262.67 | - | 19,000,000.00 | 4,330,262.67 |
| | | | | <u>\$ 32,330,262.67</u> | <u>\$ 358,876.28</u> | <u>\$ 22,000,000.00</u> | <u>\$ 9,971,386.39</u> |

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

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF RESERVE FOR SUPERSTORM SANDY
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|----------------------------|----|--------------|
| Balance, December 31, 2014 | \$ | 5,771,454.76 |
| Decreased by: | | |
| Cash Disbursements | | 932,744.96 |
| Balance, December 31, 2015 | \$ | 4,838,709.80 |

**SCHEDULE OF RESERVE FOR SUPERSTORM SANDY - REFUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|----------------------------|----|------------|
| Balance, December 31, 2014 | \$ | - |
| Increased by: | | |
| Cash Receipts | | 176,646.00 |
| Balance, December 31, 2015 | \$ | 176,646.00 |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF RESERVE FOR SPECIAL EMERGENCY - NJDOT REIMBURSEMENT
SUPERSTORM SANDY
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|----------------------------|----|------------|
| Balance, December 31, 2014 | \$ | - |
| Increased by: | | |
| Cash Receipts | | 124,620.42 |
| Balance, December 31, 2015 | \$ | 124,620.42 |

**SCHEDULE OF RESERVE FOR SPECIAL EMERGENCY - INSURANCE CLAIMS
SUPERSTORM SANDY
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|----------------------------|----|------------|
| Balance, December 31, 2014 | \$ | 297,314.42 |
| Decreased by: | | |
| Anticipated in 2015 Budget | | 297,314.42 |
| Balance, December 31, 2015 | \$ | - |

**COUNTY OF OCEAN
CURRENT FUND
SCHEDULE OF RESERVE FOR SPECIAL EMERGENCY - FEMA REIMBURSEMENTS
MUNICIPAL DEBRIS REMOVAL
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | |
|----------------------------|-------------------------------|
| Balance, December 31, 2014 | \$ 15,708,781.46 |
| Decreased by: | |
| Anticipated in 2015 Budget | <u>11,567,404.00</u> |
| Balance, December 31, 2015 | <u><u>\$ 4,141,377.46</u></u> |

EXHIBIT A-19

**SCHEDULE OF RESERVE FOR SPECIAL EMERGENCY - MUNICIPAL REIMBURSEMENTS
MUNICIPAL DEBRIS REMOVAL
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | |
|----------------------------|---------------------|
| Balance, December 31, 2014 | \$ 7,432,596.50 |
| Decreased by: | |
| Anticipated in 2015 Budget | <u>7,432,596.50</u> |
| Balance, December 31, 2015 | <u><u>\$ -</u></u> |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANT FUND DEPOSITS HELD BY P.I.C. - STATE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | |
|----------------------------|--------------------|
| Balance, December 31, 2014 | \$ - |
| Increased by: | |
| P.I.C. Receipts | <u>167,540.00</u> |
| Subtotal | 167,540.00 |
| Decreased by: | |
| P.I.C. Disbursements | <u>167,540.00</u> |
| Balance, December 31, 2015 | <u><u>\$ -</u></u> |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF DUE TO CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|---|----------------------|-----------------------------|
| Balance, December 31, 2014 | | \$ 1,725,529.18 |
| Increased by: | | |
| Cancellation of Appropriation Reserves | 1,362,445.23 | |
| Reclassification of Expenditures | 577,057.88 | |
| Inventory Allocation | 2,428.93 | |
| Cash Receipts: | | |
| Interfund Loan | 18,903,645.84 | |
| Board of Social Services - HUD Advancements | 330,000.00 | |
| | <u>21,175,577.88</u> | |
| Subtotal | | 22,901,107.06 |
| Decreased by: | | |
| Cancellation of Receivables | 1,039,966.65 | |
| County Matching Share of Grants | 594,560.00 | |
| Cash Disbursements: | | |
| Repayments to Current Fund | 20,157,792.43 | |
| Board of Social Services - HUD Advance Repayments | 286,515.50 | |
| | <u>22,078,834.58</u> | |
| Balance, December 31, 2015 | | <u><u>\$ 822,272.48</u></u> |

**SCHEDULE OF MORTGAGE RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|----------------------------|--|-------------------------------|
| Balance, December 31, 2014 | | \$ 2,461,453.20 |
| Increased by: | | |
| Accrued Interest | | <u>185,101.28</u> |
| Balance, December 31, 2015 | | <u><u>\$ 2,646,554.48</u></u> |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE DECEMBER 31, 2014 | 2015 ANTICIPATED REVENUE | CASH RECEIVED | UNAPPROPRIATED RESERVES REALIZED AS REVENUE | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2015 |
|---|---------------------------------|--------------------------------|------------------|--|---|------------|---------------------------------|
| | | | | | | | |
| Barnegat Branch Retrofit FY09 | 286,722.31 | - | 97,718.21 | - | - | - | 189,004.10 |
| Water Quality Management FY09 | 4,486.58 | - | 3,796.65 | - | - | - | 689.93 |
| State Body Armor FY10 Prosecutor | 0.09 | - | - | - | - | 0.09 | - |
| Senior Citizens & Persons W/ Disabilities FY11 | 377,592.30 | - | - | - | (377,592.30) | - | - |
| Land Release & Environmental Mitigation | 21,378.78 | - | - | - | - | 21,378.78 | - |
| Juvenile Accountability Block Grant | 354.53 | - | - | - | - | 354.53 | - |
| State Body Armor FY11 Prosecutor | 0.61 | - | - | - | - | 0.61 | - |
| Barnegat Branch Trail V FY11 | 87,500.00 | - | 87,500.00 | - | - | - | - |
| Hazard Mitigation Grant Program | 219,153.44 | - | 22,999.06 | - | - | 196,154.38 | - |
| State Homeland Security Initiative | 62.94 | - | - | - | - | 62.94 | - |
| FTA: New Freedom Program FY11 | 182,105.00 | - | 142,348.20 | - | - | - | 39,756.80 |
| Local Gov't Capacity Grant | 4,991.64 | - | - | - | - | 4,991.64 | - |
| Juvenile Accountability Block Grant | 15,295.35 | - | 15,012.73 | - | - | - | 282.62 |
| Barnegat Branch Trail Phase VI FY12 | 117,955.15 | - | - | - | - | - | 117,955.15 |
| State Homeland Security FY12 | 80.57 | - | - | - | - | 80.57 | - |
| Program Service Fund FY12 | 132.45 | - | - | - | - | 132.45 | - |
| Crosswind Runway Design 14/32 FY12 | 707,700.87 | - | 561,375.29 | - | - | 146,325.58 | - |
| Justice Mental Health Collab | | 207,166.00 | - | - | - | - | 207,166.00 |
| Driving While Intoxicated FY13 | 44,298.50 | - | - | - | - | 44,298.50 | - |
| Senior Citizens & Persons W/ Disabilities FY13 | 259,960.72 | - | - | - | - | - | 259,960.72 |
| Community Traffic Safety FY13 | 15,296.57 | - | - | - | - | 15,296.57 | - |
| RERP: Reimbursement for Catering | 2,779.29 | - | 355.00 | - | - | 2,424.29 | - |
| Family Court Juvenile Services FY13 | 34,363.91 | - | - | - | - | 34,363.91 | - |
| Juvenile Accountability Block Grant | 11,851.49 | - | 10,894.88 | - | - | - | 956.61 |
| Detention Facility Incentive | 518.65 | - | - | - | - | 518.65 | - |
| Subregional Studies Program | 240,387.75 | - | 203,058.41 | - | - | 37,329.34 | - |
| Multi Jurisdictional Gang, Gun, Narcotic Task Force | 16,578.81 | - | 16,578.81 | - | - | - | - |
| SHRAP FY13 | 1,260,640.00 | 683,364.00 | (312,290.70) | - | - | - | 2,256,294.70 |
| State Body Armor FY13 Correction | 0.83 | - | - | - | - | 0.83 | 0.00 |
| State Body Armor FY13 Prosecutor | 0.45 | - | - | - | - | - | 0.45 |
| State Body Armor FY13 Sheriff | 0.54 | - | - | - | - | - | 0.54 |
| Sexual Assault Nurse Examiners FY13/14 | 13,997.41 | - | 13,997.41 | - | - | - | - |
| ED Byrne JAG FY13 | 1,713.67 | - | 1,713.67 | - | - | - | - |
| DRE Callout Program FY13 | 17,875.00 | - | - | - | - | 17,875.00 | - |
| Law Enforcement Officers Training & Equipment FY13 | | 32,817.00 | 32,817.00 | - | - | - | - |
| Insurance Fraud Prosecutor FY13 | 198,266.76 | - | 63,650.40 | - | - | 134,616.36 | - |
| State Homeland Security FY13 | 255,902.00 | - | 255,715.78 | - | - | 186.22 | 0.00 |
| SSBG Residential Maintenance FY13 | 1,002,141.00 | 523,200.00 | 1,068,451.00 | - | - | - | 456,890.00 |
| SSBG Residential Admin FY13 | 36,419.00 | 21,800.00 | 46,219.00 | - | - | - | 12,000.00 |
| FTA: JARC Rt. 37 Bus Service FY13 | 25,017.22 | - | 25,017.21 | - | - | 0.01 | 0.00 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE DECEMBER 31, 2014 | 2015 ANTICIPATED REVENUE | CASH RECEIVED | UNAPPROPRIATED RESERVES REALIZED AS REVENUE | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2015 |
|---|---------------------------------|--------------------------------|------------------|--|---|-----------|---------------------------------|
| Program Service Fund FY13 | 9,980.75 | - | - | - | - | 9,980.75 | - |
| Program Management Funds FY13 | - | - | - | - | - | - | - |
| Crosswind Runway Design 14/32 FY13 | 145,489.76 | - | 64,072.93 | - | - | - | 81,416.83 |
| FTA New Freedom Program | - | 60,000.00 | 60,000.00 | - | - | - | - |
| Juvenile Detention Alternative Initiative | 63,624.69 | - | - | - | - | 63,624.69 | - |
| 966 Reimbursement Program FY13 | 36,076.52 | - | 34,098.75 | - | - | - | 1,977.77 |
| Emer Mgmt Agency Asst FY13 | - | 95,000.00 | 95,000.00 | - | - | - | - |
| Safe Housing & Transportation FY14 | 42,466.00 | - | 42,466.00 | - | - | - | - |
| Adult Protective Services FY14 | 202,369.00 | - | 202,369.00 | - | - | - | - |
| Ocean Area Plan Grant FY14 | 1,416,694.00 | - | 1,416,694.00 | - | - | - | - |
| Care Coordination FY 14 | 11,903.00 | - | 11,903.00 | - | - | - | - |
| Personal Assistance Services Program FY14 | 0.70 | - | - | - | - | 0.70 | (0.00) |
| Driving While Intoxicated FY14 | - | 84,500.00 | 72,248.87 | - | - | - | 12,251.13 |
| Subregional Transportation FY14 | 63,659.59 | - | 63,658.70 | - | - | 0.89 | - |
| Senior Citizens & Persons W/Disabilities FY14 | 594,017.41 | - | 341,676.45 | - | - | - | 252,340.96 |
| Child Restraint & Protection FY14 | - | 35,350.00 | 19,178.50 | - | - | - | 16,171.50 |
| US Marshall Service FY 14/15 | - | 30,000.00 | 16,482.42 | - | - | - | 13,517.58 |
| Council of the Arts FY14 | 19,082.00 | - | 19,082.00 | - | - | - | - |
| DHS Emergency Food & Shelter FY14 | 66,000.00 | - | 66,000.00 | - | - | - | - |
| Veterans Transportation FY14 | 20,000.00 | - | 20,000.00 | - | - | - | - |
| Social Services Block Grant FY14 | 139,866.00 | - | 139,866.00 | - | - | - | - |
| RERP: Reimbursement for Catering | 23,000.00 | - | 12,788.83 | - | - | 10,211.17 | - |
| Family Court Services FY14 | 198,358.50 | - | 172,072.26 | - | - | 26,286.24 | - |
| Obstruction Removal 6-24 | 1,395,537.00 | - | 1,217,202.02 | - | - | - | - |
| State Cola Senior Services FY14 | 190,188.00 | - | 190,188.00 | - | - | - | 178,334.98 |
| Helipad Lighting Project FY14 | - | 261,250.00 | - | - | - | - | 261,250.00 |
| Juvenile Accountability Block Grant | 11,876.00 | - | 1,278.24 | - | - | - | 10,597.76 |
| Medicaid Match FY14 | - | - | - | - | - | - | - |
| State Health Insurance Assistance Program FY14 | 32,500.00 | - | 32,500.00 | - | - | - | - |
| Clean Community FY14 | 0.77 | - | - | - | - | - | 0.77 |
| Multi Jurisdictional Gang, Gun, Narcotic Task Force | 67,755.00 | - | 67,755.00 | - | - | - | - |
| Victims of Crime Assistance FY14 | 254,725.00 | - | 254,725.00 | - | - | - | - |
| DHS Emergency Food & Shelter FY14 | 573,266.00 | - | 573,264.65 | - | - | - | 1.35 |
| Special Initiative & Transportation FY14 | 52,290.00 | - | 44,000.00 | - | - | - | 8,290.00 |
| State Body Armor FY14 Correction | 0.22 | - | - | - | - | - | 0.22 |
| State Body Armor FY14 Prosecutor | 0.05 | - | - | - | - | - | 0.05 |
| State Body Armor FY14 Sheriff | 0.57 | - | - | - | - | - | 0.57 |
| S.A.N.E. Grant FY 14/15 | - | 52,240.00 | 40,739.40 | - | - | - | 11,500.60 |
| ED Byrne JAG FY14 | - | 14,137.00 | 8,841.36 | - | - | - | 5,295.64 |
| Traffic Signal Optimization | 273,000.00 | - | 217,047.86 | - | - | 55,952.14 | - |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE DECEMBER 31, 2014 | 2015 ANTICIPATED REVENUE | CASH RECEIVED | UNAPPROPRIATED RESERVES REALIZED AS REVENUE | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2015 |
|---|---------------------------------|--------------------------------|------------------|--|---|-----------|---------------------------------|
| | | | | | | | |
| New Jersey Historical Commission FY 14 | 7,727.50 | - | 7,727.50 | - | - | - | - |
| Child Inter-AG Coordinator Council FY14 | 19,708.00 | - | 19,708.00 | - | - | - | - |
| Dre Callout Program FY14 | - | 72,500.00 | - | - | - | - | 72,500.00 |
| Insurance Fraud Prosecutor FY14 | 250,000.00 | - | 168,161.52 | - | - | 81,838.48 | - |
| State Homeland Security FY14 | 160,000.00 | 292,810.00 | 75,901.98 | - | - | - | 216,908.02 |
| FTA JARC Rt 37 Bus Service FY14 | - | - | 160,000.00 | - | - | - | - |
| State Criminal Alien Asst FY14 | - | - | - | - | - | - | - |
| Urban Areas Security Init | - | 62,500.00 | 62,500.00 | - | - | - | - |
| Stop Violence Against Women | 21,065.25 | - | 21,065.25 | - | - | - | - |
| Program Service Fund FY14 | 184,072.87 | - | 165,789.87 | - | - | 18,283.00 | - |
| Program Management Funds FY14 | 34,045.38 | - | 26,423.32 | - | - | 7,622.06 | - |
| Storm Damage Reduction Project | 250,000.00 | - | - | - | - | - | 250,000.00 |
| FTA: New Freedom Program | 75,000.00 | - | 53,642.37 | - | - | - | 21,357.63 |
| Subregional Intern Supp Prog | - | 15,000.00 | 14,357.87 | - | - | 642.13 | - |
| Juvenile Detention Alternative Initiative | 119,612.55 | - | 68,976.90 | - | - | 50,635.65 | - |
| 966 Reimbursement Program FY09 | 109,946.00 | - | 109,821.06 | - | - | 124.94 | 0.00 |
| U.S.D.A FY 14 | 112,091.00 | - | 112,091.00 | - | - | - | - |
| Safe Housing & Transportation FY15 | - | 84,793.00 | 84,793.00 | - | - | - | - |
| Adult Protective Svc FY15 | - | 383,367.00 | 383,366.00 | - | - | - | 1.00 |
| Ocean Area Plan Grant FY15 | - | 2,683,148.00 | 2,682,390.00 | - | - | 758.00 | - |
| Hazard Mitigation FY15 | - | 909,752.00 | - | - | - | - | 909,752.00 |
| Care Coordination FY 15 | - | 23,810.00 | 23,810.00 | - | - | - | - |
| Personal Asst Svcs Program FY15 | - | 94,369.00 | 94,368.30 | - | - | - | 0.70 |
| Click it or Ticket FY15 | - | 4,000.00 | 3,839.44 | - | - | 160.56 | - |
| Fire & First Aid Training FY15 | - | 2,000.00 | 2,000.00 | - | - | - | - |
| US HUD Continuum of Care FY13 | - | 13,271.00 | - | - | - | - | 13,271.00 |
| NRPA Jake Branch | - | 53,550.00 | 53,550.00 | - | - | - | - |
| Subregional Transportation 15 | - | 144,381.00 | - | - | - | - | 144,381.00 |
| Sr Citizen/Persons W/Disab FY15 | - | 1,363,164.00 | 879,332.82 | - | 377,592.30 | - | 861,423.48 |
| Human SVCS Advisory Svc FY15 | - | 69,275.00 | 69,275.00 | - | - | - | - |
| NJ Historical Sandy Relief | - | 125,426.00 | - | - | - | - | 125,426.00 |
| Child Restraint & Protect FY16 | - | 35,350.00 | - | - | - | - | 35,350.00 |
| Council of the Arts FY15 | - | 80,145.00 | 20,036.00 | 40,073.00 | - | - | 20,036.00 |
| Veterans Transportation FY15 | - | 30,000.00 | 12,500.00 | - | - | - | 17,500.00 |
| Recycling Enhance Tax Ent FY14 | - | 461,700.00 | 461,700.00 | - | - | - | - |
| Social Services Clock Grant FY15 | - | 227,542.00 | 227,328.00 | - | - | 214.00 | - |
| RRP: Reimbursement for Catering | - | 28,000.00 | - | - | - | - | 28,000.00 |
| Family Court Services FY15 | - | 338,792.00 | 117,312.50 | - | - | - | 221,479.50 |
| State Cola Senior Svcs FY15 | - | 391,380.00 | 338,972.00 | - | - | - | 52,408.00 |
| Medicaid Match FY15 | - | 36,333.00 | 36,333.00 | - | - | - | - |
| State Health Ins Asst Prg FY15 | - | 36,000.00 | 3,080.00 | - | - | - | 32,920.00 |
| Clean Community FY15 | - | 215,382.00 | 215,381.92 | - | - | - | 0.08 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE | 2015 | CASH | UNAPPROPRIATED | CARRYOVER OF | BALANCE |
|------------------------------------|----------------------|------------------------|--------------|----------------|--------------|--------------|
| | DECEMBER 31, 2014 | ANTICIPATED REVENUE | | | | |
| Multi Jur Gang/Gun/Narc FY15 | - | 73,126.00 | - | - | - | 73,126.00 |
| Victims of Crime Act FY15 | - | 271,123.00 | - | - | - | 271,123.00 |
| State Facilities Ed Act FY15 | - | 58,500.00 | 29,250.00 | - | - | 29,250.00 |
| DHS Emerg Food & Shelter FY15/16 | - | 764,364.00 | 191,091.00 | - | - | 573,273.00 |
| Spec Initiative/Transp FY15 | - | 71,630.00 | 17,908.00 | - | - | 53,722.00 |
| State Body Armor FY15 | - | 18,097.00 | 18,096.58 | - | - | 0.42 |
| State Body Armor FY15 | - | 6,562.00 | 6,561.98 | - | - | 0.02 |
| State Body Armor FY15 Sheriff | - | 11,614.00 | 11,613.63 | - | - | 0.37 |
| S.A.N.E. Grant FY 15/16 | - | 86,554.00 | - | - | - | 86,554.00 |
| Pros LED Mental Health FY15 | - | 75,000.00 | - | - | - | 75,000.00 |
| NJ Historical Comm FY 15/16 | - | 15,455.00 | 7,727.50 | - | - | 7,727.50 |
| Child Inter-Ag Coord Council FY15 | - | 39,418.00 | 19,710.00 | - | - | 19,708.00 |
| Insurance Fraud Program FY15 | - | 250,000.00 | 92,494.65 | - | - | 157,505.35 |
| NJ JARC FY15 | - | 30,000.00 | 30,000.00 | - | - | - |
| State Criminal Alien Asst FY15 | - | 195,721.00 | 195,721.00 | - | - | - |
| NJ JARC FY16 | - | 160,000.00 | - | - | - | 160,000.00 |
| Stop Violence/Women FY15 | - | 32,377.00 | 9,808.57 | - | - | 22,568.43 |
| Program Service Fund FY15 | - | 324,867.00 | 119,334.31 | - | - | 205,532.69 |
| Program Management Fund FY15 | - | 55,550.00 | 23,429.52 | - | - | 32,120.48 |
| Rehad RW 6/24 Design PH I | - | 540,440.00 | - | - | - | 540,440.00 |
| Polling Place Accessibility 15 | - | 8,143.00 | 4,071.25 | - | - | 4,071.75 |
| Traumatic Loss Coalition FY15 | - | 14,522.00 | 3,632.00 | - | - | 10,890.00 |
| Juvenile Detention Alt Init | - | 120,000.00 | 1,486.85 | - | - | 118,513.15 |
| USDA FY15 | - | 166,172.00 | 166,172.00 | - | - | - |
| NJCVA Pumpout Boat FY15 | - | 100,000.00 | - | - | - | 100,000.00 |
| SP Beetle Sup/Fire Protect 15 | - | 20,000.00 | 20,000.00 | - | - | - |
| Workforce Investment Act Plan FY13 | 163,698.00 | - | 163,698.00 | - | - | - |
| Workforce Investment Act Plan FY14 | 2,726,673.00 | - | 2,398,352.00 | - | - | 328,321.00 |
| WIOA Plan FY15 | - | 3,507,294.00 | 625,820.00 | - | - | 2,881,474.00 |
| Work First NJ Program WFNJ FY13/14 | 385.00 | - | - | - | - | 385.00 |
| Workforce Development Partnership | 22,414.00 | - | - | - | - | 22,414.00 |
| Work First NJ Program WFNJ FY14/15 | 1,442,543.00 | - | 1,408,102.00 | - | - | 34,441.00 |
| Workforce Learning Link FY14 | 68,296.00 | 50,000.00 | 118,296.00 | - | - | - |
| Work First NJ (WFNJ) FY14/15 | - | 1,955,103.00 | 325,257.00 | - | - | 1,629,846.00 |
| Workforce Learning Link FY15/16 | - | 96,000.00 | 44,844.00 | - | - | 51,156.00 |
| Workforce Dev Partnership FY15 | - | 301,082.00 | 4,400.00 | - | - | 296,682.00 |
| Smartsteps Prpgram FY15 | - | 8,025.00 | - | - | - | 8,025.00 |
| HUD: Home Subrecip Cont FY14 | - | 100,000.00 | - | 100,000.00 | - | - |
| HUD: Home Program Income FY98 | 2.46 | - | - | - | - | 2.46 |
| HUD: CDBG Program Income FY13 | 1.25 | - | - | - | - | 1.25 |
| HUD: Home Program Income FY14 | - | 12,586.00 | 12,585.25 | - | - | 0.75 |
| Emergency Shelter S-98-UC-34-0020 | 3,075.33 | - | - | - | - | 3,075.33 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE DECEMBER 31, 2014 | 2015 ANTICIPATED REVENUE | CASH RECEIVED | UNAPPROPRIATED RESERVES REALIZED AS REVENUE | CARRYOVER OF FUNDS ALLOWED BY STATE | CANCELLED | BALANCE DECEMBER 31, 2015 |
|---------------------------------------|---------------------------------|--------------------------------|------------------|--|---|-----------|---------------------------------|
| HUD: CDBG B-99-UC-34-0108 | 5,291.28 | - | - | - | - | - | 5,291.28 |
| HUD: Home Investment Partnership FY00 | 24,353.00 | - | - | - | - | - | 24,353.00 |
| HUD: Home Investment Partnership FY01 | 5,037.00 | - | - | - | - | - | 5,037.00 |
| HUD: CDBG FY01 | 5,937.30 | - | - | - | - | - | 5,937.30 |
| HUD: CDBG FY02 | 5,385.50 | - | - | - | - | - | 5,385.50 |
| HUD: CDBG FY04 | 11,563.87 | - | - | - | - | - | 11,563.87 |
| HUD: Home Investment Partnership FY04 | 72,877.15 | - | 72,877.15 | - | - | - | - |
| HUD: CDBG FY05 | 685.15 | - | - | - | - | - | 685.15 |
| HUD: Home Investment Partnership FY05 | 48,466.48 | - | 31,000.00 | - | - | - | 17,466.48 |
| HUD: CDBG FY06 | 18,975.58 | - | - | - | - | - | 18,975.58 |
| HUD: Home Investment Partnership FY06 | 43,767.24 | - | 43,767.24 | - | - | - | - |
| HUD: CDBG FY07 | 9,206.73 | - | - | - | - | - | 9,206.73 |
| HUD: Home Investment Partnership FY07 | 203,473.54 | - | 177,028.87 | - | - | - | 26,444.67 |
| HUD: CDBG FY08 | 48,764.55 | - | 2,000.00 | - | - | - | 46,764.55 |
| HUD: Home Investment Partnership FY08 | 47,330.44 | - | - | - | - | - | 47,330.44 |
| HUD: CDBG FY09 | 14,106.50 | - | 3,847.06 | - | - | - | 10,259.44 |
| HUD: Home Investment Partnership FY09 | 95,516.81 | - | - | - | - | - | 95,516.81 |
| HUD: Home Investment Partnership FY10 | 220,271.59 | - | 886.00 | - | - | - | 219,385.59 |
| HUD: CDBG FY10 | 58,079.80 | - | 17,648.00 | - | - | - | 40,431.80 |
| HUD: CDBG FY11 | 106,233.26 | - | 51,377.29 | - | - | - | 54,855.97 |
| HUD: Home Investment Partnership FY11 | 219,572.01 | - | 23,137.00 | - | - | - | 196,435.01 |
| HUD: CDBG FY12 | 52,048.46 | - | 50,199.31 | - | - | - | 1,849.15 |
| HUD: Home Investment Partnership FY12 | 386,276.13 | - | 228,635.52 | - | - | - | 157,640.61 |
| HUD: Home Investment Partnership FY13 | 603,252.83 | - | 269,332.93 | - | - | - | 333,919.90 |
| HUD: CDBG FY13 | 836,787.23 | - | 616,076.39 | - | - | - | 220,710.84 |
| HUD: CDBG FY14 | 1,269,128.23 | - | 376,978.42 | - | - | - | 892,149.81 |
| HUD: Home Investment Partnership FY14 | 989,514.00 | - | 137,630.00 | - | - | - | 851,884.00 |
| Community Dev Block Grant FY15 | - | 1,280,258.00 | 57,233.86 | - | - | - | 1,223,024.14 |
| HUD: Home Invest Partnership 15 | - | 903,604.00 | - | - | - | - | 903,604.00 |
| HUD: Home Investment Partnership FY03 | 2,115.89 | - | - | - | - | - | 2,115.89 |

Grand Total All Pages \$ 22,541,622.85 \$ 22,101,751.00 \$ 22,878,780.00 \$ 140,073.00 \$ - \$ 1,039,966.65 \$ 20,584,554.20

| | | | | | | | |
|-----------------|----|---------------|---------------|---------------|----|------------|------------------|
| Original Budget | \$ | 14,269,188.00 | \$ | - | - | - | - |
| Chapter 159 | | 7,832,563.00 | | - | - | - | - |
| Cash Receipts | | - | 22,711,240.00 | | | | |
| P.I.C. Receipts | | - | 167,540.00 | | | | |
| | \$ | 22,101,751.00 | \$ | 22,878,780.00 | \$ | 140,073.00 | \$ 20,584,554.20 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE | | TRANFERS | | EXPENDED | CANCELLED | BALANCE | | | | | |
|---|-------------------|------------|--------------|----------------|------------|------------|-------------------|------------|----|----------|---|------------|
| | DECEMBER 31, 2014 | | FROM 2015 | | | | DECEMBER 31, 2015 | | | | | |
| | ENCUMBERED | RESERVED | BUDGET | APPROPRIATIONS | | | ENCUMBERED | RESERVED | | | | |
| | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 1,691.97 | - | 1,691.97 |
| 966 Reimbursement Program FY13 | 61,220.89 | 43,473.37 | - | - | 104,569.44 | 124.82 | - | - | - | - | - | - |
| 966 Reimbursement Program FY14 | - | - | 383,367.00 | - | 383,367.00 | - | - | - | - | - | - | - |
| Adult Protective Services FY15 | - | - | - | - | 495.00 | - | - | - | - | - | - | - |
| Area Plan III E Admin FY12 | - | 495.35 | - | - | - | - | - | - | - | - | - | 0.35 |
| Area Plan III E Admin FY13 | - | 6,005.07 | - | - | 6,005.00 | - | - | - | - | - | - | 0.07 |
| Area Plan III E Admin FY14 | - | 27,522.01 | - | - | 20,967.00 | - | - | - | - | - | - | 6,555.01 |
| Area Plan III E Admin FY15 | - | - | 30,085.00 | - | 29,886.00 | 199.00 | - | - | - | - | - | - |
| Area Plan III E State FY14 | - | 690.00 | - | - | 690.00 | - | - | - | - | - | - | - |
| Area Plan III E State FY15 | - | - | 90,254.00 | - | 89,659.00 | 227.00 | - | - | - | - | - | 368.00 |
| Barnegat Bay Branch Retrofit FY09 | - | 195,889.00 | - | - | 13,504.60 | - | - | - | - | - | - | 182,384.40 |
| Barnegat Branch Trail Phase VI FY12 | 149,512.04 | 58,516.87 | - | - | 136,746.93 | - | - | - | - | - | - | 71,281.98 |
| Care Coordination FY15 | - | - | 23,810.00 | - | 23,810.00 | - | - | - | - | - | - | - |
| Cattus Island County Park Environment | 1,077.25 | 6,293.10 | - | - | 900.00 | - | - | 5,038.49 | - | - | - | 1,431.86 |
| Cattus Island Wetlands / Restore | - | 2,500.00 | - | - | - | - | - | - | - | - | - | 2,500.00 |
| Child Inter-AG Coordinator Council FY14 | - | 15,776.66 | - | - | 15,776.66 | - | - | - | - | - | - | - |
| Child Inter-AG Coordinator Council FY15 | - | - | 39,418.00 | - | 24,407.52 | - | - | - | - | - | - | 15,010.48 |
| Child Restraint & Protection FY14 | - | - | 35,350.00 | - | 19,178.50 | - | - | - | - | - | - | 16,171.50 |
| Child Restraint & Protection FY16 | - | - | 35,350.00 | - | 1,150.00 | - | - | - | - | - | - | 34,200.00 |
| CIACC Expanded Sandy FY 14 | - | - | - | - | 26,378.00 | - | - | - | - | - | - | 622.00 |
| Clean Community FY14 | 12,900.00 | 14,100.00 | - | - | 93,522.68 | - | - | 35,526.00 | - | - | - | - |
| Clean Community FY15 | 8,414.03 | 120,634.65 | - | - | 46,600.15 | - | - | 47,812.02 | - | - | - | 120,969.83 |
| Click it or Ticket FY15 | - | - | 215,382.00 | - | 46,600.15 | - | - | - | - | - | - | - |
| Community Development Block Grant FY15 | - | - | 4,000.00 | - | 3,839.44 | 160.56 | - | - | - | - | - | - |
| Community Traffic Safety FY 13 | - | - | 1,280,258.00 | - | 57,233.86 | - | - | 780,399.14 | - | - | - | 442,625.00 |
| Council of the Arts FY12 | - | 15,041.48 | - | - | (255.09) | 15,296.57 | - | - | - | - | - | - |
| Council of the Arts FY14 | - | 1.43 | - | - | - | 1.43 | - | - | - | - | - | - |
| Council of the Arts FY15 | 13,831.50 | - | - | - | 13,731.50 | - | - | 100.00 | - | - | - | - |
| Crosswind Runway Design 14/32 FY12 | - | - | 80,145.00 | - | 63,832.50 | - | - | 16,312.50 | - | - | - | - |
| Crosswind Runway Design 14/32 FY13 | 610,141.80 | 372,235.94 | - | - | 527,210.12 | 455,167.62 | - | - | - | - | - | - |
| DCA: Home Delivered Meals FY15 | 37,138.33 | 87,944.92 | - | - | 37,138.33 | - | - | - | - | - | - | 87,944.92 |
| Detention Facility Incentive | - | - | 72,327.00 | - | 72,327.00 | - | - | - | - | - | - | - |
| DHS Emergency Food & Shelter FY14/15 | - | 518.65 | - | - | - | 518.65 | - | - | - | - | - | (0.00) |
| DHS Emergency Food & Shelter FY15/16 | 357,774.50 | 35,657.50 | - | - | 393,430.65 | - | - | 382,182.00 | - | - | - | 1.35 |
| DRE Callout Program FY13 | - | - | 764,364.00 | - | 382,182.00 | - | - | - | - | - | - | - |
| DRE Callout Program FY14 | - | 11,596.20 | - | - | - | 11,596.20 | - | - | - | - | - | (0.00) |
| Driving While Intoxicated FY13 | - | - | 72,500.00 | - | 37,399.85 | - | - | - | - | - | - | 35,100.15 |
| Driving While Intoxicated FY14 | - | - | - | - | - | 44,298.50 | - | - | - | - | - | - |
| Ed Byrne JAG FY13 | 1,665.42 | 48.25 | 84,500.00 | - | 72,249.87 | - | - | - | - | - | - | 12,250.13 |
| | | | - | - | 1,713.67 | - | - | - | - | - | - | - |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE | | TRANFERS | | EXPENDED | CANCELLED | BALANCE | |
|--|-------------------|------------|------------|----------------|------------|------------|-------------------|------------|
| | DECEMBER 31, 2014 | | FROM 2015 | | | | DECEMBER 31, 2015 | |
| | ENCUMBERED | RESERVED | BUDGET | APPROPRIATIONS | | | ENCUMBERED | RESERVED |
| Ed Byrne JAG FY14 | - | - | 14,137.00 | - | 14,137.00 | - | - | - |
| Emergency Management Agency Asst FY12 | 5,000.00 | - | - | - | 5,000.00 | - | - | - |
| Emergency Management Agency Asst FY13 | - | - | 95,000.00 | - | 40,000.00 | - | - | 55,000.00 |
| Enhanced 9-1-1 General Assistance FY08 | 1,586.01 | - | - | - | - | - | 1,586.01 | - |
| Family Court Services FY13 | 11,324.18 | 23,039.73 | - | - | - | 34,363.91 | - | - |
| Family Court Services FY14 | 54,224.50 | 4,374.24 | - | - | 26,286.24 | - | - | (0.00) |
| Family Court Services FY15 | - | - | 338,792.00 | - | 242,681.82 | - | 96,110.18 | - |
| Fire & First Aid Training FY15 | - | - | 2,000.00 | - | - | - | - | 2,000.00 |
| FTA: JARC Rt 37 Bus Service FY14 | 116,853.24 | 40,000.00 | - | - | 156,853.24 | - | - | - |
| FTA: New Freedom Program FY13 | - | - | 60,000.00 | - | 60,000.00 | - | - | - |
| FTA: New Freedom Program | - | 75,000.00 | - | - | 60,439.48 | - | - | 14,560.52 |
| FTA: New Freedom Program FY11 | - | 182,105.00 | - | - | 180,171.97 | - | - | 1,933.03 |
| Gull Island County Conservation FY06 | - | 25,384.72 | - | - | 25,384.72 | - | - | - |
| Hazard Mitigation FY15 | - | - | 909,752.00 | - | 106,771.00 | - | 637,229.00 | 165,752.00 |
| Hazard Mitigation Grant FY11 | - | 196,154.28 | - | - | - | 196,154.28 | - | - |
| Helipad Lighting Project FY14 | - | - | 261,250.00 | - | - | - | 126,783.00 | 134,467.00 |
| HUD: CDBG FY01 | - | 1.74 | - | - | - | - | - | 1.74 |
| HUD: CDBG FY02 | - | 4,884.50 | - | - | - | - | - | 4,884.50 |
| HUD: CDBG FY03 | - | 531.81 | - | - | - | - | - | 531.81 |
| HUD: CDBG FY04 | 9,125.00 | 2,966.14 | - | - | - | - | 9,125.00 | 2,966.14 |
| HUD: CDBG FY05 | 1,311.26 | 671.62 | - | - | - | - | 1,311.26 | 671.62 |
| HUD: CDBG FY06 | - | 19,840.58 | - | - | - | - | - | 19,840.58 |
| HUD: CDBG FY07 | 51.43 | 11,207.30 | - | - | - | - | 51.43 | 11,207.30 |
| HUD: CDBG FY08 | 17,823.88 | 30,940.67 | - | - | 2,000.00 | - | 18,375.34 | 28,389.21 |
| HUD: CDBG FY09 | 12,639.49 | 4,409.36 | - | - | 3,847.06 | - | 8,792.43 | 4,409.36 |
| HUD: CDBG FY10 | 14,830.00 | 45,448.74 | - | - | 17,648.00 | - | 141.39 | 42,489.35 |
| HUD: CDBG FY11 | 94,291.87 | 6,541.00 | - | - | 51,377.29 | - | 46,357.58 | 3,098.00 |
| HUD: CDBG FY12 | 40,537.25 | 41,845.19 | - | - | 43,449.31 | - | 6,872.90 | 32,060.23 |
| HUD: CDBG FY13 | 428,755.83 | 408,478.40 | - | - | 611,428.78 | - | 179,821.12 | 45,984.33 |
| HUD: CDBG FY14 | 825,606.68 | 443,521.55 | - | - | 381,722.50 | - | 528,369.20 | 359,036.53 |
| HUD: CDBG Program Income FY08 | - | 1,125.00 | - | - | - | - | - | 1,125.00 |
| HUD: CDBG Program Income FY12 | - | 8,987.00 | - | - | - | - | - | 8,987.00 |
| HUD: CDBG Program Income FY15 | - | - | 12,586.00 | - | - | - | - | 12,586.00 |
| HUD: Home Investment Partnership FY01 | 2,920.00 | 2,117.00 | - | - | - | - | 2,920.00 | 2,117.00 |
| HUD: Home Investment Partnership FY03 | - | 0.02 | - | - | - | - | - | 0.02 |
| HUD: Home Investment Partnership FY04 | - | 95,034.26 | - | - | 74,173.26 | - | - | 20,861.00 |
| HUD: Home Investment Partnership FY05 | - | 48,466.48 | - | - | 31,000.00 | - | - | 17,466.48 |
| HUD: Home Investment Partnership FY06 | 525.00 | 44,695.25 | - | - | 44,000.00 | - | 525.00 | 695.25 |
| HUD: Home Investment Partnership FY07 | 175,975.00 | 15,525.36 | - | - | 175,200.00 | - | 775.00 | 15,525.36 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE | | RESERVED | | APPROPRIATIONS | | EXPENDED | | CANCELLED | | ENCUMBERED | | RESERVED | |
|--|-------------------|------------|------------|----------|----------------|----------|-----------|------------|-----------|------------|------------|------------|-------------------|--|
| | DECEMBER 31, 2014 | | | | | | | | | | | | DECEMBER 31, 2015 | |
| | ENCUMBERED | RESERVED | ENCUMBERED | RESERVED | APPROPRIATIONS | EXPENDED | CANCELLED | ENCUMBERED | RESERVED | ENCUMBERED | RESERVED | ENCUMBERED | RESERVED | |
| GRANT | | | | | | | | | | | | | | |
| HUD: Home Investment Partnership FY08 | 17,900.00 | 32,612.44 | - | - | - | - | - | - | - | 17,900.00 | 32,612.44 | - | - | |
| HUD: Home Investment Partnership FY09 | - | 38,923.60 | - | - | - | - | - | - | - | - | 38,923.60 | - | - | |
| HUD: Home Investment Partnership FY10 | - | 18,078.33 | - | - | - | - | - | - | - | - | 18,078.33 | - | - | |
| HUD: Home Investment Partnership FY11 | - | 16,218.89 | - | - | - | - | - | - | - | - | 16,218.89 | - | - | |
| HUD: Home Investment Partnership FY12 | 43,250.00 | 49,215.00 | - | - | 63,796.95 | - | - | - | - | 11,668.70 | 16,999.35 | - | - | |
| HUD: Home Investment Partnership FY13 | 426,717.00 | 121,795.00 | - | - | 397,429.00 | - | - | - | - | 128,419.00 | 22,664.00 | - | - | |
| HUD: Home Investment Partnership FY14 | 696,000.00 | 293,514.00 | - | - | 248,630.00 | - | - | - | - | 499,400.00 | 241,484.00 | - | - | |
| HUD: Home Investment Partnership FY15 | - | - | 903,604.00 | - | - | - | - | - | - | 374,000.00 | 529,604.00 | - | - | |
| HUD: Home Program Income FY08 | - | 46,045.00 | - | - | 39,800.00 | - | - | - | - | - | 6,245.00 | - | - | |
| HUD: Home Program Income FY09 | - | 44,970.00 | - | - | - | - | - | - | - | - | 44,970.00 | - | - | |
| HUD: Home Program Income FY10 | 3,900.00 | 16,405.00 | - | - | 3,900.00 | - | - | - | - | - | 16,405.00 | - | - | |
| HUD: Home Program Income FY11 | - | 31,820.00 | - | - | - | - | - | - | - | - | 31,820.00 | - | - | |
| HUD: Home Program Income FY12 | - | 10,000.00 | - | - | - | - | - | - | - | - | 10,000.00 | - | - | |
| HUD: Home Program Income FY13 | - | 11,885.00 | - | - | - | - | - | - | - | - | 11,885.00 | - | - | |
| HUD: Home Program Income FY14 | - | 3,000.00 | - | - | - | - | - | - | - | - | 3,000.00 | - | - | |
| HUD: Home Program Income FY97 | - | 25,093.01 | - | - | - | - | - | - | - | - | 25,093.01 | - | - | |
| HUD: Home Program Income FY98 | 188,787.36 | 28,215.76 | - | - | 120,775.00 | - | - | - | - | 68,787.36 | 27,440.76 | - | - | |
| HUD: Home Subrecip Cont FY14 | - | - | 100,000.00 | - | - | - | - | - | - | - | 100,000.00 | - | - | |
| Human Services Advisory Council FY14 | 3,794.95 | 3,941.16 | - | - | 3,994.95 | - | - | - | - | - | 3,741.16 | - | - | |
| Human Services Advisory Council FY15 | - | - | 69,275.00 | - | 66,201.75 | - | - | - | - | 3,073.25 | - | - | - | |
| Hurricane Sandy Disaster Neg | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Insurance Fraud Program FY15 | - | - | 250,000.00 | - | 92,494.65 | - | - | - | - | - | 157,505.35 | - | - | |
| Insurance Fraud Prosecutor FY13 | - | 86,356.85 | - | - | - | - | 86,356.85 | - | - | - | - | - | - | |
| Insurance Fraud Prosecutor FY14 | - | 149,679.13 | - | - | 67,840.65 | - | 81,838.48 | - | - | - | - | - | - | |
| Justice Mental Health Collab | - | - | 207,166.00 | - | 50,848.75 | - | - | - | - | 85,792.05 | 70,525.20 | - | - | |
| Juvenile Accountability Block Grant | - | 8.29 | - | - | - | - | 8.29 | - | - | - | - | - | - | |
| Juvenile Accountability Block Grant | 84.94 | 197.68 | - | - | 105.75 | - | - | - | - | 169.02 | 7.85 | - | - | |
| Juvenile Accountability Block Grant | 1,715.03 | 224.29 | - | - | 1,101.38 | - | - | - | - | 2,918.90 | 837.94 | - | - | |
| Juvenile Accountability Block Grant FY14 | 2,858.41 | 8,379.12 | - | - | 7,873.61 | - | - | - | - | 27,345.03 | 445.02 | - | - | |
| Juvenile Detention Alternative Initiative | - | - | 120,000.00 | - | 62,202.29 | - | - | - | - | - | 30,452.68 | - | - | |
| Juvenile Detention Alternative Initiative | 61,760.87 | 26,977.71 | - | - | 38,102.93 | - | - | - | - | 50,635.65 | - | - | - | |
| Juvenile Detention Alternative Initiative | - | 18,615.46 | - | - | 7,623.60 | - | - | - | - | - | 720.66 | - | - | |
| Juvenile Detention Alternative Initiative | 47,924.69 | 15,700.00 | - | - | - | - | - | - | - | 10,271.20 | - | - | - | |
| Land Release & Environmental Mitigation | - | 6,854.36 | - | - | 63,624.69 | - | - | - | - | - | - | - | - | |
| Law Enforcement Officers Training & Equipment FY13 | 1,599.00 | 150,971.79 | 32,817.00 | - | 28,668.62 | - | - | - | - | 15,803.76 | 140,915.41 | - | - | |
| Local: Crosswind Runway 14/32 FY12 | 67,793.84 | 3,362.77 | - | - | 58,578.90 | - | - | - | - | 12,577.71 | 0.00 | - | - | |
| Local: Crosswind Runway 14/32 FY13 | 4,126.48 | 9,771.89 | - | - | 4,126.48 | - | - | - | - | - | 9,771.89 | - | - | |
| Local: DCA Home Delivered Meals FY15 | - | - | 18,082.00 | - | 18,082.00 | - | - | - | - | - | - | - | - | |
| Local: FTA JARC Rt 37 FY14 | 116,853.24 | 40,000.00 | - | - | 156,853.24 | - | - | - | - | - | - | - | - | |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE | | TRANFERS | | BALANCE | |
|--|-------------------|------------|----------------|--------|-------------------|------------|
| | DECEMBER 31, 2014 | | FROM 2015 | | DECEMBER 31, 2015 | |
| | ENCUMBERED | RESERVED | APPROPRIATIONS | BUDGET | ENCUMBERED | RESERVED |
| GRANT | | | | | | |
| Local: FTA New Freedom Program FY11 | - | 182,105.00 | - | - | 180,171.96 | 1,933.04 |
| Local: FTA: New Freedom Program | - | - | 60,000.00 | - | 60,000.00 | - |
| Local: FTA: New Freedom Program FY14 | - | 75,000.00 | - | - | 60,439.49 | 14,560.51 |
| Local: Government Capacity Grant | - | 4,991.64 | - | - | - | (0.00) |
| Local: Hazard Mitigation FY15 | - | - | 73,306.00 | - | 4,991.64 | 36,273.00 |
| Local: Hazard Mitigation Grant | - | 64,218.39 | - | - | 60,772.11 | - |
| Local: Helipad Lighting Proj | - | - | 13,750.00 | - | - | 2,025.00 |
| Local: Human Services Advisory Council FY14 | - | 735.41 | - | - | - | 735.41 |
| Local: Human Services Advisory FY15 | - | - | 15,900.00 | - | - | - |
| Local: Juvenile Accountability Block Grant FY11 | - | 2.48 | - | - | 2.48 | 0.00 |
| Local: Juvenile Accountability Block Grant FY12 | 9.44 | 22.45 | - | - | 11.75 | 1.37 |
| Local: Juvenile Accountability Block Grant FY13 | 190.56 | 24.85 | - | - | 122.38 | 93.03 |
| Local: Juvenile Accountability Block Grant FY14 | 316.52 | 932.55 | - | - | 873.72 | 51.02 |
| Local: Land Release & Environmental Mitigation | - | 360.76 | - | - | 360.76 | 0.00 |
| Local: Land Release & Environmental Mitigation | - | - | - | - | - | - |
| Local: NJ JARC FY15 | - | - | 30,000.00 | - | 30,000.00 | - |
| Local: NJ JARC FY16 | - | - | 160,000.00 | - | 40,508.16 | 20,000.00 |
| Local: Obstruction Removal Runway 6-24 | 153,279.66 | 1,273.34 | - | - | 136,945.06 | 6,794.89 |
| Local: Prosecutor LED Mental Health FY14 | 5,100.00 | 16,510.85 | - | - | 5,083.93 | 13,976.92 |
| Local: Prosecutor LED Mental Health FY15 | - | - | 25,000.00 | - | - | 25,000.00 |
| Local: Rehab RW 6/24 Design PHI | - | - | 60,049.00 | - | 184.39 | 1,014.61 |
| Local: S.A.N.E. FY 14/15 | - | - | 13,060.00 | - | 13,060.00 | - |
| Local: S.A.N.E. FY 15/16 | - | - | 21,639.00 | - | 4,102.76 | 17,536.24 |
| Local: Social Services Block Grant FY15 | - | - | 56,886.00 | - | 56,886.00 | - |
| Local: Stop Violence Against Women | - | 3,770.55 | - | - | 3,770.55 | - |
| Local: Stop Violence Against Women | - | - | 10,792.00 | - | 7,605.26 | 3,186.74 |
| Local: Subregional Studies Program | - | 59,715.37 | - | - | 50,383.05 | - |
| Local: Subregional Transportation FY14 | - | 15,915.15 | - | - | 15,914.69 | - |
| Local: Subregional Transportation FY15 | - | - | 36,096.00 | - | 9,703.74 | 26,392.26 |
| Medicaid Match FY15 | - | - | 36,333.00 | - | 36,333.00 | - |
| Multi Jur Gang/Gun/Narc FY15 | - | - | 73,126.00 | - | - | 73,126.00 |
| Multi Jurisdictional Gang, Gun, Narotic Task Force | - | 67,755.00 | - | - | 67,755.00 | - |
| NJ Historical Commission FY14 | - | 15,455.00 | - | - | 15,455.00 | - |
| NJ Historical Commission FY15/16 | - | - | 15,455.00 | - | - | 15,455.00 |
| NJ Historical Sandy Relief | - | - | 125,426.00 | - | - | 125,426.00 |
| NJ JARC FY 15 | - | - | 30,000.00 | - | 30,000.00 | - |
| NJ JARC FY 16 | - | - | 160,000.00 | - | 40,508.16 | 20,000.00 |
| NJCVA Pumpout Boat FY15 | - | - | 100,000.00 | - | - | 100,000.00 |
| NJDCA Smart Growth Planning Program | - | 40,000.00 | - | - | - | 40,000.00 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE DECEMBER 31, 2014 | | TRANFERS FROM 2015 BUDGET | APPROPRIATIONS | EXPENDED | CANCELLED | BALANCE DECEMBER 31, 2015 | |
|--|------------------------------|------------|---------------------------------|----------------|--------------|-----------|------------------------------|------------|
| | ENCUMBERED | RESERVED | | | | | ENCUMBERED | RESERVED |
| | | | | | | | | |
| NRPA Jakes Branch | - | - | 53,550.00 | - | - | - | 53,550.00 | - |
| Obstruction Removal Runway 6-24 | 1,379,516.94 | 11,457.06 | - | 1,232,505.57 | - | - | 97,317.44 | 61,150.99 |
| Ocean Area Comprehensive FY12 | - | 0.50 | - | - | - | - | - | 0.50 |
| Ocean Area Comprehensive FY13 | - | 0.90 | - | - | - | - | - | 0.90 |
| Ocean Area Comprehensive FY14 | - | 11,877.74 | - | 11,877.00 | - | - | - | 0.74 |
| Ocean Area Comprehensive FY15 | - | - | 210,661.00 | 193,957.01 | 332.00 | - | - | 16,371.99 |
| Ocean Area Plan Grant FY12 | - | 2,697.83 | - | 2,697.44 | - | - | - | 0.39 |
| Ocean Area Plan Grant FY13 | - | 11,176.94 | - | 11,176.00 | - | - | - | 0.94 |
| Ocean Area Plan Grant FY14 | 16,032.63 | 23,376.47 | - | 16,032.01 | - | - | - | 23,377.09 |
| Ocean Area Plan Grant FY15 | - | - | 2,168,204.00 | 2,140,975.41 | - | - | 10,420.00 | 16,808.59 |
| Ocean Area Plan State FY15 | - | - | 111,617.00 | 111,617.00 | - | - | - | - |
| Personal Assistance Services Program FY14 | - | 0.70 | - | - | 0.70 | - | - | - |
| Personal Assistance Services Program FY15 | - | - | 94,369.00 | 94,368.30 | - | - | - | 0.70 |
| Polling Place Accessibility 15 | - | - | 8,143.00 | - | - | - | - | 8,143.00 |
| Program Management Funds FY14 | - | 7,622.06 | - | - | 7,622.06 | - | - | - |
| Program Management Funds FY15 | - | - | 55,550.00 | 53,196.78 | - | - | - | 2,353.22 |
| Program Service Fund FY12 | - | 132.45 | - | - | 132.45 | - | - | - |
| Program Service Fund FY13 | 265.75 | 9,715.00 | - | - | 9,980.75 | - | - | - |
| Program Services Fund FY14 | 38,427.00 | 9,120.00 | - | 29,264.00 | 18,283.00 | - | - | - |
| Program Services Fund FY15 | - | - | 324,867.00 | 264,326.64 | - | - | 57,248.03 | 3,292.33 |
| Prosecutor LED Mental Health FY14 | 36,475.00 | 35,185.00 | - | 44,260.95 | - | - | 9,455.00 | 17,944.05 |
| Prosecutor LED Mental Health FY15 | - | - | 75,000.00 | - | - | - | 75,000.00 | - |
| Recycling Enhancement Tax Entitlement | 109,687.00 | 42,246.22 | - | 150,878.22 | - | - | 1,055.00 | - |
| Recycling Enhancement Tax Entitlement FY10 | - | 9,401.83 | - | 9,401.00 | - | - | - | 0.83 |
| Recycling Enhancement Tax Entitlement FY11 | 70,600.00 | - | - | 15,875.00 | - | - | 54,725.00 | - |
| Recycling Enhancement Tax Entitlement FY12 | - | 4,609.52 | - | 4,609.52 | - | - | - | - |
| Recycling Enhancement Tax Entitlement FY14 | - | - | 461,700.00 | 189,106.44 | - | - | 217,837.36 | 54,756.20 |
| REHAB RW 6/24 Design PH 1 | - | - | 540,440.00 | 1,659.49 | - | - | 529,650.00 | 9,130.51 |
| RRP: Reimbursement for Catering | 1,024.00 | 21,976.00 | - | 12,788.83 | 10,211.17 | - | - | - |
| RRP: Reimbursement for Catering | - | 2,424.29 | - | 15,825.05 | 2,424.29 | - | 4,964.00 | 7,210.95 |
| RRP: Reimbursement for Catering | - | - | - | - | - | - | - | - |
| S.A.N.E Grant FY14/15 | - | - | 52,240.00 | 44,062.89 | - | - | 3,540.00 | 4,637.11 |
| S.A.N.E Grant FY15/16 | - | - | 86,554.00 | 16,493.41 | - | - | 1,718.00 | 68,342.59 |
| Safe Housing & Transportation FY15 | - | - | 84,793.00 | 84,793.00 | - | - | - | - |
| Scrap Tire Management FY05 | 4,000.00 | 2,879.72 | - | 4,529.20 | - | - | 2,350.00 | 0.52 |
| Senior Citizen/Persons W/Disab FY15 | - | - | 1,363,164.00 | 1,144,966.02 | (377,592.30) | - | 33,097.34 | 562,692.94 |
| Senior Citizens & Persons W/ Disabilities FY11 | - | 377,592.30 | - | - | 377,592.30 | - | - | - |
| Senior Citizens & Persons W/ Disabilities FY13 | - | 259,960.72 | - | - | - | - | - | 259,960.72 |
| Senior Citizens & Persons W/ Disabilities FY14 | 40,129.70 | 344,859.73 | - | 132,648.46 | - | - | - | 252,340.97 |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE DECEMBER 31, 2014 | | TRANFERS FROM 2015 BUDGET | EXPENDED | CANCELLED | BALANCE DECEMBER 31, 2015 | |
|--|------------------------------|------------|---------------------------------|------------|-----------|------------------------------|------------|
| | ENCUMBERED | RESERVED | | | | ENCUMBERED | RESERVED |
| | | | | | | | |
| SHRAP FY13 | 1,692,049.00 | - | 683,364.00 | - | - | 1,692,049.00 | 683,364.00 |
| Smartsteps Program FY13 | - | - | - | - | - | - | - |
| Smartsteps Program FY15 | - | - | 8,025.00 | - | - | - | 8,025.00 |
| Social Services Block Grant FY15 | - | - | 227,542.00 | 227,328.00 | 214.00 | - | - |
| SP Beetle Sup/Fire Protect 15 | - | - | 20,000.00 | 20,000.00 | - | - | - |
| Special Initiative & Transportation FY14 | 46,889.69 | - | - | 46,889.69 | - | - | - |
| Special Initiative & Transportation FY15 | - | - | 71,630.00 | 27,793.76 | - | 43,836.24 | 0.00 |
| SSBG Residential Admin FY13 | - | 36,419.00 | 21,800.00 | 46,219.00 | - | - | 12,000.00 |
| SSBG Residential Maintenance FY13 | 1,066,618.00 | - | 523,200.00 | 970,483.07 | - | 619,334.93 | - |
| State Body Armor FY10 Prosecutor | 107.20 | - | - | 107.20 | - | - | - |
| State Body Armor FY11 Prosecutor | 7,232.00 | - | - | 7,232.00 | - | - | - |
| State Body Armor FY12 Prosecutor | 7,155.00 | - | - | 7,155.00 | - | - | - |
| State Body Armor FY13 Correction | 3,311.00 | - | - | 3,311.00 | - | - | - |
| State Body Armor FY13 Prosecutor | 661.80 | - | 8,515.20 | 661.80 | - | 8,515.20 | - |
| State Body Armor FY13 Sheriffs | - | - | 61.95 | - | - | - | 61.95 |
| State Body Armor FY14 Correction | 6,993.00 | - | 11,221.00 | 18,193.00 | - | - | 21.00 |
| State Body Armor FY14 Prosecutor | - | - | 6,489.00 | - | - | 6,136.80 | 352.20 |
| State Body Armor FY14 Sheriffs | - | - | 11,888.00 | 11,758.70 | - | - | 129.30 |
| State Body Armor FY15 Correction | - | - | - | - | - | - | 18,097.00 |
| State Body Armor FY15 Prosecutor | - | - | 18,097.00 | - | - | - | 0.00 |
| State Body Armor FY15 Sheriffs | - | - | 6,562.00 | - | - | - | 6,562.00 |
| State COLA Senior Services FY15 | - | - | 11,614.00 | - | - | - | 11,614.00 |
| State Criminal Alien Assistance FY10 | 11,250.00 | 3.16 | 391,380.00 | 391,380.00 | - | 11,250.35 | 2.81 |
| State Criminal Alien Assistance FY11 | 1,940.00 | 80,312.06 | - | 81,514.95 | - | 737.11 | 0.00 |
| State Criminal Alien Asst FY13 | - | 182,679.00 | - | 72,241.39 | - | 108,117.79 | 2,319.82 |
| State Criminal Alien Asst FY14 | - | 132,321.00 | - | - | - | 40,569.17 | 91,751.83 |
| State Criminal Alien Asst FY15 | - | - | 195,721.00 | - | - | - | 195,721.00 |
| State Facilities Ed Act FY15 | - | - | 58,500.00 | 58,500.00 | - | - | - |
| State Health Insurance Assistance Program FY14 | 7,356.77 | 11,440.61 | - | 18,797.21 | - | - | 0.17 |
| State Health Insurance Assistance Program FY15 | - | - | 36,000.00 | 22,080.99 | - | 3,600.00 | 10,319.01 |
| State Homeland Security FY11 | - | 62.94 | - | - | 62.94 | - | - |
| State Homeland Security FY12 | - | 80.57 | - | - | 80.57 | - | - |
| State Homeland Security FY13 | 174,555.13 | 2,692.38 | - | 177,061.29 | 186.22 | - | 0.00 |
| State Homeland Security FY14 | - | - | 292,810.00 | 182,545.11 | - | 57,166.00 | 53,098.89 |
| Stop Violence Against Women FY14 | - | 16,119.84 | - | 16,119.84 | - | - | - |
| Stop Violence Against Women FY15 | - | - | 32,377.00 | 18,700.41 | - | - | 13,676.59 |
| Storm Damage Reduction Project | 125,920.07 | 91,049.69 | - | 125,904.31 | - | - | 91,065.45 |
| Subregional Internship Supplemental Program | - | - | 15,000.00 | 14,357.87 | 642.13 | - | - |
| Subregional Studies Program | 172,949.53 | 48.99 | - | 135,669.18 | 37,329.34 | - | - |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE DECEMBER 31, 2014 | | TRANFERS FROM 2015 BUDGET | | EXPENDED | CANCELLED | BALANCE DECEMBER 31, 2015 | |
|--|------------------------------|-------------------------|---------------------------------|-------------------------|-------------------------|------------------------|------------------------------|-------------------------|
| | ENCUMBERED | RESERVED | APPROPRIATIONS | ENCUMBERED | | | RESERVED | |
| Subregional Transportation FY14 | - | 63,659.59 | - | - | 63,658.70 | 0.89 | - | - |
| Subregional Transportation FY15 | - | - | 144,381.00 | - | 38,814.98 | - | - | 105,566.02 |
| Traffic Signal Optimization | 102,621.83 | 55,952.14 | - | - | 102,621.83 | 55,952.14 | - | - |
| Traumatic Loss Coalition FY15 | - | - | 14,522.00 | - | 3,632.00 | - | 10,890.00 | - |
| U.S. Marshall Service FY13 | - | - | 13,271.00 | - | 13,271.00 | - | - | - |
| U.S. Marshall Service FY14/15 | - | - | 30,000.00 | - | 30,000.00 | - | - | - |
| U.S.D.A FY 15 | - | - | 166,172.00 | - | 166,172.00 | - | - | - |
| Urban Areas Security Init | - | - | 62,500.00 | - | 62,500.00 | - | - | - |
| Veterans Transportation FY14 | - | 9,490.39 | - | - | 9,490.39 | - | - | - |
| Veterans Transportation FY15 | - | - | 30,000.00 | - | 19,149.04 | - | - | 10,850.96 |
| Victims of Crime Assistance FY14 | 3,849.12 | 106,941.64 | - | - | 110,790.76 | - | - | 0.00 |
| Victims of Crime Assistance FY15 | - | - | 271,123.00 | - | 142,986.93 | - | 17,400.00 | 110,736.07 |
| Water Quality Management FY09 | 3,228.00 | 207.27 | - | - | 3,228.00 | - | - | 207.27 |
| WIOA Plan FY15 | - | - | 3,507,294.00 | - | 625,820.00 | - | - | 2,881,474.00 |
| Work First NJ Program WFNJ FY13/14 | - | 385.00 | - | - | - | 385.00 | - | - |
| Work First NJ Program WFNJ FY14/15 | - | 1,442,543.00 | - | - | 1,408,102.00 | 34,441.00 | - | - |
| Workfirst NJ FY15/16 | - | - | 1,955,103.00 | - | 325,257.00 | - | - | 1,629,846.00 |
| Workforce Development Partnership FY13 | - | 22,414.00 | - | - | - | 22,414.00 | - | - |
| Workforce Development Partnership FY15 | - | - | 301,082.00 | - | 4,400.00 | - | - | 296,682.00 |
| Workforce Investment Act Plan FY08 | 1,567.82 | 2,382.95 | - | - | 1,466.53 | - | 107.46 | 2,376.78 |
| Workforce Investment Act Plan FY13 | - | 163,698.00 | - | - | 163,698.00 | - | - | - |
| Workforce Investment Act Plan FY14 | - | 2,726,673.00 | - | - | 2,398,352.00 | - | - | 328,321.00 |
| Workforce Learning Link FY14 | - | 68,296.00 | 50,000.00 | - | 118,296.00 | - | - | - |
| Workforce Learning Link FY15/16 | - | - | 96,000.00 | - | 44,844.00 | - | - | 51,156.00 |
| Total | \$ 10,043,431.35 | \$ 11,144,208.53 | \$ 22,696,311.00 | \$ 22,088,456.51 | \$ 22,088,456.51 | \$ 1,362,445.23 | \$ 8,357,429.31 | \$ 12,075,619.83 |

| | |
|--|-------------------------|
| Original Budget | \$ 14,269,188.00 |
| Chapter 159 | 7,832,563.00 |
| Matching Funds - Due From Current Fund | 594,560.00 |
| Interfund - Current Fund | - |
| P.I.C. State Deposits | \$ 19,483,132.65 |
| Cash Disbursements | 167,540.00 |
| | 2,437,783.86 |
| | <u>\$ 22,696,311.00</u> |
| | <u>\$ 22,088,456.51</u> |

**COUNTY OF OCEAN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| GRANT | BALANCE DECEMBER 31, 2014 | FUNDING RECEIVED | TRANSFERRED TO ANTICIPATED REVENUE | BALANCE DECEMBER 31, 2015 |
|---|---------------------------------|---------------------|--|---------------------------------|
| HUD: HOME Subrecipient Contributions FY14 | \$ 100,000.00 | \$ - | \$ 100,000.00 | \$ - |
| Council of the Arts FY15 | 40,073.00 | - | 40,073.00 | - |
| Council of the Arts FY16 | - | 40,073.00 | - | 40,073.00 |
| Emergency Management Assistance FY14 | - | 90,000.00 | - | 90,000.00 |
| HUD: HOME Program Income Fy15 | - | 10,000.00 | - | 10,000.00 |
| HUD: HOME Subrecipient Contributions FY15 | | 87,500.00 | - | 87,500.00 |
| Total | \$ 140,073.00 | \$ 227,573.00 | \$ 140,073.00 | \$ 227,573.00 |

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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, 2015**

| | | |
|------------------------------------|---------------|--------------------------------|
| Balance, December 31, 2014 | | \$ 81,929,194.68 |
| Increased by Receipts: | | |
| Added and Omitted Taxes Receivable | \$ 358,042.97 | |
| 2015 Tax Levy | 55,971,445.00 | |
| Interfund - Current Fund | 95,865.16 | |
| Trust Reserves | 28,550,780.71 | <u>84,976,133.84</u> |
| Total Increases & Balances | | 166,905,328.52 |
| Decreased by Disbursements: | | |
| Interfund - Current Fund | 95,673.12 | |
| Trust Reserves | 79,013,625.79 | <u>79,109,298.91</u> |
| Balance, December 31, 2015 | | <u><u>\$ 87,796,029.61</u></u> |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF 2015 TAXES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | Total | County Library | County Health | County Open Space |
|----------------------------|------------------|---------------------------|--------------------------|------------------------------|
| Balance, December 31, 2014 | \$ - | - | - | - |
| Increased by: | | | | |
| 2015 Levy | 55,971,445.00 | 34,357,582.00 | 10,511,300.00 | 11,102,563.00 |
| Subtotal | 55,971,445.00 | 34,357,582.00 | 10,511,300.00 | 11,102,563.00 |
| Decreased by: | | | | |
| Collections | \$ 55,971,445.00 | 34,357,582.00 | 10,511,300.00 | 11,102,563.00 |
| Balance, December 31, 2015 | \$ - | \$ - | \$ - | \$ - |

EXHIBIT B-3

**SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | Total | County Library | County Health | County Open Space |
|----------------------------|---------------|---------------------------|--------------------------|------------------------------|
| Balance, December 31, 2014 | \$ 349,597.63 | \$ 215,061.04 | \$ 64,412.42 | \$ 70,124.17 |
| Increased by: | | | | |
| Added and Omitted Taxes | 430,098.40 | 262,193.32 | 82,392.98 | 85,512.10 |
| Subtotal | 779,696.03 | 477,254.36 | 146,805.40 | 155,636.27 |
| Decreased by: | | | | |
| Collections | 358,042.97 | 221,485.94 | 64,412.42 | 72,144.61 |
| Balance, December 31, 2015 | \$ 421,653.06 | \$ 255,768.42 | \$ 82,392.98 | \$ 83,491.66 |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF DUE TO/FROM CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|------------------------------------|----|------------------------|
| Balance, December 31, 2014 | \$ | 1,798.02 |
| Increased by: | | |
| Interest on Investments & Deposits | \$ | 20,185.94 |
| Receipts | | 75,679.22 |
| | | <u>95,865.16</u> |
| Subtotal | | 97,663.18 |
| Decreased by: | | |
| Disbursements | | <u>95,673.12</u> |
| Balance, December 31, 2015 | \$ | <u><u>1,990.06</u></u> |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE DECEMBER 31, 2014 | TRANSFERRED TO RESERVES | ENCUMBERED | BALANCE DECEMBER 31, 2015 |
|--|---------------------------------|----------------------------|------------------------|---------------------------------|
| County Library | \$ - | \$ - | \$ 4,140.00 | \$ 4,140.00 |
| Forensic Laboratory Fund N.J.S.A 2C:35-20 | 19,341.89 | 19,341.89 | 36,098.92 | 36,098.92 |
| Uniform Fire Safety Act N.J.S.A. 53:27D-192 | 31,434.54 | 31,434.54 | 89,751.80 | 89,751.80 |
| Recycling Revenue and Residue | 225,590.49 | 225,590.49 | 639,806.35 | 639,806.35 |
| P.B./Engineering Developer Agreement | - | - | 176,980.57 | 176,980.57 |
| Inmate Welfare Fund - Commissary Account | 49,671.66 | 49,671.66 | 61,927.03 | 61,927.03 |
| Sheriff's Forfeited | 6,500.00 | 6,500.00 | - | - |
| Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135 | 1,130.00 | 1,130.00 | - | - |
| Self Insurance - General | 2,224,416.67 | 2,224,416.67 | 1,648,800.51 | 1,648,800.51 |
| Weights and Measures | 6,201.32 | 6,201.32 | 1,536.21 | 1,536.21 |
| Tax Board Filing Fees | 102,601.43 | 102,601.43 | 8,262.55 | 8,262.55 |
| Environmental Reserve Fund | 14,137.00 | 14,137.00 | 8,825.00 | 8,825.00 |
| Prosecutor's - CLETA | 118,514.56 | 118,514.56 | 196,900.45 | 196,900.45 |
| Natural Land Trust | 334,108.07 | 334,108.07 | 2,386,090.62 | 2,386,090.62 |
| Fishing Industry Program | 38,097.77 | 38,097.77 | 38,667.90 | 38,667.90 |
| County Clerk Filing Fees | 31,534.18 | 31,534.18 | 333,021.95 | 333,021.95 |
| County Sheriff Filing Fees | 6,944.53 | 6,944.53 | 2,784.40 | 2,784.40 |
| County Surrogate Filing Fees | - | - | 202,483.80 | 202,483.80 |
| Total Encumbrances Payable | \$ 3,210,224.11 | \$ 3,210,224.11 | \$ 5,836,078.06 | \$ 5,836,078.06 |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE TRUST ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE DECEMBER 31, 2014 | RECEIPTS | ACCRUED OR LEVIED | EXPENDED | BALANCE DECEMBER 31, 2015 |
|--|---------------------------------|-----------------|----------------------|------------------|---------------------------------|
| County Library | \$ 11,280,345.34 | \$ 4,454,907.09 | \$ 34,619,775.32 | \$ 38,764,828.62 | \$ 11,590,199.13 |
| Forensic Laboratory Fund N.J.S.A. 2C:35-20 | 80,755.80 | 78,317.69 | - | 89,003.82 | 70,069.67 |
| County Board of Health | 84,132.31 | 14,156.65 | 10,593,692.98 | 10,591,145.87 | 100,836.07 |
| Motor Vehicle Fines | 2,787,536.93 | 2,659,603.49 | - | 2,787,536.00 | 2,659,604.42 |
| Planning Board Drainage | 2,925,069.85 | 643,520.00 | - | 297,231.00 | 3,271,358.85 |
| Road Opening Permits | 735,059.51 | 138,936.00 | - | 197,843.60 | 676,151.91 |
| P.B./Engineering Developer Agreement | 557,564.55 | - | - | 224,681.00 | 332,883.55 |
| Subdivision and Site Plan Fees | 25,188.32 | 32,670.00 | - | 25,188.00 | 32,670.32 |
| Uniform Fire Safety Act N.J.S.A. 53:27D-192 | 230,246.57 | 332,590.20 | - | 320,916.96 | 241,919.81 |
| O.C.C. - Supplies | 7,242.93 | 30,000.00 | - | 29,770.59 | 7,472.34 |
| Sheriff's Forfeited | 26,637.16 | 13,325.65 | - | 4,248.22 | 35,714.59 |
| Solid Waste Inclusion | 44,085.05 | - | - | - | 44,085.05 |
| Century of Art | 38.63 | - | - | - | 38.63 |
| Recycling Revenue and Residue | 2,884,814.59 | 1,536,057.75 | - | 1,984,748.33 | 2,436,124.01 |
| Inmate Welfare Fund - Commissary Account | 292,787.46 | 199,129.72 | - | 140,552.00 | 351,365.18 |
| Disposal of Forfeited Property - Department of Corrections P.L. 1986, Ch. 135 | 55,322.96 | 9,762.40 | - | 750.00 | 64,335.36 |
| O.C.U.A. Supplies | 3,519.67 | 6,000.00 | - | 8,229.55 | 1,290.12 |
| State Fund Social Services Program | - | 3,314,049.00 | - | 3,126,984.00 | 187,065.00 |
| Accumulated Absences | 1,290,327.50 | 100,000.00 | - | 182,941.60 | 1,207,385.90 |
| Outside Employment - Sheriff's Office | - | 29,055.00 | - | 29,055.00 | - |
| Snow Removal | 213,334.67 | 1,425,000.00 | - | 611,338.73 | 1,026,995.94 |
| Self Insurance - General | 12,078,407.38 | 9,808,148.50 | - | 5,440,678.33 | 16,445,877.55 |
| Self Insurance - Unemployment Insurance | 1,004,786.87 | 251,469.30 | - | 201,929.34 | 1,054,326.83 |
| Audio Visual Aids Commission | 145,513.67 | 369.28 | - | - | 145,882.95 |
| Weights and Measures | 241,601.31 | 67,877.50 | - | 85,691.10 | 223,787.71 |
| Developer's Escrow | 119,694.56 | 98.59 | - | 677.50 | 119,115.65 |
| Tax Board Filing Fees | 1,240,819.99 | 156,750.44 | - | 340,502.40 | 1,057,068.03 |
| Golf Course Sales Tax | 349.41 | 27,222.45 | - | 26,793.53 | 778.33 |
| Environmental Reserve Fund | 9,525.77 | 1.36 | - | 700.00 | 8,827.13 |
| Prosecutor's - AMA | 2,014.19 | 1,009.34 | - | 620.25 | 2,403.28 |

**COUNTY OF OCEAN
TRUST FUND
SCHEDULE OF RESERVE TRUST ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | BALANCE DECEMBER 31, 2014 | RECEIPTS | ACCRUED OR LEVIED | EXPENDED | BALANCE DECEMBER 31, 2015 |
|---|---------------------------------|-------------------------|-------------------------|-------------------------|---------------------------------|
| Prosecutor's - SATA | 1,064,710.85 | 820,409.80 | - | 695,509.66 | 1,189,610.99 |
| Prosecutor's - CLETA | 468,892.18 | 668,348.76 | - | 396,824.49 | 740,416.45 |
| U.S. Department of Justice - Forfeited | 63,692.41 | 233,935.35 | - | - | 297,627.76 |
| U.S. Department of Treasury - Forfeited | 846.34 | 0.71 | - | - | 847.05 |
| Natural Land Trust | 37,511,550.18 | 1,070,930.09 | 11,188,075.10 | 14,024,289.38 | 35,746,265.99 |
| Fishing Industry Program | 126,477.97 | 43,281.13 | - | 73,208.09 | 96,551.01 |
| Library Future Fund | 496,236.55 | 744.90 | - | - | 496,981.45 |
| County Clerk Filing Fees | 665,765.70 | 260,226.63 | - | 714,530.38 | 211,461.95 |
| County Sheriff Filing Fees | 28,482.12 | 48,348.97 | - | 15,142.42 | 61,688.67 |
| County Surrogate Filing Fees | 273,392.93 | 74,526.97 | - | 205,389.98 | 142,529.92 |
| Total All Trust Accounts | \$ 79,066,770.18 | \$ 28,550,780.71 | \$ 56,401,543.40 | \$ 81,639,479.74 | \$ 82,379,614.55 |
| | | | | | |
| Analysis: | | | | | |
| 2015 Levy | | | \$ 55,971,445.00 | | |
| 2015 Added and Omitted Taxes | | | <u>430,098.40</u> | | |
| | | | <u>\$ 56,401,543.40</u> | | |
| | | | | | |
| Disbursements | | | | \$ 79,013,625.79 | |
| Reserve for Encumbrances - Prior Year | | | | (3,210,224.11) | |
| Reserve for Encumbrances - Current Year | | | | <u>5,836,078.06</u> | |
| | | | | <u>\$ 81,639,479.74</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, 2015**

| | | |
|--|----|-----------------------|
| Balance, December 31, 2014 | \$ | 116,839,361.62 |
| Increased by: | | |
| Fund Balance | \$ | 51,167.76 |
| Deferred Charges to Future Taxation - Unfunded: | | |
| Budget Appropriation | | 2,341,040.08 |
| State Aid | | 13,152,238.20 |
| Premiums from Bond Sale | | 4,027,731.88 |
| General Serial Bonds | | 42,110,000.00 |
| Improvement Authorizations - Reimbursements | | 64,991.14 |
| NJEIT Loan Proceeds | | 3,183,533.00 |
| Reserve for: | | |
| Interest Earned on Proceeds of Bonds | | 256,276.29 |
| Payment of Serial Bonds | | 1,620,279.61 |
| Bond Issuance Costs | | 4,667.10 |
| Interfund - Current Fund | | 4,313.44 |
| Budget Appropriations - Capital Improvement Fund | | 5,608,931.00 |
| | | <u>72,425,169.50</u> |
| Subtotal | | 189,264,531.12 |
| Decreased by: | | |
| Anticipated as Revenue in Current Fund: | | |
| Fund Balance | | 915,674.00 |
| Reserve for Payment of Serial Bonds | | 3,458,167.00 |
| Interfund - Current Fund | | 2,916.96 |
| Improvement Authorizations | | 547,150.48 |
| Reserve for: | | |
| Encumbrances | | 59,259,526.05 |
| Interest Earned on Proceeds of Bonds | | 195,027.60 |
| | | <u>64,378,462.09</u> |
| Balance, December 31, 2015 | \$ | <u>124,886,069.03</u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | |
|---|---------------|
| N.J. Environmental Infrastructure Trust Loan Receivable | \$ (7,405.00) |
| Interfund - Current Fund | 4,313.44 |
| Reserve for Encumbrances | 69,125,293.19 |
| Reserve for Interest Earned on Proceeds of Bonds | 1,490,777.16 |
| Reserve for Payment of Serial Bonds | 7,542,723.71 |
| Reserve for Bond Issuance Costs | 4,667.10 |
| Reserve for Beach Erosion | 2,516,713.20 |
| Capital Improvement Fund | 2,450,396.06 |
| Fund Balance | 210,233.47 |

Improvement Authorizations:

| ORDINANCE NUMBER | DESCRIPTION | |
|---------------------|--|--------------|
| 97-23 | Alterations, Additions, Equipment, Apparatus, and Equipage for Various County Buildings, to Comply with the Requirements of the Americans with Disabilities Act, in and for the County of Ocean | 2.41 |
| 02-02 | Closure of the Unlined Portion and Post Closure of the Southern Ocean Landfill in the Township of Ocean, County of Ocean | 1,867,301.99 |
| 03-38 | Cost of Reconstruction of Flint Road (Design), South Toms River Borough, in the County of Ocean | 180,678.81 |
| 05-16 | Costs of Environmental Remediation at Various Locations within the County of Ocean | 270.78 |
| 05-35 | Cost of Reconstruction of Bay Avenue at Route 88, Point Pleasant Borough, in the County of Ocean | 0.10 |
| 06-22 | Construction of the Southern County Complex to House the Departments of Roads, Solid Waste Management, Transportation Services and Vehicle Services, in the Township of Stafford, in the County of Ocean | 78,394.84 |
| 06-26 | Cost of the Reconstruction of Route 571 at Route 527, Dover Township; the Reconstruction of Hyson Road Near Cook Road, Jackson Township; and the Construction of New Rova Farms Bridge, Jackson Township, all in the County of Ocean | 775,025.03 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|--|--------------|
| 07-10 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase I, all in the County of Ocean | 45.30 |
| 07-12 | Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, Phase II, all in the County of Ocean | 47,685.49 |
| 07-17 | Phase II of the Construction, Redevelopment and Renovations to the Stanley H. "Tip" Seaman Park, Borough of Tuckerton, in the County of Ocean | 112,807.25 |
| 07-19 | Improvements to and the Expansion of the Ocean County Training Center, Township of Ocean, in the County of Ocean | 371.82 |
| 07-21 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase II, all in the County of Ocean | 230.00 |
| 07-29 | Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean | (282,193.36) |
| 08-04 | Cost of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean | 57,106.61 |
| 08-05 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Along County Roads, all in the County of Ocean | 471.24 |
| 08-09 | Various Capital Improvements | 804,100.71 |
| 08-11 | Development and Construction of Barnegat Park, in the Township of Barnegat, County of Ocean | 698,938.95 |
| 08-15 | Costs of Redevelopment of Gull Island, Including, but not Limited to, Improvements to Bathroom Facilities, Landscaping and Construction of New Paths, in the County of Ocean | 43,965.78 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|--|----------------|
| 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 | (1,501,967.99) |
| 08-20 | Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean | (227,172.37) |
| 09-03 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 1.21 |
| 09-05 | Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase I, in the County of Ocean | 22,393.35 |
| 09-07 | Construction of the Miller Road Culvert, Located in the Township of Lakewood, in the County of Ocean | 2.57 |
| 09-08 | Cost of Design and Improvements for Various Projects, all in the County of Ocean | 1,050,801.11 |
| 09-13 | Cost of Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail Known as the Barnegat Branch Trail, Phase III, in the County of Ocean | 122,663.54 |
| 09-16 | Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase II, in the County of Ocean | 1,387.73 |
| 09-17 | Rehabilitation and Management of Various Bridges, in the County of Ocean | 520.56 |
| 09-18 | Various Capital Improvements, in the County of Ocean | 1,293,293.49 |
| 09-20 | Construction of a Vehicle Wash Facility and Acquisition of Equipment Necessary for Operation of Said Facility, in the County of Ocean | 310,456.40 |
| 09-21 | Preliminary Plans, Including Design, Permitting and Preconstruction Costs for the Western Regional Road Garage and Transportation Facility, in the Township of Manchester, County of Ocean | 180,216.72 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|---|----------------|
| 09-23 | Phase II of the Replacement of the Existing Airpark Terminal Building, Including, but not Limited to, the Purchase of Furniture, Fixtures and Other Apparatus, in the County of Ocean | 21,826.69 |
| 10-02 | Phase I of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 17,988.93 |
| 10-03 | Cost of the Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 0.94 |
| 10-05 | Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean | 3.16 |
| 10-06 | Phase II of the Interchange 91 Project, Located in the Township of Brick, County of Ocean | (1,000,000.00) |
| 10-07 | Ocean County College Infrastructure Improvements, Including, but not Limited to, Access Driveways, Roadways, Parking Lots, Stormwater Management Facilities and Utilities, Located in the Township of Toms River, County of Ocean | 308,142.79 |
| 10-10 | Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements at Various Locations, all in the County of Ocean | 10,396.04 |
| 10-11 | Reconstruction and Design of Various Bridges, all in the County of Ocean | 1,426,482.89 |
| 10-12 | Cost of Various Design Projects, all in the County of Ocean | 1,099,073.14 |
| 10-14 | Phase II of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 35,132.61 |
| 10-17 | Various Capital Improvements to the Hooper Avenue Pedestrian Bridge; 129 Hooper Avenue and Adjacent Parking Garage; 119 Hooper Avenue and 101 Hooper Avenue; all Located in the Township of Toms River, in the County of Ocean | 1,406,155.99 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|--|--------------|
| 11-02 | Phase I of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 313,494.25 |
| 11-03 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 1.54 |
| 11-05 | Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean | 3,095.57 |
| 11-06 | Cost of Improvements to the Law Enforcement Facilities at the Chestnut Street Complex, Located in the Township of Toms River, in the County of Ocean | 3,190.14 |
| 11-09 | Phase II of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 577,422.59 |
| 11-10 | Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements, at Various Locations, all in the County of Ocean | 52,583.20 |
| 11-12 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Garden State Parkway Interchange 91, Township of Brick, and Francis Mills Bridge, Township of Jackson, and Including the Replacement of Francis Mills Bridge, Township of Jackson, all in the County of Ocean | (710,300.25) |
| 11-13 | Reconstruction of County Road 549 (Hooper Avenue) Intersections, from Church Road to College Drive, Toms River Township, in the County of Ocean | 194,485.46 |
| 11-16 | Preliminary Engineering Costs for the Redevelopment of Berkeley Island Park, Berkeley Township, and the Acquisition of Park Lands in the Borough of Tuckerton, Block 13; and Ocean Township, Block 47, Lot 2; all in the County of Ocean | 1,162.37 |
| 11-19 | Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge Pond golf Course, Brick Township; and Other Various Locations, all in the County of Ocean | 48,588.00 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|---|--------------|
| 11-20 | Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean | (22,241.26) |
| 11-21 | Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean | (2,642.66) |
| 12-03 | Roof Renovations and Replacement of HVAC Systems at the Justice Complex and Courthouse Buildings, Located in the Toms River Township, in the County of Ocean | 1,115,878.67 |
| 12-04 | Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean | 183,205.52 |
| 12-05 | Upgrades and Conversion of the County 911 Dispatch System | 542,901.79 |
| 12-06 | Rehabilitation and Management of Various Bridges | 790,642.83 |
| 12-07 | Reconstruction and Resurfacing of Certain County Roads | 4,162.71 |
| 12-08 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land | 421,414.21 |
| 12-09 | Construction of Stormwater Management Facilities | 6,980.06 |
| 12-10 | Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations | 4.50 |
| 12-11 | Phase II of the Ocean County College Infrastructure Improvements Project | 1,027,044.92 |
| 12-12 | Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse | 290,824.88 |
| 12-16 | Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail known as the Barnegat Branch Trail | 98,908.00 |
| 12-17 | Design and Redevelopment of the Berkeley Island Stabilization Project; Acquisition, Design and Redevelopment of Various Park Locations | 245,208.23 |
| 12-20 | Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes; Interior Alterations to 911 Dispatch Center at the Chestnut Street Complex | 422,729.88 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|---|-----------------|
| 12-22 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land for Parkway Interchange and Replacement of Francis Mills Bridge | (288,827.50) |
| 13-01 | Reconstruction and Resurfacing of Varaiious Roads, all in the County of Ocean | 3,940.20 |
| 13-03 | Reconstruction of County Road 526 (East County Line Road), from Apple Street to Lanes Mills Road, Located in Lakewood Township, County of Ocean | 1,029,886.12 |
| 13-05 | Garden State Parkway Interchange 91 Improvements, Located in the Township of Brick, in the County of Ocean | (17,461,991.76) |
| 13-07 | Reconstruction of County Road 549 (Hooper Avenue) Intersections, from Church Road to College Drive, Located in Toms River Township, in the County of Ocean. | 994,237.40 |
| 13-09 | Installation of New and Upgraded Traffic Contol Devices at Various Locations, all in the County of Ocean | 1.90 |
| 13-10 | Various Engineering, Road, Bridge and Drainage Improvements, at Various Locations, all in the County of Ocean | 552,667.81 |
| 13-11 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 2.25 |
| 13-12 | Replacement of Jackson Mills Culvert No. 1511-042, Located in the Township of Jackson, in the County of Ocean | 98,230.95 |
| 13-13 | Acquistion of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements along County Roads, all in the County of Ocean | 183,711.80 |
| 13-14 | Acquiring Land Adjacent to Various Park Locations and the Redevelopment and Renovation of Various Parks, all in the County of Ocean | 119,540.75 |
| 13-15 | Interior Revenovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse Buildings, Located in Toms river Township, in the County of Ocean. | 55,704.03 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|--|--------------|
| 13-17 | Improvements, Renovations and Repairs at Various Locations of the County Vocational Technical School District, all in the County of Ocean | 1,073.40 |
| 13-18 | Roof and Exterior Renovations at the Justice Complex and Courthouse Buildings Located in Toms River Township, in the County of Ocean | 767,689.75 |
| 13-19 | Design, Permitting and Construction of Antennas at Various Locations, in the County of Ocean | 235,392.32 |
| 13-20 | Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes, in the County of Ocean | 599,060.45 |
| 13-22 | Install a New Manufactured Treatment Device (MTD) to be Located Under Moorage Ave Near the Southeast Corner of the H&M Potter Elementary School in Berkeley Township for the Purpose of Removing Total Suspended Solids, Floatables, and Other Pollutant Loadings from Stormwater Runoff Prior to Entering the Nearby Lagoons, the Installation of which will Involve New Piping to Redirect and Combine Outfalls (BBB Project No. 03), and (ii) Retrofitting 11 Existing Stormwater Outfalls to Include Manufactured Treatment Devices for the Purpose of Removing Total Suspended Solids and Floatables from Stormwater Runoff at 11 Various Locations of Existing Outfalls Discharging into Twilight Lake which is located in Bay Head Borough in Ocean County and Dredging 26,500 Cubic Yards of Sediment from Twilight Lake (BBB Project No. 05), all located in the County, including All Work and Services Necessary Therefor or Incidental Thereto | (16,381.87) |
| 14-01 | The Acquisition of Title, Right-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) For Road, Bridge and/or Drainage System Improvements Along County Roads. | 412,612.08 |
| 14-02 | The Design of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located In The Township of Little Egg Harbor, In The County of Ocean. | 304,213.00 |
| 14-03 | The Reconstruction and Resurfing of Various Roads | 55,028.59 |
| 14-04 | The Construction of Stormwater Management Facilities At Various Locations | 2,709,935.87 |
| 14-05 | The Installation of New and Upgraded Traffic Control Devices At Various Locations. | 702,368.21 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|--|--------------|
| 14-07 | The Replacment of Daniels Bridge No. 1520005, Located in the The Township of Ocean and Barnegat Bridge No. 1533001, Located in the Township of Barnegat | 823,560.87 |
| 14-08 | The Reconstruction of Sea Avenue Pump Station Stormwater Force Main. Located in Point Pleasant Beach and Bay Head Boroughs | 1,493,995.15 |
| 14-09 | The Reconstruction and Widening of Indian Head Road, County Road 571, From Route 9 to The Garden State Parkway, Toms River Township. | 977,458.15 |
| 14-10 | Various Engineering, Road, Bridge and Drainage Improvements At Various Locations. | 888,800.99 |
| 14-11 | The Reconstruction of The Ridge Avenue and New Hampshire Avenue Signalized Intersetion, Located in Lakewood Township. | 995,535.24 |
| 14-12 | The Cost Sharing of Various Garden State Parkway Bridge Projects (Old Freehold Road and Church Road, Toms River Township, Chambers Bridge Road, Brick Township), and The Cost Sharing of The Construction of Interchange 88, Located in Lakewood Township. | 2,203,967.63 |
| 14-13 | The Installation of Manufactured Treatment Devices and Equipment in South Toms River, Beachwood and Pine Beach Boroughs, | (967,694.24) |
| 14-14 | The Renovations, Replacment and Remodeling of County Facilities Including but Not Limited To HVAC, Restrooms, Chiller Units, Specialized Air Conditioning for the Computer Room and Elevators. | 430,617.24 |
| 14-15 | Improvements of The Ocean County College Facilites in And By The County of Ocean | 87,702.02 |
| 14-16 | For The Purchase of A Low Ground Pressure Excavator | 62,103.99 |
| 14-17 | Design, Permitting and Construction of A Regional Bicycle and Pedestrian Trail Known as the Barnegat Branch Trail, Phase VI. | 348,980.85 |
| 14-18 | Restroom Renovations for ADA Compliance At Various Locations of The County Vocational Technical School District | 969.35 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|--|--------------|
| 14-19 | Upgrading Fueling Sites, Phase II at Vehicle Services Locations | 176,076.27 |
| 14-21 | Renovations, Improvements and Upgrades to the 1962 Jail Facilities Including But Not Limited to Secured Dorms, Holding Cells, Secured Elevator Access, Furniture, Fixtures and Other Apparatus. | 5,212,333.08 |
| 14-23 | Reconstruction and Reevaluation of Berkeley Island Park Including But Not Limited to Beach, Shoreline and Bulkhead Reconstruction; Underground Utilities; Site Lighting and Landscaping; and the Purchase of Equipment Located in Berkeley Township. | 1,920,785.06 |
| 14-24 | The Construction of Centerline Rumble Strips At Various Locations | (64,514.02) |
| 14-25 | The Upgrading of the Public Safety Communications Network to P25 700MHZ and The Purchase of Software and Hardware To Convert The Current Operating Systems of Law Enforcement, Including But Not Limited To Design, Upgrade of Site Communication Tower Sites, Construction of Five Additional Remote Communication Towers and Equipment Purchases, At Various Locations in Ocean County | 891,149.83 |
| 14-26 | Providing for Various Infrastructure Improvements and Other Related Expenses | (4,287.33) |
| 15-01 | Reconstruction & Resurfacing of Various Roads, all in the County of Ocean | 890,510.73 |
| 15-03 | Acquisition of Title, Rights-of- Way and/ or Easements of Certain Parcels of Land (or parts thereof) for Road, Bridge and/or Drainage Systems Improvements along County Roads all in the County of Ocean | 1,956,960.30 |
| 15-04 | Installation of New & Upgraded Traffic Control Devices at various locations, all in the County of Ocean | 996,712.11 |
| 15-06 | Replacement of Jackson Mills Culvert No.1511-042, Jackson Township; the Replacement of Cranberry Cannons Culvert No. 1523-016, Plumsted Township; and the Replacement of Miller Road Culvert, Lakewood Township, all in the County of Ocean | 1,981,700.23 |
| 15-07 | Reconstruction of Hope Chapel Road (County Road 57 and County Road 639), from Cooks Bridge Road to Miller Road, Located in Jackson and Lakewood Townships, in the County of Ocean | 148,411.45 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|--|----------------|
| 15-08 | Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in the County of Ocean | 996,714.36 |
| 15-09 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 1,994,910.22 |
| 15-10 | Reconstruction of the Hyson Road-Cooks Intersection, Jackson Township, in the County of Ocean | 1,196,353.08 |
| 15-11 | Reconstruction of Chambers Bridge Road at the Garden State Parkway, Brick Township and Old Freehold Road at the Garden State Parkway, Toms River Township, in the County of Ocean | 91,007.25 |
| 15-12 | Renovations, Improvements and Upgrades to the Justice Complex Including but Not Limited to Elevators, Second/Third Floor Infills, Atrium, Furniture, and Other Apparatus Located in Toms River Township, in the County of Ocean | 614,635.29 |
| 15-13 | Reconstruction of Sea Avenue Pump Station Stormwater Force Main Outfall, Located in Point Pleasant Beach Borough, in the County of Ocean | 28,407.30 |
| 15-14 | Installation of Traffic Signal Upgrades, Long Beach Boulevard Phase A, Long Beach Township, in the County of Ocean | 1,548,737.66 |
| 15-15 | Remediation, Renovation and Repair of Engineering Building #34 at Mapletree Road, Located in the Township of Toms River, in the County of Ocean | 384,165.90 |
| 15-16 | Improvements and Upgrades to the Toms River Center Roof HVAC and Atrium of the Ocean County Vocational-Technical School, in and for the County of Ocean | 1,894,751.77 |
| 15-17 | Safety Improvements to County Road 539, Little Egg Harbor, Stafford, Barnegat, Lacey, Manchester, Jackson and Plumsted Townships, all in the County of Ocean | (3,679,970.23) |
| 15-18 | Upgrading Sunset Avenue Facility Parking Lot, Lighting and Security Camera Upgrades, Located in the Township of Toms River, in the County of Ocean | 123,880.80 |
| 15-19 | Authorizing the Capital Renewal and Replacement Facilities FY 2014 and 2015 Project at the County College in the County of Ocean | 7,431,030.38 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|-------|--|--------------|
| 15-20 | Construction of the Nursing and Technology Building at Ocean County College, Located in Township of Toms River, County of Ocean | (1,484.40) |
| 15-21 | Reconstruction of Hope Chapel Road (County Road 547), from Joint Base McGuire-Dix-Lakehurst to County Road 527, Located in Manchester and Jackson Townships, in the County of Ocean | 1,287,173.97 |
| 15-22 | Boiler and Pump Upgrade and Replacement at the 129 Hooper Ave Building and Courthouse East Wing, Loacted in Toms River Township, in the County of Ocean | (388,963.15) |
| 15-23 | Various Capital Replacements, Renovations and Upgrades at Various Branches of the County Library System, all in the County of Ocean | 0.60 |
| 15-24 | Development, Acquisition and Upgrades of a Regional Bicycle and Pedestrian Trail known as the Barnegat Branch Trail, in the County of Ocean | 207,771.55 |
| 15-25 | Security Systems Upgrades at the Juvenile Detention Center Located in Toms River Township, in the County of Ocean | 448,938.60 |
| 15-26 | Redevelopment and Improvements to Various Parks, all in the County of Ocean | 290,110.15 |
| 15-27 | Install a New Manufactured Treatment Device (MTD) to be Located Immediately Upstream of Various Outfalls along the North Side of Toms River and Barnegat Bay for the Purpose of Removing Total Suspended Solids, Floatables, and Other Pollutant Loadings from Stormwater Runoff Prior to Entering the Nearby Lagoons, the Installation of which will Involve New Piping and Redirect and Combine Outfalls (Project No. S344080-04) and including All Work and Materials Necessary Theefor on Incidental Thereto | (1,493.50) |

\$ 124,886,069.03

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | | |
|---|----|----------------|------------------------------|
| Balance, December 31, 2014 | | \$ | 395,455,253.58 |
| Increased by: | | | |
| Improvements Costs Funded by: | | | |
| Serial Bonds Issued | \$ | 119,570,000.00 | |
| N.J. Environmental Loans Proceeds (Excess of Par) | | 653,154.00 | 120,223,154.00 |
| | | | <hr/> |
| Subtotal | | | 515,678,407.58 |
| Decreased by: | | | |
| 2015 Budget Appropriations: | | | |
| Serial Bonds | | 32,160,000.00 | |
| NJEIT Loans | | 147,658.88 | |
| Serial Bonds Refunded | | 80,655,000.00 | |
| NJEIT Loans - Deobligation of Funds | | 67,966.00 | 113,030,624.88 |
| | | | <hr/> |
| Balance, December 31, 2015 | | \$ | <u><u>402,647,782.70</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | FUNDED | AUTHORIZATIONS CANCELLED/ DEOBIGATION OF FUNDING | BALANCE DECEMBER 31, 2015 | ANALYSIS OF BALANCE DECEMBER 31, 2015 | |
|------------------|--|---------------------------|---------------------|--------------|--|---------------------------|---------------------------------------|------------------|
| | | | | | | | UNEXPENDED BALANCE | EXPENDED BALANCE |
| 07-29 | Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean | \$ 282,193.36 | \$ - | \$ - | \$ - | \$ 282,193.36 | \$ - | \$ 282,193.36 |
| 08-13 | Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean | 500,000.00 | - | - | 500,000.00 | - | - | - |
| 08-16 | Acquisition and Installation of Prefabricated Inmate Housing Units and Related Improvements for the County Justice Complex and Corrections Facility Located in the County of Ocean | 3,891,892.76 | - | 1,500,000.00 | - | 2,391,892.76 | 889,924.77 | 1,501,967.99 |
| 08-20 | Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean | 528,768.15 | - | 6,941.62 | - | 521,826.53 | 294,654.16 | 227,172.37 |
| 09-11 | Reconstruction and Resurfacing of Various Roads, Bridge Replacement and Construction of Traffic Signals Countywide, all in the County of Ocean | 705,626.37 | - | 705,626.37 | - | - | - | - |
| 10-06 | Phase II of the Interchange 91 Project, Located in the Township of Brick, County of Ocean | 1,000,000.00 | - | - | - | 1,000,000.00 | - | 1,000,000.00 |
| 11-12 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Garden State Parkway Interchange 91, Township of Brick, and Francis Mills Bridge, Township of Jackson, and Including the Replacement of Francis Mills Bridge, Township of Jackson, all in the County of Ocean | 3,296,825.19 | - | 2,080,266.45 | - | 1,216,558.74 | 506,258.49 | 710,300.25 |
| 11-15 | Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean | 17,935.00 | - | 17,935.00 | - | - | - | - |
| 11-19 | Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge Pond Golf Course, Brick Township; and Other Various Locations, all in the County of Ocean | 950,000.00 | - | - | - | 950,000.00 | 950,000.00 | - |
| 11-20 | Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean | 4,146,770.00 | - | - | - | 4,146,770.00 | 4,124,528.74 | 22,241.26 |
| 11-21 | Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean | 825,797.00 | - | - | - | 825,797.00 | 823,154.34 | 2,642.66 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | FUNDED | AUTHORIZATIONS CANCELLED/ DEOBLIGATION OF FUNDING | BALANCE DECEMBER 31, 2015 | ANALYSIS OF BALANCE DECEMBER 31, 2015 | |
|------------------|--|---------------------------|---------------------|--------------|---|---------------------------|---------------------------------------|------------------|
| | | | | | | | UNEXPENDED BALANCE | EXPENDED BALANCE |
| 12-22 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land for Parkway Interchange and Replacement of Francis Mills Bridge | 2,352,115.39 | - | 447,326.43 | - | 1,904,788.96 | 1,615,961.46 | 288,827.50 |
| 12-23 | Rehabilitation of Schencks Mill Bridge | 112,955.51 | - | 112,955.51 | - | - | - | - |
| 12-24 | Various Storm Improvements and Other Related Expenses | 4,523.20 | - | 4,523.20 | - | - | - | - |
| 13-05 | GSP Interchange 91 Improvements, Brick Twp. | 25,100,000.00 | - | 5,339,344.73 | - | 19,760,655.27 | 2,298,663.51 | 17,461,991.76 |
| 13-12 | Replacement of Jackson Mills Culvert No.1511-042, Jackson Twp. | 1,000,000.00 | - | - | - | 1,000,000.00 | 1,000,000.00 | - |
| 13-22 | Various Infrastructure Improvements | 394,250.00 | - | 341,609.67 | (67,966.00) | 120,606.33 | 104,224.46 | 16,381.87 |
| 14-02 | The Design of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located In The Township of Little Egg Harbor, In The County of Ocean. | 400,000.00 | - | - | - | 400,000.00 | 304,213.00 | 95,787.00 |
| 14-07 | The Replacement of Daniels Bridge No. 1520005, Located in the The Township of Ocean and Bamegat Bridge No. 1533001, Located in the Township of Barnegat | 1,000,000.00 | - | 750,000.00 | - | 250,000.00 | 250,000.00 | - |
| 14-12 | The Cost Sharing of Various Garden State Parkway Bridge Projects (Old Freehold Road and Church Road, Toms River Township, Chambers Bridge Road, Brick Township), and The Cost Sharing of The Construction of Interchange 88, Located in Lakewood Township. | 500.00 | - | - | - | 500.00 | 500.00 | - |
| 14-13 | The Installation of Manufactured Treatment Devices and Equipment in South Toms River, Beachwood and Pine Beach Boroughs, | 1,755,000.00 | - | - | - | 1,755,000.00 | 787,305.76 | 967,694.24 |
| 14-23 | Reconstruction and Revevelopment of Berkeley Island Park Including But Not Limited to Beach, Shoreline and Bulkhead Reconstruction; Underground Utilities; Site Lighting and Landscaping; and the Purchase of Equipment Located in Berkeley Township. | 5,600,000.00 | - | - | - | 5,600,000.00 | 5,600,000.00 | - |
| 14-24 | The Construction of Centerline Rumble Strips At Various Locations | 1,250,000.00 | - | 313,832.97 | - | 936,167.03 | 871,653.01 | 64,514.02 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | FUNDED | AUTHORIZATIONS CANCELLED/ DEOBLIGATION OF FUNDING | BALANCE DECEMBER 31, 2015 | ANALYSIS OF BALANCE DECEMBER 31, 2015 | |
|------------------|---|---------------------------|---------------------|---------------|---|---------------------------|---------------------------------------|------------------|
| | | | | | | | UNEXPENDED BALANCE | EXPENDED BALANCE |
| 14-25 | The Upgrading of the Public Safety Communications Network to P25 700MHZ and The Purchase of Software and Hardware To Convert The Current Operating Systems of Law Enforcement, Including But Not Limited To Design, Upgrade of Sic Communication Tower Sites, Construction of Five Additional Remote Communication Towers and Equipment Purchases, At Various Locations in Ocean County | 18,190,473.02 | - | 18,002,731.88 | - | 187,741.14 | 187,741.14 | - |
| 14-26 | Providing for Various Infrastructure Improvements and Other Related Expenses | 380,000.00 | - | 329,262.33 | - | 50,737.67 | 46,450.34 | 4,287.33 |
| 15-01 | Reconstruction & Resurfacing of Various Roads, all in the County of Ocean | - | 2,375,000.00 | 2,375,000.00 | - | - | - | - |
| 15-03 | Acquisition of Title, Rights-of- Way and/ or Easements of Certain Parcels of Land (or parts thereof) for Road, Bridge and/or Drainage Systems Improvements along County Roads all in the County of Ocean | - | 1,900,000.00 | 1,900,000.00 | - | - | - | - |
| 15-04 | Installation of New & Upgraded Traffic Control Devices at various locations, all in the County of Ocean | - | 950,000.00 | 950,000.00 | - | - | - | - |
| 15-05 | Reconstruction of Route 526 (Apple Street to Route 549) Brook Road Intersection, Lakewood Township; the Reconstruction of Route 526 (Apple Street to Route 549) Ridge Avenue/Joe Parker Road Intersection, Lakewood Township; the replacement of Jackson Mills Culvert #1511-042, Jackson Township; and the Reconstruction and Resurfacing of Certain County Roads all in the County of Ocean | - | 5,191,300.00 | 4,196,808.00 | - | 994,492.00 | 994,492.00 | - |
| 15-06 | Replacement of Jackson Mills Culvert No.1511-042, Jackson Township; the Replacement of Cranberry Cannors Culvert No. 1523-016, Plumsted Township; and the Replacement of Miller Road Culvert, Lakewood Township, all in the County of Ocean | - | 1,970,000.00 | 1,970,000.00 | - | - | - | - |
| 15-07 | Reconstruction of Hope Chapel Road (County Road 57 and County Road 639), from Cooks Bridge Road to Miller Road, Located in Jackson and Lakewood Townships, in the County of Ocean | - | 2,850,000.00 | - | - | 2,850,000.00 | 2,850,000.00 | - |
| 15-08 | Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in the County of Ocean | - | 950,000.00 | 950,000.00 | - | - | - | - |
| 15-09 | Construction of Stormwater Management Facilities at Various Locations, all in the Count of Ocean | - | 1,900,000.00 | 1,900,000.00 | - | - | - | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | FUNDED | AUTHORIZATIONS CANCELLED/ DEOBLIGATION OF FUNDING | BALANCE DECEMBER 31, 2015 | ANALYSIS OF BALANCE DECEMBER 31, 2015 | |
|------------------|---|---------------------------|---------------------|--------------|---|---------------------------|---------------------------------------|------------------|
| | | | | | | | UNEXPENDED BALANCE | EXPENDED BALANCE |
| 15-10 | Reconstruction of the Hyson Road-Cooks Intersection, Jackson Township, in the County of Ocean | - | 1,140,000.00 | 1,140,000.00 | - | - | - | - |
| 15-11 | Reconstruction of Chambers Bridge Road at the Gardenn Sate Parkway, Brick Township and Old Freehold Road at the Garden State Parkway, Toms River Township, in the County of Ocean | - | 707,500.00 | - | - | 707,500.00 | 707,500.00 | - |
| 15-12 | Renovations, Improvements and Upgrades to the Justice Complex Including but Not Limited to Elevators, Second/Third Floor Infills, Atrium, Furniture, and Other Apparatus Located in Toms River Township, in the County of Ocean | - | 3,895,000.00 | 3,895,000.00 | - | - | - | - |
| 15-13 | Reconstruction of Sea Avenue Pump Station Stormwater Force Main Outfall, Located in Point Pleasant Beach Borough, in the County of Ocean | - | 570,000.00 | - | - | 570,000.00 | 570,000.00 | - |
| 15-14 | Installation of Traffic Signal Upgrades, Long Beach Boulevard Phase A, Long Beach Township, in the County of Ocean | - | 1,520,000.00 | 1,520,000.00 | - | - | - | - |
| 15-16 | Improvements and Upgrades to the Toms River Center Roof HVAC and Atrium of the Ocean County Vocational-Technical School, in and for the County of Ocean | - | 1,900,000.00 | 1,900,000.00 | - | - | - | - |
| 15-17 | Safety Improvements to County Road 539, Little Egg Harbor, Stafford, Barnegat, Lacey, Manchester, Jackson and Plumsted Townships, all in the County of Ocean | - | 3,700,000.00 | - | - | 3,700,000.00 | 20,029.77 | 3,679,970.23 |
| 15-19 | Authorizing the Capital Renewal and Replacement Facilities FY 2014 and 2015 Project at the County College in the County of Ocean | - | 7,450,000.00 | 7,450,000.00 | - | - | - | - |
| 15-20 | Construction of the Nursing and Technology Building at Ocean County College, Located in Township of Toms River, County of Ocean | - | 8,000,000.00 | - | - | 8,000,000.00 | 7,998,515.60 | 1,484.40 |
| 15-21 | Reconstruction of Hope Chapel Road (County Road 547), from Joint Base McGuire-Dix-Lakehurst to County Road 527, Located in Manchester and Jackson Townships, in the County of Ocean | - | 2,185,000.00 | 2,185,000.00 | - | - | - | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | FUNDED | AUTHORIZATIONS CANCELLED/ DEOBIGATION OF FUNDING | BALANCE DECEMBER 31, 2015 | ANALYSIS OF BALANCE DECEMBER 31, 2015 | |
|------------------|--|---------------------------|-------------------------|-------------------------|--|---------------------------|---------------------------------------|-------------------------|
| | | | | | | | UNEXPENDED BALANCE | EXPENDED BALANCE |
| 15-22 | Boiler and Pump Upgrade and Replacement at the 129 Hooper Ave Building and Courthouse East Wing, Located in Toms River Township, in the County of Ocean | - | 800,000.00 | - | - | 800,000.00 | 411,036.85 | 388,963.15 |
| 15-27 | Install a New Manufactured Treatment Device (MTD) to be Located Immediately Upstream of Various Outfalls along the North Side of Toms River and Bamegat Bay for the Purpose of Removing Total Suspended Solids, Floatables, and Other Pollutant Loadings from Stormwater Runoff Prior to Entering the Nearby Lagoons, the Installation of which will Involve New Piping and Redirect and Combine Outfalls (Project No. S344080-04) and including All Work and Materials Necessary Therefor on Incidental Thereto | - | 750,000.00 | - | - | 750,000.00 | 748,506.50 | 1,493.50 |
| | | \$ 73,685,624.95 | \$ 50,703,800.00 | \$ 62,284,164.16 | \$ 432,034.00 | \$ 61,673,226.79 | \$ 34,955,313.90 | \$ 26,717,912.89 |

| | |
|--------------------------|-------------------------|
| State Aid | \$ 13,152,238.20 |
| Premium on Bond Sale | 4,027,731.88 |
| Budget Appropriation | 2,341,040.08 |
| Issuance of Bonds/Loans | 42,763,154.00 |
| Authorizations Cancelled | \$ 500,000.00 |
| Deobligation of Funds | (67,966.00) |
| | <u>\$ 62,284,164.16</u> |
| | <u>\$ 432,034.00</u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING | | INTEREST RATE | BALANCE DECEMBER 31, 2014 | ISSUED | PAID BY BUDGET APPROPRIATION | REFUNDED | BALANCE DECEMBER 31, 2015 |
|--|---------------|----------------|--|--|----------------------------------|---------------------------|--------|------------------------------|---------------|---------------------------|
| | | | DECEMBER 31, 2015 DATE | AMOUNT | | | | | | |
| General Obligation Refunding Bonds - Series 2005 | 11/01/05 | 65,100,000.00 | | | \$ | 22,495,000.00 | \$ | 6,880,000.00 | 15,615,000.00 | \$ |
| General Improvement Bonds - Series 2006A | 08/01/06 | 36,580,000.00 | | | | 4,315,000.00 | | 2,115,000.00 | 2,200,000.00 | |
| General Improvement Bonds - Series 2006B | 08/01/06 | 4,540,000.00 | | | | 3,055,000.00 | | 220,000.00 | 2,835,000.00 | |
| General Improvement Bonds - Series 2007 | 08/01/07 | 41,770,000.00 | 08/01/16 08/01/17 | 1,960,000.00 2,030,000.00 | 4.250% 4.250% | 30,430,000.00 | | 1,890,000.00 | 24,550,000.00 | 3,990,000.00 |
| General Improvement Bonds - Series 2008 | 09/04/08 | 59,770,000.00 | 08/01/16 08/01/17 08/01/18 | 2,640,000.00 2,730,000.00 2,835,000.00 | 4.00% 4.00% 4.00% | 46,195,000.00 | | 2,535,000.00 | 35,455,000.00 | 8,205,000.00 |
| General Obligation Refunding Bonds - Series 2008B | 09/04/08 | 9,140,000.00 | 12/01/16 12/01/17 12/01/18 | 1,660,000.00 1,655,000.00 1,640,000.00 | 4.00% 4.00% 4.00% | 6,550,000.00 | | 1,575,000.00 | | 4,955,000.00 |
| General Improvement Bonds - Series 2009 (Tax Exempt) | 09/03/09 | 18,860,000.00 | 08/01/16 08/01/17 08/01/18 08/01/19 | 2,045,000.00 2,130,000.00 2,215,000.00 2,305,000.00 | 4.00% 4.00% 4.00% 4.00% | 10,665,000.00 | | 1,970,000.00 | | 8,695,000.00 |
| General Improvement Bonds - Series 2009 (Taxable) | 09/03/09 | 26,440,000.00 | 08/01/20 08/01/21 08/01/22 | 2,395,000.00 2,500,000.00 2,590,000.00 | 4.75% 4.85% 4.85% | 26,440,000.00 | | | | 26,440,000.00 |
| General Improvement Bonds - Series 2010 Tax/Exempt | 08/11/10 | 9,775,000.00 | 08/01/16 08/01/17 08/01/18 | 1,255,000.00 1,295,000.00 1,330,000.00 | 3.00% 3.00% 3.00% | 5,100,000.00 | | 1,220,000.00 | | 3,880,000.00 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS | | INTEREST RATE | BALANCE DECEMBER 31, 2014 | ISSUED | PAID BY BUDGET APPROPRIATION | REFUNDED | BALANCE DECEMBER 31, 2015 |
|---|---------------|----------------|-------------------------------|--------------|---------------|---------------------------|--------|------------------------------|----------|---------------------------|
| | | | OUTSTANDING DECEMBER 31, 2015 | AMOUNT | | | | | | |
| General Improvement Bonds - Series 2010 Taxable (BABS) | 08/11/10 | 21,025,000.00 | 08/01/19 | 1,370,000.00 | 3.80% | 21,025,000.00 | - | - | - | 21,025,000.00 |
| | | | 08/01/20 | 1,425,000.00 | 4.00% | | | | | |
| | | | 08/01/21 | 1,480,000.00 | 4.15% | | | | | |
| | | | 08/01/22 | 1,540,000.00 | 4.30% | | | | | |
| | | | 08/01/23 | 1,610,000.00 | 4.45% | | | | | |
| | | | 08/01/24 | 1,680,000.00 | 4.60% | | | | | |
| | | | 08/01/25 | 1,755,000.00 | 4.75% | | | | | |
| | | | 08/01/26 | 1,840,000.00 | 4.90% | | | | | |
| | | | 08/01/27 | 1,930,000.00 | 5.00% | | | | | |
| | | | 08/01/28 | 2,025,000.00 | 5.10% | | | | | |
| | | 08/01/29 | 2,130,000.00 | 5.20% | | | | | | |
| | | 08/01/30 | 2,240,000.00 | 5.30% | | | | | | |
| County College Capital Improvement Bonds - Series 2010 | 08/11/10 | 1,100,000.00 | | | | 220,000.00 | - | 220,000.00 | - | - |
| General Obligation Refunding Bonds - Series 2010 | 08/11/10 | 39,005,000.00 | 08/01/16 | 3,005,000.00 | 4.00% | 30,890,000.00 | - | 2,910,000.00 | - | 27,980,000.00 |
| | | | 08/01/17 | 4,860,000.00 | 4.00% | | | | | |
| | | | 08/01/18 | 5,075,000.00 | 4.00% | | | | | |
| | | | 08/01/19 | 5,355,000.00 | 4.00% | | | | | |
| | | | 08/01/20 | 3,665,000.00 | 4.00% | | | | | |
| | | | 08/01/21 | 1,910,000.00 | 4.00% | | | | | |
| | | | 08/01/22 | 1,995,000.00 | 4.00% | | | | | |
| | | 08/01/23 | 2,115,000.00 | 4.00% | | | | | | |
| General Improvement Bonds - Series 2010 Ocean County College Gateway Building Project | 12/30/10 | 15,000,000.00 | 12/01/16 | 640,000.00 | 2.50% | 12,545,000.00 | - | 650,000.00 | - | 11,915,000.00 |
| | | | 12/01/17 | 655,000.00 | 4.00% | | | | | |
| | | | 12/01/18 | 670,000.00 | 4.00% | | | | | |
| | | | 12/01/19 | 690,000.00 | 4.00% | | | | | |
| | | | 12/01/20 | 710,000.00 | 4.00% | | | | | |
| | | | 12/01/21 | 730,000.00 | 4.00% | | | | | |
| | | | 12/01/22 | 755,000.00 | 4.00% | | | | | |
| | | | 12/01/23 | 780,000.00 | 4.00% | | | | | |
| | | | 12/01/24 | 805,000.00 | 4.00% | | | | | |
| | | | 12/01/25 | 835,000.00 | 4.25% | | | | | |
| | | | 12/01/26 | 865,000.00 | 4.25% | | | | | |
| | | | 12/01/27 | 895,000.00 | 4.38% | | | | | |
| | | | 12/01/28 | 925,000.00 | 4.40% | | | | | |
| | | 12/01/29 | 960,000.00 | 4.50% | | | | | | |
| | | 12/01/30 | 1,000,000.00 | 4.625% | | | | | | |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS | | INTEREST RATE | BALANCE DECEMBER 31, 2014 | ISSUED | PAID BY BUDGET APPROPRIATION | REFUNDED | BALANCE DECEMBER 31, 2015 | |
|--|---------------|----------------|-------------------------------|---------------|---------------|---------------------------|---------------|------------------------------|--------------|---------------------------|---------------|
| | | | OUTSTANDING DECEMBER 31, 2015 | AMOUNT | | | | | | | |
| General Improvement Bonds - Series 2011 | 09/08/11 | 26,200,000.00 | 1,115,000.00 | 1,135,000.00 | 2.25% | 23,005,000.00 | - | 1,090,000.00 | - | 21,915,000.00 | |
| | | | 1,135,000.00 | 1,160,000.00 | 2.25% | | | | | | |
| | | | 1,185,000.00 | 1,215,000.00 | 2.25% | | | | | | |
| | | | 1,245,000.00 | 1,275,000.00 | 2.50% | | | | | | |
| | | | 1,310,000.00 | 1,350,000.00 | 3.00% | | | | | | |
| | | | 1,395,000.00 | 1,440,000.00 | 3.00% | | | | | | |
| | | | 1,495,000.00 | 1,550,000.00 | 3.25% | | | | | | |
| | | | 1,615,000.00 | 1,680,000.00 | 4.00% | | | | | | |
| | | | 1,750,000.00 | | 4.00% | | | | | | |
| | | | | 2,985,000.00 | 3,045,000.00 | 2.00% | 27,325,000.00 | - | 2,940,000.00 | - | 24,385,000.00 |
| | | | | 3,095,000.00 | 3,205,000.00 | 4.00% | | | | | |
| | | | | 3,340,000.00 | 3,465,000.00 | 4.00% | | | | | |
| | | | | 3,610,000.00 | 1,640,000.00 | 4.00% | | | | | |
| General Obligation Refunding Bonds - Series 2011 | 09/08/11 | 30,600,000.00 | 1,320,000.00 | 1,385,000.00 | 5.000% | 24,610,000.00 | - | 1,260,000.00 | - | 23,350,000.00 | |
| | | | 1,460,000.00 | 1,530,000.00 | 5.000% | | | | | | |
| | | | 1,695,000.00 | 1,780,000.00 | 5.000% | | | | | | |
| | | | 1,970,000.00 | 2,070,000.00 | 5.000% | | | | | | |
| | | | 2,155,000.00 | 2,220,000.00 | 3.000% | | | | | | |
| | | | 2,285,000.00 | | 3.125% | | | | | | |
| | | | | 27,035,000.00 | | | | | | | |
| | | | | 1,385,000.00 | 1,460,000.00 | 5.000% | | | | | |
| | | | | 1,530,000.00 | 1,610,000.00 | 5.000% | | | | | |
| | | | | 1,695,000.00 | 1,780,000.00 | 5.000% | | | | | |
| | | | | 1,970,000.00 | 2,070,000.00 | 5.000% | | | | | |
| | | | | 2,155,000.00 | 2,220,000.00 | 3.000% | | | | | |
| | | | | 2,285,000.00 | | 3.125% | | | | | |
| General Improvement Bonds - Series 2012 | 06/29/12 | 27,035,000.00 | 1,320,000.00 | 1,385,000.00 | 5.000% | 24,610,000.00 | - | 1,260,000.00 | - | 23,350,000.00 | |
| | | | 1,460,000.00 | 1,530,000.00 | 5.000% | | | | | | |
| | | | 1,695,000.00 | 1,780,000.00 | 5.000% | | | | | | |
| | | | 1,970,000.00 | 2,070,000.00 | 5.000% | | | | | | |
| | | | 2,155,000.00 | 2,220,000.00 | 3.000% | | | | | | |
| | | | 2,285,000.00 | | 3.125% | | | | | | |
| | | | | 1,320,000.00 | 1,385,000.00 | 5.000% | | | | | |
| | | | | 1,460,000.00 | 1,530,000.00 | 5.000% | | | | | |
| | | | | 1,695,000.00 | 1,780,000.00 | 5.000% | | | | | |
| | | | | 1,970,000.00 | 2,070,000.00 | 5.000% | | | | | |
| | | | | 2,155,000.00 | 2,220,000.00 | 3.000% | | | | | |
| | | | | 2,285,000.00 | | 3.125% | | | | | |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING | | INTEREST RATE | BALANCE DECEMBER 31, 2014 | ISSUED | PAID BY BUDGET APPROPRIATION | REFUNDED | BALANCE DECEMBER 31, 2015 |
|--|---------------|----------------|---------------------------------|--------------|---------------|---------------------------|--------|------------------------------|----------|---------------------------|
| | | | DECEMBER 31, 2015 | AMOUNT | | | | | | |
| General Obligation Refunding Bonds - Series 2012 | 06/29/12 | 30,340,000.00 | 08/01/16 | 1,290,000.00 | 5.00% | 26,455,000.00 | - | 1,255,000.00 | - | 25,200,000.00 |
| | | | 08/01/17 | 3,400,000.00 | 5.00% | | | | | |
| | | | 08/01/18 | 3,485,000.00 | 5.00% | | | | | |
| | | | 08/01/19 | 3,565,000.00 | 5.00% | | | | | |
| | | | 08/01/20 | 2,360,000.00 | 5.00% | | | | | |
| | | | 08/01/21 | 2,480,000.00 | 5.00% | | | | | |
| | | | 08/01/22 | 2,600,000.00 | 5.00% | | | | | |
| College Capital Improvement Bonds Series 2012 | | | 08/01/23 | 2,690,000.00 | 4.00% | | | | | |
| | | | 08/01/24 | 1,640,000.00 | 4.00% | | | | | |
| | | | 08/01/25 | 1,690,000.00 | 4.00% | | | | | |
| | 06/29/12 | 4,030,000.00 | 08/01/16 | 805,000.00 | 3.00% | 2,415,000.00 | - | 805,000.00 | - | 1,610,000.00 |
| | | | 08/01/17 | 805,000.00 | 3.00% | | | | | |
| General Improvement Bonds Series 2013 | 12/05/13 | 22,000,000.00 | 11/1/2016 | 1,000,000.00 | 4.00% | 21,000,000.00 | - | 1,000,000.00 | - | 20,000,000.00 |
| | | | 11/1/2017 | 1,000,000.00 | 4.00% | | | | | |
| | | | 11/1/2018 | 1,000,000.00 | 4.00% | | | | | |
| | | | 11/1/2019 | 1,000,000.00 | 4.00% | | | | | |
| | | | 11/1/2020 | 2,000,000.00 | 5.00% | | | | | |
| | | | 11/1/2021 | 2,000,000.00 | 5.00% | | | | | |
| | | | 11/1/2022 | 2,000,000.00 | 5.00% | | | | | |
| | | | 11/1/2023 | 2,000,000.00 | 3.00% | | | | | |
| | | | 11/1/2024 | 2,000,000.00 | 3.00% | | | | | |
| | | | 11/1/2025 | 2,000,000.00 | 3.00% | | | | | |
| | | | 11/1/2026 | 2,000,000.00 | 3.00% | | | | | |
| College Capital Bonds - Series 2013 | 12/05/13 | 725,000.00 | 11/1/2016 | 145,000.00 | 2.00% | 580,000.00 | - | 145,000.00 | - | 435,000.00 |
| | | | 11/1/2017 | 145,000.00 | 3.00% | | | | | |
| | | | 11/1/2018 | 145,000.00 | 3.00% | | | | | |
| General Improvement Bonds - Series 2014 | 09/23/14 | 42,707,000.00 | 10/1/2016 | 1,500,000.00 | 4.00% | 42,707,000.00 | - | 1,500,000.00 | - | 41,207,000.00 |
| | | | 10/1/2017 | 1,500,000.00 | 4.00% | | | | | |
| | | | 10/1/2018 | 2,100,000.00 | 5.00% | | | | | |
| | | | 10/1/2019 | 2,370,000.00 | 5.00% | | | | | |
| | | | 10/1/2020 | 2,440,000.00 | 5.00% | | | | | |
| | | | 10/1/2021 | 2,500,000.00 | 5.00% | | | | | |
| | | | 10/1/2022 | 1,500,000.00 | 5.00% | | | | | |
| | | | 10/1/2023 | 2,650,000.00 | 5.00% | | | | | |
| | | | 10/1/2024 | 2,700,000.00 | 5.00% | | | | | |
| | | | 10/1/2025 | 1,500,000.00 | 2.750% | | | | | |
| | | | 10/1/2026 | 2,500,000.00 | 2.750% | | | | | |
| | | | 10/1/2027 | 2,947,000.00 | 3.000% | | | | | |
| | | | 10/1/2028 | 3,000,000.00 | 3.000% | | | | | |
| | | | 10/1/2029 | 3,000,000.00 | 3.000% | | | | | |
| | | | 10/1/2030 | 3,000,000.00 | 3.000% | | | | | |
| | | 10/1/2031 | 3,000,000.00 | 3.000% | | | | | | |
| | | 10/1/2032 | 3,000,000.00 | 3.000% | | | | | | |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING | | INTEREST RATE | BALANCE DECEMBER 31, 2014 | ISSUED | PAID BY BUDGET APPROPRIATION | REFUNDED | BALANCE DECEMBER 31, 2015 |
|--|---------------|----------------|---------------------------------|--------------|---------------|---------------------------|---------------|------------------------------|----------|---------------------------|
| | | | DECEMBER 31, 2015 DATE | AMOUNT | | | | | | |
| General Obligation Refunding Bonds - Series 2015A | 08/19/15 | 74,950,000.00 | 08/01/16 | 8,180,000.00 | 3.000% | - | 74,950,000.00 | - | - | 74,950,000.00 |
| | | | 08/01/17 | 5,970,000.00 | 4.000% | | | | | |
| | | | 08/01/18 | 3,665,000.00 | 4.000% | | | | | |
| | | | 08/01/19 | 6,545,000.00 | 4.000% | | | | | |
| | | | 08/01/20 | 5,120,000.00 | 4.000% | | | | | |
| | | | 08/01/21 | 5,300,000.00 | 4.000% | | | | | |
| | | | 08/01/22 | 5,490,000.00 | 4.000% | | | | | |
| | | | 08/01/23 | 5,695,000.00 | 4.000% | | | | | |
| | | | 08/01/24 | 5,905,000.00 | 4.000% | | | | | |
| | | | 08/01/25 | 6,125,000.00 | 4.000% | | | | | |
| | | 08/01/26 | 6,335,000.00 | 4.000% | | | | | | |
| | | 08/01/27 | 6,545,000.00 | 5.000% | | | | | | |
| | | 08/01/28 | 4,075,000.00 | 5.000% | | | | | | |
| General Obligation Refunding Bonds - Series 2015B | 08/19/15 | 2,510,000.00 | 08/01/16 | 200,000.00 | 3.000% | - | 2,510,000.00 | - | - | 2,510,000.00 |
| | | | 08/01/17 | 195,000.00 | 5.000% | | | | | |
| | | | 08/01/18 | 195,000.00 | 5.000% | | | | | |
| | | | 08/01/19 | 195,000.00 | 5.000% | | | | | |
| | | | 08/01/20 | 210,000.00 | 5.000% | | | | | |
| | | | 08/01/21 | 225,000.00 | 5.000% | | | | | |
| | | | 08/01/22 | 240,000.00 | 5.000% | | | | | |
| | | | 08/01/23 | 250,000.00 | 5.000% | | | | | |
| | | | 08/01/24 | 260,000.00 | 5.000% | | | | | |
| | | | 08/01/25 | 265,000.00 | 5.000% | | | | | |
| | | | 08/01/26 | 275,000.00 | 5.000% | | | | | |
| General Improvement Bonds - Series 2015 | 12/10/15 | 38,630,000.00 | 12/01/16 | 1,500,000.00 | 5.000% | - | 38,630,000.00 | - | - | 38,630,000.00 |
| | | | 12/01/17 | 1,500,000.00 | 5.000% | | | | | |
| | | | 12/01/18 | 1,695,000.00 | 5.000% | | | | | |
| | | | 12/01/19 | 1,780,000.00 | 5.000% | | | | | |
| | | | 12/01/20 | 1,870,000.00 | 5.000% | | | | | |
| | | | 12/01/21 | 1,960,000.00 | 5.000% | | | | | |
| | | | 12/01/22 | 2,060,000.00 | 5.000% | | | | | |
| | | | 12/01/23 | 2,165,000.00 | 5.000% | | | | | |
| | | | 12/01/24 | 2,270,000.00 | 5.000% | | | | | |
| | | | 12/01/25 | 2,385,000.00 | 5.000% | | | | | |
| | | | 12/01/26 | 2,505,000.00 | 4.000% | | | | | |
| | | | 12/01/27 | 2,605,000.00 | 4.000% | | | | | |
| | | | 12/01/28 | 2,710,000.00 | 3.000% | | | | | |
| | | 12/01/29 | 2,790,000.00 | 3.000% | | | | | | |
| | | 12/01/30 | 2,875,000.00 | 3.000% | | | | | | |
| | | 12/01/31 | 2,960,000.00 | 3.000% | | | | | | |
| | | 12/01/32 | 3,000,000.00 | 3.000% | | | | | | |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING | | INTEREST RATE | BALANCE DECEMBER 31, 2014 | ISSUED | PAID BY BUDGET APPROPRIATION | REFUNDED | BALANCE DECEMBER 31, 2015 |
|--|---------------|----------------|---------------------------------|--------|---------------|---------------------------|-------------------------------------|------------------------------|-------------------------|---------------------------|
| | | | DECEMBER 31, 2015 | AMOUNT | | | | | | |
| County College Capital Bonds - Series 2015 | 12/10/15 | 3,480,000.00 | 700,000.00 | 3.000% | - | 3,480,000.00 | - | - | - | 3,480,000.00 |
| | | | 695,000.00 | 3.000% | | | | | | |
| | | | 695,000.00 | 3.000% | | | | | | |
| | | | 695,000.00 | 4.000% | | | | | | |
| | | | | 4.000% | | | | | | |
| TOTAL | | | | | | \$ 388,002,000.00 | \$ 119,570,000.00 | \$ 32,160,000.00 | \$ 80,655,000.00 | \$ 394,757,000.00 |
| | | | | | | | Accounts Receivable - College Bonds | | | \$ 5,525,000.00 |
| | | | | | | | General Obligation Bonds | | | 389,232,000.00 |
| | | | | | | | | | | <u>\$ 394,757,000.00</u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF N.J. ENVIRONMENTAL INFRASTRUTURE TRUST LOAN RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|--|------------------|---------------------------|
| Balance, December 31, 2014 | | \$ 2,605,750.00 |
| Increased by: | | |
| Loan Proceeds Received in Excess of Par Value of Bonds | | <u>653,154.00</u> |
| Subtotal | | 3,258,904.00 |
| Decreased by: | | |
| NJEIT Loan Proceeds Received | \$ 3,183,533.00 | |
| Deobligation of Funds | <u>67,966.00</u> | <u>3,251,499.00</u> |
| Balance, December 31, 2015 | | <u><u>\$ 7,405.00</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING | | | BALANCE DECEMBER 31, 2015 | | |
|-----------------|---------------|----------------|---------------------------------|-----------|---------------------------|---------------------------|--------------|---------------|
| | | | DATE | AMOUNT | BALANCE DECEMBER 31, 2014 | | INCREASED | DECREASED |
| Series 2012 A | 05/13/12 | \$ 265,000.00 | N/A | N/A | \$ 263,551.00 | \$ - | \$ 15,000.00 | \$ 248,551.00 |
| Series 2012 B-1 | 05/13/12 | 894,023.00 | 2016 | 63,858.78 | 752,934.44 | - | 63,858.78 | 689,075.66 |
| | | | 2017 | 63,858.78 | | | | |
| | | | 2018 | 63,858.78 | | | | |
| | | | 2019 | 63,858.78 | | | | |
| | | | 2020 | 63,858.78 | | | | |
| | | | 2021 | 63,858.78 | | | | |
| | | | 2022 | 63,858.78 | | | | |
| | | | 2023 | 63,858.78 | | | | |
| | | | 2024 | 63,858.78 | | | | |
| | | | 2025 | 63,858.78 | | | | |
| | | | 2026 | 50,487.86 | | | | |
| Series 2012 B-2 | 05/18/12 | 4,686,566.00 | N/A | N/A | 3,853,230.00 | - | - | 3,853,230.00 |
| Series 2014 B | 04/11/14 | 1,965,750.00 | 2016 | 33,317.79 | 1,943,538.14 | | 101,283.79 | 1,842,254.35 |
| | | | 2017 | 33,317.79 | | | | |
| | | | 2018 | 33,317.79 | | | | |
| | | | 2019 | 33,317.79 | | | | |
| | | | 2020 | 33,317.79 | | | | |
| | | | 2021 | 33,317.79 | | | | |
| | | | 2022 | 33,317.79 | | | | |
| | | | 2023 | 33,317.79 | | | | |
| | | | 2024 | 33,317.79 | | | | |
| | | | 2025 | 33,317.79 | | | | |
| | | | 2026 | 33,317.79 | | | | |
| | | | 2027 | 33,317.79 | | | | |
| | | | 2028 | 33,317.79 | | | | |
| | | 2029 | 33,317.79 | | | | | |
| | | 2030 | 33,317.79 | | | | | |
| | | 2031 | 33,317.79 | | | | | |
| | | 2032 | 33,317.79 | | | | | |
| | | 2033 | 33,317.92 | | | | | |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2015**

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS | | | BALANCE DECEMBER 31, 2014 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2015 |
|---------------|---------------|----------------|-------------------------------|-----------|------|---------------------------|------------|-----------|---------------------------|
| | | | OUTSTANDING DECEMBER 31, 2015 | AMOUNT | DATE | | | | |
| Series 2014 A | 05/21/14 | 640,000.00 | 25,000.00 | 25,000.00 | 2016 | 640,000.00 | - | 25,000.00 | 615,000.00 |
| | | | 25,000.00 | 25,000.00 | 2017 | | | | |
| | | | 25,000.00 | 25,000.00 | 2018 | | | | |
| | | | 25,000.00 | 25,000.00 | 2019 | | | | |
| | | | 30,000.00 | 30,000.00 | 2020 | | | | |
| | | | 30,000.00 | 30,000.00 | 2021 | | | | |
| | | | 30,000.00 | 30,000.00 | 2022 | | | | |
| | | | 30,000.00 | 30,000.00 | 2023 | | | | |
| | | | 35,000.00 | 35,000.00 | 2024 | | | | |
| | | | 35,000.00 | 35,000.00 | 2025 | | | | |
| | | | 35,000.00 | 35,000.00 | 2026 | | | | |
| | | | 40,000.00 | 40,000.00 | 2027 | | | | |
| | | | 40,000.00 | 40,000.00 | 2028 | | | | |
| 40,000.00 | 40,000.00 | 2029 | | | | | | | |
| 40,000.00 | 40,000.00 | 2030 | | | | | | | |
| 40,000.00 | 40,000.00 | 2031 | | | | | | | |
| 45,000.00 | 45,000.00 | 2032 | | | | | | | |
| 45,000.00 | 45,000.00 | 2033 | | | | | | | |
| Series 2015 B | 04/09/15 | | 15,723.46 | 15,723.46 | 2016 | - | 503,154.00 | 10,482.31 | 492,671.69 |
| | | | 15,723.46 | 15,723.46 | 2017 | | | | |
| | | | 15,723.46 | 15,723.46 | 2018 | | | | |
| | | | 15,723.46 | 15,723.46 | 2019 | | | | |
| | | | 15,723.46 | 15,723.46 | 2020 | | | | |
| | | | 15,723.46 | 15,723.46 | 2021 | | | | |
| | | | 15,723.46 | 15,723.46 | 2022 | | | | |
| | | | 15,723.46 | 15,723.46 | 2023 | | | | |
| | | | 15,723.46 | 15,723.46 | 2024 | | | | |
| | | | 15,723.55 | 15,723.55 | 2025 | | | | |
| Series 2015 A | 05/28/15 | | 25,000.00 | 25,000.00 | 2016 | - | 150,000.00 | - | 150,000.00 |
| | | | 25,000.00 | 25,000.00 | 2017 | | | | |
| | | | 25,000.00 | 25,000.00 | 2018 | | | | |
| | | | 25,000.00 | 25,000.00 | 2019 | | | | |
| | | | 30,000.00 | 30,000.00 | 2020 | | | | |

COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2015

| PURPOSE | DATE OF ISSUE | ORIGINAL ISSUE | MATURITIES OF BONDS | | BALANCE DECEMBER 31, 2014 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2015 |
|---------|---------------|----------------|-------------------------------|-----------|---------------------------|---------------|---------------|---------------------------|
| | | | OUTSTANDING DECEMBER 31, 2015 | AMOUNT | | | | |
| | | | 2021 | 30,000.00 | | | | |
| | | | 2022 | 30,000.00 | | | | |
| | | | 2023 | 30,000.00 | | | | |
| | | | 2024 | 35,000.00 | | | | |
| | | | 2025 | 35,000.00 | | | | |
| | | | | | \$ 7,453,253.58 | \$ 653,154.00 | \$ 215,624.88 | \$ 7,890,782.70 |

Loan Principal - Paid by Budget Appropriation \$ 147,658.88
 Deobligation of Funds 67,966.00
\$ 215,624.88

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|--|-----------|---------------|------------------------------|----------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 97-23 | Alterations, Additions, Equipment, Apparatus, and Equipage for Various County Buildings, to Comply with the Requirements of the Americans with Disabilities Act, in and for the County of Ocean | 9/03/97 | \$ 527,000.00 | \$ 1,588.85 | \$ - |
| 02-02 | Closure of the Unlined Portion and Post Closure of the Southern Ocean Landfill in the Township of Ocean, County of Ocean | 02/06/02 | 15,000,000.00 | 2,002,169.18 | - |
| 03-38 | Cost of Reconstruction of Flint Road (Design) South Toms River Borough, in the County of Ocean | 09/03/03 | 500,000.00 | 157,613.66 | - |
| 05-16 | Costs of Environmental Remediation at Various Locations Within the County of Ocean | 04/20/05 | 2,500,000.00 | 270.78 | - |
| 05-35 | Cost of Reconstruction of Bay Avenue at Route 88, Point Pleasant Borough, in the County of Ocean | 07/20/05 | 500,000.00 | 0.10 | - |
| 06-22 | Construction of the Southern County Complex to House the Departments of Roads, Solid Waste Management, Transportation Services and Vehicle Services, in the Township of Stafford, in the County of Ocean | 05/17/06 | 20,000,000.00 | 77,649.63 | - |
| 06-26 | Cost of Reconstruction of Route 571 at Route 527, Dover Township; the Reconstruction of Hyson Road Near Cook Road, Jackson Township; and the Construction of New Rova Farms Bridge, Jackson Township, all in the County of Ocean | 06/21/06 | 1,500,000.00 | 773,504.99 | - |
| 07-07 | Phase II of the Expansion of the county Justice Complex and Corrections Facility, in the County of Ocean | 02/21/07 | 5,000,000.00 | 993,898.58 | - |
| 07-10 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or drainage System Improvements Along County Roads, Phase I, all in the County of Ocean | 04/18/07 | 1,000,000.00 | 45.30 | - |
| 07-12 | Cost of Engineering, Road, Bridge and Drainage Improvements at Various Locations, Phase II, all in the county of Ocean | 04/18/07 | 1,800,000.00 | 25,031.31 | - |
| 07-13 | Improvements to the Mantoloking Fishing Pier Park at the Mantoloking Bridge, Township of Brick, County of Ocean | 04/18/07 | 1,700,000.00 | 168,592.33 | - |
| 07-17 | Phase II of the Construction, Redevelopment and Renovations to the Stanley H. "Tip" Seaman Park, Borough of Tuckerton, in the County of Ocean | 05/16/07 | 3,300,000.00 | 149,296.27 | - |
| 07-19 | Improvements to and the Expansion of the Ocean County Training Center, Township of Ocean, in the County of Ocean | 05/16/07 | 4,900,000.00 | 3,481,818.85 | - |
| 07-21 | Acquisition of Title, Rights-of-Way and/or Easements or certain Parcels of Land (or Parts thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, Phase II, all in the County of Ocean | 06/20/07 | 2,000,000.00 | 26,695.25 | - |
| 08-04 | Cost of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean | 03/05/08 | 600,000.00 | 57,106.61 | - |
| 08-05 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 04/16/08 | 3,000,000.00 | 471.24 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|------------------------|-----------------------------------|--------------|----------------------------|------------------------------|----------|
| | | | | FUNDED | UNFUNDED |
| \$ - | \$ 50,794.56 | \$ 52,381.00 | \$ - | \$ 2.41 | \$ - |
| - | 7,408.57 | 142,275.76 | - | 1,867,301.99 | - |
| - | 23,065.15 | - | - | 180,678.81 | - |
| - | - | - | - | 270.78 | - |
| - | - | - | - | 0.10 | - |
| - | 4,070.11 | 3,324.90 | - | 78,394.84 | - |
| - | 1,520.04 | - | - | 775,025.03 | - |
| - | - | - | 993,898.58 | - | - |
| - | - | - | - | 45.30 | - |
| - | 22,654.18 | - | - | 47,685.49 | - |
| - | - | - | 168,592.33 | - | - |
| - | 26,592.26 | 63,081.28 | - | 112,807.25 | - |
| - | 1,714,713.09 | 1,958,358.37 | 3,237,801.75 | 371.82 | - |
| - | 4,433.50 | 30,898.75 | - | 230.00 | - |
| - | - | - | - | 57,106.61 | - |
| - | 964.80 | 964.80 | - | 471.24 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|---|-----------|---------------|------------------------------|------------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 08-09 | Bridge Rehabilitation and Management; Engineering Road, Bridge and Drainage Improvements, Widening Bay Avenue (Bridge Avenue to Route 88), Phase II, Bay Head and Point Pleasant Boroughs; Stormwater Improvements at Princeton Avenue near Elizabeth Avenue, Phase II, Brick Township; Dam Break Analysis for Four Class II Dams, Jackson, Stafford, Brick and Lakewood Townships; Reconstruction of Sunset Road, Lakewood Township; Traffic Signal at Lanes Mills Road and Joe Parker Road, Brick Township; Traffic signal at Cooks Bridge Road and Brewers Bridge Road, Jackson Township; Pavement Condition Rating; Bay Parkway Reconstruction at Route 9, Ocean Township; Traffic Signal and Reconstruction at Van Hiseville Intersection, Jackson Township; Traffic Signal and Reconstruction at Route 537 and Hawkin Intersection, Plumsted Township; Traffic Signal at Barnegat Boulevard and Rose Hill Road, Barnegat Township; Construction of Parkertown Road Drainage at Railroad Drive, Little Egg Harbor Township; Reconstruction of Miller Road Shoulder Widening and Sidewalks, Lakewood Township; Local Safety Program, Toms River Bus Terminal/Park and Ride Pedestrian Access Improvements; Parking Garage Roof Sealant and Repairs, Toms River Township; all in the County of Ocean | 04/16/08 | 7,242,390.00 | 803,269.00 | - |
| 08-11 | Development and Construction of Barnegat Park, in the Township of Barnegat, County of Ocean | 04/16/08 | 3,000,000.00 | 706,232.48 | - |
| 08-12 | Capital Renewal and Replacement Facilities Improvement Project FY 2008 at the Ocean College, in the County of Ocean | 04/16/08 | 12,000,000.00 | 21,425.46 | - |
| 08-13 | Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean | 05/21/08 | 3,200,000.00 | 1,667,620.42 | 500,000.00 |
| 08-15 | Costs of Redevelopment of Gull Island, Including, but not Limited to, Improvements to Bathroom Facilities, Landscaping and Construction of New Paths, in the County of Ocean | 05/21/08 | 250,000.00 | 54,456.06 | - |
| 08-16 | Acquisition and Installation of Prefabricated Inmate Housing Units and Related Improvements for the County Justice Complex and Corrections Facility Located in the County of Ocean | 05/21/08 | 38,000,000.00 | - | 918,494.83 |
| 08-20 | Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean | 8/20/08 | 1,000,000.00 | - | 294,654.16 |
| 08-22 | Cost of the Reconstruction of Various County Bridges, all in the County of Ocean | 11/05/08 | 1,395,462.46 | 856,058.45 | - |
| 09-03 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 03/04/09 | 500,000.00 | 1.21 | - |
| 09-05 | Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase I, in the County of Ocean | 03/04/09 | 1,000,000.00 | 10,171.72 | - |
| 09-07 | Construction of the Miller Road Culvert, Located in the Township of Lakewood, in the County of Ocean | 05/06/09 | 400,000.00 | 380,473.77 | - |
| 09-08 | Cost of Design and Improvements for Various Projects, all in the County of Ocean | 05/06/09 | 1,250,000.00 | 1,050,801.11 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|------------------------|-----------------------------------|------------|----------------------------|------------------------------|------------|
| | | | | FUNDED | UNFUNDED |
| - | 831.71 | - | - | 804,100.71 | - |
| - | 24,906.40 | 32,199.93 | - | 698,938.95 | - |
| - | 303.22 | 9,088.29 | 12,640.39 | - | - |
| - | 955.00 | - | 2,168,575.42 | - | - |
| - | - | 10,490.28 | - | 43,965.78 | - |
| - | 95,487.92 | 124,057.98 | - | - | 889,924.77 |
| - | - | - | - | - | 294,654.16 |
| - | - | 856,058.45 | - | - | - |
| - | - | - | - | 1.21 | - |
| - | 63,135.40 | 50,913.77 | - | 22,393.35 | - |
| - | - | 380,471.20 | - | 2.57 | - |
| - | - | - | - | 1,050,801.11 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|---|-----------|--------------|------------------------------|----------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 09-13 | Cost of Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail Known as the Barnegat Branch Trail, Phase III, in the County of Ocean | 05/06/09 | 750,000.00 | 122,663.54 | - |
| 09-16 | Cost of Various Engineering, Road, Bridge and Drainage Improvements, Phase II, in the County of Ocean | 06/03/09 | 2,000,000.00 | 55,902.99 | - |
| 09-17 | Rehabilitation and Management of Various Bridges, in the County of Ocean | 06/03/09 | 400,000.00 | 97,900.26 | - |
| 09-18 | Various Capital Improvements, in the County of Ocean | 06/03/09 | 6,250,000.00 | 1,230,061.94 | - |
| 09-20 | Construction of a Vehicle Wash Facility and Acquisition of Equipment Necessary for Operation of Said Facility, in the County of Ocean | 06/03/09 | 1,200,000.00 | 295,079.99 | - |
| 09-21 | Preliminary Plans, Including Design, Permitting and Preconstruction Costs for the Western Regional Road Garage and Transportation Facility, in the Township of Manchester, County of Ocean | 06/03/09 | 500,000.00 | 180,216.72 | - |
| 09-23 | Phase II of the Replacement of the Existing Airpark Terminal Building, Including, but not Limited to, the Purchase of Furniture, Fixtures and Other apparatus, in the County of Ocean | 09/02/09 | 1,000,000.00 | 21,826.69 | - |
| 10-02 | Phase I of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 03/03/10 | 1,000,000.00 | 43,804.28 | - |
| 10-03 | Cost of the Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 03/03/10 | 500,000.00 | 0.94 | - |
| 10-05 | Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean | 03/03/10 | 1,000,000.00 | 1,953.94 | - |
| 10-07 | Ocean County college Infrastructure Improvements, Including, but not Limited to, Access Driveways, Roadways, Parking Lots, Stormwater Management Facilities and Utilities, Located in the Township of Toms River, County of Ocean | 04/21/10 | 5,000,000.00 | 296,833.92 | - |
| 10-10 | Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements at Various Locations, all in the County of Ocean | 04/21/10 | 2,600,000.00 | 1,105,771.98 | - |
| 10-11 | Reconstruction and Design of Various Bridges, all in the County of Ocean | 4/21/10 | 3,000,000.00 | 1,464,207.89 | - |
| 10-12 | Cost of Various Design Projects, all in the County of Ocean | 4/21/10 | 1,100,000.00 | 1,099,073.14 | - |
| 10-14 | Phase II of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 05/19/10 | 2,000,000.00 | 38,801.91 | - |
| 10-15 | Capital Renewal and Replacement Facilities Improvement Project FY 2010 at the County College, in the County of Ocean | 05/19/10 | 2,353,000.00 | 34,295.69 | - |
| 10-17 | Various Capital Improvements to the Hooper Avenue Pedestrian Bridge; 129 Hooper Avenue and Adjacent Parking Garage; 119 Hooper Avenue and 101 Hooper Avenue, all Located in the Township of Toms River, in the County of Ocean | 07/21/10 | 1,850,000.00 | 1,270,430.04 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|------------------------|-----------------------------------|--------------|----------------------------|------------------------------|----------|
| | | | | FUNDED | UNFUNDED |
| - | - | - | - | 122,663.54 | - |
| - | 1,632.00 | 56,147.26 | - | 1,387.73 | - |
| - | 85,606.87 | 182,986.57 | - | 520.56 | - |
| - | 63,231.55 | - | - | 1,293,293.49 | - |
| - | 15,376.41 | - | - | 310,456.40 | - |
| - | - | - | - | 180,216.72 | - |
| - | - | - | - | 21,826.69 | - |
| - | 722.00 | 26,537.35 | - | 17,988.93 | - |
| - | - | - | - | 0.94 | - |
| - | 165,862.63 | 167,813.41 | - | 3.16 | - |
| - | 20,270.07 | 8,961.20 | - | 308,142.79 | - |
| - | 467,191.49 | 1,562,567.43 | - | 10,396.04 | - |
| - | - | 37,725.00 | - | 1,426,482.89 | - |
| - | - | - | - | 1,099,073.14 | - |
| - | 4,828.50 | 8,497.80 | - | 35,132.61 | - |
| - | - | 34,295.69 | - | - | - |
| - | 135,725.95 | - | - | 1,406,155.99 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|--|-----------|--------------|------------------------------|--------------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 11-02 | Phase I of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 02/16/11 | 1,000,000.00 | 358,915.45 | - |
| 11-03 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 02/16/11 | 1,500,000.00 | 1.54 | - |
| 11-05 | Cost of Phase I of Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean | 2/16/11 | 1,000,000.00 | 641.93 | - |
| 11-06 | Cost of Improvements to the Law Enforcement Facilities at the Chestnut Street complex, Located in the Township of Toms River, in the County of Ocean | 04/06/11 | 2,000,000.00 | 3,190.14 | - |
| 11-09 | Phase II of the Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements Along County Roads, all in the County of Ocean | 05/18/11 | 2,000,000.00 | 631,905.79 | - |
| 11-10 | Phase II of Various Engineering, Road, Bridge, Drainage and Dredging Improvements, at Various Locations, all in the County of Ocean | 05/18/11 | 2,000,000.00 | 1,486,944.31 | - |
| 11-12 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Garden State Parkway Interchange 91, Township of Brick, and Francis Mills Bridge, Township of Jackson, and Including the Replacement of Francis Mills Bridge, Township of Jackson, all in the County of Ocean | 05/18/11 | 8,500,000.00 | - | 372,866.86 |
| 11-13 | Reconstruction of County Road 549 (Hooper Avenue) Intersections, form Church Road to College Drive, Toms River Township, in the County of Ocean | 05/18/11 | 1,000,000.00 | 328,168.07 | - |
| 11-16 | Preliminary Engineering Costs for the Redevelopment of Berkeley Island Park, Berkeley Township, and the Acquisition of Park Lands in the Borough of Tuckerton, Block 13; and Ocean Township Block 47, Lot 2; all in the County of Ocean | 08/17/11 | 750,000.00 | 6,402.95 | - |
| 11-19 | Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge Pond Golf Course, Brick Township; and Other Various Locations, all in the County of Ocean | 08/17/11 | 1,000,000.00 | 48,588.00 | 950,000.00 |
| 11-20 | Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean | 10/19/11 | 8,000,000.00 | - | 4,127,548.74 |
| 11-21 | Various Stormwater Equipment and Other Related Expenses in and for the County of Ocean | 10/19/11 | 2,000,000.00 | - | 823,909.34 |
| 12-03 | Roof Renovations and Replacement of HVAC Systems at the Justice Complex and Courthouse Buildings, Located in Toms River Township, in the County of Ocean | 03/07/12 | 4,000,000.00 | 1,115,878.67 | - |
| 12-04 | Various Engineering, Road, Bridge and Drainage Improvements, in the County of Ocean | 04/18/12 | 500,000.00 | 380,933.45 | - |
| 12-05 | Upgrades and Conversion of the County 911 Dispatch System | 04/18/12 | 4,000,000.00 | 542,901.79 | - |
| 12-06 | Rehabilitation and Management of Various Bridges | 04/18/12 | 1,000,000.00 | 983,544.16 | - |
| 12-07 | Reconstruction and Resurfacing of Certain County Roads | 04/18/12 | 3,500,000.00 | 11.00 | - |
| 12-08 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land | 05/16/12 | 2,000,000.00 | 615,132.61 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|------------------------|-----------------------------------|--------------|----------------------------|------------------------------|--------------|
| | | | | FUNDED | UNFUNDED |
| - | 1,332.90 | 46,754.10 | - | 313,494.25 | - |
| - | - | - | - | 1.54 | - |
| - | 4,886.64 | 2,433.00 | - | 3,095.57 | - |
| - | - | - | - | 3,190.14 | - |
| - | 800.00 | 55,283.20 | - | 577,422.59 | - |
| - | 1,240,021.30 | 2,674,382.41 | - | 52,583.20 | - |
| - | 133,391.63 | - | - | - | 506,258.49 |
| - | - | 133,682.61 | - | 194,485.46 | - |
| - | - | 5,240.58 | - | 1,162.37 | - |
| - | - | - | - | 48,588.00 | 950,000.00 |
| - | - | 3,020.00 | - | - | 4,124,528.74 |
| - | - | 755.00 | - | - | 823,154.34 |
| - | - | - | - | 1,115,878.67 | - |
| - | 23,186.50 | 220,914.43 | - | 183,205.52 | - |
| - | - | - | - | 542,901.79 | - |
| - | - | 192,901.33 | - | 790,642.83 | - |
| - | 117,397.95 | 113,246.24 | - | 4,162.71 | - |
| - | 35,000.00 | 228,718.40 | - | 421,414.21 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|--|-----------|---------------|------------------------------|--------------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 12-09 | Construction of Stormwater Management Facilities | 05/16/12 | 1,500,000.00 | 127,113.18 | - |
| 12-10 | Phase I of the Installation of New and Upgraded Traffic Control Devices at Various Locations | 05/16/12 | 1,500,000.00 | 1.89 | - |
| 12-11 | Phase II of the Ocean County College Infrastructure Improvements Project | 05/16/12 | 8,500,000.00 | 872,339.24 | - |
| 12-12 | Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse | 05/16/12 | 5,450,000.00 | 2,707,643.64 | - |
| 12-14 | Improvements at the County College Center and College Bookstore | 05/16/12 | 10,000,000.00 | 163,974.29 | - |
| 12-15 | Reconstruction of Various County Bridges | 07/18/12 | 271,632.09 | 271,632.09 | - |
| 12-16 | Design, Permitting and Construction of a Regional Bicycle and Pedestrian Trail known as the Barnegat Branch Trail | 07/18/12 | 600,000.00 | 98,908.00 | - |
| 12-17 | Design and Redevelopment of the Berkeley Island Stabilization Project; Acquisition, Design and Redevelopment of Various Park Locations | 07/18/12 | 750,000.00 | 405,092.91 | - |
| 12-20 | Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes; Interior Alterations to 911 Dispatch Center at the Chestnut Street Complex | 07/18/12 | 1,200,000.00 | 438,314.25 | - |
| 12-22 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land for Parkway Interchange and Replacement of Francis Mills Bridge | 09/19/12 | 3,500,000.00 | - | 1,529,737.50 |
| 12-24 | Various Storm Improvements and Other Related Expenses | 11/20/12 | 1,000,000.00 | - | - |
| 13-01 | Reconstruction and Resurfacing of Various Roads, all in the County of Ocean | 04/17/13 | 5,000,000.00 | 1,178,931.12 | - |
| 13-03 | Reconstruction of County Road 526 (East County Line Road), from Apple Street to Lanes Mills Road, Located in Lakewood Township, County of Ocean | 04/17/13 | - | 1,744,693.09 | - |
| 13-05 | Garden State Parkway Interchange 91 Improvements, Located in the Township of Brick, in the County of Ocean | 04/17/13 | 30,500,000.00 | - | 2,685,766.45 |
| 13-07 | Reconstruction of County Road 549 (Hooper Avenue) Intersections, from Church Road to College Drive, Located in Toms River Township, in the County of Ocean. | 04/17/13 | 1,000,000.00 | 994,818.24 | - |
| 13-09 | Installation of New and Upgraded Traffic Control Devices at Various Locations, all in the County of Ocean | 08/7/13 | 1,500,000.00 | 368,042.97 | - |
| 13-10 | Various Engineering, Road, Bridge and Drainage Improvements, at Various Locations, all in the County of Ocean | 08/7/13 | 1,000,000.00 | 860,963.24 | - |
| 13-11 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 08/7/13 | 3,000,000.00 | 2,987,099.48 | - |
| 13-12 | Replacement of Jackson Mills Culvert No. 1511-042, Located in the Township of Jackson, in the County of Ocean | 08/7/13 | 1,100,000.00 | 98,680.95 | 1,000,000.00 |
| 13-13 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) for Road, Bridge and/or Drainage System Improvements along County Roads, all in the County of Ocean | 08/7/13 | 500,000.00 | 498,968.85 | - |
| 13-14 | Acquiring Land Adjacent to Various Park Locations and the Redevelopment and Renovation of Various Parks, all in the County of Ocean | 08/7/13 | 750,000.00 | 423,630.27 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|------------------------|-----------------------------------|--------------|----------------------------|------------------------------|--------------|
| | | | | FUNDED | UNFUNDED |
| - | 116,424.15 | 236,557.27 | - | 6,980.06 | - |
| - | 46,725.37 | 46,722.76 | - | 4.50 | - |
| - | 898,053.56 | 743,347.88 | - | 1,027,044.92 | - |
| - | 288,014.19 | 2,704,832.95 | - | 290,824.88 | - |
| - | - | 163,974.29 | - | - | - |
| - | - | 271,632.09 | - | - | - |
| - | - | - | - | 98,908.00 | - |
| - | 1,230.00 | 161,114.68 | - | 245,208.23 | - |
| - | 21,033.00 | 36,617.37 | - | 422,729.88 | - |
| - | 86,223.96 | - | - | - | 1,615,961.46 |
| - | - | - | - | - | - |
| - | 3,937.08 | 1,178,928.00 | - | 3,940.20 | - |
| - | 95,157.33 | 809,964.30 | - | 1,029,886.12 | - |
| - | - | 387,102.94 | - | - | 2,298,663.51 |
| - | - | 580.84 | - | 994,237.40 | - |
| - | 87,590.36 | 455,631.43 | - | 1.90 | - |
| - | 70,555.20 | 378,850.63 | - | 552,667.81 | - |
| - | 272,213.00 | 3,259,310.23 | - | 2.25 | - |
| - | - | 450.00 | - | 98,230.95 | 1,000,000.00 |
| - | 1,250.00 | 316,507.05 | - | 183,711.80 | - |
| - | 8,129.30 | 312,218.82 | - | 119,540.75 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|--|-----------|--------------|------------------------------|--------------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 13-15 | Interior Renovations, Improvements, Upgrades and Equipment Purchases at the Justice Complex and Courthouse Buildings, Located in Toms river Township, in the County of Ocean. | 08/7/13 | 750,000.00 | 745,784.06 | - |
| 13-16 | Improvements, Renovations and Repairs at Various Branches of the County Library System, all in the County of Ocean | 08/21/13 | 200,000.00 | 90,957.45 | - |
| 13-17 | Improvements, Renovations and Repairs at Various Locations of the County Vocational Technical School District, all in the County of Ocean | 08/21/13 | 185,000.00 | 1,073.40 | - |
| 13-18 | Roof and Exterior Renovations at the Justice Complex and Courthouse Buildings Located in Toms River Township, in the County of Ocean | 08/21/13 | 1,750,000.00 | 1,335,277.25 | - |
| 13-19 | Design, Permitting and Construction of Antennas at Various Locations, in the County of Ocean | 08/21/13 | 1,000,000.00 | 994,828.26 | - |
| 13-20 | Installing Emergency Generators and Electrical Panel Upgrades at Various County Complexes, in the County of Ocean | 08/21/13 | 600,000.00 | 599,060.45 | - |
| 13-22 | Install a New Manufactured Treatment Device (MTD) to be Located Under Moorage Ave Near the Southeast Corner of the H&M Potter Elementary School in Berkeley Township for the Purpose of Removing Total Suspended Solids, Floatables, and Other Pollutant Loadings from Stormwater Runoff Prior to Entering the Nearby Lagoons, the Installation of which will Involve New Piping to Redirect and Combine Outfalls (BBB Project No. 03), and (ii) Retrofitting 11 Existing Stormwater Outfalls to Include Manufactured Treatment Devices for the Purpose of Removing Total Suspended Solids and Floatables from Stormwater Runoff at 11 Various Locations of Existing Outfalls Discharging into Twilight Lake which is located in Bay Head Borough in Ocean County and Dredging 26,500 Cubic Yards of Sediment from Twilight Lake (BBB Project No. 05), all located in the County, including All Work and Services Necessary Therefor or Incidental Thereto | 11/6/13 | 3,000,000.00 | - | 203,815.77 |
| 14-01 | The Acquisition of Title, Right-of-Way and/or Easements of Certain Parcels of Land (or Parts Thereof) For Road, Bridge and/or Drainage System Improvements Along County Roads. | 2/19/14 | 1,000,000.00 | 885,185.01 | - |
| 14-02 | The Design of a Park-N-Ride Facility at Garden State Parkway Interchange 58, Located In The Township of Little Egg Harbor, In The County of Ocean. | 2/19/14 | 400,000.00 | - | 320,713.00 |
| 14-03 | The Reconstruction and Resurfing of Various Roads | 4/2/14 | 5,000,000.00 | 4,907,406.81 | - |
| 14-04 | The Construction of Stormwater Management Facilities At Various Locations | 4/2/14 | 3,000,000.00 | 2,989,736.05 | - |
| 14-05 | The Installation of New and Upgraded Traffic Control Devices At Various Locations. | 4/2/14 | 1,500,000.00 | 1,494,186.55 | - |
| 14-06 | The Reconstruction and Resurfacing of Various Roads. | 4/2/14 | 4,191,300.00 | 1,724,500.00 | - |
| 14-07 | The Replacment of Daniels Bridge No. 1520005, Located in the The Township of Ocean and Barnegat Bridge No. 1533001, Located in the Township of Barnegat | 4/2/14 | 3,700,000.00 | 2,690,584.83 | 1,000,000.00 |
| 14-08 | The Reconstruction of Sea Avenue Pump Station Stormwater Force Main. Located in Point Pleasant Beach and Bay Head Boroughs | 4/2/14 | 1,500,000.00 | 1,494,184.75 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|------------------------|-----------------------------------|--------------|----------------------------|------------------------------|------------|
| | | | | FUNDED | UNFUNDED |
| - | - | 690,080.03 | - | 55,704.03 | - |
| - | - | 90,957.45 | - | - | - |
| - | - | - | - | 1,073.40 | - |
| - | 10,376.00 | 577,963.50 | - | 767,689.75 | - |
| - | - | 759,435.94 | - | 235,392.32 | - |
| - | - | - | - | 599,060.45 | - |
| - | 41,182.63 | 140,773.94 | - | - | 104,224.46 |
| - | - | 72,572.93 | - | 812,612.08 | - |
| - | - | 16,500.00 | - | - | 304,213.00 |
| - | 59.74 | 4,852,437.96 | - | 55,028.59 | - |
| - | - | 279,800.18 | - | 2,709,935.87 | - |
| - | - | 791,818.34 | - | 702,368.21 | - |
| - | - | 1,724,500.00 | - | - | - |
| - | 1,073,558.45 | 3,690,582.41 | - | 823,560.87 | 250,000.00 |
| - | - | 189.60 | - | 1,493,995.15 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|--|-----------|---------------|------------------------------|--------------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 14-09 | The Reconstruction and Widening of Indian Head Road, County Road 571, From Route 9 to The Garden State Parkway, Toms River Township. | 5/21/14 | 1,500,000.00 | 1,494,173.95 | - |
| 14-10 | Various Engineering, Road, Bridge and Drainage Improvements At Various Locations. | 5/21/14 | 1,000,000.00 | 995,672.44 | - |
| 14-11 | The Reconstruction of The Ridge Avenue and New Hampshire Avenue Signalized Intersection, Located in Lakewood Township. | 5/21/14 | 1,000,000.00 | 995,661.64 | - |
| 14-12 | The Cost Sharing of Various Garden State Parkway Bridge Projects (Old Freehold Road and Church Road, Toms River Township, Chambers Bridge Road, Brick Township), and The Cost Sharing of The Construction of Interchange 88, Located in Lakewood Township. | 5/21/14 | 14,250,000.00 | 14,205,768.85 | 500.00 |
| 14-13 | The Installation of Manufactured Treatment Devices and Equipment in South Toms River, Beachwood and Pine Beach Boroughs, | 5/21/14 | 1,800,000.00 | 43,610.95 | 1,755,000.00 |
| 14-14 | The Renovations, Replacment and Remodeling of County Facilities Including but Not Limited To HVAC, Restrooms, Chiller Units, Specialized Air Conditioning for the Computer Room and Elevators. | 5/21/14 | 2,000,000.00 | 1,016,370.05 | - |
| 14-15 | Improvements of The Ocean County College Facilites in And By The County of Ocean | 5/21/14 | 2,950,000.00 | 88,094.54 | - |
| 14-16 | For The Purchase of A Low Ground Pressure Excavator | 6/18/14 | 150,000.00 | 1,029.95 | - |
| 14-17 | Design, Permitting and Construction of A Regional Bicycle and Pedestrian Trail Known as the Barnegat Branch Trail, Phase VI. | 6/18/14 | 350,000.00 | 348,980.85 | - |
| 14-18 | Restroom Renovations for ADA Compliance At Various Locations of The County Vocational Technical School District | 6/18/14 | 350,000.00 | 969.35 | - |
| 14-19 | Upgrading Fueling Sites, Phase II at Vehicle Services Locations | 6/18/14 | 950,000.00 | 414,473.27 | - |
| 14-20 | Design, Premitting and Reconstruction of The Cattus Island Nature Center Located in Toms River Township | 6/18/14 | 250,000.00 | 237,529.05 | - |
| 14-21 | Renovatons, Improvements and Upgrades to the 1962 Jail Facilities Including But Not Limited to Secured Dorms, Holding Cells, Secured Elevator Access, Furniture, Fixtures and Other Apparatus. | 6/18/14 | 5,300,000.00 | 4,864,618.28 | - |
| 14-23 | Reconstruction and Revelopment of Berkeley Island Park Including But Not Limited to Beach, Shoreline and Bulkhead Reconstruction; Underground Utilites; Site Lighting and Landscaping; and the Purchase of Equipment Located in Berkeley Township. | 6/18//14 | 8,000,000.00 | 2,392,341.02 | 5,600,000.00 |
| 14-24 | The Construction of Centerline Rumble Strips At Various Locations | 8/20/14 | 1,250,000.00 | - | 856,171.73 |
| 14-25 | The Upgrading of the Public Safety Communications Network to P25 700MHZ and The Purchase of Software and Hardware To Convert The Current Operating Systems of Law Enforcement, Including But Not Limited To Design, Upgrade of Sic Communiton Tower Sites, Construction of Five Additional Remote Communication Towers and Equipment Purchases, At Various Locations in Ocean County | 9/17/14 | 22,800,000.00 | - | 3,598,058.59 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|------------------------|-----------------------------------|---------------|----------------------------|------------------------------|--------------|
| | | | | FUNDED | UNFUNDED |
| - | - | 516,715.80 | - | 977,458.15 | - |
| - | - | 106,871.45 | - | 888,800.99 | - |
| - | - | 126.40 | - | 995,535.24 | - |
| - | - | 12,001,801.22 | - | 2,203,967.63 | 500.00 |
| - | - | 1,011,305.19 | - | - | 787,305.76 |
| - | 4,000.00 | 589,752.81 | - | 430,617.24 | - |
| - | - | 392.52 | - | 87,702.02 | - |
| - | 61,074.04 | - | - | 62,103.99 | - |
| - | - | - | - | 348,980.85 | - |
| - | - | - | - | 969.35 | - |
| - | 477.44 | 238,874.44 | - | 176,076.27 | - |
| - | - | 237,529.05 | - | - | - |
| - | 385,384.08 | 37,669.28 | - | 5,212,333.08 | - |
| - | 7,000.00 | 478,555.96 | - | 1,920,785.06 | 5,600,000.00 |
| - | 15,481.28 | - | - | - | 871,653.01 |
| - | 43,076.86 | 2,562,244.48 | - | 891,149.83 | 187,741.14 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|---|-----------|--------------|------------------------------|------------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 14-26 | Providing for Various Infrastructure Improvements and Other Related Expenses | 12/17/14 | 400,000.00 | 20,000.00 | 380,000.00 |
| 15-01 | Reconstruction & Resurfacing of Various Roads, all in the County of Ocean | 3/18/15 | 2,500,000.00 | - | - |
| 15-02 | Reconstruction & Resurfacing of Various Roads, all in the County of Ocean | 4/15/15 | 33,064.43 | - | - |
| 15-03 | Acquisition of Title, Rights-of- Way and/ or Easements of Certain Parcels of Land (or parts thereof) for Road, Bridge and/or Drainage Systems Improvements along County Roads all in the County of Ocean | 4/15/15 | 2,000,000.00 | - | - |
| 15-04 | Installation of New & Upgraded Traffic Control Devices at various locations, all in the County of Ocean | 4/15/15 | 1,000,000.00 | - | - |
| 15-05 | Reconstruction of Route 526 (Apple Street to Route 549) Brook Road Intersection, Lakewood Township; the Reconstruction of Route 526 (Apple Street to Route 549) Ridge Avenue/Joe Parker Road Intersection, Lakewood Township; the replacement of Jackson Mills Culvert #1511-042, Jackson Township; and the Reconstruction and Resurfacing of Certain County Roads all in the County of Ocean | 4/15/15 | 5,191,300.00 | - | - |
| 15-06 | Replacement of Jackson Mills Culvert No. 1511-042, Jackson Township; the Replacement of Cranberry Cannons Culvert No. 1523-016, Plumsted Township; and the Replacement of Miller Road Culvert, Lakewood Township, all in the County of Ocean | 4/15/15 | 2,100,000.00 | - | - |
| 15-07 | Reconstruction of Hope Chapel Road (County Road 57 and County Road 639), from Cooks Bridge Road to Miller Road, Located in Jackson and Lakewood Townships, in the County of Ocean | 5/20/15 | 3,000,000.00 | - | - |
| 15-08 | Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in the County of Ocean | 5/20/15 | 1,000,000.00 | - | - |
| 15-09 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | 5/20/15 | 2,000,000.00 | - | - |
| 15-10 | Reconstruction of the Hyson Road-Cooks Intersection, Jackson Township, in the County of Ocean | 5/20/15 | 1,200,000.00 | - | - |
| 15-11 | Reconstruction of Chambers Bridge Road at the Garden State Parkway, Brick Township and Old Freehold Road at the Garden State Parkway, Toms River Township, in the County of Ocean | 5/20/15 | 800,000.00 | - | - |
| 15-12 | Renovations, Improvements and Upgrades to the Justice Complex Including but Not Limited to Elevators, Second/Third Floor Infills, Atrium, Furniture, and Other Apparatus Located in Toms River Township, in the County of Ocean | 5/20/15 | 4,100,000.00 | - | - |
| 15-13 | Reconstruction of Sea Avenue Pump Station Stormwater Force Main Outfall, Located in Point Pleasant Beach Borough, in the County of Ocean | 6/17/15 | 600,000.00 | - | - |
| 15-14 | Installation of Traffic Signal Upgrades, Long Beach Boulevard Phase A, Long Beach Township, in the County of Ocean | 6/17/15 | 1,600,000.00 | - | - |
| 15-15 | Remediation, Renovation and Repair of Engineering Building #34 at Mapletree Road, Located in the Township of Toms River, in the County of Ocean | 6/17/15 | 400,000.00 | - | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|------------------------|-----------------------------------|--------------|----------------------------|------------------------------|--------------|
| | | | | FUNDED | UNFUNDED |
| - | | 353,549.66 | - | - | 46,450.34 |
| 2,500,000.00 | - | 1,609,489.27 | - | 890,510.73 | - |
| 33,064.43 | - | 33,064.43 | - | - | - |
| 2,000,000.00 | - | 43,039.70 | - | 1,956,960.30 | - |
| 1,000,000.00 | - | 3,287.89 | - | 996,712.11 | - |
| 5,191,300.00 | - | 4,196,808.00 | - | - | 994,492.00 |
| 2,100,000.00 | 347,656.00 | 465,955.77 | - | 1,981,700.23 | - |
| 3,000,000.00 | - | 1,588.55 | - | 148,411.45 | 2,850,000.00 |
| 1,000,000.00 | - | 3,285.64 | - | 996,714.36 | - |
| 2,000,000.00 | - | 5,089.78 | - | 1,994,910.22 | - |
| 1,200,000.00 | - | 3,646.92 | - | 1,196,353.08 | |
| 800,000.00 | - | 1,492.75 | - | 91,007.25 | 707,500.00 |
| 4,100,000.00 | - | 3,485,364.71 | - | 614,635.29 | - |
| 600,000.00 | - | 1,592.70 | - | 28,407.30 | 570,000.00 |
| 1,600,000.00 | - | 51,262.34 | - | 1,548,737.66 | - |
| 400,000.00 | - | 15,834.10 | - | 384,165.90 | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT C-9

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | ORDINANCE | | BALANCE DECEMBER 31, 2014 | |
|---------------------|---|-----------|--------------|------------------------------|-------------------------|
| | | DATE | AMOUNT | FUNDED | UNFUNDED |
| 15-16 | Improvements and Upgrades to the Toms River Center Roof HVAC and Atrium of the Ocean County Vocational-Technical School, in and for the County of Ocean | 6/17/15 | 1,900,000.00 | - | - |
| 15-17 | Safety Improvements to County Road 539, Little Egg Harbor, Stafford, Barnegat, Lacey, Manchester, Jackson and Plumsted Townships, all in the County of Ocean | 7/15/15 | 3,700,000.00 | - | - |
| 15-18 | Upgrading Sunset Avenue Facility Parking Lot, Lighting and Security Camera Upgrades, Located in the Township of Toms River, in the County of Ocean | 7/15/15 | 175,000.00 | - | - |
| 15-19 | Authorizing the Capital Renewal and Replacement Facilities FY 2014 and 2015 Project at the County College in the County of Ocean | 7/15/15 | 7,450,000.00 | - | - |
| 15-20 | Construction of the Nursing and Technology Building at Ocean County College, Located in Township of Toms River, County of Ocean | 7/15/15 | 8,000,000.00 | - | - |
| 15-21 | Reconstruction of Hope Chapel Road (County Road 547), from Joint Base McGuire-Dix-Lakehurst to County Road 527, Located in Manchester and Jackson Townships, in the County of Ocean | 8/19/15 | 2,300,000.00 | - | - |
| 15-22 | Boiler and Pump Upgrade and Replacement at the 129 Hooper Ave Building and Courthouse East Wing, Located in Toms River Township, in the County of Ocean | 8/19/15 | 850,000.00 | - | - |
| 15-23 | Various Capital Replacements, Renovations and Upgrades at Various Branches of the County Library System, all in the County of Ocean | 8/19/15 | 300,000.00 | - | - |
| 15-24 | Development, Acquisition and Upgrades of a Regional Bicycle and Pedestrian Trail known as the Barnegat Branch Trail, in the County of Ocean | 8/19/15 | 500,000.00 | - | - |
| 15-25 | Security Systems Upgrades at the Juvenile Detention Center Located in Toms River Township, in the County of Ocean | 8/19/15 | 450,000.00 | - | - |
| 15-26 | Redevelopment and Improvements to Various Parks, all in the County of Ocean | 8/19/15 | 1,000,000.00 | - | - |
| 15-27 | Install a New Manufactured Treatment Device (MTD) to be Located Immediately Upstream of Various Outfalls along the North Side of Toms River and Barnegat Bay for the Purpose of Removing Total Suspended Solids, Floatables, and Other Pollutant Loadings from Stormwater Runoff Prior to Entering the Nearby Lagoons, the Installation of which will Involve New Piping and Redirect and Combine Outfalls (Project No. S344080-04) and including All Work and Materials Necessary Therefor on Incidental Thereto | 11/4/15 | 750,000.00 | - | - |
| TOTAL | | | | \$ 88,641,155.09 | \$ 26,917,236.97 |

Deferred Charges to Future Taxation - Unfunded
Capital Improvement Fund
Reserve for Interest Earned on Proceeds of Bonds
Reserve for Payment of Serial Bonds
Fund Balance

Cash Disbursements
Cash Receipts
Reserve for Encumbrances

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| 2015 AUTHORIZATIONS | CONTRACTS CANCELED- REFUNDS | EXPENDED | AUTHORIZATIONS CANCELED | BALANCE DECEMBER 31, 2015 | |
|-------------------------|-----------------------------------|-------------------------|----------------------------|------------------------------|-------------------------|
| | | | | FUNDED | UNFUNDED |
| 1,900,000.00 | - | 5,248.23 | - | 1,894,751.77 | - |
| 3,700,000.00 | - | 3,679,970.23 | - | - | 20,029.77 |
| 175,000.00 | - | 51,119.20 | - | 123,880.80 | - |
| 7,450,000.00 | - | 18,969.62 | - | 7,431,030.38 | - |
| 8,000,000.00 | - | 1,484.40 | - | - | 7,998,515.60 |
| 2,300,000.00 | - | 1,012,826.03 | - | 1,287,173.97 | - |
| 850,000.00 | - | 438,963.15 | - | - | 411,036.85 |
| 300,000.00 | - | 299,999.40 | - | 0.60 | - |
| 500,000.00 | - | 292,228.45 | - | 207,771.55 | - |
| 450,000.00 | - | 1,061.40 | - | 448,938.60 | - |
| 1,000,000.00 | - | 709,889.85 | - | 290,110.15 | - |
| 750,000.00 | - | 1,493.50 | - | - | 748,506.50 |
| <hr/> | | | | | |
| <u>\$ 54,899,364.43</u> | <u>\$ 8,544,163.32</u> | <u>\$ 69,198,827.85</u> | <u>\$ 6,581,508.47</u> | <u>\$ 68,266,269.59</u> | <u>\$ 34,955,313.90</u> |
| \$ 50,703,800.00 | | | \$ 432,034.00 | | |
| 4,162,500.00 | | | - | | |
| 33,064.43 | | | - | | |
| - | | | 5,922,443.11 | | |
| - | | | 159,065.36 | | |
| <u>\$ 54,899,364.43</u> | | | <u>\$ 6,513,542.47</u> | | |
| | \$ - | \$ 547,150.48 | | | |
| | 64,991.14 | - | | | |
| | <u>8,479,172.18</u> | <u>68,651,677.37</u> | | | |
| | <u>\$ 8,544,163.32</u> | <u>\$ 69,198,827.85</u> | | | |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|----------------------------|---------------------|--------------------------------|
| Balance, December 31, 2014 | | \$ 68,212,314.05 |
| Increased by: | | |
| Improvement Authorizations | | <u>68,651,677.37</u> |
| Subtotal | | 136,863,991.42 |
| Decreased by: | | |
| Cash Disbursements | \$ 59,259,526.05 | |
| Cancelled Encumbrances | <u>8,479,172.18</u> | <u>67,738,698.23</u> |
| Balance, December 31, 2015 | | <u><u>\$ 69,125,293.19</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR INTEREST EARNED ON PROCEEDS OF BONDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|---|------------------|-------------------------------|
| Balance, December 31, 2014 | | \$ 1,462,592.90 |
| Increased by: | | |
| Interest Earned | | <u>260,589.73</u> |
| Subtotal | | 1,723,182.63 |
| Decreased by: | | |
| Disbursements: | | |
| Current Fund Interest Allocation | \$ 185,684.05 | |
| State of New Jersey - Reconstruction and Resurfacing of Roads | 33,064.43 | |
| State of New Jersey - Interest on Debt Proceeds | <u>13,656.99</u> | <u>232,405.47</u> |
| Balance, December 31, 2015 | | <u><u>\$ 1,490,777.16</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR PAYMENT OF SERIAL BONDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | | |
|---|-----------------|-------------------------------|
| Balance, December 31, 2014 | | \$ 3,458,167.99 |
| Increased by: | | |
| Fully Funded Improvement Authorizations - Cancelled | \$ 5,922,443.11 | |
| Fully Funded Improvement Authorizations - Refunds | 10,103.00 | |
| Proceeds from State of New Jersey | 1,610,176.61 | <u>7,542,722.72</u> |
| Subtotal | | 11,000,890.71 |
| Decreased by: | | |
| Utilized as Current Fund Anticipated Revenue | | <u>3,458,167.00</u> |
| Balance, December 31, 2015 | | <u><u>\$ 7,542,723.71</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR BEACH EROSION
FOR THE YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2015 and 2014

\$ 2,516,713.20

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

| | |
|--|-------------------------------|
| Balance, December 31, 2014 | \$ 1,003,965.06 |
| Increased by: | |
| 2015 Budget Appropriation | <u>5,608,931.00</u> |
| Subtotal | 6,612,896.06 |
| Decreased by: | |
| Appropriation to Finance Improvement Authorization | <u>4,162,500.00</u> |
| Balance, December 31, 2015 | <u><u>\$ 2,450,396.06</u></u> |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | AUTHORIZATIONS FUNDED | AUTHORIZATIONS CANCELLED | DEOBLIGATION OF FUNDS | BALANCE DECEMBER 31, 2015 |
|------------------|---|---------------------------|---------------------|-----------------------|--------------------------|-----------------------|---------------------------|
| 07-29 | Phase I of the Interchange 91 Project, Brick Township, in the County of Ocean | \$ 282,193.36 | \$ - | \$ - | \$ - | \$ - | \$ 282,193.36 |
| 08-13 | Reconstruction of Route 527 (Route 547 to Route 528), Jackson Township in the County of Ocean | 500,000.00 | - | - | 500,000.00 | - | - |
| 08-16 | Acquisition and Installation of Prefabricated Inmate Housing Units and Related Improvements for the County Justice Complex and Corrections Facility Located in the County of Ocean | 3,891,892.76 | - | 1,500,000.00 | - | - | 2,391,892.76 |
| 08-20 | Design of the Western Boulevard Extension (Northern Boulevard to Route 9), Located in Berkeley Township, in the County of Ocean | 528,768.15 | - | 6,941.62 | - | - | 521,826.53 |
| 09-11 | Reconstruction and Resurfacing of Various Roads, Bridge Replacement and Construction of Traffic Signals Countywide, all in the county of Ocean | 705,626.37 | - | 705,626.37 | - | - | - |
| 10-06 | Phase II of the Interchange 91 Project, Located in the Township of Brick, County of Ocean | 1,000,000.00 | - | - | - | - | 1,000,000.00 |
| 11-12 | Acquisition of Title, Rights-of-Way and/ or Easements of Certain Parcels of Land (or Parts Thereof) for Garden State Parkway Interchange 91, Township of Brick, and Francis Mills Bridge, Township of Jackson, and Including the Replacement of Francis Mills Bridge, Township of Jackson, all in the County of Ocean | 3,296,825.19 | - | 2,080,266.45 | - | - | 1,216,558.74 |
| 11-15 | Replacement of Jamaica Boulevard Bridge, Berkeley Township and Brook Road Bridge, Lakewood Township, County of Ocean | 17,935.00 | - | 17,935.00 | - | - | - |
| 11-19 | Construction of Equipment Wash Pad Facilities at the Atlantis Golf Course, Little Egg Harbor Township; Forge Pond Golf Course, Brick Township; and Other Various Locations, all in the County of Ocean | 950,000.00 | - | - | - | - | 950,000.00 |
| 11-20 | Various Stormwater Improvements and Other Related Expenses in and for the County of Ocean | 4,146,770.00 | - | - | - | - | 4,146,770.00 |
| 11-21 | Various Stormwater Equipment and Other Related Expenses | 825,797.00 | - | - | - | - | 825,797.00 |
| 12-22 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land for Parkway Interchange and Replacement of Francis Mills Bridge | 2,352,115.39 | - | 447,326.43 | - | - | 1,904,788.96 |
| 12-23 | Rehabilitation of Schencks Mill Bridge | 112,955.51 | - | 112,955.51 | - | - | - |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | AUTHORIZATIONS FUNDED | AUTHORIZATIONS CANCELLED | DEOBLIGATION OF FUNDS | BALANCE DECEMBER 31, 2015 |
|------------------|---|---------------------------|---------------------|-----------------------|--------------------------|-----------------------|---------------------------|
| 12-24 | Various Storm Improvements and Other Related Expenses | 4,523.20 | - | 4,523.20 | - | - | - |
| 13-5 | GSP Interchange 91 Improvements, Brick Twp. | 25,100,000.00 | - | 5,339,344.73 | - | - | 19,760,655.27 |
| 13-12 | Replacement of Jackson Mills Culvert No. 1511-042, Jackson Twp. | 1,000,000.00 | - | - | - | - | 1,000,000.00 |
| 13-22 | Various Infrastructure Improvements | 394,250.00 | - | 341,609.67 | - | (67,966.00) | 120,606.33 |
| 14-02 | Design of Park-N-Ride Facility at Garden State Parkway Interchange 58 | 400,000.00 | - | - | - | - | 400,000.00 |
| 14-07 | Replacement of Daniels Bridge and Barnegat Bridge | 1,000,000.00 | - | 750,000.00 | - | - | 250,000.00 |
| 14-12 | Cost Sharing of Various Garden State Parkway Bridge Projects | 500.00 | - | - | - | - | 500.00 |
| 14-13 | Installation of Manufactured Treatment Devices and Equipment | 1,755,000.00 | - | - | - | - | 1,755,000.00 |
| 14-23 | Reconstruction and Redevelopment of Berkeley Island Park | 5,600,000.00 | - | - | - | - | 5,600,000.00 |
| 14-24 | Construction of Centerline Rumble Strips at Various Locations | 1,250,000.00 | - | 313,832.97 | - | - | 936,167.03 |
| 14-25 | Upgrade of the Public Safety Communications Network | 18,190,473.02 | - | 18,002,731.88 | - | - | 187,741.14 |
| 14-26 | Various Infrastructure Improvements | 380,000.00 | - | 329,262.33 | - | - | 50,737.67 |
| 15-01 | Reconstruction & Resurfacing of Various Roads, all in the County of Ocean | - | 2,375,000.00 | 2,375,000.00 | - | - | - |
| 15-03 | Acquisition of Title, Rights-of-Way and/or Easements of Certain Parcels of Land (or parts thereof) for Road, Bridge and/or Drainage Systems Improvements along County Roads all in the County of Ocean | - | 1,900,000.00 | 1,900,000.00 | - | - | - |
| 15-04 | Installation of New & Upgraded Traffic Control Devices at various locations, all in the County of Ocean | - | 950,000.00 | 950,000.00 | - | - | - |
| 15-05 | Reconstruction of Route 526 (Apple Street to Route 549) Brook Road Intersection, Lakewood Township; the Reconstruction of Route 526 (Apple Street to Route 549) Ridge Avenue/Joe Parker Road Intersection, Lakewood Township; the replacement of Jackson Mills Culvert #1511-042, Jackson Township; and the Reconstruction and Resurfacing of Certain County Roads all in the County of Ocean | - | 5,191,300.00 | 4,196,808.00 | - | - | 994,492.00 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | AUTHORIZATIONS FUNDED | AUTHORIZATIONS CANCELLED | DEOBLIGATION OF FUNDS | BALANCE DECEMBER 31, 2015 |
|------------------|--|---------------------------|---------------------|-----------------------|--------------------------|-----------------------|---------------------------|
| 15-06 | Replacement of Jackson Mills Culvert No. 1511-042, Jackson Township; the Replacement of Cranberry Cannery Culvert No. 1523-016, Plumsted Township; and the Replacement of Miller Road Culvert, Lakewood Township, all in the County of Ocean | - | 1,970,000.00 | 1,970,000.00 | - | - | - |
| 15-07 | Reconstruction of Hope Chapel Road (County Road 57 and County Road 639), from Cooks Bridge Road to Miller Road, Located in Jackson and Lakewood Townships, in the County of Ocean | - | 2,850,000.00 | - | - | - | 2,850,000.00 |
| 15-08 | Various Engineering, Road, Bridge and Drainage Improvements at Various Locations, all in the County of Ocean | - | 950,000.00 | 950,000.00 | - | - | - |
| 15-09 | Construction of Stormwater Management Facilities at Various Locations, all in the County of Ocean | - | 1,900,000.00 | 1,900,000.00 | - | - | - |
| 15-10 | Reconstruction of the Hyson Road-Cooks Intersection, Jackson Township, in the County of Ocean | - | 1,140,000.00 | 1,140,000.00 | - | - | - |
| 15-11 | Reconstruction of Chambers Bridge Road at the Garden State Parkway, Brick Township and Old Freehold Road at the Garden State Parkway, Toms River Township, in the County of Ocean | - | 707,500.00 | - | - | - | 707,500.00 |
| 15-12 | Renovations, Improvements and Upgrades to the Justice Complex Including but Not Limited to Elevators, Second/Third Floor Infills, Atrium, Furniture, and Other Apparatus Located in Toms River Township, in the County of Ocean | - | 3,895,000.00 | 3,895,000.00 | - | - | - |
| 15-13 | Reconstruction of Sea Avenue Pump Station Stormwater Force Main Outfall, Located in Point Pleasant Beach Borough, in the County of Ocean | - | 570,000.00 | - | - | - | 570,000.00 |
| 15-14 | Installation of Traffic Signal Upgrades, Long Beach Boulevard Phase A, Long Beach Township, in the County of Ocean | - | 1,520,000.00 | 1,520,000.00 | - | - | - |
| 15-15 | Remediation, Renovation and Repair of Engineering Building #34 at Mapletree Road, Located in the Township of Toms River, in the County of Ocean | - | - | - | - | - | - |
| 15-16 | Improvements and Upgrades to the Toms River Center Roof HVAC and Atrium of the Ocean County Vocational-Technical School, in and for the County of Ocean | - | 1,900,000.00 | 1,900,000.00 | - | - | - |
| 15-17 | Safety Improvements to County Road 539, Little Egg Harbor, Stafford, Barnegat, Lacey, Manchester, Jackson and Plumsted Townships, all in the County of Ocean | - | 3,700,000.00 | - | - | - | 3,700,000.00 |

**COUNTY OF OCEAN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
FOR THE YEAR ENDED DECEMBER 31, 2015**

| ORDINANCE NUMBER | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2014 | 2015 AUTHORIZATIONS | AUTHORIZATIONS FUNDED | AUTHORIZATIONS CANCELLED | DEOBLIGATION OF FUNDS | BALANCE DECEMBER 31, 2015 |
|------------------|---|---------------------------|---------------------|-------------------------|--------------------------|-----------------------|---------------------------|
| 15-19 | Authorizing the Capital Renewal and Replacement Facilities FY 2014 and 2015 Project at the County College in the County of Ocean | - | 7,450,000.00 | 7,450,000.00 | - | - | - |
| 15-20 | Construction of the Nursing and Technology Building at Ocean County College, Located in Township of Toms River, County of Ocean | - | 8,000,000.00 | - | - | - | 8,000,000.00 |
| 15-21 | Reconstruction of Hope Chapel Road (County Road 547), from Joint Base McGuire-Dix-Lakehurst to County Road 527, Located in Manchester and Jackson Townships, in the County of Ocean | - | 2,185,000.00 | 2,185,000.00 | - | - | - |
| 15-22 | Boiler and Pump Upgrade and Replacement at the 129 Hooper Ave Building and Courthouse East Wing, Located in Toms River Township, in the County of Ocean | - | 800,000.00 | - | - | - | 800,000.00 |
| 15-27 | Install a New Manufactured Treatment Device (MTD) to be Located Immediately Upstream of Various Outfalls along the North Side of Toms River and Barnegat Bay for the Purpose of Removing Total Suspended Solids, Floatables, and Other Pollutant Loadings from Stormwater Runoff Prior to Entering the Nearby Lagoons, the Installation of which will Involve New Piping and Redirect and Combine Outfalls (Project No. S344080-04) and including All Work and Materials Necessary Therefor on Incidental Thereto | - | 750,000.00 | - | - | - | 750,000.00 |
| Total | | \$ 73,685,624.95 | \$ 50,703,800.00 | \$ 62,284,164.16 | \$ 500,000.00 | \$ (67,966.00) | \$ 61,673,226.79 |
| | | | | \$ 2,341,040.08 | | | |
| | | | | 13,152,238.20 | | | |
| | | | | 4,027,731.88 | | | |
| | | | | <u>42,763,154.00</u> | | | |
| | | | | \$ <u>62,284,164.16</u> | | | |

| | |
|-------------------------------|-------------------------|
| Budget Appropriation | \$ 2,341,040.08 |
| Funded by State of New Jersey | 13,152,238.20 |
| Premium on Bond Sale | 4,027,731.88 |
| Bonds Issued | <u>42,763,154.00</u> |
| | \$ <u>62,284,164.16</u> |

SINGLE AUDIT SECTION

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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 NJ OMB CIRCULAR 15-08**

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Ocean
State of New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited County of Ocean’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey Grants 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, 2015. 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.

Management’s Responsibility

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

Auditor’s Responsibility

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

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

Opinion on Each Major Federal or State Program

In our opinion, the County of Ocean complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance or New Jersey OMB Circular 15-08.

Report on Internal Control over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and New Jersey OMB Circular 15-08

We have audited the financial statements of the County of Ocean as of and for the year ended December 31, 2015, and have issued our report thereon dated June 27, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey OMB Circular 15-08 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Toms River, New Jersey
June 27, 2016

**COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

SCHEDULE A

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal C.F.D.A. Number | Agency or Pass-through Number | Program or Award Amount | Grant Period | |
|--|-------------------------------|-------------------------------------|-------------------------------|--------------|---------------|
| | | | | From | To |
| <u>Department of Housing and Urban Development</u> | | | | | |
| Office of Community Planning & Development: | | | | | |
| US HUD Continuum of Care FY13 | 14.267 | NJ0423L2F101300 | \$ 13,271.00 | 02/18/15 | 02/17/16 |
| Home Investment Program (HOME) (*) | 14.239 | M-14-DC-34-0221 | 989,514.00 | 07/01/14 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M15-DC-34-0221 | 903,604.00 | 07/01/15 | 01/31/17 |
| Home Investment Program (HOME) (*) | 14.239 | M-11-DC-34-0221 | 951,262.00 | 07/01/13 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-11-DC-34-0221 | 918,115.00 | 07/01/12 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-11-DC-34-0221 | 1,243,299.00 | 07/01/11 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-10-DC-34-0221 | 1,408,758.00 | 07/01/10 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-09-DC-34-0221 | 1,419,159.00 | 07/01/09 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-08-DC-34-0221 | 1,266,494.00 | 07/01/08 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-07-DC-34-0221 | 1,326,559.00 | 07/01/07 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-06-DC-34-0221 | 1,333,776.00 | 07/01/06 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-05-DC-34-0221 | 1,441,979.00 | 07/01/05 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-04-DC-34-0221 | 1,624,770.00 | 07/01/04 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-03-DC-34-0221 | 1,476,164.00 | 07/01/03 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-01-DC-34-0221 | 1,302,000.00 | 07/01/01 | Till Finished |
| Home Investment Program (HOME) (*) | 14.239 | M-00-DC-34-0221 | 1,169,000.00 | 07/01/00 | Till Finished |
| Total Office of Community Planning & Development | | | <u>18,787,724.00</u> | | |
| Community Development Block Grant: | | | | | |
| Entitlement | 14.218 | B-14-UC-34-0108 | 1,302,042.00 | 07/01/14 | Till Finished |
| Entitlement | 14.218 | B-15-UC-34-0108 | 1,280,258.00 | 07/01/15 | 01/31/17 |
| Entitlement | 14.218 | B-09-UC-34-0108 | 1,479,861.00 | 07/01/13 | Till Finished |
| Entitlement | 14.218 | B-09-UC-34-0108 | 1,229,280.00 | 07/01/12 | Till Finished |
| Entitlement | 14.218 | B-09-UC-34-0108 | 1,291,263.00 | 07/01/11 | Till Finished |
| Entitlement | 14.218 | B-09-UC-34-0108 | 1,548,525.00 | 07/01/10 | Till Finished |
| Entitlement | 14.218 | B-09-UC-34-0108 | 1,434,195.00 | 07/01/09 | Till Finished |
| Entitlement | 14.218 | B-08-UC-34-0108 | 1,759,139.00 | 07/01/08 | Till Finished |
| Entitlement | 14.218 | B-07-UC-34-0108 | 1,435,524.00 | 07/01/07 | Till Finished |
| Entitlement | 14.218 | B-06-UC-34-0108 | 1,439,193.00 | 07/01/06 | Till Finished |
| Entitlement | 14.218 | B-05-UC-34-0108 | 1,593,980.00 | 07/01/05 | Till Finished |
| Entitlement | 14.218 | B-04-UC-34-0108 | 1,731,000.00 | 07/01/04 | Till Finished |
| Entitlement | 14.218 | B-03-UC-34-0108 | 1,731,000.00 | 07/01/03 | Till Finished |
| Entitlement | 14.218 | B-02-UC-34-0108 | 1,712,000.00 | 07/01/02 | Till Finished |
| Entitlement | 14.218 | B-01-UC-34-0108 | 2,458,000.00 | 07/01/01 | Till Finished |
| Entitlement | 14.218 | B-99-UC-34-0108 | 2,356,000.00 | 07/01/99 | Till Finished |
| Total Community Development Block Grant | | | <u>25,781,260.00</u> | | |
| Indirect Program - HUD: | | | | | |
| Indirect Program - HUD Subrecipient Contributions 2014 | 14.239 | N/A | 100,000.00 | 07/01/14 | Till Finished |
| Indirect Program - HUD Home Program Income 2014 | 14.239 | N/A | 3,000.00 | 07/01/14 | Till Finished |
| Indirect Program - HUD Home Program Income 2011 | 14.239 | N/A | 10,000.00 | 07/01/12 | Till Finished |
| Indirect Program - HUD Home Program Income 2011 | 14.239 | N/A | 31,820.00 | 07/01/11 | Till Finished |
| Indirect Program - HUD Home Program Income 2010 | 14.239 | N/A | 25,355.00 | 07/01/10 | Till Finished |
| Indirect Program - HUD Home Program Income 2009 | 14.239 | N/A | 44,970.00 | 07/01/09 | Till Finished |
| Indirect Program - HUD Home Program Income 2008 | 14.239 | N/A | 98,665.00 | 07/01/08 | Till Finished |
| Indirect Program - HUD Program Income 1998-2000 | 14.239 | M-98DC-34-0221 | 856,595.00 | 07/01/98 | Till Finished |
| Indirect Program - HUD CDBG Program Income 2015 | 14.218 | N/A | 12,586.00 | 07/01/15 | Till Finished |
| Indirect Program - HUD CDBG Program Income 2013 | 14.218 | N/A | 11,885.00 | 07/01/13 | Till Finished |
| Indirect Program - HUD CDBG Program Income 2012 | 14.218 | N/A | 41,890.00 | 07/01/12 | Till Finished |
| Indirect Program - HUD CDBG Program Income 2008 | 14.218 | N/A | 23,100.00 | 07/01/08 | Till Finished |
| Indirect Program - HUD Project Income | 14.218 | M-93-UC-34-0108 | 838,866.00 | 07/01/93 | Till Finished |
| Total Indirect Program - HUD | | | <u>2,098,732.00</u> | | |
| Indirect Program - Department of Community Affairs: | | | | | |
| Emergency Shelter Grant Program | 14.231 | S-98-UC34-0020 | 92,000.00 | 07/01/98 | 06/30/99 |
| CDBG - Essential Services Grant - 2015 (*) | 14.269 | N/A | 6,834,812.97 | 07/26/13 | Open |
| Total Indirect Program - Department of Community Affairs | | | <u>6,926,812.97</u> | | |
| Total Department of Housing and Urban Development | | | <u>53,594,528.97</u> | | |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE A

| <u>Adjusted Balance Jan. 1, 2015</u> | <u>Received</u> | <u>Receivable Canceled</u> | <u>Transferred From Encumbrances</u> | <u>Expended</u> | <u>Encumbrances Payable Dec. 31, 2015</u> | <u>Appropriation Canceled</u> | <u>Balance Dec. 31, 2015</u> |
|--|---------------------|--------------------------------|--|---------------------|---|-----------------------------------|----------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 13,271.00 | \$ - | \$ - | \$ (13,271.00) |
| (696,000.00) | 137,630.00 | - | 696,000.00 | 248,630.00 | 499,400.00 | - | (610,400.00) |
| - | - | - | - | - | 374,000.00 | - | (374,000.00) |
| (481,457.83) | 269,332.93 | - | 426,717.00 | 397,429.00 | 128,419.00 | - | (311,255.90) |
| (337,061.13) | 228,635.52 | - | 43,250.00 | 63,796.95 | 11,668.70 | - | (140,641.26) |
| (203,353.12) | 23,137.00 | - | - | - | - | - | (180,216.12) |
| (202,193.26) | 886.00 | - | - | - | - | - | (201,307.26) |
| (56,593.21) | - | - | - | - | - | - | (56,593.21) |
| (14,718.00) | - | - | 17,900.00 | - | 17,900.00 | - | (14,718.00) |
| (187,948.18) | 177,028.87 | - | 175,975.00 | 175,200.00 | 775.00 | - | (10,919.31) |
| 928.01 | 43,767.24 | - | 525.00 | 44,000.00 | 525.00 | - | 695.25 |
| - | 31,000.00 | - | - | 31,000.00 | - | - | - |
| 22,157.11 | 72,877.15 | - | - | 74,173.26 | - | - | 20,861.00 |
| (2,115.87) | - | - | - | - | - | - | (2,115.87) |
| (2,920.00) | - | - | 2,920.00 | - | 2,920.00 | - | (2,920.00) |
| (24,353.00) | - | - | - | - | - | - | (24,353.00) |
| <u>(2,185,628.48)</u> | <u>984,294.71</u> | <u>-</u> | <u>1,363,287.00</u> | <u>1,047,500.21</u> | <u>1,035,607.70</u> | <u>-</u> | <u>(1,921,154.68)</u> |
| (825,606.68) | 376,978.42 | - | 825,606.68 | 381,722.50 | 528,369.20 | - | (533,113.28) |
| - | 57,233.86 | - | - | 57,233.86 | 780,399.14 | - | (780,399.14) |
| (428,308.83) | 616,076.39 | - | 428,755.83 | 611,428.78 | 179,821.12 | - | (174,726.51) |
| (10,203.27) | 50,199.31 | - | 40,537.25 | 43,449.31 | 6,872.90 | - | 30,211.08 |
| (99,692.26) | 51,377.29 | - | 94,291.87 | 51,377.29 | 46,357.58 | - | (51,757.97) |
| (12,631.06) | 17,648.00 | - | 14,830.00 | 17,648.00 | 141.39 | - | 2,057.55 |
| (9,697.14) | 3,847.06 | - | 12,639.49 | 3,847.06 | 8,792.43 | - | (5,850.08) |
| (17,823.88) | 2,000.00 | - | 17,823.88 | 2,000.00 | 18,375.34 | - | (18,375.34) |
| 2,000.57 | - | - | 51.43 | - | 51.43 | - | 2,000.57 |
| 865.00 | - | - | - | - | - | - | 865.00 |
| (13.53) | - | - | 1,311.26 | - | 1,311.26 | - | (13.53) |
| (8,597.73) | - | - | 9,125.00 | - | 9,125.00 | - | (8,597.73) |
| 531.81 | - | - | - | - | - | - | 531.81 |
| (501.00) | - | - | - | - | - | - | (501.00) |
| (5,935.56) | - | - | - | - | - | - | (5,935.56) |
| (5,291.28) | - | - | - | - | - | - | (5,291.28) |
| <u>(1,420,904.84)</u> | <u>1,175,360.33</u> | <u>-</u> | <u>1,444,972.69</u> | <u>1,168,706.80</u> | <u>1,579,616.79</u> | <u>-</u> | <u>(1,548,895.41)</u> |
| - | 100,000.00 | - | - | - | 100,000.00 | - | - |
| 3,000.00 | - | - | - | - | - | - | 3,000.00 |
| 10,000.00 | - | - | - | - | - | - | 10,000.00 |
| 31,820.00 | - | - | - | - | - | - | 31,820.00 |
| 16,405.00 | - | - | 3,900.00 | 3,900.00 | - | - | 16,405.00 |
| 44,970.00 | - | - | - | - | - | - | 44,970.00 |
| 46,045.00 | - | - | - | 39,800.00 | - | - | 6,245.00 |
| 28,213.30 | - | - | 188,787.36 | 120,775.00 | 68,787.36 | - | 27,438.30 |
| - | 12,585.25 | - | - | - | - | - | 12,585.25 |
| 11,883.75 | - | - | - | - | - | - | 11,883.75 |
| 8,987.00 | - | - | - | - | - | - | 8,987.00 |
| 1,125.00 | - | - | - | - | - | - | 1,125.00 |
| 25,093.01 | - | - | - | - | - | - | 25,093.01 |
| <u>227,542.06</u> | <u>112,585.25</u> | <u>-</u> | <u>192,687.36</u> | <u>164,475.00</u> | <u>168,787.36</u> | <u>-</u> | <u>199,552.31</u> |
| (3,075.33) | - | - | - | - | - | - | (3,075.33) |
| - | 6,687,618.00 | - | - | 6,687,618.00 | - | - | - |
| <u>(3,075.33)</u> | <u>6,687,618.00</u> | <u>-</u> | <u>-</u> | <u>6,687,618.00</u> | <u>-</u> | <u>-</u> | <u>(3,075.33)</u> |
| <u>(3,382,066.59)</u> | <u>8,959,858.29</u> | <u>-</u> | <u>3,000,947.05</u> | <u>9,068,300.01</u> | <u>2,784,011.85</u> | <u>-</u> | <u>(3,273,573.11)</u> |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE A

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal C.F.D.A. Number | Agency or Pass-through Number | Program or Award Amount | Grant Period | |
|---|-------------------------------|-------------------------------------|-------------------------------|--------------|---------------|
| | | | | From | To |
| <u>Department of Transportation</u> | | | | | |
| Federal Aviation Administration: | | | | | |
| Rehab RW 6/24 Design PH I | 20.106 | 3-34-0041-026-2015 | 540,440.00 | 08/01/15 | 04/30/17 |
| Crosswind Runway 14/32/ FY13 | 20.106 | 3-34-0041-024-2013 | 1,240,135.00 | 07/01/13 | Till Finished |
| Crosswind Runway 14/32/ FY12 | 20.106 | 3-34-0041-023-2012 | 6,531,520.00 | 08/31/12 | Till Finished |
| Land Release & Environmental Mitigation Design Project | 20.106 | 3-34-0041-022-2011 | 299,250.00 | 08/01/11 | Till Finished |
| Obstruction Removal 6-24 | 20.106 | 3-34-0041-25-14 | 1,395,537.00 | 08/27/14 | Till Finished |
| Total Federal Aviation Administration | | | 10,006,882.00 | | |
| Federal Highway Administration: | | | | | |
| Indirect Program - NJ Department of Transportation: | | | | | |
| Traffic Signal Optimization | 20.219 | 480-078-6300-GWB-TCAP-7310 | 273,000.00 | 09/18/14 | Till Finished |
| Total Federal Highway Administration | | | 273,000.00 | | |
| Federal Motor Carrier Safety Administration: | | | | | |
| Subregional Transportation Planning Program | | | | | |
| Highway Planning and Construction Cluster: | | | | | |
| Subregional Internship Supp Prog (*) | 20.205 | N/A | 15,000.00 | 07/01/14 | 06/30/15 |
| GSP Interchange 91 Improvements, ROW (*) | 20.205 | 300-480-078-6300-GBV-TCAP-731 | 3,996,355.00 | 08/16/11 | 08/18/15 |
| Western Boulevard Extension, Concept Development (*) | 20.205 | 300-480-078-6300-GBY-TCAP-731 | 705,345.84 | 07/20/11 | Till Finished |
| County Route 571. Design Services (*) | 20.205 | 300-480-078-6300-DAA-TCAP-731 | 705,240.76 | 03/10/10 | Till Finished |
| County Route 571 @ Francis Mills (*) | 20.205 | 300-480-078-6300-GQE-TCAP-731 | 3,683,170.62 | 10/28/13 | 09/24/15 |
| County Route 571 @ Francis Mills, ROW (*) | 20.205 | 300-480-078-6300-GBQ-TCAP-731 | 435,751.00 | 08/16/11 | Till Finished |
| County Route 571 @ County Route 527 (*) | 20.205 | 300-480-078-6300-GPZ-TCAP-731 | 299,949.00 | 12/23/13 | 05/28/15 |
| Centerline Rumble Strips (*) | 20.205 | 300-480-078-6300-GWU-TCAP-731 | 361,809.77 | 12/02/14 | Till Finished |
| County Route 549 Traffic Symbol Optimization (*) | 20.205 | 300-480-078-6300-GWB-TCAP-731 | 271,310.00 | 10/01/14 | 09/30/15 |
| Highway Planning and Construction FY2015 (*) | 20.205 | STP-FY-2016 | 144,381.00 | 07/01/15 | 06/30/16 |
| Highway Planning and Construction FY2014 (*) | 20.205 | PL-NJ-15-01 | 102,815.00 | 07/01/14 | 06/30/15 |
| Total Highway Planning and Construction Cluster | | | 10,721,127.99 | | |
| Other Programs: | | | | | |
| Subregional Studies Prog FY13 | 20.215 | 2014-2015-UPWP | 292,000.00 | 07/01/13 | 06/30/14 |
| Total Subregional Transportation Planning Program | | | 11,013,127.99 | | |
| Indirect Program - Federal Transit Administration: | | | | | |
| FTA: New Freedom Program | 20.521 | N/A | 75,000.00 | 01/01/14 | 12/31/15 |
| FTA: New Freedom Program | 20.521 | N/A | 60,000.00 | 07/01/13 | 06/30/15 |
| FTA: New Freedom Program | 20.521 | N/A | 60,000.00 | 07/01/12 | 06/30/15 |
| FTA: JARC - Rt. 37 Bus Service | 20.516 | N/A | 160,000.00 | 07/01/14 | 06/30/15 |
| FTA: JARC - Rt. 37 Bus Service | 20.516 | N/A | 250,000.00 | 07/01/13 | 06/30/14 |
| Total Indirect Program - Federal Transit Administration | | | 605,000.00 | | |
| Indirect Program - NJ Department of Transportation: | | | | | |
| National Highway Traffic Safety Administration: | | | | | |
| Community Traffic Safety | 20.613 | 2014-OCEAN-00058 | 35,000.00 | 10/01/13 | 09/30/14 |
| Child Restraint & Protection | 20.616 | OP-16-45-02-04 | 35,350.00 | 10/01/15 | 09/30/16 |
| Child Restraint & Protection | 20.616 | OP-15-45-02-09 | 35,350.00 | 10/01/14 | 09/30/15 |
| DRE Callout Program FY14 | 20.616 | AL-15-45-01-04 | 72,500.00 | 10/01/14 | 09/30/15 |
| DRE Callout Program FY13 | 20.601 | AL-14-45-01-05 | 56,000.00 | 10/01/13 | 09/30/14 |
| Click It or Ticket FY15 | 20.602 | OP-15-45-01-MC-179 | 4,000.00 | 05/18/15 | 05/30/15 |
| Driving while Intoxicated FY14 | 20.616 | AL-15-45-04-14 | 84,500.00 | 10/01/14 | 09/30/15 |
| Driving while Intoxicated FY13 | 20.601 | AL-14-45-04-04 | 92,000.00 | 10/01/13 | 09/30/14 |
| Total Indirect Program - NJ Department of Transportation | | | 414,700.00 | | |
| Total Department of Transportation | | | 22,312,709.99 | | |
| <u>Department of Health and Human Services</u> | | | | | |
| Administration on Aging: | | | | | |
| Special Programs for the Aging-Title 111, Part B-Grants for Supportive Services and Senior Centers: | | | | | |
| Indirect Program - NJ Department of Community Affairs: | | | | | |
| Area Plan Grant FY15 | 93.044 | DOAS-15-AAA-012 | 2,610,821.00 | 01/01/15 | 12/31/15 |
| Area Plan Grant FY14 | 93.044 | DOAS14AAA015 | 2,681,981.00 | 01/01/14 | 12/31/14 |
| Area Plan Grant FY13 | 93.044 | DOAS-12-AAA-035 | 2,762,308.00 | 01/01/13 | 12/31/13 |
| Area Plan Grant FY12 | 93.044 | 12-1360-AAA-C1 | 2,683,258.00 | 01/01/12 | 12/31/12 |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE A

| <u>Adjusted Balance Jan. 1, 2015</u> | <u>Received</u> | <u>Receivable Canceled</u> | <u>Transferred From Encumbrances</u> | <u>Expended</u> | <u>Encumbrances Payable Dec. 31, 2015</u> | <u>Appropriation Canceled</u> | <u>Balance Dec. 31, 2015</u> |
|--|-----------------|--------------------------------|--|-----------------|---|-----------------------------------|----------------------------------|
| - | - | - | - | 1,659.49 | 529,650.00 | - | (531,309.49) |
| (57,544.84) | 64,072.93 | - | 37,138.33 | 37,138.33 | - | - | 6,528.09 |
| (335,464.93) | 532,144.91 | 146,325.58 | 610,141.80 | 497,979.74 | - | 455,167.62 | - |
| (14,524.42) | - | 21,378.78 | - | - | - | 6,854.36 | - |
| (1,384,079.94) | 1,217,202.02 | - | 1,379,516.94 | 1,232,505.57 | 97,317.44 | - | (117,183.99) |
| (1,791,614.13) | 1,813,419.86 | 167,704.36 | 2,026,797.07 | 1,769,283.13 | 626,967.44 | 462,021.98 | (641,965.39) |
| (217,047.86) | 217,047.86 | 55,952.14 | 102,621.83 | 102,621.83 | - | 55,952.14 | - |
| (217,047.86) | 217,047.86 | 55,952.14 | 102,621.83 | 102,621.83 | - | 55,952.14 | - |
| - | 14,357.87 | 642.13 | - | 14,357.87 | - | 642.13 | - |
| 28,168.55 | 1,785,021.50 | - | - | 296,168.90 | - | - | 1,517,021.15 |
| 180,574.86 | 6,941.62 | - | - | 6,532.88 | - | - | 180,983.60 |
| 48,794.74 | - | - | - | - | - | - | 48,794.74 |
| 472,213.50 | 1,981,234.75 | - | - | 665,601.63 | - | - | 1,787,846.62 |
| 156,655.57 | - | - | - | - | - | - | 156,655.57 |
| - | 292,678.51 | - | - | 214,904.48 | - | - | 77,774.03 |
| - | 313,832.97 | - | - | 362,423.49 | - | - | (48,590.52) |
| - | 268,215.62 | - | - | 268,215.62 | - | - | - |
| - | - | - | - | 38,814.98 | - | - | (38,814.98) |
| - | 63,658.70 | 0.89 | - | 63,658.70 | - | 0.89 | (0.00) |
| 886,407.22 | 4,725,941.54 | 643.02 | - | 1,930,678.55 | - | 643.02 | 3,681,670.21 |
| (240,338.76) | 203,058.41 | 37,329.34 | 172,949.53 | 135,669.18 | - | 37,329.34 | - |
| 646,068.46 | 4,928,999.95 | 37,972.36 | 172,949.53 | 2,066,347.73 | - | 37,972.36 | 3,681,670.21 |
| - | 53,642.37 | - | - | 60,439.48 | - | - | (6,797.11) |
| - | 60,000.00 | - | - | 60,000.00 | - | - | - |
| - | 142,348.20 | - | - | 180,171.97 | - | - | (37,823.77) |
| (120,000.00) | 160,000.00 | - | 116,853.24 | 156,853.24 | - | - | - |
| (25,017.22) | 25,017.21 | 0.01 | - | - | - | - | (0.00) |
| (145,017.22) | 441,007.78 | 0.01 | 116,853.24 | 457,464.69 | - | - | (44,620.88) |
| - | - | 15,296.57 | - | - | - | 15,296.57 | - |
| - | - | - | - | 1,150.00 | - | - | (1,150.00) |
| - | 19,178.50 | - | - | 19,178.50 | - | - | - |
| - | - | - | - | 37,399.85 | - | - | (37,399.85) |
| (6,278.80) | - | 17,875.00 | - | - | - | 11,596.20 | - |
| - | 3,839.44 | 160.56 | - | 3,839.44 | - | 160.56 | - |
| - | 72,248.87 | - | - | 72,249.87 | - | - | (1.00) |
| - | - | 44,298.50 | - | - | - | 44,298.50 | - |
| (6,278.80) | 95,266.81 | 77,630.63 | - | 133,817.66 | - | 71,351.83 | (38,550.85) |
| (1,513,889.55) | 7,495,742.26 | 339,259.50 | 2,419,221.67 | 4,529,535.04 | 626,967.44 | 627,298.31 | 2,956,533.09 |
| - | 2,610,063.00 | 758.00 | - | 2,566,094.42 | 10,420.00 | 758.00 | 33,548.58 |
| (1,353,227.78) | 1,416,694.00 | - | 16,032.63 | 49,566.01 | - | - | 29,932.84 |
| 17,182.91 | - | - | - | 17,181.00 | - | - | 1.91 |
| 3,193.68 | - | - | - | 3,192.44 | - | - | 1.24 |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE A

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal C.F.D.A. Number | Agency or Pass-through Number | Program or Award Amount | Grant Period | |
|--|-------------------------------|-------------------------------------|-------------------------------|--------------|---------------|
| | | | | From | To |
| Administration for Children and Families: | | | | | |
| Indirect Program-Social Services Block Grant FY02: | | | | | |
| SSBG Residential Maint. FY13 | 93.667 | D0AS-12-AAA-035 | 2,339,818.00 | 10/01/13 | 09/30/15 |
| SSBG Residential Admin. FY13 | 93.667 | D0AS-12-AAA-035 | 94,638.00 | 10/01/13 | 09/30/15 |
| SHRAP FY13 | 93.667 | 2013G99WREE SH13015 | 69,650,764.00 | 10/01/13 | 09/30/15 |
| County Coordinator Council for Children Expanded Sandy | 93.095 | 14DXQZ | 27,000.00 | 01/01/14 | 12/31/14 |
| Social Services Block Grant FY15 | 93.667 | DOAS-15-AAA-012 | 227,542.00 | 01/01/15 | 12/31/15 |
| Social Services Block Grant FY14 | 93.667 | DOAS14AAA015 | 231,801.00 | 01/01/14 | 12/31/14 |
| Total Department of Human Services | | | <u>83,309,931.00</u> | | |
| Voting Access for Individuals with Disabilities: | | | | | |
| Indirect Program - Election Assistance for Individuals with Disabilities: | | | | | |
| Polling Place Accessibilities FY15 | 93.617 | 15ELEC012APA | 8,143.00 | 08/24/15 | 01/31/16 |
| Total Indirect Program - Election Assistance for Individuals with Disabilities | | | <u>8,143.00</u> | | |
| Indirect Program - Centers for Medicare & Medicaid Services: | | | | | |
| State Health Insurance Assistance FY15 | 93.779 | DOAS15SHF014 | 36,000.00 | 04/01/15 | 03/31/16 |
| State Health Insurance Assistance FY14 | 93.779 | DOAS14SHF008 | 32,500.00 | 04/01/14 | 03/31/15 |
| Total Indirect Centers for Medicare & Medicaid Services | | | <u>68,500.00</u> | | |
| Total Department of Health and Human Services | | | <u>83,386,574.00</u> | | |
| Department of Agriculture | | | | | |
| Indirect Programs - Division of Aging and Community Svc: | | | | | |
| U.S.D.A. Nutrition Services Incentive Program | 10.570 | DOAS-15-AAA-012 | 166,172.00 | 01/01/15 | 12/31/15 |
| U.S.D.A. Nutrition Services Incentive Program | 10.570 | DOAS14AAA015 | 188,695.00 | 01/01/14 | 12/31/14 |
| Total Indirect Department of Agriculture | | | <u>354,867.00</u> | | |
| Total Department of Agriculture | | | <u>354,867.00</u> | | |
| Department of Justice | | | | | |
| Immigration and Naturalization Service: | | | | | |
| Indirect Programs - Office of Victims of Crime: | | | | | |
| Ocean County Victims of Crime: | | | | | |
| Account #1020-209-090301-60 | 16.575 | 14-100-066-1020-142 | 271,123.00 | 05/06/15 | 05/05/16 |
| Account #1020-209-090301-60 | 16.575 | 13-100-066-1020-142 | 254,725.00 | 04/09/14 | 04/08/15 |
| Sexual Assault Nurse Examiner Project FY13/14 | 16.575 | 13-100-066-1020-142 | 75,762.00 | 10/01/13 | 09/30/14 |
| Sexual Assault Nurse Examiner Project FY15/16 | 16.575 | 14-100-066-1020-142 | 86,554.00 | 10/01/15 | 09/30/16 |
| Sexual Assault Nurse Examiner Project FY14/15 | 16.575 | 14-100-066-1020-142 | 52,240.00 | 12/01/14 | 09/30/15 |
| Total Indirect Programs - Office of Victims of Crime | | | <u>740,404.00</u> | | |
| Indirect Program - Bureau of Justice Assistance: | | | | | |
| Multi Jurisdictional Gang Gun & Narcotics Taskforce | | | | | |
| Multi Jurisdictional Gang Gun & Narcotics Taskforce | 16.738 | 13-100-066-1020-364 | 67,755.00 | 07/01/14 | 06/30/15 |
| Ed Byrne Memorial Jag FY14/15 | 16.738 | JAG-1-15TF-12 | 71,418.00 | 07/01/13 | 09/30/14 |
| Ed Byrne Memorial Jag FY12/13 | 16.738 | 13-100-066-1020-364 | 14,137.00 | 10/16/14 | 10/15/15 |
| Ed Byrne Memorial Jag FY12/13 | 16.738 | 12-100-066-1020-364 | 14,142.00 | 10/16/13 | 10/15/14 |
| Total Indirect Program - Justice Assistance | | | <u>167,452.00</u> | | |
| Indirect Program - US Marshall Service: | | | | | |
| US Marshall Fugitive Apprehension Task Force | 16.XXX | JLEO-15-0032 | 30,000.00 | 10/01/14 | 09/30/15 |
| Total Indirect Program - US Marshall Service | | | <u>30,000.00</u> | | |
| Indirect Program - Office of Justice Programs: | | | | | |
| Justice Mental Health Collab | 16.745 | 2014-MO-BX-0043 | 207,166.00 | 10/01/14 | 09/30/16 |
| 2015 State Criminal Assistance Program | 16.606 | 2015-AP-BX-0443 | 195,721.00 | 01/01/15 | Till Complete |
| 2014 State Criminal Assistance Program | 16.607 | 2014APBX0743 | 132,321.00 | 01/01/14 | Till Complete |
| 2013 State Criminal Assistance Program | 16.606 | 2012-AP-BX-0680 | 182,679.00 | 01/01/13 | Till Complete |
| 2011 State Criminal Assistance Program | 16.606 | 2011-AP-BX-0680 | 213,972.00 | 01/01/11 | 12/31/12 |
| 2010 State Criminal Assistance Program | 16.606 | 2010-AP-BX-0680 | 330,380.00 | 01/01/10 | 12/31/11 |
| 2009 State Criminal Assistance Program | 16.606 | 2009-AP-BX-0680 | 522,931.00 | 01/01/09 | 12/31/09 |
| Total Indirect Program - Office of Justice Programs | | | <u>1,785,170.00</u> | | |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE A

| <u>Adjusted Balance Jan. 1, 2015</u> | <u>Received</u> | <u>Receivable Canceled</u> | <u>Transferred From Encumbrances</u> | <u>Expended</u> | <u>Encumbrances Payable Dec. 31, 2015</u> | <u>Appropriation Canceled</u> | <u>Balance Dec. 31, 2015</u> |
|--|-----------------|--------------------------------|--|-----------------|---|-----------------------------------|----------------------------------|
| (1,002,141.00) | 1,068,451.00 | - | 1,066,618.00 | 970,483.07 | 619,334.93 | - | (456,890.00) |
| - | 46,219.00 | - | - | 46,219.00 | - | - | - |
| (1,260,640.00) | (312,290.70) | - | 1,692,049.00 | - | 1,692,049.00 | - | (1,572,930.70) |
| 14,100.00 | - | - | 12,900.00 | 26,378.00 | - | - | 622.00 |
| - | 227,328.00 | 214.00 | - | 227,328.00 | - | 214.00 | - |
| (139,866.00) | 139,866.00 | - | - | - | - | - | - |
| (3,721,398.19) | 5,196,330.30 | 972.00 | 2,787,599.63 | 3,906,441.94 | 2,321,803.93 | 972.00 | (1,965,714.13) |
| - | 4,071.25 | - | - | - | - | - | 4,071.25 |
| - | 4,071.25 | - | - | - | - | - | 4,071.25 |
| - | 3,080.00 | - | - | 22,080.99 | 3,600.00 | - | (22,600.99) |
| (21,059.39) | 32,500.00 | - | 7,356.77 | 18,797.21 | - | - | 0.17 |
| (21,059.39) | 35,580.00 | - | 7,356.77 | 40,878.20 | 3,600.00 | - | (22,600.82) |
| (3,742,457.58) | 5,235,981.55 | 972.00 | 2,794,956.40 | 3,947,320.14 | 2,325,403.93 | 972.00 | (1,984,243.70) |
| - | 166,172.00 | - | - | 166,172.00 | - | - | - |
| (112,091.00) | 112,091.00 | - | - | - | - | - | - |
| (112,091.00) | 278,263.00 | - | - | 166,172.00 | - | - | - |
| (112,091.00) | 278,263.00 | - | - | 166,172.00 | - | - | - |
| - | - | - | - | 142,986.93 | 17,400.00 | - | (160,386.93) |
| (147,783.36) | 254,725.00 | - | 3,849.12 | 110,790.76 | - | - | 0.00 |
| (13,997.41) | 13,997.41 | - | - | - | - | - | (0.00) |
| - | - | - | - | 16,493.41 | 1,718.00 | - | (18,211.41) |
| 0.00 | 40,739.40 | - | - | 44,062.89 | 3,540.00 | - | (6,863.49) |
| (161,780.77) | 309,461.81 | - | 3,849.12 | 314,333.99 | 22,658.00 | - | (185,461.83) |
| - | 67,755.00 | - | - | 67,755.00 | - | - | - |
| (16,578.81) | 16,578.81 | - | - | - | - | - | 0.00 |
| - | 8,841.36 | - | - | 14,137.00 | - | - | (5,295.64) |
| (1,665.42) | 1,713.67 | - | 1,665.42 | 1,713.67 | - | - | - |
| (18,244.23) | 94,888.84 | - | 1,665.42 | 83,605.67 | - | - | (5,295.64) |
| - | 16,482.42 | - | - | 30,000.00 | - | - | (13,517.58) |
| - | 16,482.42 | - | - | 30,000.00 | - | - | (13,517.58) |
| - | - | - | - | 50,848.75 | 85,792.05 | - | (136,640.80) |
| - | 195,721.00 | - | - | - | - | - | 195,721.00 |
| 132,321.00 | - | - | - | - | 40,569.17 | - | 91,751.83 |
| 182,679.00 | - | - | - | 72,241.39 | 108,117.79 | - | 2,319.82 |
| 80,312.06 | - | - | 1,940.00 | 81,514.95 | 737.11 | - | 0.00 |
| 3.16 | - | - | 11,250.00 | - | 11,250.35 | - | 2.81 |
| - | - | - | - | - | - | - | - |
| 395,315.22 | 195,721.00 | - | 13,190.00 | 204,605.09 | 246,466.47 | - | 153,154.66 |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE A

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal C.F.D.A. Number | Agency or Pass-through Number | Program or Award Amount | Grant Period | |
|--|-------------------------------|-------------------------------------|-------------------------------|--------------|---------------|
| | | | | From | To |
| Indirect Program - Office of Justice Programs: | | | | | |
| Office of Juvenile Justice & Delinquency Prevention | | | | | |
| Juvenile Accountability Block Grant FY14 | 16.528 | 100-066-1500-121 | 11,876.00 | 01/01/14 | 12/31/14 |
| Juvenile Accountability Block Grant FY13 | 16.523 | 100-066-1500-121-343010 | 15,688.00 | 01/01/13 | 12/31/13 |
| Juvenile Accountability Block Grant FY12 | 16.523 | 100-066-1500-121-343010 | 25,808.00 | 01/01/12 | 12/31/12 |
| Juvenile Accountability Block Grant FY11 | 16.523 | 100-066-1500-121-343010 | 33,128.00 | 01/01/11 | 12/31/11 |
| Total Indirect Program - Office of Justice Programs | | | <u>86,500.00</u> | | |
| Direct Program - Office of Justice Programs: | | | | | |
| Recovery Act Office Violence Against Women | | | | | |
| STOP Violence Against Women | 16.588 | 13VAWA-45 | 32,377.00 | 05/21/15 | 05/20/16 |
| STOP Violence Against Women | 16.588 | 12-100-066-1020-246 | 34,293.00 | 01/01/14 | 12/31/14 |
| Total Direct Program - Office of Justice Programs | | | <u>66,670.00</u> | | |
| Total Department of Justice | | | <u>2,876,196.00</u> | | |
| <u>Department of Homeland Security</u> | | | | | |
| Indirect Program - Department of Homeland Security: | | | | | |
| Hazard Mitigation Grant FY15 | | | | | |
| Hazard Mitigation Grant FY15 | 97.039 | FEMA-DR-4086-NJ-181-R | 909,752.00 | 01/22/15 | 01/22/18 |
| Hazard Mitigation Grant FY11 | 97.039 | FEMA-1867-DR-NJ | 273,000.00 | 12/29/11 | 12/29/14 |
| Urban Areas Security Initiative | 97.067 | EMW-2014-SS-00099-S01 | 62,500.00 | 09/01/14 | 08/31/16 |
| State Homeland Security Grant FY14 | 97.067 | EMW-2014-SS-00099-S01 | 292,810.00 | 09/01/14 | 08/31/16 |
| State Homeland Security Grant FY13 | 97.073 | EMW2013-SS00032 | 255,902.00 | 10/01/13 | 09/30/14 |
| State Homeland Security Grant FY12 | 97.073 | EMW-2012-SS-00173-SC | 231,310.00 | 09/01/12 | 08/31/14 |
| State Homeland Security Grant FY11 | 97.073 | 1-SHSGP-LETP | 447,246.00 | 11/28/11 | 12/31/14 |
| Emergency Management Agency Assistance FY13 | 97.042 | 13-EMPG-EMAA-1500 | 95,000.00 | 07/01/13 | 06/30/14 |
| Emergency Management Agency Assistance FY12 | 97.042 | 12-EMPG-EMAA-1500 | 80,000.00 | 01/01/12 | Till Complete |
| Disaster Grants - Public Assistance (Superstorm Sandy) | 97.036 | N/A | 88,184,273.29 | 10/29/12 | Open |
| Total Indirect Program - Department of Homeland Security | | | <u>90,831,793.29</u> | | |
| Total Department of Homeland Security | | | <u>90,831,793.29</u> | | |
| <u>Department of Labor</u> | | | | | |
| Indirect Program - Office of Employment Training Administration: | | | | | |
| Pass through State of NJ Dept. of Labor Workforce Development | | | | | |
| WIOA Plan Fy15 | 17.267 | N/A | 3,507,294.00 | 07/01/15 | 06/30/16 |
| NJDOL - Workforce Investment Act Plan PY2014 | 17.258 | ET-15-PY14 | 3,771,596.00 | 07/01/14 | 06/30/16 |
| NJDOL - Workforce Investment Act Plan PY2013 | 17.258 | ET-15-PY13 | 3,291,851.00 | 07/01/13 | 06/30/15 |
| NJDOL - Workforce Investment Act Plan PY2008 | 17.258 | ET-15-PY08 | 1,615,457.00 | 07/01/08 | 06/30/09 |
| Total Indirect Program - Department of Labor | | | <u>12,186,198.00</u> | | |
| Total Department of Labor | | | <u>12,186,198.00</u> | | |
| <u>Department of Environmental Protection</u> | | | | | |
| Indirect Program - Division of Watershed Management: | | | | | |
| Barnegat Branch Retrofit FY09 | | | | | |
| Barnegat Branch Retrofit FY09 | 66.460 | RP09-076 | 371,482.00 | 12/17/09 | 12/31/11 |
| Total Indirect Program - Division of Watershed Management | | | <u>371,482.00</u> | | |
| Total Department of Environmental Protection | | | <u>371,482.00</u> | | |
| Total Federal Assistance | | | <u>\$ 265,914,349.25</u> | | |

(*) = Denotes major program

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE A

| Adjusted Balance Jan. 1, 2015 | Received | Receivable Canceled | Transferred From Encumbrances | Expended | Encumbrances Payable Dec. 31, 2015 | Appropriation Canceled | Balance Dec. 31, 2015 |
|-------------------------------------|------------------|------------------------|-------------------------------------|------------------|--|---------------------------|--------------------------|
| (3,496.88) | 1,278.24 | - | 2,858.41 | 7,873.61 | 2,918.90 | - | (10,152.74) |
| (11,627.20) | 10,894.88 | - | 1,715.03 | 1,101.38 | - | - | (118.67) |
| (15,097.67) | 15,012.73 | - | 84.94 | 105.75 | 169.02 | - | (274.77) |
| (346.24) | - | 354.53 | - | - | - | 8.29 | (0.00) |
| (30,567.99) | 27,185.85 | 354.53 | 4,658.38 | 9,080.74 | 3,087.92 | 8.29 | (10,546.18) |
| - | 9,808.57 | - | - | 18,700.41 | - | - | (8,891.84) |
| (4,945.41) | 21,065.25 | - | - | 16,119.84 | - | - | - |
| (4,945.41) | 30,873.82 | - | - | 34,820.25 | - | - | (8,891.84) |
| 179,776.82 | 674,613.74 | 354.53 | 23,362.92 | 676,445.74 | 272,212.39 | 8.29 | (70,558.41) |
| - | - | - | - | 106,771.00 | 637,229.00 | - | (744,000.00) |
| (22,999.16) | 22,999.06 | 196,154.38 | - | - | - | 196,154.28 | - |
| - | 62,500.00 | - | - | 62,500.00 | - | - | - |
| - | 75,901.98 | - | - | 182,545.11 | 57,166.00 | - | (163,809.13) |
| (253,209.62) | 255,715.78 | 186.22 | 174,555.13 | 177,061.29 | - | 186.22 | 0.00 |
| - | - | 80.57 | - | - | - | 80.57 | - |
| - | - | 62.94 | - | - | - | 62.94 | - |
| - | 95,000.00 | - | - | 40,000.00 | - | - | 55,000.00 |
| - | - | - | 5,000.00 | 5,000.00 | - | - | - |
| - | 2,896.13 | - | - | 2,896.13 | - | - | - |
| (276,208.78) | 515,012.95 | 196,484.11 | 179,555.13 | 576,773.53 | 694,395.00 | 196,484.01 | (852,809.13) |
| (276,208.78) | 515,012.95 | 196,484.11 | 179,555.13 | 576,773.53 | 694,395.00 | 196,484.01 | (852,809.13) |
| - | 625,820.00 | - | - | 625,820.00 | - | - | - |
| - | 2,398,352.00 | - | - | 2,398,352.00 | - | - | - |
| - | 163,698.00 | - | - | 163,698.00 | - | - | - |
| 2,382.95 | - | - | 1,567.82 | 1,466.53 | 107.46 | - | 2,376.78 |
| 2,382.95 | 3,187,870.00 | - | 1,567.82 | 3,189,336.53 | 107.46 | - | 2,376.78 |
| 2,382.95 | 3,187,870.00 | - | 1,567.82 | 3,189,336.53 | 107.46 | - | 2,376.78 |
| (90,833.31) | 97,718.21 | - | - | 13,504.60 | - | - | (6,619.70) |
| (90,833.31) | 97,718.21 | - | - | 13,504.60 | - | - | (6,619.70) |
| (90,833.31) | 97,718.21 | - | - | 13,504.60 | - | - | (6,619.70) |
| \$ (8,935,387.04) | \$ 26,445,060.00 | \$ 537,070.14 | \$ 8,419,610.99 | \$ 22,167,387.59 | \$ 6,703,098.07 | \$ 824,762.61 | \$ (3,228,894.18) |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE B

| State Grantor/ Pass-Through Grantor/ <u>Program Title</u> | State Account <u>Number</u> | Program or Award <u>Amount</u> | <u>Grant Period</u> | |
|---|-----------------------------------|--------------------------------------|---------------------|-----------|
| | | | <u>From</u> | <u>To</u> |
| <u>Department of Human Services</u> | | | | |
| Personal Assistance Services FY15 | 15BIQC | \$ 94,369.00 | 01/01/15 | 12/31/15 |
| Personal Assistance Services FY14 | 14BIQC | 94,369.00 | 01/01/14 | 12/31/14 |
| Family Court Services FY15 | FC-15-15 | 338,792.00 | 01/01/15 | 12/31/15 |
| Family Court Services FY14 | FC-14-15 | 338,792.00 | 01/01/14 | 12/31/14 |
| Family Court Services FY13 | 13FC-15 | 342,020.00 | 01/01/13 | 12/31/13 |
| County Coordinator Council for Children FY15 | 16DXQR | 39,418.00 | 07/01/15 | 06/30/16 |
| County Coordinator Council for Children FY14 | 15DXQR | 39,418.00 | 07/01/14 | 06/30/15 |
| Human Service Advisory Council 15 | 15AXQC | 69,275.00 | 01/01/15 | 12/31/15 |
| Human Service Advisory Council 14 | 14AXQC | 69,275.00 | 01/01/14 | 12/31/14 |
| Human Service Advisory Council 13 | 13AXQC | 69,275.00 | 01/01/13 | 12/31/13 |
| DHS Emergency Food & Shelter FY15/16 | SH16015 | 764,364.00 | 07/01/15 | 06/30/16 |
| DHS Emergency Food & Shelter FY14/15 | SH15015 | 764,364.00 | 07/01/14 | 06/30/15 |
| DHS Emergency Food & Shelter FY14 | SH14015 | 422,506.00 | 01/01/14 | 12/31/14 |
| NJ JARC FY15 | SFY'15 NJ-JARC 1 | 30,000.00 | 07/01/14 | 06/30/16 |
| NJ JARC FY16 | SFY'16 NJ-JARC 2 | 160,000.00 | 07/01/15 | 06/30/16 |
| Special Initiative & Transportation FY15 | TS16015 | 71,630.00 | 07/01/15 | 06/30/16 |
| Special Initiative & Transportation FY14 | TS15015 | 71,630.00 | 07/01/15 | 06/30/15 |
| Total Department of Human Services | | 3,779,497.00 | | |
| <u>Department of Health and Senior Services</u> | | | | |
| Safe Housing & Transportation FY15 | DOAS-15-AAA-012 | 84,793.00 | 01/01/15 | 12/31/15 |
| Safe Housing & Transportation FY14 | DOAS14AAA015 | 84,793.00 | 01/01/14 | 12/31/14 |
| Medicaid Match FY15 | DOAS-15-AAA-012 | 36,333.00 | 01/01/15 | 12/31/15 |
| Adult Protective Services FY15 | DOAS-15-AAA-012 | 383,367.00 | 01/01/15 | 12/31/15 |
| Adult Protective Services FY14 | DOAS14AAA015 | 383,367.00 | 01/01/14 | 12/31/14 |
| Care Coordination FY15 | DOAS-15-AAA-012 | 23,810.00 | 01/01/15 | 12/31/15 |
| Care Coordination FY14 | DOAS14AAA015 | 23,810.00 | 01/01/14 | 12/31/14 |
| State COLA Program 2015 | DOAS-15-AAA-012 | 391,380.00 | 01/01/15 | 12/31/15 |
| State COLA Program 2014 | DOAS14AAA015 | 391,380.00 | 01/01/14 | 12/31/14 |
| DCA: Home Delivered Meals FY15 | DOAS-15-AAA-012 | 72,327.00 | 01/01/15 | 12/31/15 |
| Total Department of Health and Senior Services | | 1,875,360.00 | | |
| <u>Department of Education</u> | | | | |
| State Facilities Education Act FY 2015 | 1500-100-066-1500-032-YSAC-6010 | 58,500.00 | 07/01/15 | 06/30/16 |
| Total Department of Education | | 58,500.00 | | |
| <u>Department of Law and Public Safety</u> | | | | |
| 966 Reimbursement Program | APU-634 | 109,946.00 | 10/01/14 | 06/02/15 |
| 966 Reimbursement Program | APU-634 | 59,097.00 | 07/01/13 | 06/30/14 |
| RERP Reimbursement for Catering 15 | 201601 | 28,000.00 | 07/01/15 | 06/30/16 |
| RERP Reimbursement for Catering 14 | RERP | 23,000.00 | 10/01/14 | 06/02/15 |
| RERP Reimbursement for Catering 13 | RERP | 27,500.00 | 07/01/13 | 06/30/14 |
| Body Armor Corrections FY15 | 1020-718-066-1020-001-YCJF-6120 | 18,097.00 | | |
| Body Armor Corrections FY14 | 1020-718-066-1020-001-YCJS-6120 | 18,214.00 | | |
| Body Armor Corrections FY13 | 1020-718-066-1020-001-YCJS-6120 | 24,133.00 | | |
| Body Armor Prosecutor's FY15 | 1020-718-066-1020-001-YCJF-6120 | 6,562.00 | | |
| Body Armor Prosecutor's FY14 | 1020-718-066-1020-001-YCJS-6120 | 6,489.00 | | |
| Body Armor Prosecutor's FY13 | 1020-718-066-1020-001-YCJS-6120 | 9,177.00 | | |
| Body Armor Prosecutor's FY12 | 1020-718-066-1020-001-YCJS-6120 | 7,155.00 | 01/01/12 | 12/31/12 |
| Body Armor Prosecutor's FY11 | 1020-718-066-1020-001-YCJS-6120 | 7,232.00 | 01/01/11 | 12/31/11 |
| Body Armor Prosecutor's FY10 | 1020-718-066-1020-001-YCJS-6120 | 6,729.00 | 01/01/10 | 12/31/10 |
| Body Armor Sheriff's FY15 | 1020-718-066-1020-001-YCJF-6120 | 11,614.00 | | |
| Body Armor Sheriff's FY14 | 1020-718-066-1020-001-YCJS-6120 | 11,888.00 | | |
| Body Armor Sheriff's FY13 | 1020-718-066-1020-001-YCJS-6120 | 15,342.00 | | |
| Detention Facility Incentive | AECF-06-13 | 7,382.00 | 10/01/13 | 02/28/14 |
| Juvenile Detention Alternative Initiative | JDAI-15-IF-15 | 120,000.00 | 01/01/15 | 12/31/15 |
| Juvenile Detention Alternative Initiative | JDAI-14-IF-15 | 120,000.00 | 01/01/14 | 12/31/14 |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE B

| <u>Adjusted</u> <u>Balance</u> <u>Jan. 1, 2015</u> | <u>Received</u> | <u>Receivable</u> <u>Canceled</u> | <u>Transferred</u> <u>From</u> <u>Encumbrances</u> | <u>Expended</u> | <u>Encumbrances</u> <u>Payable</u> <u>Dec. 31, 2015</u> | <u>Appropriation</u> <u>Canceled</u> | <u>Balance</u> <u>Dec. 31, 2015</u> |
|--|-----------------|--------------------------------------|--|-----------------|---|---|--|
| \$ - | \$ 94,368.30 | \$ - | \$ - | \$ 94,368.30 | \$ - | \$ - | \$ - |
| - | - | 0.70 | - | - | - | 0.70 | - |
| - | 117,312.50 | - | - | 242,681.82 | 96,110.18 | - | (221,479.50) |
| (193,984.26) | 172,072.26 | 26,286.24 | 54,224.50 | 32,312.50 | - | 26,286.24 | - |
| (11,324.18) | - | 34,363.91 | 11,324.18 | - | - | 34,363.91 | - |
| - | 19,710.00 | - | - | 24,407.52 | - | - | (4,697.52) |
| (3,931.34) | 19,708.00 | - | - | 15,776.66 | - | - | - |
| - | 69,275.00 | - | - | 66,201.75 | 3,073.25 | - | - |
| 3,941.16 | - | - | 3,794.95 | 3,994.95 | - | - | 3,741.16 |
| 0.00 | - | - | - | - | - | - | 0.00 |
| - | 191,091.00 | - | - | 382,182.00 | 382,182.00 | - | (573,273.00) |
| (537,608.50) | 573,264.65 | - | 357,774.50 | 393,430.65 | - | - | - |
| (66,000.00) | 66,000.00 | - | - | - | - | - | - |
| - | 30,000.00 | - | - | 30,000.00 | - | - | - |
| - | - | - | - | 40,508.16 | 99,491.84 | - | (140,000.00) |
| - | 17,908.00 | - | - | 27,793.76 | 43,836.24 | - | (53,722.00) |
| (52,290.00) | 44,000.00 | - | 46,889.69 | 46,889.69 | - | - | (8,290.00) |
| (861,197.12) | 1,414,709.71 | 60,650.85 | 474,007.82 | 1,400,547.76 | 624,693.51 | 60,650.85 | (997,720.86) |
| - | 84,793.00 | - | - | 84,793.00 | - | - | - |
| (42,466.00) | 42,466.00 | - | - | - | - | - | - |
| - | 36,333.00 | - | - | 36,333.00 | - | - | - |
| - | 383,366.00 | - | - | 383,367.00 | - | - | (1.00) |
| (202,369.00) | 202,369.00 | - | - | - | - | - | - |
| - | 23,810.00 | - | - | 23,810.00 | - | - | - |
| (11,903.00) | 11,903.00 | - | - | - | - | - | - |
| - | 338,972.00 | - | - | 391,380.00 | - | - | (52,408.00) |
| (190,188.00) | 190,188.00 | - | - | - | - | - | - |
| - | 72,327.00 | - | - | 72,327.00 | - | - | - |
| (446,926.00) | 1,386,527.00 | - | - | 992,010.00 | - | - | (52,409.00) |
| - | 29,250.00 | - | - | 58,500.00 | - | - | (29,250.00) |
| - | 29,250.00 | - | - | 58,500.00 | - | - | (29,250.00) |
| (66,472.63) | 109,821.06 | 124.94 | 61,220.89 | 104,569.44 | - | 124.82 | (0.00) |
| (34,384.55) | 34,098.75 | - | - | - | - | - | (285.80) |
| - | - | - | - | 15,825.05 | 4,964.00 | - | (20,789.05) |
| (1,024.00) | 12,788.83 | 10,211.17 | 1,024.00 | 12,788.83 | - | 10,211.17 | - |
| (355.00) | 355.00 | 2,424.29 | - | - | - | 2,424.29 | - |
| - | 18,096.58 | - | - | - | - | - | 18,096.58 |
| 11,220.78 | - | - | 6,993.00 | 18,193.00 | - | - | 20.78 |
| (0.83) | - | 0.83 | 3,311.00 | 3,311.00 | - | - | (0.00) |
| - | 6,561.98 | - | - | - | - | - | 6,561.98 |
| 6,488.95 | - | - | - | - | 6,136.80 | - | 352.15 |
| 8,514.75 | - | - | 661.80 | 661.80 | 8,515.20 | - | (0.45) |
| - | - | - | 7,155.00 | 7,155.00 | - | - | - |
| (0.61) | - | 0.61 | 7,232.00 | 7,232.00 | - | - | - |
| (0.09) | - | 0.09 | 107.20 | 107.20 | - | - | 0.00 |
| - | 11,613.63 | - | - | - | - | - | 11,613.63 |
| 11,887.43 | - | - | - | 11,758.70 | - | - | 128.73 |
| 61.41 | - | - | - | - | - | - | 61.41 |
| - | - | 518.65 | - | - | - | 518.65 | - |
| - | 1,486.85 | - | - | 62,202.29 | 27,345.03 | - | (88,060.47) |
| (92,634.84) | 68,976.90 | 50,635.65 | 61,760.87 | 38,102.93 | - | 50,635.65 | - |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE B

| State Grantor/ Pass-Through Grantor/ Program Title | State Account Number | Program or Award Amount | Grant Period | |
|---|-------------------------------------|--|---------------------|---------------|
| | | | From | To |
| Juvenile Detention Alternative Initiative | JDAI-12-IF-15 | 120,000.00 | 01/01/13 | 12/31/13 |
| Juvenile Detention Alternative Initiative | JDAI-11-IF-15 | 125,200.00 | 01/01/12 | 12/31/12 |
| Program Service Funds 15 | SCP-15-PS-15 | 324,867.00 | 01/01/15 | 12/31/15 |
| Program Service Funds 14 | SCP-14-PS-15 | 315,057.00 | 01/01/14 | 12/31/14 |
| Program Service Funds 13 | SCP-13-PS-15 | 334,482.00 | 01/01/13 | 12/31/13 |
| Program Service Funds 12 | 12SCP-12-PS-15 | 334,482.00 | 01/01/12 | 12/31/12 |
| Program Management Funds FY15 | SCP-15-PM-15 | 55,550.00 | 01/01/15 | 12/31/15 |
| Program Management Funds FY14 | SCP-14-PM-15 | 55,550.00 | 01/01/14 | 12/31/14 |
| Law Enforcement Officers Training & Equip Fund | 100-066-1020-314-YCJF-6120 | 100,827.00 | | |
| Prosecutor-led Mental Health | N/A | 75,000.00 | 07/01/15 | 09/30/16 |
| Prosecutor-led Mental Health Pilot Program | N/A | 75,000.00 | 07/01/14 | 06/30/15 |
| Insurance Fraud Prosecutor Grant | CYCLE 15 | 250,000.00 | 01/01/15 | 12/31/15 |
| Insurance Fraud Prosecutor Grant | 1020-100-666-1020-000 | 250,000.00 | 01/01/14 | 12/31/14 |
| Insurance Fraud Prosecutor Grant | 1020-100-666-1020-000 | 250,000.00 | 01/01/13 | 12/31/13 |
| Total Department of Law and Public Safety | | 3,303,572.00 | | |
| <u>Department of Information Technology</u> | | | | |
| Enhanced 911 General Assistance | 08-E-15-687 | 508,803.00 | 03/15/08 | 03/15/09 |
| Total Department of Information Technology | | 508,803.00 | | |
| <u>Division of Aeronautics</u> | | | | |
| Crosswind Runway 14/32 FY12 | AERO-ACIP-2011-Ocean County-041 | 343,865.00 | 08/31/12 | Till Finished |
| Helipad Lighting Project | AERO-AIP-2014-Ocean County-005 | 261,250.00 | | |
| Total Division of Aeronautics | | 605,115.00 | | |
| <u>Cultural and Heritage Commission</u> | | | | |
| NJ Historical Commission FY15 | HC-GOS-2016-00062 | 15,455.00 | 07/01/15 | 06/30/16 |
| NJ Historical Commission FY14 | HC-GOS-2015-OC-00078 | 15,455.00 | 07/01/14 | 06/30/15 |
| Council on the Arts FY2015 | 1513A060004 | 80,145.00 | 01/01/15 | 12/31/15 |
| Council on the Arts FY2014 | 1413A060014 | 76,329.00 | 01/01/14 | 12/31/14 |
| Council on the Arts FY2012 | 1213A06OCEAN | 76,329.00 | 01/01/12 | 12/31/12 |
| Total Cultural and Heritage Commission | | 263,713.00 | | |
| <u>Department of Environmental Protection and Energy</u> | | | | |
| Recycling Enhancement Act Tax Ent | 4910-100-042-4910-224-VREF-6010 | 461,700.00 | 01/01/15 | 12/31/17 |
| Recycling Enhancement Act Tax Ent | 4900-752-042-4900-008-V42Y-6010 | 346,500.00 | 01/01/14 | 12/31/14 |
| Recycling Enhancement Act Tax Ent | N/A | 335,500.00 | 01/01/12 | 12/31/12 |
| Recycling Enhancement Act Tax Ent | N/A | 347,600.00 | 01/01/11 | 12/31/11 |
| Recycling Enhancement Act Tax Ent | N/A | 640,883.00 | 01/10/10 | 12/31/12 |
| SP BeetleSup/Fire Protect 15 | FS16-082 | 20,000.00 | | |
| Scrap Tire Management FY05 | 4910-100-042-4910-222-VVVV-6010 | 300,000.00 | 03/01/05 | 02/28/06 |
| Clean Communities Program 2015 | 4900-765-042-4900-005-V42Y-6010 | 215,382.00 | 07/01/15 | 06/30/16 |
| Clean Communities Program 2014 | 4900-765-042-4900-005-V42Y-6010 | 177,442.00 | 07/01/14 | 06/30/15 |
| Storm Damage Reduction Project | N/A | 250,000.00 | | |
| Water Quality Management FY09 | RP09-051 | 100,000.00 | 01/01/09 | 12/31/09 |
| Total Department of Environmental Protection and Energy | | 3,195,007.00 | | |
| <u>Department of Community Affairs</u> | | | | |
| NJDCA Smart Growth Planning | 03-7060-00 | 270,453.00 | 01/01/02 | 12/31/02 |
| Total Total Department of Community Affairs | | 270,453.00 | | |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE B

| Adjusted Balance Jan. 1, 2015 | Received | Receivable Canceled | Transferred From Encumbrances | Expended | Encumbrances Payable Dec. 31, 2015 | Appropriation Canceled | Balance Dec. 31, 2015 |
|--|-----------------|--------------------------------|--|-----------------|---|-----------------------------------|----------------------------------|
| (47,924.69) | - | 63,624.69 | 47,924.69 | - | - | 63,624.69 | - |
| 18,615.46 | - | - | - | 7,623.60 | 10,271.20 | - | 720.66 |
| - | 119,334.31 | - | - | 264,326.64 | 57,248.03 | - | (202,240.36) |
| (174,952.87) | 165,789.87 | 18,283.00 | 38,427.00 | 29,264.00 | - | 18,283.00 | - |
| (265.75) | - | 9,980.75 | 265.75 | - | - | 9,980.75 | - |
| 0.00 | - | 132.45 | - | - | - | 132.45 | 0.00 |
| - | 23,429.52 | - | - | 53,196.78 | - | - | (29,767.26) |
| (26,423.32) | 26,423.32 | 7,622.06 | - | - | - | 7,622.06 | - |
| 150,971.79 | 32,817.00 | - | 1,599.00 | 28,668.62 | 15,803.76 | - | 140,915.41 |
| - | - | - | - | - | 75,000.00 | - | (75,000.00) |
| 35,185.00 | - | - | 36,475.00 | 44,260.95 | 9,455.00 | - | 17,944.05 |
| - | 92,494.65 | - | - | 92,494.65 | - | - | - |
| (100,320.87) | 168,161.52 | 81,838.48 | - | 67,840.65 | - | 81,838.48 | - |
| (111,909.91) | 63,650.40 | 134,616.36 | - | - | - | 86,356.85 | - |
| (413,724.39) | 955,900.17 | 380,014.02 | 274,157.20 | 869,583.13 | 214,739.02 | 331,752.86 | (219,728.01) |
| - | - | - | 1,586.01 | - | 1,586.01 | - | - |
| - | - | - | 1,586.01 | - | 1,586.01 | - | - |
| - | 29,230.38 | - | - | 29,230.38 | - | - | - |
| - | - | - | - | - | 126,783.00 | - | (126,783.00) |
| - | 29,230.38 | - | - | 29,230.38 | 126,783.00 | - | (126,783.00) |
| - | 7,727.50 | - | - | - | - | - | 7,727.50 |
| 7,727.50 | 7,727.50 | - | - | 15,455.00 | - | - | - |
| - | 60,109.00 | - | - | 63,832.50 | 16,312.50 | - | (20,036.00) |
| (19,082.00) | 19,082.00 | - | 13,831.50 | 13,731.50 | 100.00 | - | - |
| 1.43 | - | - | - | - | - | 1.43 | 0.00 |
| (11,353.07) | 94,646.00 | - | 13,831.50 | 93,019.00 | 16,412.50 | 1.43 | (12,308.50) |
| - | 461,700.00 | - | - | 189,106.44 | 217,837.36 | - | 54,756.20 |
| 42,246.22 | - | - | 109,687.00 | 150,878.22 | 1,055.00 | - | - |
| 4,609.52 | - | - | - | 4,609.52 | - | - | (0.00) |
| - | - | - | 70,600.00 | 15,875.00 | 54,725.00 | - | - |
| 9,401.83 | - | - | - | 9,401.00 | - | - | 0.83 |
| - | 20,000.00 | - | - | 20,000.00 | - | - | - |
| 2,879.72 | - | - | 4,000.00 | 4,529.20 | 2,350.00 | - | 0.52 |
| - | 215,381.92 | - | - | 46,600.15 | 47,812.02 | - | 120,969.75 |
| 120,633.88 | - | - | 8,414.03 | 93,522.68 | 35,526.00 | - | (0.77) |
| (158,950.31) | - | - | 125,920.07 | 125,904.31 | - | - | (158,934.55) |
| (4,279.31) | 3,796.65 | - | 3,228.00 | 3,228.00 | - | - | (482.66) |
| 16,541.55 | 700,878.57 | - | 321,849.10 | 663,654.52 | 359,305.38 | - | 16,309.32 |
| 40,000.00 | - | - | - | - | - | - | 40,000.00 |
| 40,000.00 | - | - | - | - | - | - | 40,000.00 |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE B

| <u>State Grantor/ Pass-Through Grantor/ Program Title</u> | <u>State Account Number</u> | <u>Program or Award Amount</u> | <u>Grant Period</u> | |
|---|-------------------------------------|--|---------------------|---------------|
| | | | <u>From</u> | <u>To</u> |
| <u>Department of Military and Veteran Affairs</u> | | | | |
| Veterans Transportation FY2015 | VL16T79 | 30,000.00 | 07/01/15 | 06/30/16 |
| Veterans Transportation FY2014 | VL15T79 | 30,000.00 | 07/01/14 | 06/30/15 |
| Total Department of Military and Veteran Affairs | | <u>60,000.00</u> | | |
| <u>New Jersey Transit Corp. Casino Revenue Funds</u> | | | | |
| Senior Citizen and Disabled Residents Transportation: | | | | |
| FY 2015 | OC-15SCDRTAP | 1,363,164.00 | 01/01/15 | 12/31/15 |
| FY 2014 | OC-14SCDRTAP | 1,519,000.00 | 01/01/14 | 12/31/14 |
| FY 2011 | OC-11SCDRTAP | 2,499,515.00 | 01/01/11 | 12/31/11 |
| Total New Jersey Transit Corp. Casino Revenue Funds | | <u>5,381,679.00</u> | | |
| <u>Department of Transportation</u> | | | | |
| Highway Planning and Construction Cluster: | | | | |
| FY 2015 County Aid Program | 6320-480-078-6320-AL3-TCAP-6010 | 5,191,300.00 | 04/15/15 | Till Finished |
| FY 2014 County Aid Program | 6320-480-078-6320-ALT-TCAP-6010 | 4,191,300.00 | 04/16/14 | Till Finished |
| FY 2013 County Aid Program | 6320-480-078-6320-ALK-TCAP-6010 | 4,966,300.00 | 04/17/13 | Till Finished |
| FY 2012 County Aid Program | 6320-480-078-6320-ALB-TCAP-6010 | 5,112,632.09 | 03/07/12 | Till Finished |
| FY 2008 County Aid Program | 6320-480-078-6320-AJ6-TCAP-6010 | 6,234,462.46 | 04/16/08 | Till Finished |
| GSP Interchange 91 Improvements | 6300-480-078-6300-GMI-TCAP-7310 | 21,989,283.00 | 09/18/14 | Till Finished |
| Total Highway Planning and Construction Cluster | | <u>47,685,277.55</u> | | |
| Local Bridges Future Needs FY2013 - Barnegat | | | | |
| Phase VI Barnegat Bikeway Trail | 6320-480-078-6320-ALE-TCAP-6010 | 1,000,000.00 | 07/01/15 | Till Finished |
| Phase VI Barnegat Bikeway Trail | 10-480-078-6300-EFR-7310 | 290,000.00 | 01/01/12 | Till Finished |
| Phase V Barnegat Bikeway Trail | 10-480-078-6300-EFR-7310 | 350,000.00 | 01/01/11 | Till Finished |
| Total Department of Transportation | | <u>49,325,277.55</u> | | |
| <u>Department of Labor</u> | | | | |
| Workforce Learning Link FY15 | N/A | 96,000.00 | 07/01/15 | 06/30/16 |
| Workforce Learning Link FY14 | N/A | 136,000.00 | 07/01/14 | 06/30/16 |
| Work First NJ PY15/16 | WFNJ14 | 1,955,103.00 | 07/01/15 | 06/30/16 |
| Work First NJ PY14/15 | WFNJ13 | 1,921,373.00 | 07/01/14 | 06/30/15 |
| Work First NJ PY13/14 | WFNJ13 | 1,921,373.00 | 07/01/13 | 06/30/14 |
| Workforce Development Partnership FY15 | N/A | 301,082.00 | 07/01/15 | 06/30/16 |
| Workforce Development Partnership FY13 | N/A | 74,800.00 | 07/01/13 | 06/30/14 |
| Total Department of Labor | | <u>6,405,731.00</u> | | |
| Total State Assistance | | <u>\$ 75,032,707.55</u> | | |

(*) = Denotes major program

COUNTY OF OCEAN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

SCHEDULE B

| Adjusted Balance Jan. 1, 2015 | Received | Receivable Canceled | Transferred From Encumbrances | Expended | Encumbrances Payable Dec. 31, 2015 | Appropriation Canceled | Balance Dec. 31, 2015 |
|--|------------------|--------------------------------|--|------------------|---|-----------------------------------|----------------------------------|
| - | 12,500.00 | - | - | 19,149.04 | - | - | (6,649.04) |
| (10,509.61) | 20,000.00 | - | - | 9,490.39 | - | - | - |
| (10,509.61) | 32,500.00 | - | - | 28,639.43 | - | - | (6,649.04) |
| - | 879,332.82 | (377,592.30) | - | 1,144,966.02 | 33,097.34 | (377,592.30) | (298,730.54) |
| (249,157.68) | 341,676.45 | - | 40,129.70 | 132,648.46 | - | - | 0.01 |
| - | - | 377,592.30 | - | - | - | 377,592.30 | - |
| (249,157.68) | 1,221,009.27 | - | 40,129.70 | 1,277,614.48 | 33,097.34 | - | (298,730.53) |
| - | 4,196,808.00 | - | - | 1,884,209.10 | 2,312,598.90 | - | - |
| 1,724,500.00 | - | - | 130,677.07 | 331,581.48 | 1,523,595.59 | - | - |
| - | - | - | 1,123,071.86 | 1,123,071.86 | - | - | - |
| 271,632.09 | - | - | 385,978.37 | 385,978.37 | 271,632.09 | - | (0.00) |
| 856,058.45 | - | - | - | 706,473.11 | 149,585.34 | - | (0.00) |
| - | 5,418,179.46 | - | - | 10,534,033.08 | - | - | (5,115,853.62) |
| 2,852,190.54 | 9,614,987.46 | - | 1,639,727.30 | 14,965,347.00 | 4,257,411.92 | - | (5,115,853.62) |
| - | 750,000.00 | - | - | - | 1,000,000.00 | - | (250,000.00) |
| (59,438.28) | - | - | 149,512.04 | 136,746.93 | - | - | (46,673.17) |
| (87,500.00) | 87,500.00 | - | - | - | - | - | - |
| 2,705,252.26 | 10,452,487.46 | - | 1,789,239.34 | 15,102,093.93 | 5,257,411.92 | - | (5,412,526.79) |
| - | 44,844.00 | - | - | 44,844.00 | - | - | - |
| - | 118,296.00 | - | - | 118,296.00 | - | - | - |
| - | 325,257.00 | - | - | 325,257.00 | - | - | - |
| - | 1,408,102.00 | 34,441.00 | - | 1,408,102.00 | - | 34,441.00 | - |
| - | - | 385.00 | - | - | - | 385.00 | - |
| - | 4,400.00 | - | - | 4,400.00 | - | - | - |
| - | - | 22,414.00 | - | - | - | 22,414.00 | - |
| - | 1,900,899.00 | 57,240.00 | - | 1,900,899.00 | - | 57,240.00 | - |
| \$ 768,925.94 | \$ 18,218,037.56 | \$ 497,904.87 | \$ 2,914,800.67 | \$ 22,415,791.63 | \$ 6,634,028.68 | \$ 449,645.14 | \$ (7,099,796.41) |

The notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule.

COUNTY OF OCEAN

**NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015**

Note 1. General

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

Note 2. Basis of Accounting

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

Note 3. Relationship to Financial Statements – Statutory Basis

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

| | State | Federal | Total |
|----------------------------|--------------------------------|--------------------------------|--------------------------------|
| Current Fund | \$ - | \$ 6,690,514.13 | \$ 6,690,514.13 |
| State & Federal Grant Fund | 7,450,444.63 | 13,663,026.46 | 21,113,471.09 |
| Capital Fund | <u>14,965,347.00</u> | <u>1,813,847.00</u> | <u>16,779,194.00</u> |
| Total | <u><u>\$ 22,415,791.63</u></u> | <u><u>\$ 22,167,387.59</u></u> | <u><u>\$ 44,583,179.22</u></u> |

In accordance with the Federal Emergency Management Agency, expenditures from Superstorm Sandy are recorded on the schedule of expenditures of federal awards only when FEMA funds have been released to County. The monies released are reimbursements of expenditures that had previously been recorded in the County's financial statements. The County has received funds from the Federal Emergency Management Agency and recognized these reimbursements in the schedule of expenditures of federal awards in the years ended December 31, 2015, 2014 and 2013 as follows:

| <u>Year</u> | <u>Amount Recognized On SEFA</u> |
|---|--------------------------------------|
| 2013 | \$ 52,097,864.21 |
| 2014 | 36,086,409.08 |
| 2015 | <u>2,896.13</u> |
| Total FEMA reimbursements recognized as expenditures on schedule of expenditures of federal awards | <u><u>\$ 88,187,169.42</u></u> |

COUNTY OF OCEAN

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2015

Note 4. Major Programs

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

Note 5. Program Costs

The amounts shown as current year expenditures represent only the federal or state grant portion of the program costs. Entire program costs, including the County's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or 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 or New Jersey OMB Circular 15-08, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 6. Indirect Costs

The amount expended includes amounts claimed as an indirect cost recovery using an approved indirect cost rate of percent. The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 7. 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.

COUNTY OF OCEAN

**SCHEDULE OF FINDINGS & QUESTIONED COSTS
For the Fiscal Year Ended December 31, 2015**

Section I – Summary of Auditor’s Results

Financial Statements

| | |
|---|--------------------------------|
| Type of auditor’s report issued: | <u>Unmodified – Regulatory</u> |
| Internal control over financial reporting: | |
| 1) Material weakness(es) identified? | No |
| 2) Significant deficiencies identified that are not considered to be material weaknesses? | No |
| Noncompliance material to basic financial Statements noted? | No |

Federal Awards

| | |
|--|-------------------|
| Dollar threshold used to distinguish between type A programs: | \$750,000 |
| Auditee qualified as low-risk auditee? | Yes |
| Internal Control over major programs: | |
| 1) Material weakness(es) identified? | No |
| 2) Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |
| Type of auditor’s report issued on compliance for major programs | <u>Unmodified</u> |
| Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | None Reported |

Identification of major programs:

| CFDA Number(s) | Name of Federal Program/Cluster |
|-----------------------|--|
| 14.239 | Home Investment Partnerships Program |
| 14.269 | Hurricane Sandy Community Development Block Grant - Disaster Recovery Grant |
| 20.205 | Highway Planning and Construction Cluster |

COUNTY OF OCEAN

SCHEDULE OF FINDINGS & QUESTIONED COSTS (continued):
For the Fiscal Year Ended December 31, 2015

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

State Financial Assistance

| | |
|---|-------------------|
| Dollar threshold used to distinguish between type A programs: | \$750,000 |
| Auditee qualified as low-risk auditee? | Yes |
| Internal Control over major programs: | |
| 1) Material weakness(es) identified? | No |
| 2) Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |
| Type of auditor’s report issued on compliance for major programs | <u>Unmodified</u> |
| Any audit findings disclosed that are required to be reported in accordance with New Jersey’s OMB Circular 15-18? | Yes |

State Grant/Project
Numbers(s)

Name of State Program/Cluster

Various
6320-480-078-6320-
ALE-TCAP-6010

Department of Transportation:
Highway Planning and Construction Cluster
Garden State Parkway, Interchange 91
Improvements

Section II – Financial Statement Findings

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

No Current Year Findings

Section III – Schedule of Federal Award Findings & Questioned Costs

This section identifies audit findings required to be reported by section .510(a) of the Uniform Guidance.

No Current Year Findings

COUNTY OF OCEAN

**SCHEDULE OF FINDINGS & QUESTIONED COSTS (continued):
For the Fiscal Year Ended December 31, 2015**

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

This section identifies significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by State of New Jersey OMB Circular Letter 15-08.

No Current Year Findings

COUNTY OF OCEAN

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS PREPARED BY MANAGEMENT
For the Fiscal Year Ended December 31, 2015**

This section identifies the status of prior-year findings related to the basic financial statements and state awards that are required to be reported in accordance with Chapter 6.12 of Government Auditing Standards, Uniform Guidance (section .315 (a)(b)) and New Jersey OMB's Circular 15-08.

As it relates to the Uniform Guidance:

No Prior Year Findings.

As it relates to New Jersey OMB Circular 15-08:

Finding 2014-01:

In accordance with the requirements of reporting, the *Quarterly Expense Reports* for the Program Service Fund grants should be completed and submitted to the Division of Juvenile Justice, State of New Jersey within thirty (30) days of the close of the quarter.

Current Status:

This condition has been corrected.

Finding 2013-01:

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

Current Status:

This condition has not been corrected.

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COUNTY OF OCEAN

PART II

**COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

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HOLMAN | FRENIA
ALLISON, P.C.

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

We have audited the financial statements of the County of Ocean for the year ended December 31, 2015. In accordance with requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the following are the *General Comments* and *Recommendations* for the year then ended.

GENERAL COMMENTS

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

N.J.S.A.40A:11-4 - Every contract or agreement, for the performance of any work or furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the governing body of the contracting unit after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other Law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate \$36,000 for the period of January 1, 2015 to June 30, 2015, and \$40,000 for the period of July 1, 2015 to December 31, 2015, except by contract or agreement. The County employs a qualified purchasing agent.

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

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

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

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

Contracts and Agreements Requiring Solicitation of Quotations

The examination of expenditures did not reveal any individual payments, contracts or agreements in excess of \$5,400 (\$6,000) thereafter "for the performance of any work or the furnishing or hiring of any materials or supplies", other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provision of (*N.J.S.A.40A:11-6.1*).

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

The Clerk of the Board of Chosen Freeholders certified that the County of Ocean did not have any change orders exceeding the 20 percent threshold for the year 2015.

Examination of Bills

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

Deposit of Funds Paid to Local Unit

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

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

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

Payroll

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

Follow-Up of Prior Year Findings

In accordance with Government Auditing Standards, our procedures included a review of all prior year findings. See the Summary Schedule of Prior Year Audit Findings and Questioned Costs Prepared by Management for the status of prior years' findings.

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2015:

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

All of the bonds were examined and were properly executed.

Additional coverage was in force as follows:

| | |
|--|-------------|
| Faithful Performance Blanket Position Coverage | \$4,000,000 |
| Public Employee Dishonesty Blanket Coverage | \$4,000,000 |

Please note that the County was insured by ACE Group from January 1, 2015 through December 31, 2015 through CEJIF.

Acknowledgment

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

Respectfully submitted,

HOLMAN FRENIA ALLISON, P. C.

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

Toms River, New Jersey
June 27, 2016