

COUNTY OF SUSSEX
REPORT OF AUDIT
2008

NISIVOCCIA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF SUSSEX

REPORT OF AUDIT

2008

COUNTY OF SUSSEX
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COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2008



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Independent Auditors' Report

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Sussex
Newton, NJ 07860

We have audited the accompanying financial statements of the various funds of the County of Sussex (the "County") as of and for the years then ended December 31, 2008, and 2007, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

Except as discussed in the fourth paragraph, we conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

As described in Note 1, these financial statements have been prepared in conformity with accounting principles prescribed by the Division that demonstrate compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the statutory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The financial statements referred to in the first paragraph do not include the general fixed assets account group, which should be included to conform with the Technical Accounting Directives of the Division. The amount that should be recorded as total fixed assets and the corresponding reserve for fixed assets in the general fixed assets account group is not known. In our opinion, disclosure of that information is required to conform with accounting principles generally accepted in the United States of America.

In our opinion, because the County prepares its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial

position of the County as of December 31, 2008 and 2007 and the results of its operations for the years then ended.

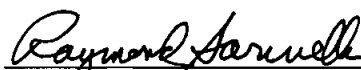
However, in our opinion, except for the effects on the financial statements of the omission described in the fourth paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex at December 31, 2008 and 2007, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2009 on our consideration of the County of Sussex's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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* and should be considered in assessing the results of our audits.

Our audits were conducted for the purpose of forming opinions on the financial statements taken as a whole. The information included in the supplementary data schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards are also presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and New Jersey OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid* and are not a required part of the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements mentioned above and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1 to the financial statements and Note B to the schedules of expenditures of federal and state awards.

Mt. Arlington, NJ
September 15, 2009

NISIVOCCIA & COMPANY LLP



Raymond G. Sarinelli
Registered Municipal Accountant No. 383
Certified Public Accountant

COUNTY OF SUSSEX
2008
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2008</u>	<u>2007</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer		\$ 16,703,631.30	\$ 20,340,909.37
Investments		9,669,832.26	8,378,995.47
	A-4	<u>26,373,463.56</u>	<u>28,719,904.84</u>
Change Funds		325.00	325.00
		<u>26,373,788.56</u>	<u>28,720,229.84</u>
Grant Funds Receivable:			
Federal	A-8	6,521,400.08	5,466,005.07
State	A-9	<u>3,662,059.98</u>	<u>4,468,326.00</u>
Total Grants Receivable		<u>10,183,460.06</u>	<u>9,934,331.07</u>
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	340,398.16	737,531.88
Revenue Accounts Receivable	A-7	207,929.39	285,949.40
Due from General Capital Fund	C	6,938.76	1,400,712.90
Accounts Receivable - Sussex County Municipal Utilities Authority		<u>418,658.42</u>	<u>418,658.42</u>
Total Receivables and Other Assets With Full Reserves		973,924.73	2,842,852.60
Deferred Charges:			
Emergency Authorizations (40A: 4-47)			<u>35,000.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 37,531,173.35</u>	<u>\$ 41,532,413.51</u>

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2008	2007
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 2,849,030.85	\$ 4,254,665.94
Encumbered	A-3;A-11	2,387,839.47	2,589,397.36
Total Appropriation Reserves		5,236,870.32	6,844,063.30
Other Encumbrances Payable:			
Federal Grants	A-12	895,956.43	1,799,040.50
State Grants	A-13	675,500.54	1,461,333.47
Central Supply		15,064.71	22,318.42
Accounts Payable - Vendors		202,429.61	134,703.01
Due to State of New Jersey		18,589.00	18,589.00
Due to Other Trust Funds	B	1,924,577.87	2,054,719.47
Due to Special Revenue - County Health Fund	D	1,641,138.73	1,933,378.56
Due to Division of Social Services		3,649.00	3,649.00
Payments In Lieu of Taxes - Due Municipalities		19,491.00	
Reserve for Sale of County Assets		698,967.95	530,166.24
Reserve for Grant Fund Expenditures:			
Federal	A-12	4,463,752.18	4,112,470.39
State	A-13	2,224,123.39	2,222,955.00
Private Grants	A-14	0.70	0.70
Reserve for Uncollectible Grants Receivable		20,854.00	42,000.00
Reserve for Unappropriated Grants	A-15	481,583.05	480,155.38
		18,522,548.48	21,659,542.44
Reserve for Receivables	A	973,924.73	2,842,852.60
Fund Balance	A-1	18,034,700.14	17,030,018.47
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 37,531,173.35</u>	<u>\$ 41,532,413.51</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE

	<u>Year Ended December 31,</u>	
	<u>2008</u>	<u>2007</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 7,060,687.40	\$ 4,500,165.49
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	901,004.60	2,490,515.51
	<u>7,961,692.00</u>	<u>6,990,681.00</u>
Miscellaneous Revenue Anticipated	33,157,541.17	32,293,133.91
Receipts from Current Taxes	68,490,715.00	65,685,231.00
Receipts from Delinquent Taxes		3,046.00
Nonbudget Revenue	1,711,446.63	1,959,678.19
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,328,207.85	4,586,968.89
Balances Cancelled:		
Accounts Payable and Old Outstanding Checks	27,321.28	21,289.82
Reserve for State Grant Fund Expenditures	6,697.26	
Reserve for Uncollectible Grants		558,000.00
Collection of Added & Omitted Taxes	737,558.91	769,358.15
Prior Years Interfunds Returned	1,393,774.14	
	<u>116,814,954.24</u>	<u>112,867,386.96</u>
Total Income		
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	86,426,517.13	82,865,965.42
Capital Improvements	710,000.00	1,117,000.00
County Debt Service	14,898,454.15	13,908,490.40
Deferred Charges and Statutory Expenditures	5,812,023.24	4,412,865.53
Refund of Prior Year's Revenue	1,586.05	835.27
Interfunds and Other Receivables Advanced		1,400,712.90
	<u>107,848,580.57</u>	<u>103,705,869.52</u>
Total Expenditures		

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2008</u>	<u>2007</u>
Excess in Revenue		\$ 8,966,373.67	\$ 9,161,517.44
Adjustments Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year			35,000.00
Statutory Excess to Fund Balance		8,966,373.67	9,196,517.44
<u>Fund Balance</u>			
Balance January 1		17,030,018.47	14,824,182.03
		25,996,392.14	24,020,699.47
Decreased by:			
Utilization as Anticipated Revenue		7,961,692.00	6,990,681.00
Balance December 31	A	\$ 18,034,700.14	\$ 17,030,018.47

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008

	<u>Anticipated</u>		Excess or Deficit *
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>	
Fund Balance Anticipated	\$ 7,060,687.40		\$ 7,060,687.40
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	901,004.60		901,004.60
	<u>7,961,692.00</u>		<u>7,961,692.00</u>
Miscellaneous Revenue:			
County Clerk Fees	1,523,922.00		1,403,717.85 \$ 120,204.15 *
County Surrogate Fees	79,024.00		86,976.08 7,952.08
County Sheriff Fees	223,346.00		592,078.44 368,732.44
Fines	55,000.00		96,497.50 41,497.50
Interest on Investments and Deposits	375,000.00		810,293.59 435,293.59
Rental - County Buildings	63,000.00		63,105.00 105.00
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	270,000.00		165,764.95 104,235.05 *
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	2,725,880.00		2,725,879.50 0.50 *
Permanent Disability - Patients in County Institutions (NJSA 44:7-38 et seq.)	7,250,000.00		8,341,358.10 1,091,358.10
State Aid - Solid Waste Bonds - SCMUA Social and Welfare Services (P.L. 1990, Ch. 66):	1,218,643.00	\$ 354,349.96	1,572,992.96
Division of Youth and Family Services	616,564.00		616,564.00
Supplemental Social Security Income	219,653.00		237,078.00 17,425.00
Psychiatric Facilities (P.L. 1990, Ch. 73):			
Maintenance of Patients in State Institutions for Mental Diseases	1,692,477.00		1,692,477.00
Maintenance of Patients in State Institutions for Mentally Retarded	1,477,233.00		1,477,233.00
Patients in UMDNJ - CMHC	5,352.00		5,352.00
Division of Mental Health Services State Psychiatric Hospital Maintenance Recoveries	2,699.00		2,699.00
Division of Developmental Disabilities Assessment Program	35,283.00		35,283.00
U.S. Department of Health & Human Services:			
N.J. Department of Human Services:			
Medicaid Peer Grouping - Handicapped & Elderly Services	164,422.00		164,422.00
N.J. Department of Health and Senior Services:			
Title III - Aging - Area Plan Grant	209,951.00	241,239.00	451,190.00
Healthcare Facility Emergency Preparedness	25,000.00		25,000.00
Nutrition Services Incentive Program	8,146.00	27,207.00	35,353.00
Public Health Preparedness and Response for Bioterrorism 08 Grant		389,136.00	389,136.00
U.S. Department of Homeland Security:			
State Homeland Security Grant Program		489,104.96	489,104.96

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJS A 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Homeland Security (Continued):				
Citizen Corps and Community Emergency Response Team	\$ 1,000.00		\$ 1,000.00	
Hazardous Materials Emergency Planning		\$ 8,119.13	8,119.13	
U.S. Department of Justice:				
N.J. Department of Law & Public Safety:				
Domestic Violence Municipal Court Prosecution Pilot	56,046.00		56,046.00	
Multi-Jurisdictional Narcotics Task Force		72,113.00	72,113.00	
LLEBG, Megan's Law-Sex Offender Internet Registry	5,250.00		5,250.00	
Megan's Law JAG 1-23LL-05		4,471.00	4,471.00	
National Criminal History Improvement Grant		4,255.00	4,255.00	
Division of Highway Traffic Safety - Obey the Signs or Pay the Fines		4,000.00	4,000.00	
Sexual Assault Nurse Examiner	83,621.00		83,621.00	
Juvenile Accountability Incentive Block Grant		9,161.00	9,161.00	
Victim and Witness Advocacy Fund Supplemental Program		13,200.00	13,200.00	
2008 County Gang, Gun & Narcotics Task Force	47,775.00	47,775.00	95,550.00	
Community Oriented Policing Services (COPS) 2008 Technology Grant		935,300.00	935,300.00	
N.J. Transit Corporation:				
Federal Transit Administration - Section 5311:				
Operating/Nonoperating 2008/09		613,119.00	613,119.00	
Senior Citizens & Disabled Residents Transportation Assistance Program:				
Operating/Nonoperating Grants	627,776.00	29,527.26	657,303.26	
N.J. Department of Health & Senior Services:				
Case Management Services:				
Handicapped Children		298,737.00	298,737.00	
Alcohol Program	284,802.00		284,802.00	
Tobacco Age of Sale Enforcement Program		7,560.00	7,560.00	
NJ Comprehensive Cancer Control Plan		65,000.00	65,000.00	
Senior Farmers' Market Nutrition Program		1,000.00	1,000.00	
Right To Know #04-2241-RTK-00		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds	16,524.00	22,671.00	39,195.00	
Weekend Home Delivered Meals	13,000.00		13,000.00	
Safe Housing and Transportation	11,490.00		11,490.00	
Cost of Living Allowance	49,254.00	2,797.00	52,051.00	
Social Services Block Grant	13,192.00		13,192.00	
Home Delivered Meals	19,486.00		19,486.00	
Care Coordination	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	
Adult Protective Services for Vulnerable Adults	73,632.00	1,000.00	74,632.00	
Senior Health Insurance Program	11,800.00	6,500.00	18,300.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
N.J. Department of Military & Veterans Affairs:				
Veterans Transportation Services		\$ 9,000.00	\$ 9,000.00	
N.J. Department of the Treasury:				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse	\$ 192,683.00		192,683.00	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program: 2008		371,270.00	371,270.00	
State Facilities Education Act		31,500.00	31,500.00	
Division of Criminal Justice:				
Body Armor Replacement Fund	15,580.14		15,580.14	
County Prosecutor's Insurance Fraud Reimbursement	126,000.00		126,000.00	
Project Vision Grant #PV-20-05		43,750.00	43,750.00	
N.J. Department of Human Services:				
Division of Youth & Family Services:				
Human Services Advisory Council / Child Abuse/Missing Children:				
Planning and Administration Grant	73,836.00		73,836.00	
Youth Incentive Program	36,874.00		36,874.00	
Division of Economic Assistance:				
Social Services for the Homeless	99,409.00		99,409.00	
Division of Family Development:				
Special Initiative and Transportation Contract		126,978.00	126,978.00	
Division of Disability Services:				
Personal Assistance Services Program	124,009.00		124,009.00	
N.J. Department of Community Affairs:				
Handicapped Persons Recreational Opportunities Act	25,000.00		25,000.00	
N.J. Department of Environmental Protection:				
County Environmental Health (CEHA)		143,000.00	143,000.00	
Clean Communities Program		63,225.07	63,225.07	
Green Communities Program		3,000.00	3,000.00	
N.J. Office of Emergency Telecommunications:				
9-1-1 Coordination		25,000.00	25,000.00	
9-1-1 Consolidation in Sussex County		220,000.00	220,000.00	
U.S. Department of Transportation:				
NJ Transportation Trust Fund Authority - State Highway Projects - County Aid	1,875,000.00		1,875,000.00	
Allocation of Interest Earned on State Aid Highway Projects County Aid		32,337.28	32,337.28	
Job Access: Reverse Commute		25,200.00	25,200.00	
NJ Department of Law & Public Safety: Personal Services for Highway Traffic Safety		17,028.00	17,028.00	
N.J. Department of Transportation:				
Law Enforcement Agency Security Enhancement (LEASE)		65,333.33	65,333.33	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJS A 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
N.J. Office of Travel and Tourism				
2008 Birding and Nature Festival Marketing		\$ 8,000.00	\$ 8,000.00	
N.J. Department of State:				
Division of Archives and Records Committee:				
Public Archives and Records				
Infrastructure Support (PARIS)		79,300.00	79,300.00	
Highlands Water Protection and Planning Council				
Parcel Data/MOD IV		15,000.00	15,000.00	
U.S. Department of Housing and Urban Development				
B-06-SP-NJ-0656	\$ 297,000.00		297,000.00	
N.J. Department of Corrections:				
Agreement for Maintenance of State				
Inmates in County Jails	900,000.00		836,149.77	\$ 63,850.23 *
Reserve to Pay Debt Service -				
Health Center	200,000.00		200,000.00	
Reserve to Pay Vocational School				
Debt Service	100,000.00		100,000.00	
General Capital Fund Balance	150,000.00		150,000.00	
County Clerk (P.L. 2001, Ch. 370)	1,001,078.00		685,547.90	315,530.10 *
County Surrogate (P.L. 2001, Ch. 370)	61,976.00		56,436.38	5,539.62 *
County Sheriff (P.L. 2001, Ch. 370)	141,654.00		369,475.89	227,821.89
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	850,000.00		850,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor	53,000.00		53,000.00	
Sale of Municipal Assets-Capital Outlay	275,000.00		275,000.00	
County Transit-Transportation Agreements	225,000.00		405,919.09	180,919.09
Total Miscellaneous Revenue	26,460,152.14	4,935,643.99	33,157,541.17	1,761,745.04
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	68,490,715.00		68,490,715.00	
Budget Totals	102,912,559.14	4,935,643.99	109,609,948.17	\$ 1,761,745.04
Nonbudget Revenue			1,711,446.63	
	\$ 102,912,559.14	\$ 4,935,643.99	\$ 111,321,394.80	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$	1,484,643.35
Less: Transfer to Trust Funds and Refunds		80,925.50
	\$	1,403,717.85

Interest:

Cash Received	\$	589,714.43
Due from Other Trust Funds		9,353.30
Due from General Capital Fund		211,225.86
	\$	810,293.59

Analysis of Nonbudget Revenue:

Cash Received:		
Welfare Surplus	\$	161,740.44
Planning Department		36,953.90
Jail Processing Fees		35,094.88
Telephone Income - Jail		89,295.47
Bid Specifications		6,717.50
Emergency Management /Bioterrorism Reimbursements		25,000.00
Miscellaneous Reimbursements and Insurance Refunds		271,555.34
Prior Year Refunds/Reimbursements		34,293.78
Medicare D Prescription Reimbursements		69,423.32
Union County - Juvenile Detention Center Fees		24,639.00
NJ Institute of Technology-Salary Reimbursement		54,294.00
Library and Health Administration Reimbursement		162,779.00
Insurance Refunds		118,977.12
Bail Forfeitures		2,914.74
Title IV-D Probation Facility Reimbursement		161,567.96
Public Health Priority Funding Excess-Administrative Reimbursement		54,028.30
Mental Health Salary Reimbursement		17,500.00
Various County Departments Revenue		22,961.37
Auction Revenue		9,574.19
Pension Reimbursements		321,552.00
Roadway/Driveway Openings and Violation Assessments		16,850.00
Other Miscellaneous Revenue		13,734.32
	\$	1,711,446.63

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 120,465.00	\$ 120,465.00	\$ 120,405.36	\$ 59.64	
Other Expenses:					
Annual Audit	119,226.00	119,226.00	119,226.00		
Miscellaneous Other Expenses	26,900.00	25,355.00	17,722.54	7,632.46	
County Administrator's Office:					
Salaries and Wages	210,953.00	210,953.00	210,852.90	100.10	
Other Expenses	22,580.00	24,125.00	22,463.30	1,661.70	
Budget Management:					
Salaries and Wages	116,069.00	116,069.00	116,068.69	0.31	
Other Expenses	1,925.00	1,925.00	1,903.07	21.93	
Technology & Information Management:					
Salaries and Wages	328,836.00	326,600.00	293,919.08	32,680.92	
Other Expenses	470,495.00	457,895.00	425,635.69	32,259.31	
Office of Geographical Information Systems:					
Salaries and Wages	151,816.00	151,816.00	150,458.76	1,357.24	
Other Expenses	73,935.00	73,935.00	70,083.85	3,851.15	
Central Services:					
Salaries and Wages	52,222.00	52,478.00	52,477.18	0.82	
Other Expenses	9,450.00	9,450.00	6,128.90	3,321.10	
Office of the Treasury:					
County Treasurer's Office:					
Salaries and Wages	341,357.00	322,369.00	321,513.32	855.68	
Other Expenses	91,070.00	91,070.00	56,504.49	34,565.51	
County Counsel:					
Salaries and Wages	122,445.00	122,445.00	122,444.98	0.02	
Other Expenses	283,830.00	286,066.00	280,306.61	5,759.39	
County Adjuster's Office:					
Salaries and Wages	93,420.00	93,814.00	93,812.50	1.50	
Other Expenses	49,875.00	49,875.00	42,136.67	7,738.33	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
GENERAL GOVERNMENT:					
Employee Services:					
Salaries and Wages	\$ 232,825.00	\$ 232,825.00	\$ 230,869.81	\$ 1,955.19	
Other Expenses	91,495.00	91,495.00	81,123.08	10,371.92	
Clerk of the Board:					
Salaries and Wages	163,007.00	165,405.00	165,271.46	133.54	
Other Expenses	31,612.00	31,612.00	30,054.46	1,557.54	
Risk Management:					
Salaries and Wages	29,291.00	29,291.00	28,809.47	481.53	
Other Expenses	13,127.00	13,127.00	7,872.28	5,254.72	
County Clerk:					
Salaries and Wages	732,475.00	724,537.00	668,111.45	56,425.55	
Other Expenses:					
Elections	80,915.00	88,853.00	33,526.05	55,326.95	
Miscellaneous Other Expenses	181,906.00	181,906.00	169,137.59	12,768.41	
Prosecutor's Office:					
Salaries and Wages	3,619,336.00	3,589,336.00	3,505,769.62	83,566.38	
Other Expenses	599,395.00	629,395.00	458,033.52	171,361.48	
Purchasing Department:					
Salaries and Wages	130,886.00	130,886.00	130,805.58	80.42	
Other Expenses	18,540.00	18,540.00	10,554.42	7,985.58	
Facilities Management:					
Salaries and Wages	1,536,049.00	1,569,821.00	1,569,252.29	568.71	
Other Expenses	1,267,084.00	1,295,866.00	1,225,989.04	69,876.96	
Public Employees' Award Program:					
Other Expenses	6,750.00	6,750.00	3,204.95	3,545.05	
Insurance:					
Group Insurance Plan for Employees	9,395,606.00	9,468,198.00	9,452,483.83	15,714.17	
Workmen's Compensation	953,119.00	915,527.00	897,485.48	18,041.52	
Other Insurance Premiums	1,051,493.00	1,016,493.00	973,478.84	43,014.16	
TOTAL GENERAL GOVERNMENT	22,821,780.00	22,855,794.00	22,165,897.11	689,896.89	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
JUDICIARY:					
County Surrogate:					
Salaries and Wages	\$ 331,596.00	\$ 336,096.00	\$ 334,968.30	\$ 1,127.70	
Other Expenses	25,950.00	21,450.00	18,923.42	2,526.58	
Sheriff's Office (Judicial Functions):					
Salaries and Wages	1,488,200.00	1,488,200.00	1,480,054.41	8,145.59	
Other Expenses	85,065.00	85,065.00	79,464.61	5,600.39	
TOTAL JUDICIARY	1,930,811.00	1,930,811.00	1,913,410.74	17,400.26	
REGULATION:					
Sheriff's Office:					
Salaries and Wages	1,810,707.00	1,810,707.00	1,798,701.48	12,005.52	
Other Expenses	294,889.00	294,889.00	261,116.84	33,772.16	
Weights and Measures:					
Salaries and Wages	161,530.00	161,530.00	154,754.13	6,775.87	
Other Expenses	26,875.00	26,875.00	23,250.97	3,624.03	
Board of Taxation:					
Salaries and Wages	168,183.00	168,615.00	168,614.38	0.62	
Other Expenses	38,980.00	38,980.00	36,339.18	2,640.82	
County Medical Examiner:					
Salaries and Wages	101,547.00	101,547.00	97,886.64	3,660.36	
Other Expenses	143,543.00	143,543.00	139,982.74	3,560.26	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	146,255.00	146,255.00	142,775.40	3,479.60	
Other Expenses	14,550.00	14,550.00	13,640.97	909.03	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
REGULATION:					
Board of Elections:					
Salaries and Wages	\$ 241,681.00	\$ 231,343.00	\$ 223,917.20	\$ 7,425.80	
Other Expenses	359,160.00	369,498.00	214,083.29	155,414.71	
Fire Marshal:					
Salaries and Wages	45,975.00	45,975.00	44,060.41	1,914.59	
Other Expenses	23,412.00	23,412.00	21,298.36	2,113.64	
Fire Academy:					
Other Expenses	284,250.00	284,250.00	245,864.97	38,385.03	
Office of Emergency Management:					
Salaries and Wages	107,802.00	107,802.00	106,441.25	1,360.75	
Other Expenses	47,945.00	47,945.00	30,804.59	17,140.41	
Sussex County Planning Department:					
Salaries and Wages	380,459.00	380,459.00	341,348.91	39,110.09	
Other Expenses	230,792.00	230,792.00	115,290.63	115,501.37	
TOTAL REGULATION	4,628,535.00	4,628,967.00	4,180,172.34	448,794.66	
ROADS AND BRIDGES:					
Roads and Culverts:					
Salaries and Wages	3,160,672.00	3,160,672.00	3,146,409.46	14,262.54	
Other Expenses	1,896,660.00	1,896,660.00	1,833,194.86	63,465.14	
Bridges:					
Salaries and Wages	718,665.00	718,665.00	663,358.98	55,306.02	
Other Expenses	344,978.00	353,278.00	339,038.15	14,239.85	
Lighting of Highways and Bridges	28,900.00	28,900.00	28,900.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
ROADS AND BRIDGES:					
Traffic Lights:					
Other Expenses	\$ 60,400.00	\$ 60,400.00	\$ 57,520.12	\$ 2,879.88	
Engineering and Road Administration:					
Salaries and Wages	1,066,331.00	1,058,031.00	1,034,753.79	23,277.21	
Other Expenses	68,812.00	68,812.00	63,814.03	4,997.97	
TOTAL ROADS AND BRIDGES	7,345,418.00	7,345,418.00	7,166,989.39	178,428.61	
CORRECTIONAL AND PENAL:					
Jail:					
Salaries and Wages	6,402,926.00	6,490,233.00	6,489,841.98	391.02	
Other Expenses	1,473,453.00	1,711,453.00	1,422,800.04	288,652.96	
Juvenile Center:					
Salaries and Wages	1,039,494.00	952,187.00	907,032.72	45,154.28	
Other Expenses	379,742.00	379,742.00	301,739.81	78,002.19	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	475,354.00	475,354.00	455,011.53	20,342.47	
Other Expenses	66,555.00	66,555.00	51,270.49	15,284.51	
TOTAL CORRECTIONAL AND PENAL	9,837,524.00	10,075,524.00	9,627,696.57	447,827.43	
HEALTH AND WELFARE:					
Health Administration:					
Other Expenses	3,500.00	3,500.00		3,500.00	
Sussex County Chest Clinic:					
Salaries and Wages	53,210.00	53,210.00	43,893.23	9,316.77	
Other Expenses	3,100.00	3,100.00		3,100.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
HEALTH AND WELFARE:					
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	\$ 64,000.00	\$ 64,000.00	\$ 63,999.00	\$ 1.00	
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	20,000.00	20,000.00	20,000.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	44,000.00	44,000.00	44,000.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	83,125.00	83,125.00	83,125.00		
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	27,000.00	27,000.00	27,000.00		
Aid to Advance Housing (NJSA 40A:23-8.28)	36,155.00	36,155.00	35,584.95	570.05	
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	107,000.00	107,000.00	107,000.00		
Aid to Sussex County Help Line (R.S. 40:23-8.28)	4,125.00	4,125.00	4,125.00		
Mosquito Control:					
Salaries and Wages	213,523.00	213,523.00	189,440.82	24,082.18	
Other Expenses	139,581.00	139,581.00	138,491.63	1,089.37	
Mental Health Administration:					
Salaries and Wages	19,665.00	19,665.00	17,745.52	1,919.48	
Other Expenses	6,000.00	6,000.00	5,989.99	10.01	
Health and Human Services Administration:					
Salaries and Wages	354,782.00	354,782.00	350,569.66	4,212.34	
Other Expenses	14,490.00	14,490.00	8,976.68	5,513.32	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)	1,916,392.00	1,916,392.00	1,916,392.00		
Developmental Disabilities - State Share of Costs	1,477,233.00	1,477,233.00	1,477,233.00		
Patients in UMDNJ & CMHC	6,691.00	6,691.00	6,691.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
County Welfare Agency:					
Administration	\$ 872,869.00	\$ 872,869.00	\$ 872,869.00		
Services	150,392.00	150,392.00	150,392.00		
Assistance for Dependent Children	49,769.00	49,769.00	49,769.00		
Assistance to Supplemental Security Income Recipients	219,653.00	219,653.00	219,653.00		
Division of Youth and Family Services	616,564.00	616,564.00	616,564.00		
Juveniles in Need of Supervision (NJS 2A:4-42):					
Other Expenses	13,800.00	13,800.00		\$ 13,800.00	
Welfare Home:					
Salaries and Wages	4,853,450.00	4,514,450.00	4,466,720.49		47,729.51
Other Expenses	1,475,436.00	1,576,436.00	1,432,825.02		143,610.98
Office on Aging:					
Salaries and Wages	175,006.00	175,006.00	169,341.90		5,664.10
Other Expenses	7,700.00	7,700.00	7,108.44		591.56
County Nutrition Projects:					
Salaries and Wages	20,978.00	20,978.00	20,978.00		
Other Expenses	110,604.00	110,604.00	80,288.87		30,315.13
Veterans' Grave Registration:					
Salaries and Wages	3,661.00	3,661.00	3,660.95		0.05
Other Expenses	9,253.00	9,253.00	9,132.37		120.63
Aid to SCMUA - Solid Waste Bonds (NJS 40A:4-87 +\$354,349.96)	1,218,643.00	1,572,992.96	1,572,992.96		
Uniform Construction Code:					
Appeal Board:					
Other Expenses	4,825.00	4,825.00	4,665.23		159.77

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
Legal Aid:					
Other Expenses	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00		
Aid to People Help (NJSA 44:1-1,1-88,1-128)	5,800.00	5,800.00	5,800.00		
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	8,000.00	8,000.00	8,000.00		
Office of Community Services:					
Salaries and Wages	19,763.00	19,763.00	16,846.30	\$ 2,916.70	
Other Expenses	30,621.00	30,621.00	25,293.19	5,327.81	
Aid to Samaritan Inn - Homeless	30,875.00	30,875.00	30,875.00		
TOTAL HEALTH AND WELFARE	14,510,234.00	14,626,583.96	14,323,033.20	303,550.76	
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	94,516.00	94,516.00	80,418.20	14,097.80	
Other Expenses	26,325.00	26,325.00	17,047.30	9,277.70	
County Vocational School	7,304,504.00	7,304,504.00	7,304,504.00		
Farm and Home Demonstration:					
Salaries and Wages	147,968.00	147,968.00	133,146.40	14,821.60	
Other Expenses	24,790.00	24,790.00	24,649.19	140.81	
Community College Agency (NJS 18A:64A-30 et seq.)	4,523,500.00	4,523,500.00	4,523,500.00		
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	280,000.00	280,000.00	205,180.13	74,819.87	
TOTAL EDUCATIONAL	12,401,603.00	12,401,603.00	12,288,445.22	113,157.78	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
UNCLASSIFIED:					
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	\$ 8,100.00	\$ 8,100.00	\$ 8,100.00		
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Transit:					
Salaries and Wages	448,575.00	448,575.00	336,196.68	\$ 112,378.32	
Other Expenses	5,520.00	5,520.00	1,179.46	4,340.54	
Provisions for Salary Adjustments	4,132.00				
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	15,000.00	15,000.00	15,000.00		
Motor Pool:					
Salaries and Wages	769,944.00	769,944.00	660,290.26	109,653.74	
Other Expenses	78,319.00	78,319.00	65,700.72	12,618.28	
Indirect Cost Rate Study:					
Contractual	16,350.00	16,350.00	16,350.00		
Utilities:					
Heating Fuel	47,000.00	11,086.00	11,085.50	0.50	
Electricity	1,013,495.00	1,019,095.00	1,013,495.00	5,600.00	
Gas (Natural or Propane)	350,000.00	350,000.00	345,000.00	5,000.00	
Garbage and Trash Removal	75,000.00	75,000.00	74,525.85	474.15	
County Matching Funds for Grants	402,209.00	66,255.00		66,255.00	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	48,265.00	48,265.00	48,265.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
UNCLASSIFIED:					
Matching Funds For the Following Grants:					
Juvenile Accountability Incentive Block Grant		\$ 1,018.00	\$ 1,018.00		
Alcoholism Service Program	\$ 41,665.00	41,665.00	41,665.00		
Human Services Advisory Council	16,026.00	16,026.00	16,026.00		
Handicapped Persons Recreation Opportunities Act	5,000.00	5,000.00	5,000.00		
Special Child Health, Case Management		36,548.00	36,548.00		
Early Intervention Services, Service Coordination		46,240.00	46,240.00		
FTA, Section 5311 Operating Grant		204,373.00	204,373.00		
USDOJ County Gang, Gun and Narcotics Task Force Grant		47,775.00	47,775.00		
		<u>47,775.00</u>	<u>47,775.00</u>		
TOTAL UNCLASSIFIED	<u>3,345,600.00</u>	<u>3,311,154.00</u>	<u>2,994,833.47</u>	<u>\$ 316,320.53</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ DEPARTMENT OF HUMAN SERVICES:					
Medicaid Peer Grouping -					
Handicapped and Elderly Services	164,422.00	164,422.00	164,422.00		
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Case Management Services - Handicapped Children:					
#08-273-EIP-L-3 (NJSA 40A:4-87 + \$298,737.00)		298,737.00	298,737.00		
Alcohol Program #04-541-ADA-C-0	284,802.00	284,802.00	284,802.00		
Right-to-Know #04-2241-RTK (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Public Health Preparedness and Response for BioTerrorism (NJSA 40A:4-87 + \$389,136.00)		389,136.00	389,136.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Special Programs for Aging:					
Title III (NJSA 40A:4-87 + \$241,239.00)	\$ 209,951.00	\$ 451,190.00	\$ 451,190.00		
Office on Aging Area Plan Grant -					
State Matching Funds					
(NJSA 40A:4-87 + \$22,671.00)	16,524.00	39,195.00	39,195.00		
Weekend Home Delivered Meals	13,000.00	13,000.00	13,000.00		
Safe Housing and Transportation					
Program	11,490.00	11,490.00	11,490.00		
Cost of Living Allowance					
(NJSA 40A:4-87 + \$2,797.00)	49,254.00	52,051.00	52,051.00		
Social Services Block Grant	13,192.00	13,192.00	13,192.00		
Home Delivered Meals	19,486.00	19,486.00	19,486.00		
Care Management Quality Assurance	23,810.00	23,810.00	23,810.00		
State Aid Reimbursement	58,000.00	58,000.00	58,000.00		
Adult Protective Services for Vulnerable					
Adults (NJSA 40A:4-87 + \$1,000.00)	73,632.00	74,632.00	74,632.00		
Senior Health Insurance Program (NJSA 40A:4-87 + \$6,500.00)	11,800.00	18,300.00	18,300.00		
Healthcare Facility Emergency Preparedness	25,000.00	25,000.00	25,000.00		
Seniors Farmers Market Nutrition (NJSA 40A:4-87 + \$1,000.00)		1,000.00	1,000.00		
NJ Comprehensive Cancer Control Plan (NJSA 40A: 4-87 +\$65,000.00)		65,000.00	65,000.00		
Tobacco Age of Sale Enforcement (TASE) Program					
(NJSA 40A: 4-87 +\$7,560.00)		7,560.00	7,560.00		
U.S.D.A. Reimbursement (NJSA 40A:4-87 + \$27,207.00)	8,146.00	35,353.00	35,353.00		
NEW JERSEY OFFICE of TRAVEL AND TOURISM:					
2008 Birding and Nature Festival Cooperative Marketing Grant					
(NJSA 40A: 4-87 +\$8,000.00)		8,000.00	8,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HUMAN SERVICES:					
Division of Youth & Family Services:					
Human Services Advisory Council/Child Abuse/Missing Children	\$ 73,836.00	\$ 73,836.00	\$ 73,836.00		
Youth Incentive Program #08BDUN	36,874.00	36,874.00	36,874.00		
Division of Economic Assistance:					
Social Services for the Homeless #H0419	99,409.00	99,409.00	99,409.00		
Division of Family Development:					
Special Initiative & Transportation Contract 7/1/08-6/30/09 (NJSA 40A:4-87 + \$126,978.00)		126,978.00	126,978.00		
Division of Disability Services:					
Personal Assistance Service Program	124,009.00	124,009.00	124,009.00		
NJ DEPARTMENT OF COMMUNITY AFFAIRS:					
Handicapped Person's Recreational Opportunities Act #03-6126-00	25,000.00	25,000.00	25,000.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Citizen Corps and Community Emergency Response Team	1,000.00	1,000.00	1,000.00		
State Homeland Security Grant Program (NJSA 40A:4-87 +\$489,104.96)		489,104.96	489,104.96		
Hazardous Materials Emergency Preparedness (NJSA 40A:4-87 +\$8,119.13)		8,119.13	8,119.13		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.00)		\$ 9,000.00	\$ 9,000.00		
NJ TRANSIT CORPORATION:					
Senior Citizen & Disabled Resident Transportation Assistance Program: 2008/09 (NJSA 40A:4-87 +\$29,527.26)	\$ 627,776.00	657,303.26	657,303.26		
Federal Transit Administration - Section 5311 Grants: Operating/Nonoperating 2008/09 (NJSA 40A:4-87 + \$613,119.00)		613,119.00	613,119.00		
Job Access: Reverse Commute (NJSA 40A: 4-87 +\$25,200.00)		25,200.00	25,200.00		
NJ DEPARTMENT OF THE TREASURY:					
GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse	192,683.00	192,683.00	192,683.00		
NJ DEPARTMENT OF STATE:					
Division of Archives and Records Committee Public Archives and Records Infrastructure Support (NJSA 40A:4-87 + 79,300.00)		79,300.00	79,300.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Program (NJSA 40A:4-87 + \$143,000.00)		143,000.00	143,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
Division of Solid Waste Administration -					
Clean Communities Program					
		\$ 63,225.07	\$ 63,225.07		
		(NJSA 40A:4-87 + \$63,225.07)			
		3,000.00	3,000.00		
		Green Communities Program (NJSA 40:4-87 +\$3,000.00)			
HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL					
County Planning Assistance Grants					
		15,000.00	15,000.00		
		(NJSA 40A:4-87 +\$15,000.00)			
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program					
		371,270.00	371,270.00		
		(NJSA 40:4-87 +\$371,270.00)			
State Facilities Education Act					
		31,500.00	31,500.00		
		(NJSA 40A:4-87 + \$31,500.00)			
NJ Division of Criminal Justice -					
	\$ 15,580.14	15,580.14	15,580.14		
		Body Armor Replacement Fund			
	126,000.00	126,000.00	126,000.00		
		County Prosecutor's Insurance Fraud Reimbursement			
	47,775.00	95,550.00	95,550.00		
		2008 County Gang, Gun & Narcotics Task Force			
		(NJSA 40A:4-87 + \$47,775.00)			
		Community Oriented Policing Services (COPS)			
		935,300.00	935,300.00		
		2008 Technology Grant (NJSA 40A:4-87 +\$935,300.00)			
NJ DEPARTMENT OF TRANSPORTATION:					
		65,333.33	65,333.33		
		Law Enforcement Agency Security Enhancement (LEASE)			
		(NJSA 40A:4-87 + \$65,333.33)			

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF JUSTICE:					
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Victim and Witness Advocacy Fund Supplemental Program (NJSA 40A:4-87 + \$13,200.00)		\$ 13,200.00	\$ 13,200.00		
LLEBG, Megan's Law-Sex Offender Internet Registry	\$ 5,250.00	5,250.00	5,250.00		
Megan's JAG 1-23LL-05 (NJSA 40A: 4-87 +\$4,471.00)		4,471.00	4,471.00		
Project Vision Grant #PV-20-05 (NJSA 40A:4-87 +\$43,750.00)		43,750.00	43,750.00		
Sexual Assault Nurse Examiner	83,621.00	83,621.00	83,621.00		
Domestic Violence Victim Assistance: (NJSA 40A:4-87 + \$72,113.00)		72,113.00	72,113.00		
Juvenile Accountability Incentive Block Grant (NJSA 40A:4-87 +\$9,161.00)		9,161.00	9,161.00		
National Criminal History Improvement Grant (NJSA 40A:4-87 +\$4,255.00)		4,255.00	4,255.00		
Division of Highway Traffic Safety Obey the Signs Grant (NJSA 40A:4-87 +\$4,000.00)		4,000.00	4,000.00		
Domestic Violence Municipal Court Prosecution Pilot	56,046.00	56,046.00	56,046.00		
US DEPARTMENT OF TRANSPORTATION:					
State Highway Projects - County Aid	1,875,000.00	1,875,000.00	1,875,000.00		
Allocation of Interest Earned on State Aid Highway Projects County Aid (NJSA 40A:4-87 +\$32,337.28)		32,337.28	32,337.28		
NJ Department of Law & Public Safety: Personal Services (NJSA 40A:4-87 +\$17,028.00)		17,028.00	17,028.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
EDI - Special Project Grant #B-06-SP-NJ-0656					
Special Project-Sussex County Fairgrounds	\$ 297,000.00	\$ 297,000.00	\$ 297,000.00		
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS:					
9-1-1 Coordination in Sussex County (NJSA 40A: 4-87 +\$25,000.00)		25,000.00	25,000.00		
9-1-1 Consolidation in Sussex County (NJSA 40A: +\$220,000.00)		220,000.00	220,000.00		
	<u>4,669,368.14</u>	<u>9,250,662.17</u>	<u>9,250,662.17</u>		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE					
	<u>4,669,368.14</u>	<u>9,250,662.17</u>	<u>9,250,662.17</u>		
TOTAL OPERATIONS	<u>81,490,873.14</u>	<u>86,426,517.13</u>	<u>83,911,140.21</u>	<u>\$ 2,515,376.92</u>	
Detail:					
Salaries and Wages	33,008,002.00	32,628,822.00	31,860,021.83	768,800.17	
Other Expenses	48,482,871.14	53,797,695.13	52,051,118.38	1,746,576.75	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	290,000.00	290,000.00	290,000.00		
Purchase Computers (Replacements and Additions)	228,000.00	228,000.00	74,537.68	153,462.32	
Various Facilities Improvements	172,000.00	172,000.00	172,000.00		
Acquisition of County Right of Way	20,000.00	20,000.00	881.50	19,118.50	
	<u>710,000.00</u>	<u>710,000.00</u>	<u>537,419.18</u>	<u>172,580.82</u>	
TOTAL CAPITAL IMPROVEMENTS					

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	\$ 1,110,000.00	\$ 1,110,000.00	\$ 1,110,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,261,000.00	2,261,000.00	2,261,000.00		
Vocational School Bonds	380,000.00	380,000.00	380,000.00		
Other Bonds	7,505,000.00	7,505,000.00	7,505,000.00		
Interest on Bonds:					
County College Bonds	559,221.00	559,221.00	559,221.00		
State Aid - County College Bonds	464,880.00	464,880.00	464,879.50		\$ 0.50
Vocational School Bonds	132,430.00	132,430.00	132,430.00		
Other Bonds	2,478,920.00	2,478,920.00	2,478,919.65		0.35
New Jersey Economic Development Authority Loan:					
Principal	6,800.00	6,800.00	6,800.00		
Interest	204.00	204.00	204.00		
TOTAL DEBT SERVICE	<u>14,898,455.00</u>	<u>14,898,455.00</u>	<u>14,898,454.15</u>		<u>0.85</u>

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEFERRED CHARGES:					
Emergency Authorizations	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00		
Prior Year's Bills	128,000.00	128,000.00	126,792.24		\$ 1,207.76
Deferred Charges to Future Taxation Unfunded:					
Various Capital Improvements Ord. #07-01	2,000.00	2,000.00	2,000.00		
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	1,528,384.00	1,528,384.00	1,430,783.30	\$ 97,600.70	
Social Security System (OASI)	2,540,204.00	2,540,204.00	2,482,476.92	57,727.08	
Unemployment Compensation					
Insurinee (NJSA 43:21-3 et. seq.)	88,640.00	88,640.00	82,894.67	5,745.33	
Police & Firemen's Retirement System	1,491,003.00	1,491,003.00	1,491,003.00		
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	<u>5,813,231.00</u>	<u>5,813,231.00</u>	<u>5,650,950.13</u>	<u>161,073.11</u>	<u>1,207.76</u>
Subtotal General Appropriations for County Purposes	<u>102,912,559.14</u>	<u>107,848,203.13</u>	<u>104,997,963.67</u>	<u>2,849,030.85</u>	<u>1,208.61</u>
TOTAL GENERAL APPROPRIATIONS	<u>\$ 102,912,559.14</u>	<u>\$ 107,848,203.13</u>	<u>\$ 104,997,963.67</u>	<u>\$ 2,849,030.85</u>	<u>\$ 1,208.61</u>

Ref.

A

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

		Analysis of	
	<u>Ref.</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>
Adopted Budget		\$ 102,912,559.14	
Appropriation by NJSA 40A:4-87		4,935,643.99	
		\$ 107,848,203.13	
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed			\$ 94,041,469.87
Encumbrances Payable	A		2,387,839.47
Deferred Charge-Emergency Authorization (40A:4-47)			35,000.00
Transfer to Grant Fund Expenditures:			
Federal Programs			5,959,142.37
State Programs			3,690,164.80
			106,113,616.51
Less: Appropriation Refunds			1,115,652.84
			\$ 104,997,963.67

COUNTY OF SUSSEX
2008
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2008	2007
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 10,155,091.58	\$ 5,696,007.50
Investments		16,470,907.17	16,470,907.17
	B-2	26,625,998.75	22,166,914.67
Added and Omitted Open Space Taxes Receivable	B-3	27,539.03	76,250.75
Due from Current Fund	A	1,924,577.87	2,054,719.47
Due from Special Revenue - County Health Fund - Reserve for Accrued Sick and Vacation	D	68,025.65	68,025.65
Due from Special Revenue - County Library Fund - Reserve for Accrued Sick and Vacation	E	50,000.00	50,000.00
<u>TOTAL ASSETS</u>		<u>\$ 28,696,141.30</u>	<u>\$ 24,415,910.54</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Special Revenue - County Health Fund	D	\$ 77.03	\$ 77.03
Escrow/Other Deposits		518,450.99	431,460.05
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		1,636,165.72	1,648,100.50
Tax Appeal Fees		44,718.91	33,804.81
County Surrogate Fees		3,396.20	3,364.95
County Clerk Fees		205,001.00	226,571.96
County Sheriff Fees		38,819.37	29,030.17
Voluntary Life Insurance			810.20
State Unemployment Insurance		38,588.92	90,160.16
Forfeited Assets		230,773.28	78,086.09
Self Insurance Fund - Damage to County Vehicles		471,683.66	374,618.36
Self Insurance Fund - Prescription		99,097.34	26,021.65
Self Insurance Fund - Medical		100.00	
Environmental Quality Enforcement		93,545.01	69,426.20
Open Space		22,663,744.97	18,831,808.86
Weights and Measures		193,818.25	162,212.45
Work Release Program		6,923.23	6,372.17
Sheriff's Labor Assistance Program		55,203.34	56,783.18
Jail Inmate Interest Account		36,304.45	82,712.99
Employee Flexible Spending Account		8,169.98	3,725.38
Prosecutor's US Treasury Account		153,131.54	58,110.12
Accrued Sick and Vacation		1,819,600.83	1,823,825.98
Snow Removal		343,745.85	343,745.85
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 28,696,141.30</u>	<u>\$ 24,415,910.54</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
TRUST FUNDS
STATEMENT OF FUND BALANCE

B-1

	<u>Ref.</u>	
Balance December 31, 2007	B	<u>\$ 35,081.43</u>
Balance December 31, 2008	B	<u><u>\$ 35,081.43</u></u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
2008
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2008	2007
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 10,371,613.68	\$ 14,192,797.49
Investments		4,478,201.11	7,347,017.98
	C-2	<u>14,849,814.79</u>	<u>21,539,815.47</u>
Accounts Receivable:			
NJ Department of Community Affairs			300,000.00
NJ Department of Transportation		9,130,271.26	9,130,271.26
Deferred Charges to Future Taxation:			
Funded		83,907,800.00	95,170,600.00
Unfunded	C-4	<u>7,978,407.26</u>	<u>3,383,410.68</u>
<u>TOTAL ASSETS</u>		<u>\$ 115,866,293.31</u>	<u>\$ 129,524,097.41</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 3,504,000.00	
General Improvement Serial Bonds	C-8	57,469,000.00	\$ 64,974,000.00
Vocational School Serial Bonds	C-8	2,730,000.00	3,110,000.00
County College Bonds	C-8	13,694,000.00	14,804,000.00
County College Bonds (Chapter 12)	C-8	10,008,000.00	12,269,000.00
Economic Development Loan Payable	C-9	6,800.00	13,600.00
Improvement Authorizations:			
Funded	C-6	17,947,308.42	25,528,946.03
Unfunded	C-6	5,701,966.67	2,939,364.42
Capital Improvement Fund	C-5	711,732.56	716,732.56
Due to State of NJ - Chapter 12 Bonds		308,807.50	273,087.51
Due to Current Fund	A	6,938.76	1,400,712.90
Reserve for:			
Payment of Vocational School Debt Service		389,892.39	229,001.00
Payment of Debt Service		652,174.89	831,926.44
Future Capital Projects:			
Departmental Improvements		53,300.00	91,028.80
Historic Court House/County Clerk's Office		900,000.00	900,000.00
NJ Department of Transportation Grants -			
Bridge Improvements		554,718.45	530,900.68
Arbitrage Rebate		776,757.16	509,611.33
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	<u>365,896.51</u>	<u>317,185.74</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 115,866,293.31</u>	<u>\$ 129,524,097.41</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2007	C	\$ 317,185.74
Increased by:		
Premiums on Sale of Bond Anticipation Notes		\$ 17,669.06
Cancellation of Fully Funded Improvement Authorizations		<u>181,041.71</u>
		<u>198,710.77</u>
		<u>515,896.51</u>
Decreased by:		
Due to Current Fund as Anticipated Revenue		<u>150,000.00</u>
Balance December 31, 2008	C	<u><u>\$ 365,896.51</u></u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
2008
COUNTY HEALTH FUND

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2008	2007
<u>ASSETS</u>			
Change Funds		\$ 100.00	\$ 100.00
		100.00	100.00
Due from Current Fund	A	1,641,138.73	\$ 1,933,378.56
Due from Other Trust Funds - Open Space	B	77.03	77.03
Receivables with Full Reserves:			
Health Taxes Receivable	D-5	9.32	9.32
Added and Omitted Taxes Receivable	D-5	9,132.71	21,138.05
Revenue Accounts Receivable		20,648.75	38,680.75
		<u>29,790.78</u>	<u>59,828.12</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,671,106.54</u>	<u>\$ 1,993,383.71</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 101,925.32	\$ 272,065.86
Encumbered	D-3;D-6	32,161.94	68,977.03
Total Appropriation Reserves		<u>134,087.26</u>	<u>341,042.89</u>
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation	B	68,025.65	68,025.65
		202,112.91	409,068.54
Reserve for Receivables		29,790.78	59,828.12
Fund Balance	D-I	1,439,202.85	1,524,487.05
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 1,671,106.54</u>	<u>\$ 1,993,383.71</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE

	Ref.	<u>Year Ended December 31,</u>	
		<u>2008</u>	<u>2007</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 551,054.00	\$ 500,000.00
Receipts from Current and Prior year Taxes		1,537,729.00	1,641,706.00
Miscellaneous Revenue Anticipated		246,889.20	340,783.75
Nonbudget Revenue		38,345.09	15,429.30
Other Credits to Income:			
Collection of Added and Omitted Taxes		21,138.33	14,221.45
Unexpended Balance of Appropriation Reserves		313,985.18	483,059.68
		<u>2,709,140.80</u>	<u>2,995,200.18</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,362,822.00	1,398,871.00
Other Expenses		880,549.00	897,423.00
		<u>2,243,371.00</u>	<u>2,296,294.00</u>
Excess in Revenue		465,769.80	698,906.18
<u>Fund Balance</u>			
Balance January 1		1,524,487.05	1,325,580.87
		<u>1,990,256.85</u>	<u>2,024,487.05</u>
Decreased by:			
Utilization as Anticipated Revenue		551,054.00	500,000.00
Balance December 31	D	<u>\$ 1,439,202.85</u>	<u>\$ 1,524,487.05</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008

	Anticipated	Realized	Excess
Fund Balance Anticipated	\$ 551,054.00	\$ 551,054.00	
Miscellaneous Revenue:			
Public Health Priority Funds	30,776.00	30,776.00	
Public Health Priority Funds, Supplemental Fees, P.L. 2003	123,812.00	216,113.20	\$ 92,301.20
Total Miscellaneous Revenue	154,588.00	246,889.20	92,301.20
Amount to be Raised by Taxes for Support of County Health Budget:			
Local Tax for County Health Purposes	1,537,729.00	1,537,729.00	
Budget Totals	2,243,371.00	2,335,672.20	92,301.20
Nonbudget Revenue		38,345.09	38,345.09
	\$ 2,243,371.00	\$ 2,374,017.29	\$ 130,646.29
<u>Analysis of Nonbudget Revenue:</u>			
Miscellaneous Reimbursements		\$ 38,345.09	

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
County Health Operations:				
Salaries and Wages	\$ 1,361,046.00	\$ 1,346,046.00	\$ 1,323,100.26	\$ 22,945.74
Other Expenses	851,549.00	880,549.00	801,569.42	78,979.58
Public Health Priority Funds:				
Salaries and Wages	<u>30,776.00</u>	<u>16,776.00</u>	<u>16,776.00</u>	
	<u>\$ 2,243,371.00</u>	<u>\$ 2,243,371.00</u>	<u>\$ 2,141,445.68</u>	<u>\$ 101,925.32</u>

Ref.

D

Cash Disbursed		\$ 2,166,691.51
Encumbrances	D	<u>32,161.94</u>
		2,198,853.45
Less: Refunds		<u>57,407.77</u>
		<u>\$ 2,141,445.68</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
2008
COUNTY LIBRARY FUND

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2008	2007
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 1,413,798.73	\$ 1,320,233.31
Investments		602,371.90	583,515.95
	E-4	2,016,170.63	1,903,749.26
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	21,021.78	51,301.91
Library Taxes Receivable	E-5	20.00	20.00
Revenue Accounts Receivable		8,344.52	8,123.80
		29,386.30	59,445.71
<u>TOTAL ASSETS</u>		<u>\$ 2,045,556.93</u>	<u>\$ 1,963,194.97</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 384,669.55	\$ 371,041.61
Encumbered	E-3;E-6	257,402.40	324,963.45
Total Appropriation Reserves		642,071.95	696,005.06
Accounts Payable - Vendors		37,910.90	8,222.15
Due to Other Trust Funds-Reserve for Accrued			
Sick and Vacation	B	50,000.00	50,000.00
Deferred Revenue:			
Unrestricted State per Capita Library Aid		102,084.00	108,191.00
Reserve for Donations		262,675.98	219,675.98
		1,094,742.83	1,082,094.19
Reserve for Receivables		29,386.30	59,445.71
Fund Balance	E-1	921,427.80	821,655.07
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,045,556.93</u>	<u>\$ 1,963,194.97</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE

	Ref.	Year Ended December 31,	
		2008	2007
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 548,269.00	\$ 443,269.00
Receipts from Current Taxes		4,765,620.00	4,610,000.00
Miscellaneous Revenue Anticipated		108,191.00	130,526.00
Nonbudget Revenue		200,861.90	239,809.53
Other Credits to Income:			
Collection of Added and Omitted Taxes		51,425.53	54,112.36
Unexpended Balance of Appropriation Reserves		395,754.30	347,150.76
 Total Income		<u>6,070,121.73</u>	<u>5,824,867.65</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,618,197.00	2,534,136.00
Other Expenses		2,803,883.00	2,647,365.00
 Total Expenditures		<u>5,422,080.00</u>	<u>5,181,501.00</u>
 Excess in Revenue		648,041.73	643,366.65
 <u>Fund Balance</u>			
Balance January 1		821,655.07	621,557.42
		<u>1,469,696.80</u>	<u>1,264,924.07</u>
Decreased by:			
Utilization as Anticipated Revenue		548,269.00	443,269.00
 Balance December 31	E	<u>\$ 921,427.80</u>	<u>\$ 821,655.07</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008

	<u>Budget</u>	<u>Realized</u>	<u>Excess</u>
Fund Balance Anticipated	\$ 548,269.00	\$ 548,269.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	108,191.00	108,191.00	
	<u>108,191.00</u>	<u>108,191.00</u>	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	4,765,620.00	4,765,620.00	
Budget Totals	5,422,080.00	5,422,080.00	
Nonbudget Revenue		200,861.90	\$ 200,861.90
	<u>\$ 5,422,080.00</u>	<u>\$ 5,622,941.90</u>	<u>\$ 200,861.90</u>

Analysis of Nonbudget Revenue:

Fees	\$ 143,999.01
Refunds of Prior Year Expenses	10,680.94
Interest on Investments	<u>46,181.95</u>
	<u>\$ 200,861.90</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008

	Appropriation		Expended by	
	Final Budget	Budget After Modification	Paid or Charged	Reserved
County Library Operations:				
Salaries and Wages	\$ 2,618,197.00	\$ 2,618,197.00	\$ 2,466,681.95	\$ 151,515.05
Other Expenses	2,803,883.00	2,803,883.00	2,570,728.50	233,154.50
	\$ 5,422,080.00	\$ 5,422,080.00	\$ 5,037,410.45	\$ 384,669.55
<u>Ref.</u>				E
<u>Ref.</u>			\$ 4,780,750.44	
E			257,402.40	
			5,038,152.84	
Less: Refunds			742.39	
			\$ 5,037,410.45	

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX
2008
BOND & INTEREST FUND
(NOT APPLICABLE)

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

Except as noted below, the financial statements of the County of Sussex include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County of Sussex, as required by N.J.S. 40A:5-5. Accordingly, the financial statements of the County of Sussex do not include the operations of the County Community College, County Municipal Utilities Authority or the County Vocational School, inasmuch as their activities are administered by separate boards. The operations of the County Welfare Agency have also been excluded inasmuch as they serve as an agent of the State of New Jersey and their records are maintained separately.

Governmental Accounting Standards Board ("GASB") Codification Section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. The basic criterion for inclusion or exclusion from the financial reporting entity is the exercise of oversight responsibility over agencies, boards and commissions by the primary government. The exercise of oversight responsibility includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. In addition, certain legally separate, tax-exempt entities that meet specific criteria (i.e., benefit of economic resources, access/entitlement to resources, and significance) should be included in the financial reporting entities. As the financial reporting entity was established in accordance with New Jersey statutes, the requirements of GASB Codification Section 2100 were not followed and, accordingly, the reporting entity could be different from accounting principles generally accepted in the United States of America.

Financial Statements for each of the component units may be obtained from the entity's administrative offices.

Sussex County Community College
 College Hill
 Newton, NJ 07868

Sussex County Municipal Utilities Authority
 34 South Route 94
 Lafayette, NJ 07848

Sussex County Division of Social
 Services
 83 Spring Street
 PO Box 218
 Newton, NJ 07860

Sussex County Technical School
 105 North Church Road
 Sparta, NJ 07871

B. Description of Funds

The accounting policies of the County of Sussex conform to the accounting principles applicable to municipalities and counties which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County of Sussex accounts for its financial transactions through the following separate funds:

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
 (Continued)

Note 1: Summary of Significant Accounting Policies (Cont'd)

B. Description of Funds (Cont'd)

Current Fund - Resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

Trust Funds - Receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - Receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

Special Revenue - County Health Fund - Resources and expenditures for the operations of the County Health Division.

Special Revenue - County Library Fund - Resources and expenditures for the operations of the County Library system.

Bond and Interest Fund - Deposits and payments of bond principal and interest. This Fund is not applicable to the County's operations.

C. Basis of Accounting

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounting policies of the County of Sussex conform to the accounting principles applicable to municipalities and counties which have been prescribed by the Division which differ in certain respects from accounting principles generally accepted in the United States of America applicable to local governmental units. The more significant policies in New Jersey follow.

Revenue is recorded when received in cash except for the prepayment of future years' revenue and State and Federal Grant Funds which are recorded as revenue in the year they are anticipated in the budget. The amounts recorded as County taxes receivable have not been included in revenue. Amounts that are due to the County which are susceptible of accrual are recorded as receivables with offsetting reserves in the Current, Health and Library Funds. Expenditures are charged to operations generally based on budgeted amounts.

Exceptions to this general rule include:

1. Accumulated unpaid vacation, sick pay and other employee amounts are not accrued.
2. Prepaid expenses, such as insurance premiums applicable to subsequent periods, are charged to current budget appropriations in total.
3. Principal and interest on long-term debt are recognized when due.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 1: Summary of Significant Accounting Policies (Cont'd)

C. Basis of Accounting (Cont'd)

Expenditures, if any, in excess of appropriations, appropriation reserves or ordinances, become deferred charges which must be raised by future taxes. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements and constitute part of the statutory appropriation reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31 of each year and recorded as liabilities, except for amounts which may be cancelled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet additional encumbrances which have not been recorded as of December 31, for specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income.

The cash basis of accounting is followed in the Trust and General Capital Funds.

D. Deferred Charges to Future Taxation – The Capital Fund balance sheet includes both funded and unfunded deferred charges. Funded means that bonds have been issued and are being paid off on a serial basis. Unfunded means the debt has been authorized but not permanently financed. A county can eliminate an unfunded deferred charge by raising it in the budget or collecting a grant. The unfunded deferred charge may also be funded by selling bonds, by issuing loans or through capital lease purchase agreements.

E. Other significant accounting policies include:

Management Estimates – The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents – Amounts include petty cash, change funds, amounts on deposit, and short-term investments with original maturities of three months or less.

Investments – Investments are stated at cost or amortized cost, which approximates market.

Allowance for Uncollectible Accounts – A reserve for uncollectible grant receivables has been recorded in the Current Fund. This allowance has been established based on management's evaluation of its collection experience over the last several years.

Compensated Absences – Expenditures relating to unused vested accumulated vacation and sick pay are not recorded until paid.

Interfunds – 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 cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
 (Continued)

Note 1: Summary of Significant Accounting Policies (Cont'd)

E. Other significant accounting policies include: (Cont'd)

Fixed Assets - Property and equipment purchased by the Current and General Capital Funds are recorded as expenditures at the time of purchase and are not capitalized.

Grants Receivable - Grants receivable represent the total grant awards less amounts collected to date. Because the amount of grant funds to be collected is dependent on the total costs eligible for reimbursement, the actual amount collected may be less than the total amount awarded.

Had the County's financial statements been prepared under accounting principles generally accepted in the United States of America, encumbrances would not be considered as expenditures; appropriation reserves would not be recorded; revenue susceptible to accrual would have been reflected without offsetting reserves; Federal and State grants and assistance would be recognized when earned, not when awarded; and inventories would not be reflected as expenditures at the time of purchase.

- F. Budget/Budgetary Control – Annual appropriated budgets are usually prepared in the 1st quarter for the current operating and open space trust funds. The budget is submitted to the governing body and the State Division of Local Government Services. Additionally, budgets are prepared for the County Health and Library Fund which are approved by the governing body but do not require approval by the State Division of Local Government Services. The budgets are prepared using the cash basis of accounting. The legal level of budgetary control is established at the line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the flexible chart of accounts referenced in NJSA 40A. All budget amendments/transfers must be approved by the County during the year.

Note 2: Long-Term Debt

Summary of County Debt

The Local Bond Law governs the issuance of bonds to finance general County capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds. The County's full faith and credit and taxing power has been pledged to the payment of general obligation debt principal and interest.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 2: Long-Term Debt (Cont'd)

	December 31,		
	2008	2007	2006
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 87,411,800	\$ 95,170,600	\$ 97,626,400
Authorized but not Issued:			
General Bonds and Notes	4,474,407	3,383,411	3,732,300
	<u>91,886,207</u>	<u>98,554,011</u>	<u>101,358,700</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	652,175	831,927	782,685
Reserve to Pay Vocational School Bonds	389,892	229,001	198,066
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	10,008,000	12,269,000	11,335,000
Pension Refunding Bonds	3,125,000	3,330,000	3,505,000
	<u>14,175,067</u>	<u>16,659,928</u>	<u>15,820,751</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 77,711,140</u>	<u>\$ 81,894,083</u>	<u>\$ 85,537,949</u>

All debt issued for the Sussex County Community College is a direct obligation of the County.

The Sussex County Vocational School is a Type I School District; therefore, according to statute, the County is responsible for all debt authorized by the Vocational School.

Summary of Municipal Debt Issued and Outstanding - Prior Year

Fund	Balance 12/31/2006	Additions	Retirements	Balance 12/31/2007
Serial Bonds:				
General Capital Fund	\$ 95,606,000.00	\$ 9,720,000.00	\$ 10,169,000.00	\$ 95,157,000.00
Bond Anticipation Notes:				
General Capital Fund	2,000,000.00		2,000,000.00	
Loans Payable:				
General Capital Fund:				
Economic Development Loan	20,400.00		6,800.00	13,600.00
	<u>\$ 97,626,400.00</u>	<u>\$ 9,720,000.00</u>	<u>\$ 12,175,800.00</u>	<u>\$ 95,170,600.00</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 2: Long-Term Debt (Cont'd)

Summary of Municipal Debt Issued and Outstanding - Current Year

Fund	Balance 12/31/2007	Additions	Retirements	Balance 12/31/2008
Serial Bonds:				
General Capital Fund	\$ 95,157,000.00		\$ 11,256,000.00	\$ 83,901,000.00
Bond Anticipation Notes:				
General Capital Fund		\$ 3,504,000.00		3,504,000.00
Loans Payable:				
General Capital Fund:				
Economic Development Loan	13,600.00		6,800.00	6,800.00
	<u>\$ 95,170,600.00</u>	<u>\$ 3,504,000.00</u>	<u>\$ 11,262,800.00</u>	<u>\$ 87,411,800.00</u>

The County's debt issued and outstanding at December 31, 2008 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
02/01/2010	4.15%	\$ 200,000
07/15/2013	5.00%	470,000
07/01/2016	4.40%	840,000
09/01/2012	3.60-4.00%	750,000
09/01/2017	4.25-4.375%	470,000
		<u>2,730,000</u>

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
02/01/2010	4.15%	\$ 2,458,000
04/01/2009	4.00-4.125%	1,300,000
07/15/2013	5.00%	4,146,000
07/01/2012	4.20%	2,960,000
05/01/2021	5.30%	3,125,000
07/15/2014	3.25%	8,570,000
09/15/2011	2.375-3.41%	1,890,000
07/15/2014	3.625%	14,724,000
09/01/2019	4.00%	15,291,000
09/01/2017	3.75%	3,005,000
		<u>57,469,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 2: Long-Term Debt (Cont'd)

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$ 190,000
07/01/2014	4.20%	564,000
05/01/2015	3.125%	1,596,000
07/15/2015	3.625%	2,979,000
09/01/2021	4.00%	5,500,000
09/01/2022	3.75-4.00%	2,865,000
		<u>13,694,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
04/01/2009	6.00%	\$ 70,000
08/01/2011	5.20%	317,000
07/01/2014	4.30%	581,000
07/15/2009	2.75%	840,000
09/01/2026	4.125-4.25%	5,400,000
09/01/2022	3.75-4.00%	2,800,000
		<u>10,008,000</u>
Total Serial Bonds Outstanding		<u>\$83,901,000</u>

Bond Anticipation Notes

<u>Final Maturity</u>	<u>Rate</u>	
6/24/2009	2.50%	<u>\$ 3,504,000</u>

Economic Development Authority Loan

<u>Final Maturity</u>	<u>Rate</u>	
8/31/2009	1.50%	<u>\$ 6,800</u>
Total Debt Issued and Outstanding		<u>\$87,411,800</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .38%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 91,886,207</u>	<u>\$ 14,175,067</u>	<u>\$ 77,711,140</u>

Net Debt \$77,711,140 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended,
\$20,589,466,323 = .38%.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 2: Long-Term Debt (Cont'd)

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

2% Average Equalized Valuation of Real Property	\$ 411,789,326
Net Debt	77,711,140
Remaining Borrowing Power	\$ 334,078,186

The foregoing debt information is in agreement with the Annual Debt Statement filed by the Chief Financial Officer.

Schedule of Annual Debt Service for Principal and Interest for the Next Five Years and
Thereafter for Bonded Debt and Loans Issued and Outstanding

Calendar Year	Loan Payable		General Improvements		Vocational School		County College*		Total
	Prineipal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2009	\$ 6,800	\$ 102	\$ 8,075,000	\$ 2,186,591	\$ 400,000	\$ 115,835	\$ 1,135,000	\$ 517,967	\$ 12,437,295
2010			8,578,000	1,899,347	450,000	98,390	1,135,000	475,807	12,636,544
2011			8,115,000	1,587,228	350,000	81,170	1,160,000	433,648	11,727,046
2012			6,885,000	1,278,602	750,000	66,025	1,225,000	390,581	10,595,208
2013			7,416,000	1,014,923	245,000	34,530	1,519,000	345,077	10,574,530
2014-2018			15,954,000	2,112,702	535,000	52,245	4,960,000	995,404	24,609,351
2019-2022			2,446,000	144,018			2,560,000	226,000	5,376,018
	\$ 6,800	\$ 102	\$ 57,469,000	\$ 10,223,411	\$ 2,730,000	\$ 448,195	\$ 13,694,000	\$ 3,384,484	\$ 87,955,992

* Does not include principal and interest on County College Bonds issued pursuant to Chapter12, Public Laws of 1971, which will be paid by the State Department of Treasury.

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2008 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2009 are as follows:

Current Fund	\$7,898,000
County Health Fund	720,000
County Library Fund	595,000

Note 4: Pension Plans

County employees are enrolled in one of three cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS), the Police and Firemen's Retirement System (PFRS) of New Jersey or the Defined Contribution Retirement Program (DCRP). The State of New Jersey sponsors and administers these plans which cover substantially all County employees. As a general rule, all full-time employees are eligible to join one of the public employees' retirement systems.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 4: Pension Plans (Cont'd)

Employees who are members of PERS and retire at or after age 55 are entitled to a retirement benefit based upon a formula which takes 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service required for vesting.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of each of the above systems, funds and trust. The financial reports may be obtained by writing to the State of New Jersey, Department of Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey 08625-0295.

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employee contributions are based on percentages of 5.5% for PERS and DCRP and 8.5% for PFRS of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in all the Funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits.

Three-Year Trend for PERS			
Year Ending December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2008	\$ 2,003,159	80%	\$ 1,602,527
2007	1,393,687	60%	836,212
2006	1,144,638	40%	457,855

Effective July 1, 2003, Chapter 108, P.L. 2003 provides for a reduction or "phase-in" of the required pension contribution to PERS for local employers for State fiscal years 2005-2008. The local employer PERS normal and accrued liability contributions required for State fiscal years 2005-2008 are as follows:

- 20% for payments due in State fiscal year 2005
- Not more than 40% for payments due in State fiscal year 2006
- Not more than 60% for payments due in State fiscal year 2007
- Not more than 80% for payments due in State fiscal year 2008

Three-Year Trend for PFRS			
Year Ending December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2008	\$ 1,491,003	100%	\$ 1,491,003
2007	1,251,020	80%	1,000,816
2006	975,372	60%	585,223

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 4: Pension Plans (Cont'd)

Effective July 1, 2003, Chapter 108, P.L. 2003 provides for a reduction or "phase-in" of the required pension contribution to PFRS for local employers for State fiscal years 2004-2007. The local employer PFRS normal and accrued liability contributions required for State fiscal years 2004-2007 are as follows:

- 20% for payments due in State fiscal year 2004
- Not more than 40% for payments due in State fiscal year 2005
- Not more than 60% for payments due in State fiscal year 2006
- Not more than 80% for payments due in State fiscal year 2007

Chapter 42, P.L. 2002 permitted local government units to issue refunding bonds to retire unfunded accrued liability resulting from early retirement benefits under PERS and PFRS effective July 12, 2002. The County issued \$ 3,900,000 of refunding pension bonds in 2003.

Note 5: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. The current cost of such unpaid compensation has been estimated at approximately \$2,063,250 at December 31, 2008 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged. This amount is partially reserved in the Reserve for Accrued Sick and Vacation of \$1,819,601 on the Other Trust Funds balance sheet at December 31, 2008.

Note 6: Selected Tax Information

County Tax Calendar

County taxes are billed approximately two months prior to the respective due dates to the municipalities in the County. The first three quarterly billings are based on an estimate of the current year's levy based on the prior year's taxes. These three quarterly billings are due February 15th, May 15th and August 15th. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15th.

Comparison of Tax Levies and Collection Currently

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a possible increase in future tax levies.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 6: Selected Tax Information (Cont'd)

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2008	\$68,490,715	\$68,490,715	100.00%
2007	65,685,231	65,685,231	100.00%
2006	62,706,160	62,706,160	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2008	\$ 5,321,306	\$ 5,321,306	100.00%
2007	6,940,124	6,940,124	100.00%
2006	6,026,531	6,026,531	100.00%
<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2008	\$ 1,537,729	\$ 1,537,729	100.00%
2007	1,641,706	1,641,706	100.00%
2006	1,137,530	1,137,530	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2008	\$ 4,765,620	\$ 4,765,620	100.00%
2007	4,610,000	4,610,000	100.00%
2006	4,404,706	4,404,706	100.00%

Also, increases in future tax levies can also be warranted if revenue sources outside of those directly generated by the County, such as federal or state aid, should decline without corresponding decreases in budgeted expenditures.

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which Taxes Are Apportioned</u>	<u>County General Tax Rate</u>	<u>County Health Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2008	\$ 21,285,208,555	\$ 0.32	\$ 0.01	\$ 0.03	\$ 0.03
2007	19,828,925,789	0.33	0.01	0.03	0.03
2006	17,498,320,138	0.36	0.01	0.03	0.03

Note 7: Sussex County Municipal Utilities Authority Receivable

The Current Fund balance sheet reflects a receivable from the Sussex County Municipal Utilities Authority ("SCMUA") in the amount of \$418,658.42 at December 31, 2008.

The \$418,658.42 represents funds advanced to the SCMUA for the study of several projects. The SCMUA is to repay the funds when the projects have been completed and permanently financed from proceeds of bonds, temporary bonds or from proceeds of grants received for the projects. However, due to the lack of federal funds available, the construction of the projects under study is questionable; therefore, the collection of the receivable is uncertain. The management of the County feels that if the receivable is not collected, it would not adversely effect the County's financial position because the receivable is offset with a reserve.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 8: Commitment

The County of Sussex and the Sussex County Municipal Utilities Authority (the "SCMUA") have entered into a Deficiency Advance Contract in order to provide security to the holders of obligations of the SCMUA relative to the existing \$74,697,243 Solid Waste Revenue Bonds and Wastewater Facilities Revenue Bonds. Pursuant to the terms of the Deficiency Advance Contract, the SCMUA can impose and collect from the County of Sussex annual charges, as defined in the contract, in any fiscal year that the SCMUA estimates that the amount of revenue received from all sources will be insufficient to satisfy all of its costs, expenses, or other obligations.

As of December 1, 2008, the SCMUA has outstanding approximately \$38,346,425 of Wastewater Facilities Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

As of December 1, 2008, the SCMUA has outstanding approximately \$36,350,818 of Solid Waste Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA solid waste revenues and surplus had been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system. However, New Jersey's system of waste flow control had previously been ruled unconstitutional in federal court. The United States Supreme Court ruled in *United States v. Oneida Herkner Solid Waste Management Authority* that solid waste flow control is constitutional. The SCMUA is awaiting DEP action regarding this matter.

The prior Supreme Court ruling has caused the SCMUA to reduce its tipping fees to be competitive with other solid waste disposal facilities, resulting in decreased revenues, adversely affecting the SCMUA's ability to meet its debt service obligations. The County is required to advance funds to the SCMUA to cover any deficiencies in revenues over the SCMUA's costs, expenses and debt service obligations. The SCMUA has estimated that the anticipated deficit for 2009 will be \$1,800,000; therefore, the County has appropriated \$1,572,993 in its 2009 County budget as introduced. This amount is based on the 2008 actual amount, and is the maximum allowed in 2009 under direction by the State of New Jersey, Division of Local Government services. This amount is offset in the budget by anticipated state aid. When the actual amount for 2009 is determined around November 2009 the budget will be amended to the actual amount. It is expected that the state of New Jersey will fund the deficit as it has in the past. Should the State Aid not be forthcoming, the County would have to fund the deficit from its own funds.

The SCMUA has projected shortfalls of approximately \$1,800,000 to \$4,500,000 in the fiscal years ending November 30, 2009 and forward. The County will be required to advance funds to the SCMUA under the Deficiency Advance Contract to the extent that State Aid or other revenue is not obtained to finance the SCMUA's operations.

On September 15, 2008, the SCMUA issued serial bonds in the amount of \$27,498,738 with interest rates ranging from 2.08% to 5.75% and maturing on December 1, 2038.

Note 9: Cash and Cash Equivalents and Investments

Cash and cash equivalents include petty cash, change funds, amounts in deposits, money market accounts, and short-term investments with original maturities of three months or less.

Investments are stated at cost or amortized cost, which approximates market. The County classifies certificates of deposit which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 9: Cash and Cash Equivalents and Investments (Cont'd)

GASB Statement No. 40, *Governmental Accounting Standards Board Deposit and Investment Risk Disclosures*, requires disclosure of the level of custodial credit risk assumed by the County in its cash, cash equivalents and investments, if those items are uninsured or unregistered. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned.

Interest Rate Risk - In accordance with its cash management plan, the County ensures that any deposit or investment matures within the time period that approximates the prospective need for the funds, deposited or invested, so that there is not a risk to the market value of such deposits or investments.

Credit Risk - The County limits its investments to those authorized in its cash management plan which are those permitted under state statute as detailed on the following pages.

Deposits

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

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

The market value of the collateral must equal 5% of the average daily balance of public funds on deposit.

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

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

Investments:

New Jersey statutes permit the County to purchase the following types of securities:

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 9: Cash and Cash Equivalents and Investments (Cont'd)

- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or
- (8) Agreements for the repurchase of fully collateralized securities if:
 - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;
 - (b) the custody of collateral is transferred to a third party;
 - (c) the maturity of the agreement is not more than 30 days;
 - (d) the underlying securities are purchased through a public depository as defined in statute; and
 - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2008, cash and cash equivalents and investments of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash and Cash Equivalents</u>		<u>Investments</u>	<u>Total</u>
	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Certificates of Deposit</u>	
Current	\$ 325	\$ 16,703,631	\$ 9,669,832	\$ 26,373,788
Other Trust		10,155,092	16,470,907	26,625,999
General Capital		10,371,614	4,478,201	14,849,815
County Health	100			100
County Library		1,413,799	602,372	2,016,171
	<u>\$ 425</u>	<u>\$ 38,644,136</u>	<u>\$ 31,221,312</u>	<u>\$ 69,865,873</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2008, was \$69,865,873 and the bank balance was \$71,362,836. The carrying amount of the County's cash and cash equivalents at December 31, 2007, was \$74,330,809 and the bank balance was \$76,851,274.

Note 10: County Health Fund

The County established a special revenue fund to account for the operations of the Health Division. County Health taxes are levied and other health-related revenue are anticipated to provide for the Health Division's salaries and wages and other expenses; however, certain other costs attributable to the Health Division, such as use of building space and other administrative overhead, are provided from the County's Current Fund.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 11: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County obtains its medical health benefit coverage for employees from Horizon Blue Cross/Blue Shield of NJ.

Property, Liability and Workers' Compensation

The County of Sussex is a member of the Public Alliance Insurance Coverage Fund. The Public Alliance Insurance Coverage Fund provides its members with Liability and Property Insurance. The Fund is a risk-sharing public entity risk pool that is both an insured and self administered group of governmental entities established for the purpose of providing low-cost insurance coverage for their respective members in order to keep local property taxes at a minimum. Each member appoints an official to represent their respective entity for the purpose of creating a governing body from which officers for the Fund are elected.

The County is also a member of the Statewide Insurance Fund (the "Fund"). The Fund provides its members with Workers' Compensation. The Fund is a risk-sharing public entity risk pool that is both an insured and self-administered group of governmental entities established for the purpose of providing low-cost insurance coverage for its members in order to keep local property taxes at a minimum. Each member appoints an official to represent their respective entity for the purpose of creating a governing body from which officers for the Fund are elected.

As a member of these Funds, the County could be subject to supplemental assessments in the event of deficiencies. If the assets of the Funds were to be exhausted, members would become responsible for their respective shares of the Funds' liabilities.

The Funds can declare and distribute dividends to members upon approval of the State of New Jersey Department of Banking and Insurance. These distributions are divided amongst the members in the same ratio as their individual assessment relates to the total assessment of the membership body. The members may either receive payment or offset their subsequent year assessments with their respective share of the distribution.

Selected financial information for the Funds is as follows:

	Public Alliance Insurance Coverage Fund Dec. 31, 2007	Statewide Insurance Fund Dec. 31, 2007
Total Assets	\$ 11,601,379	\$ 34,876,632
Net Assets	\$ 5,773,929	\$ 4,801,393
Total Revenue	\$ 8,101,320	\$ 22,503,063
Total Expenditures	\$ 6,660,449	\$ 19,931,794
Change in Net Assets	\$ 1,440,871	\$ 2,571,269
Net Asset Distribution to Participating Members	\$ -0-	\$ -0-

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 11: Risk Management (Cont'd)

Property, Liability and Workers' Compensation (Cont'd)

Financial statements for the Funds are available at the office of the Funds' Executive Directors:

Public Alliance Insurance Coverage Fund

Public Entity Group Administrative Services
51 Everett Drive
Suite 40B
West Windsor, NJ 08550
(609) 275-1155

Statewide Insurance Fund

Statewide Insurance Fund
26 Columbia Turnpike
P.O. Box 678
Florham Park, NJ 07932-0678
(973) 549-1900

New Jersey Unemployment Compensation Insurance

The County has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State.

The following is a summary of the interest earnings, County and employees' contributions and reimbursements to the State for benefits paid, and the ending balance of the County's expendable trust fund for the current and previous two years:

<u>Year</u>	<u>Interest Earnings</u>	<u>Employee Contributions</u>	<u>County Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2008	\$ 646.10		\$ 93,271.08	\$145,488.42	\$ 38,588.92
2007	2,405.50	\$ 45,206.26	80,954.90	302,590.52	90,160.16
2006	16,500.50	-0-	50,000.00		264,184.02

Prescription Benefit Coverage

The County maintains a self-insured prescription drug program. The County's third party claims administrator for this program is Medco Health Solutions. Amounts paid to Medco Health Solutions for paid claims and administrative costs for the year ended December 31, 2008 were \$3,164,240.80. The County has a reserve entitled Self Insurance Fund – Prescription in the amount of \$99,037.34 on the Other Trust Funds balance sheet which would be utilized to pay Incurred but not Reported Claims. However, the amount of the Incurred but not Reported Claims as of December 31, 2008 is not known but would most likely exceed the \$99,037.34.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2008:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 6,938.76	\$ 3,565,716.60
Other Trust	2,042,603.52	77.03
General Capital		6,938.76
Health	1,641,215.76	68,025.65
Library		50,000.00
	<u>\$ 3,690,758.04</u>	<u>\$ 3,690,758.04</u>

The interfund receivable in the Current Fund is for interest earned in the General Capital Fund. The interfund receivable in the Other Trust Funds is due in part to the prior year interfund receivable from the Current Fund which include funds for the Reserve for Accrued Sick and Vacation due from the Current, Library and Health Funds. Additionally, there are funds due from the Current Fund for the Reserves for Weights and Measures, State Unemployment Insurance and Self Insurance Fund – Damage to County Vehicles. The interfund receivable in the Health Fund from the Current Fund is due primarily to the Health Fund not maintaining a separate bank account.

Note 13: Deferred Compensation

The County of Sussex offers its employees deferred compensation plans (the “Plans”) created in accordance with Section 457 of the Internal Revenue Code. The Plans, which are administered by Nationwide Retirement Solutions, Equitable and ICMA Retirement Solutions, are available to all County employees and permits participants to defer a portion of their salary. The deferred compensation is not available to employees until termination, retirement, unforeseeable emergency or upon death to their beneficiaries.

Note 14: Open Space Trust Fund

On January 17, 2001, the County created an Open Space Trust Fund to provide for farmland preservation and open space acquisition. Collection of funds for the Trust Fund commenced during 2001 with a tax equal to \$.02 per \$100 of total county equalized real property valuation. The levy for 2008 was set at 3 cents. As of December 31, 2008, the balance in the Open Space Trust Fund was \$22,663,744.97.

Note 15: Economic Dependency

The County receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, may have an effect on the County’s programs and activities.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 16: Contingent Liabilities

The County is periodically involved in various lawsuits arising in the normal course of business, including claims for property damage, personal injury, and various contract disputes. The County vigorously contests these lawsuits and believes the ultimate resolution will not have a material adverse effect on their financial position.

Sussex County is a defendant in a case involving the amount charged for copy costs by the County Clerk. This case is being defended vigorously, and the expected settlement amount is not expected to be material. Sussex County has several options to fund any claim, including an emergency appropriation if needed.

The amount of the Incurred but Not Reported Claims for prescription benefits is not known. The County has established a reserve entitled Self Insurance Fund – Prescription in the amount of \$99,037.34 on the Other Trust Funds balance sheet which would be utilized to pay Incurred but not Reported Claims. However, the amount of the Incurred but not Reported Claims as of December 31, 2008 would most likely exceed the \$99,037.34.

Amounts received or receivable from grantors, principally the federal and state governments are subject to regulatory requirements and adjustments by the agencies. Any disallowed claims, including amounts previously recognized by the County as revenue would constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although County officials expect such amounts, if any, to be immaterial.

Note 17: Related Party Transactions

During the years ended December 31, 2008 and 2007, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2008</u>	<u>2007</u>
Sussex County Technical School	\$ 7,304,504	\$ 7,047,646
Sussex County Community College	4,523,500	4,134,500
Sussex County Division of Social Services	1,292,683	1,291,196
	<u>\$ 13,120,687</u>	<u>\$ 12,473,342</u>

Additionally, the County realized revenue and recorded expenditures in the amount of \$1,572,993 and \$1,218,643 for the years ended December 31, 2008 and 2007 respectively with respect to the Sussex County Municipal Utilities Authority. The Current Fund revenue entitled "State Aid – Solid Waste Bonds – SCMUA" and Current Fund expenditure entitled "Aid to SCMUA – Solid Waste Bonds" relates to a shortfall in revenue at the SCMUA due to a State ruling that caused the SCMUA to reduce its solid waste disposal tipping fees. See Note 8 for additional information on the County's commitment with the SCMUA.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 18: Post-Retirement Benefits

The County provides post-retirement benefits to County employees who meet the following criteria. The benefits are as follows:

If retiring with 25 years or more of pension contributions and the last 15 years of service with the County, the County will pay health benefits premiums (but not the employee's share of health maintenance organization) for the rest of the employee's life. Should the retiree die, the widow(er) will be offered coverage through the County Health Insurance provider at his/her expense. The County does not pay for coverage of the survivors.

If retiring with 25 years or more of pension contributions on or after January 1, 1988 and the last 15 years of service with the County, the County will pay for prescription program and dental program premiums for the rest of the employee's life for the employee and the immediate family members for certain employees (the continuation of the prescription program and dental program after 25 years at the County's expense applies to most employees but not all). The County does not pay for coverage for the survivors.

The County provides certain post-retirement benefits to qualifying retired employees and their eligible dependents or survivors pursuant to collective bargaining agreements and Board resolutions. The contributions for retirees and beneficiaries have been funded on a pay-as-you-go basis, in accordance with New Jersey law and regulation. New Jersey budget and financial reporting laws do not require local units to budget amounts that exceed their current cash cost or to reflect the long-term liability on their balance sheet. Governmental units have to calculate and disclose their liability if the liability is material to understanding the financial condition of the local unit.

The County did not obtain an actuarial valuation of its Post-Employment Health Benefits obligations, calculated in accordance with GASB 45 standards for the year ended December 31, 2007. Therefore, the financial statements for the year ended December 31, 2007 did not include disclosures of required contributions, annual OPEB cost, funding progress, funding status and actuarial assumptions as required by that standard. The amounts that would have been included in those disclosures are material to the financial statements.

Funding Policy

The County is not required to nor does it contribute the annual required contribution (ARC) per N.J.S.A. 40A:4-1 et. seq. There is currently no provision under State statute for the County to accrue funds, create a trust or issue debt to finance their other post employment benefit ("OPEB") liability.

Currently, there are no contribution requirements of plan members.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2008 and 2007, the County had approximately 186 and 181 employees who met eligibility requirements and recognized expenses of approximately \$1,576,835 and \$1,957,611, respectively.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 18: Post-Retirement Benefits (Cont'd.)

Annual OPEB Cost per Actuarial Valuation

For 2008, the County's annual OPEB cost (expense) and the ARC was \$15,178,690. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 and the preceding year were as follows:

<u>Year</u>	<u>Actuarial Estimated OPEB Payments</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Costs Contributed</u>	<u>Net OPEB Obligations</u>
2008	\$ 3,551,783	\$ 15,178,690	23.40%	\$ 11,626,907

Funding Status and Funding Progress

The funded status of the plan as of January 1, 2008, was as follows:

Actuarial Accrued Liability (AAL)	\$ 170,351,956
Actuarial Value of Plan Assets	-0-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 170,351,956</u>
Funded Ratio (Actuarial Value of Plan Assets (AAL))	0.00%
Covered Payroll (Active Plan Members)	\$ 33,715,286
UAAL as a Percentage of Covered Payroll	505.27%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; medical assumptions and demographic assumptions. Economic assumptions include the discount rate and health care cost trend rates. Medical assumptions are utilized to project the healthcare costs for employees who remain under the County plan with coverage after retirement. Based on claim information provided to the actuary, per capita costs for the retired group under 65 and the retired group age 65 and older were calculated. Retirees generally become eligible for Medicare at age 65 was prepared. Finally, demographic assumptions include probabilities concerning the rate of mortality, the rate of withdrawal, the rate of retirement and the rate of disability. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, will present in future years multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 18: Post-Retirement Benefits (Cont'd.)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and included the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the 2008 actuarial valuation, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 4.25% investment rate of return. An initial annual medical cost trend of 10% was utilized as the initial rate which decreases by one-half percent per year until the rate reaches 5% in 2018 and thereafter. For prescription drug benefits, an initial rate increase of 12% was utilized which decreases by one-half percent per year until the rate reaches 5% in 2022 and thereafter. For dental care benefits a constant 5% increase is utilized for all years. For Medicare Part B reimbursements, the initial rate increase is 0% in 2008, 6.5% in 2009 and 5% thereafter.

Note 19: Subsequent Events

In May of 2009, Sussex County became aware that a Third Party Payroll Vendor was under investigation for fraudulent activity. Upon further investigation by Sussex County it was determined that the Payroll Vendor had withheld approximately \$2.5m of payroll taxes, but did not deposit them to the appropriate Federal or State Agencies during the first and second quarters of 2009. Sussex County funds had apparently been fraudulently diverted by the Payroll Vendor for other purposes.

On September 9, 2009, Sussex County Freeholders passed on emergency appropriation to authorize funds to be available to pay the Federal and State Agencies the tax payments that were due to them but diverted by the Payroll Vendor.

Also, on September 9, 2009 a Refunding Bond Ordinance was introduced, with the intention to refund the Emergency Authorization. The Refunding Ordinance would allow Sussex County a ten to fifteen year payback period of the \$2.5m. A final determination on the actual payback period will be made by the Local Finance Board of the State of New Jersey, Department of Community Affairs. This payback period will spread the impact of the loss over many years, thus minimizing the impact to the taxpayers in any one year.

Sussex County will pursue collection of any available funds, through a bankruptcy attorney, from the Payroll Vendor. Should these funds be collected it would be used to offset the \$2.5m authorization.

COUNTY OF SUSSEX
SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2008

Name	Title	Amount of Bond	Name of Corporate Surety
Harold J. Wirths	Freeholder Director	(A)	
Glen Vetrano	Freeholder Deputy Director	(A)	
Phillip R. Crabb	Freeholder	(A)	
Jeffrey M. Parrott	Freeholder	(A)	
Susan M. Zellman	Freeholder	(A)	
John H. Eskilson	County Administrator	(A)	
Elaine A. Morgan	Clerk of the Board of Chosen Freeholders	(A)	
Bernard Re	County Treasurer; Administrator of Administration & Finance	\$ 1,000,000.00	Municipal Excess Liability Joint Insurance Fund
Eric G. Grove	Administrator of Engineering and Planning; County Engineer	(A)	
Patrick W. Bailey	Budget Director	(A)	
Erma Gormley	County Clerk	(A)	
Dennis R. McConnell	County Counsel		
Robert Untig	County Sheriff	(A)	
Nancy D. Fitzgibbons	County Surrogate	(A)	
David Weaver	County Prosecutor	(A)	
Carol Dennis	County Tax Administrator	(A)	

(A) There is a Public Employee Dishonesty Bond with the Public Alliance Insurance Coverage Fund which covers County employees, except those required to be separately bonded, in the amount of \$50,000. There is also an excess Public Employee Dishonesty Bond with the Municipal Excess Liability Joint Insurance Fund which covers County employees, except those required to be separately bonded, in the amount of \$950,000.

COUNTY OF SUSSEX
REQUIRED SUPPLEMENTARY INFORMATION
POST RETIREMENT BENEFITS - SCHEDULE OF FUNDING PROGRESS

<u>Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
2008	1/08	-0-	\$ 170,351,956	\$ 170,351,956	0.00%	\$ 33,715,286	505.27%

COUNTY OF SUSSEX
2008
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2007	A	\$ 28,719,904.84
Increased by Receipts:		
County Taxes Receivable		\$ 69,228,273.91
Nonbudget Revenue		1,711,446.63
Interest on Investments		589,714.43
Revenue Accounts Receivable		22,902,510.91
Account Refunds:		
2008 Budget Appropriations		1,115,652.84
Petty Cash Funds Returned		5,325.00
Reserve for Unappropriated Grants		107,345.09
Reserve for Payments In Lieu of Taxes - Due Municipalities		51,612.00
Reserve for the Sale of County Assets		443,801.71
Due to/from Other Trust Funds:		
Reserve for Self Insurance Fund - Prescription		12,358.70
Reserve for Weights and Measures		6,853.00
Due to General Capital Fund-Interfunds Returned		1,790,000.00
Due to/from Division of Social Services		6,353.53
Grant Funds Receivable:		
Federal Grants		4,549,323.08
State Grants		4,254,541.68
		106,775,112.51
		135,495,017.35

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Decreased by Disbursements:		
2008 Budget Appropriations	\$ 94,041,469.87	
2007 Appropriation Reserves	3,420,807.57	
Reserve for Grant Fund Expenditures:		
Federal Grants	6,463,169.65	
State Grants	4,445,302.08	
Central Supply	7,253.71	
Due to/from Other Trust Funds:		
Settlement of Prior Year Interfund	140,000.00	
Due to/from General Capital-Advances	185,000.00	
Due to/from Division of Social Services	6,353.53	
Due from Health Fund	292,239.83	
County Clerk Fees to Trust Funds	80,925.50	
Reserve for Payments In Lieu of Taxes - Due Municipalities	32,121.00	
Petty Cash Funds Advanced	5,325.00	
Refund of Prior Year Revenue	1,586.05	
	\$ 109,121,553.79	
Balance December 31, 2008	A	\$ 26,373,463.56

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2008

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2007	2008 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2008
Andover Borough	\$ 716.73	\$ 249,805.50	\$ 655.75	\$ 250,522.23	\$ 655.75
Andover Township	13,121.73	2,925,846.13	7,948.67	2,938,967.86	7,948.67
Branchville Borough	1,403.71	534,935.02	819.73	536,338.73	819.73
Byram Township	6,997.97	3,890,173.16	31,657.55	3,897,171.13	31,657.55
Frankford Township	20,828.20	2,956,251.39	12,847.77	2,977,079.59	12,847.77
Franklin Borough	7,571.10	1,696,098.09	3,787.26	1,703,669.19	3,787.26
Fredon Township	18,429.08	1,801,427.13	4,482.08	1,819,856.24	4,482.05
Green Township	26,389.18	1,851,443.83	28,494.20	1,877,833.01	28,494.20
Hamburg Borough	1,401.01	1,239,820.96	3,057.03	1,241,221.97	3,057.03
Hampton Township	12,456.81	2,536,137.72	10,188.97	2,548,594.53	10,188.97
Hardyston Township	232,283.94	4,501,733.96	32,110.41	4,734,017.90	32,110.41
Hopatcong Borough	3,280.47	5,972,949.93	6,699.99	5,976,230.40	6,699.99
Lafayette Township	18,636.00	1,528,860.82	8,158.90	1,547,496.82	8,158.90
Montague Township	34,572.67	1,545,987.02	10,853.90	1,580,559.69	10,853.90
Town of Newton	1,908.91	2,668,720.96	2,547.04	2,670,629.87	2,547.04
Ogdensburg Borough	676.47	790,836.99	1,810.27	791,513.46	1,810.27
Sandyston Township	7,161.11	932,760.03	4,506.97	939,921.14	4,506.97
Sparta Township	146,255.94	11,946,600.41	92,960.93	12,092,856.35	92,960.93
Stanhope Borough	4,133.38	1,401,289.43	2,069.92	1,405,422.81	2,069.92
Stillwater Township	12,481.32	1,872,187.97	10,865.73	1,884,759.29	10,775.73
Sussex Borough	855.82	491,130.52	104.22	491,986.34	104.22
Vernon Township	111,905.71	10,579,877.19	33,948.17	10,691,782.90	33,948.17
Walpack Township		9,308.24		9,308.24	
Wantage Township	54,064.62	4,566,532.60	29,849.73	4,620,534.22	29,912.73
	<u>\$ 737,531.88</u>	<u>\$ 68,490,715.00</u>	<u>\$ 340,425.19</u>	<u>\$ 69,228,273.91</u>	<u>\$ 340,398.16</u>

Ref. A

A

Added & Omitted Taxes A \$ 737,531.88

\$ 340,398.16

\$ 737,531.88

\$ 340,398.16

2008 County Taxes

\$ 68,490,715.00

2007 Added & Omitted Taxes

737,558.91

\$ 69,228,273.91

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Accrued In</u> <u>2008</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
County Clerk:				
Fees	\$ 169,815.05	\$ 1,412,752.00	\$ 1,484,643.35	\$ 97,923.70
County Surrogate:				
Fees	208.70	86,767.38	86,976.08	
County Sheriff:				
Fees	24,801.21	601,410.40	592,078.44	34,133.17
County Clerk - (P.L. 2001, Ch. 370)	72,481.20	656,086.20	685,547.90	43,019.50
Surrogate - (P.L. 2001, Ch. 370)		56,436.38	56,436.38	
Sheriff - (P.L. 2001, Ch. 370)	14,469.29	375,223.54	369,475.89	20,216.94
Fines:				
Other		96,497.50	96,497.50	
Rental - County Buildings		63,105.00	63,105.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		165,764.95	165,764.95	
State Aid - County College Bonds		2,725,879.50	2,725,879.50	
Permanent Disability - Patients				
in County Institutions	4,173.95	8,349,820.23	8,341,358.10	12,636.08
Aid to SCMUA - Solid Waste Bonds		1,572,992.96	1,572,992.96	
Social and Welfare Services:				
Division of Youth and Family Services		616,564.00	616,564.00	
Supplemental Social Security Income		237,078.00	237,078.00	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
(Continued)

	Balance Dec. 31, 2007	Accrued In 2008	Received	Balance Dec. 31, 2008
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		\$ 1,692,477.00	\$ 1,692,477.00	
Mentally Retarded		1,477,233.00	1,477,233.00	
Patients in UMDNJ & CMHC		5,352.00	5,352.00	
Division of Mental Health Services State Psychiatric				
Hospital Maintenance Recoveries		2,699.00	2,699.00	
Division of Developmental Disabilities				
Assessment Program		35,283.00	35,283.00	
NJ Department of Corrections:				
Agreement for Maintenance of State Inmates		836,149.77	836,149.77	
County Transit - Transportation Agreements		405,919.09	405,919.09	
Reserve to Pay Debt Service - Health Center		200,000.00	200,000.00	
Reserve to Pay Vocational School Debt Service		100,000.00	100,000.00	
General Capital Fund Balance		150,000.00	150,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		850,000.00	850,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		53,000.00	53,000.00	
	\$ 285,949.40	\$ 22,824,490.90	\$ 22,902,510.91	\$ 207,929.39

Ref. A

A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Accrued In</u> <u>2008</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>					
NJ Department of Environmental Protection:					
Water Quality Management Program Section 604B	\$ 3,933.00				\$ 3,933.00
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
N.J. Dept. of Human Services:					
Medicaid Peer Grouping - Handicapped & Elderly Services 2008		\$ 164,422.00	\$ 164,422.00		
HAVA Polling Place Accessibility	26,326.25				26,326.25
N.J. Dept. Health and Senior Services:					
Title III Aging - Area Plan Grant:					
#05-1394-AAA-03	7,471.00				7,471.00
#07-1394-AAA-03	46,445.00		25,185.00		21,260.00
#08-1394-AAA-03		451,190.00	373,996.00		77,194.00
Nutrition Services Incentive Program - 2007	16,310.00		16,310.00		
Nutrition Services Incentive Program - 2008		35,353.00	35,353.00		
Healthcare Facility Emergency Preparedness 08-1464-HBT-C-O		25,000.00	24,168.92		831.08
Public Health Preparedness and Response for Bioterrorism:					
2004 (05-1163-BT-L-3)	216,248.13				216,248.13
2005 (06-1163-BT-L-1)	21,618.98				21,618.98
2006 (07-1163-BT-L-2)	225,237.36				225,237.36
2007 (08-1163-BT-L-3)	426,696.00		385,030.02		41,665.98
2008 (09-1163-BT-L-1)		389,136.00			389,136.00
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
State Homeland Security Grant Program FY 04	14,145.36				14,145.36
State Homeland Security Grant Program FY 05	4,045.40				4,045.40
State Homeland Security Grant Program FY 06	202,027.00		148,350.34		53,676.66
State Homeland Security Grant Program FY 07	364,044.80				364,044.80
State Homeland Security Grant Program FY 08		489,104.96			489,104.96
Emergency Management Planning for Special Needs Population	125.00				125.00
Community Emergency Response Team (CERT)		1,000.00			1,000.00
Hazardous Materials Emergency Planning		8,119.13	8,119.13		

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE
(Continued)

	Balance Dec. 31, 2007	Accrued In 2008	Received	Balance Cancelled	Balance Dec. 31, 2008
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Domestic Violence Victim Assistance:					
#V-19-04	\$ 586.00				\$ 586.00
#V-14-07	241,287.02		\$ 241,287.02		
#V-32-06		\$ 72,113.00			72,113.00
Victim & Witness Advocacy Fund Supplemental Program		13,200.00			13,200.00
Domestic Violence Municipal Court Prosecution Pilot		56,046.00	34,545.00		21,501.00
LLEBG, Megan's Law	2,767.00				2,767.00
Megan' Law - ML 19-06					
Megan's Law & Local Law Enforcement:					
JAG1-23LL-05		5,250.00	5,250.00		
JAG1-22LL-06		4,471.00	4,471.00		
Sexual Assault Nurse Examiner:					
VS-20-05	6,539.00				6,539.00
VS-47-06	5,575.00				5,575.00
VS-47-07		83,621.00	60,687.00		22,934.00
SART/SANE Site Equipment Upgrades	2,820.00		2,616.35		203.65
Juvenile Justice Commission:					
Juvenile Accountability Incentive Block Grant:					
JAIBG-02-09 (2005)	4,560.53				4,560.53
JAIBG-02-19 (2006)	1,969.00		1,462.50		506.50
JAIBG-02-19 (2007)	9,290.00		9,290.00		
JAIBG-02-19 (2008)		9,161.00			9,161.00
Multi-Jurisdictional Narcotics Task Force:					
2007	81,809.00		81,214.00		595.00
2008		95,550.00		\$ 47,775.00	47,775.00
National Criminal History Improvement NCIP Grant		4,255.00	4,255.00		

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE
(Continued)

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Accrued In</u> <u>2008</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
Office of Community Oriented Policing Services:					
COPS MORE #96CMWX0809 Renewal	\$ 21,146.00			\$ 21,146.00	
COPS MORE #208CKWXO547		\$ 935,300.00			\$ 935,300.00
N.J. Dept. of State Police:					
State Homeland Security Grant Program - Phase II	28,796.10				28,796.10
State Homeland Security Grant Program - Phase II - Explosive Detecting Canine	18,213.73				18,213.73
COPS Technology Grant #2005CWX0328	69,208.61		\$ 69,208.61		
COPS Technology Grant #2006	98,723.00		86,528.00		12,195.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Personal Services:					
2006	4,748.11				4,748.11
2007	9,837.60				9,837.60
2008		17,028.00	5,239.40		11,788.60
Obey the Signs		4,000.00	4,000.00		
N.J. Dept. of Transportation:					
State Aid Highway Projects - County Aid - 2008		1,875,000.00	1,875,000.00		
Allocation of Interest Earned on State Aid					
Highway Projects County Aid		32,337.28	32,337.28		
Federal Local Lead Paving Program:					
2000	183,058.83				183,058.83
2001	57,040.86				57,040.86
2003 - CR565 - STP-AOOS	8,555.79				8,555.79
North Jersey Transportation Planning Authority:					
Job Access: Reverse Commute	156,994.90	25,200.00	104,177.52		78,017.38
FHWA/NJTPA Local Scoping Projects:	638,437.19		8,963.28		629,473.91
2003 - CR653 - STP-AOOS	252,695.89		112,728.05		139,967.84
2004 - CR605 - STP-9017	691,257.00		359,579.08		331,677.92
2005 - CR519 - STP-0395	313,068.51		63,163.49		249,905.02

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE
(Continued)

	Balance Dec. 31, 2007	Accrued In 2008	Received	Balance Cancelled	Balance Dec. 31, 2008
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Transportation:					
N.J. Transit Corporation:					
Federal Transit Administration - Section 5311:					
Operating/Non-Operating:					
2002/2003	\$ 23,839.73				\$ 23,839.73
2003/2004	22,825.75				22,825.75
2004/2005	212,296.86				212,296.86
7/05-6/06	110,448.26		\$ 41,937.27		68,510.99
7/06-6/07	121,847.31		121,847.31		
7/07-6/08	485,564.00		70,938.79		414,625.21
7/08-6/09		\$ 613,119.00			613,119.00
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>					
Division of Emergency Management for Emergency Service Needs:					
EDI - Special Project Grant #B-02-SP-NJ-0433	525.21				525.21
N.J. Dept. of Community Affairs:					
Small Cities Program - Emergency Housing Repair Fund	5,000.00				5,000.00
Special Project - Sussex County Fairgrounds		297,000.00			297,000.00
	<u>\$ 5,466,005.07</u>	<u>\$ 5,705,976.37</u>	<u>\$ 4,581,660.36</u>	<u>\$ 68,921.00</u>	<u>\$ 6,521,400.08</u>
<u>Ref.</u>	A				A
Cash Received			\$ 4,549,323.08		
Unappropriated Grant Reserves			32,337.28		
			<u>\$ 4,581,660.36</u>		
Cancelled to Federal Grant Fund Expenditures				\$ 47,775.00	
Cancelled to Reserve for Uncollectible Grants Receivable				21,146.00	
				<u>\$ 68,921.00</u>	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec 31, 2007	Accrued In 2008	Received	Balance Adjustment	Balance Cancelled	Balance Dec. 31, 2008
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>						
Health Service Contract - Case Management Services - Handicapped Children:						
#06-273-EIP-L-3	\$ 6,854.00					\$ 6,854.00
#07-273-EIP-L-4	2,354.00					2,354.00
#08-273-EIP-L-4	243,577.00		\$ 178,567.00			65,010.00
#09-131-SCH-L-1		\$ 298,737.00	14,350.00			284,387.00
Alcohol Program - Alcoholism Services:						
#05-541-ADA-C-O	18,552.00					18,552.00
#07-541-ADA-C-O	60,297.08		46,473.00			13,824.08
#08-541-ADA-C-O		284,802.00	201,337.00			83,465.00
Right to Know:						
#08-2241-RTK-00		9,380.00	9,380.00			
NJ Comprehensive Cancer Control Plan Grant:						
2007	65,000.00		63,313.04			1,686.96
2008		65,000.00	7,552.03			57,447.97
SNS Strategic National Stockpile	8.00					8.00
Office on Aging - Sussex County Area Plan Grant:						
Home Delivered Meals:						
2000	6,139.00					6,139.00
2001	6,647.00					6,647.00
2003	1,484.00					1,484.00
2006						
2007	2,409.00					2,409.00
2008		19,486.00	18,322.00			1,164.00
Caregiver Area Plan Grant 2005	3,784.00					3,784.00
Leaders' Academy for Healthy Community	1,250.00					1,250.00
Social Assistance Management System (SAMS)	740.00		258.00			482.00
State Matching Funds:						
2006	24.00					24.00
2008		39,195.00	36,520.00			2,675.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE
(Continued)

	Balance Dec 31, 2007	Accrued In 2008	Received	Balance Adjustment	Balance Cancelled	Balance Dec. 31, 2008
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>						
Office on Aging - Sussex County Area Plan Grant:						
Weekend Home Delivered Meals:						
2005	\$ 4,336.00					\$ 4,336.00
2007	1,083.00					1,083.00
2008		\$ 13,000.00	\$ 11,913.00			1,087.00
Safe Housing and Transportation Program:						
2007	5,770.00		5,770.00			
2008		11,490.00	8,695.00			2,795.00
Cost of Living Allowance (COLA):						
2006	6,168.00		6,030.00			138.00
2008		52,051.00	50,127.00			1,924.00
Social Services Block Grant:						
2008		13,192.00	13,192.00			
State Aid Reimbursement Program:						
2008		58,000.00	58,000.00			
Adult Protective Services/Vulnerable Adults:						
2006	2,500.00					2,500.00
2007	984.00					984.00
2008		74,632.00	67,170.00			7,462.00
Care Coordination:						
2007	2,100.00		2,100.00			
2008		23,810.00	23,810.00			
Senior Health Insurance Program:						
2007	11,800.00		11,800.00			
2008		18,300.00	18,300.00			
Tobacco Age of Sale Enforcement Program						
2007	7,620.00		3,360.00			4,260.00
2008		7,560.00				7,560.00
Senior Farmers Market Nutrition Program						
		1,000.00	1,000.00			

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE
(Continued)

	Balance Dec 31, 2007	Accrued In 2008	Received	Balance Adjustment	Balance Cancelled	Balance Dec. 31, 2008
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>						
Veterans Transportation Services:						
2007/08	\$ 8,250.00		\$ 8,250.00			
2008/09		\$ 9,000.00	2,250.00			\$ 6,750.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
2004	3,232.88					3,232.88
2006	25,742.07					25,742.07
2007	188,115.38		185,272.19			2,843.19
2008		192,683.00	43,566.95			149,116.05
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State/Community Partnership Program:						
2003	31,185.00					31,185.00
2004	38,601.00					38,601.00
2005	49,347.72		29,785.12			19,562.60
2006	87,134.46		60,142.70			26,991.76
2007	366,557.00		301,579.59			64,977.41
2008		371,270.00	152,666.04			218,603.96
State Facilities Education Act						
2007	29,250.00		29,250.00			
2008		31,500.00	15,750.00			15,750.00
Division of Criminal Justice:						
Body Armor Replacement Fund						
		15,580.14	15,580.14			
County Prosecutor Insurance Fraud Reimbursement Program:						
2005	41,815.65					41,815.65
2006	82,210.85					82,210.85
2007	35,364.65		18,993.40			16,371.25
2008		126,000.00	77,875.52			48,124.48

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE
(Continued)

	Balance Dec 31, 2007	Accrued In 2008	Received	Balance Adjustment	Balance Cancelled	Balance Dec. 31, 2008
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Project Vision Grant		\$ 43,750.00				\$ 43,750.00
Attorney Identification Program	\$ 11,000.00		\$ 11,000.00			
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Division of Youth & Family Services:						
Human Services Advisory Council/Child Abuse/Missing Children:						
#05ALUN	9,139.00					9,139.00
#08ALUN		73,836.00	73,836.00			
Division of Disability Services:						
Personal Assistance Services Program PASP #08AVWN		124,009.00	124,009.00			
Division of Youth & Family Services:						
Youth Incentive Program:						
#08BDUN		36,874.00	36,874.00			
Division of Family Development:						
Social Services for the Homeless:						
#SH07019	14,428.00		14,428.00			
#SH08019		99,409.00	94,705.00			4,704.00
Workfirst New Jersey:						
#GA0319	4,218.00					4,218.00
#GA0319 - 1/04 - 6/04	8,673.00					8,673.00
Special Initiative & Transportation Contract 7/1/04-6/30/05	31,258.00		20,171.00			11,087.00
2006 Work First Special Initiative & Transportation	1,143.00					1,143.00
2007 Work First Special Initiative & Transportation	2,504.00					2,504.00
2008 Work First Special Initiative & Transportation	77,978.00		19,500.00			58,478.00
2009 Work First Special Initiative & Transportation		126,978.00	65,000.00			61,978.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>						
Law Enforcement Agency Security Enhancement (LEASE)	56,000.02	65,333.33	121,333.33			0.02
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>						
2008 Birding and Nature Festival Marketing		8,000.00	8,000.00			

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE
(Continued)

	Balance Dec 31, 2007	Accrued In 2008	Received	Balance Adjustment	Balance Cancelled	Balance Dec. 31, 2008
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>						
SHARE - Transition Health Services	\$ 95,721.00		\$ 57,536.61			\$ 38,184.39
SHARE - Regional Coordination Grant	300,000.00		51,403.36			248,596.64
SHARE - Feasibility of Computer Services to Newton	10,000.00		12,000.00	\$ 15,000.00		13,000.00
Smart Growth Planning Grant	120,000.00		120,000.00			
Smart Growth Parking Study Grant	30,000.00			(15,000.00)		15,000.00
Handicapped Person's Recreational Opportunities Act:						
#06-1920-00	300.09					300.09
#07-1920-00	22,300.20		22,300.20			
#08-1920-00		\$ 25,000.00	6,963.15			18,036.85
<u>NJ DEPARTMENT OF STATE:</u>						
Public Archives and Records Infrastructure Support (PARIS):						
2005	418,688.00		331,177.87			87,510.13
2006	572,800.00		110,602.77			462,197.23
2007	255,850.00					255,850.00
2008		79,300.00	39,650.00			39,650.00
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>						
9-1-1 Consolidation in Sussex County		220,000.00	220,000.00			
9-1-1 Coordination in Sussex County - 2007	25,000.00		25,000.00			
9-1-1 Coordination in Sussex County - 2008		25,000.00	25,000.00			
<u>NJ TRANSIT CORPORATION:</u>						
Senior Citizen & Disabled Residents Transportation:						
Assistance Program:						
2004/2005	22,830.00				\$ 22,830.00	
2005 (Operating/Nonoperating)	225,757.17		81,617.17			144,140.00
2006	34,221.18		34,221.18			
2007	401,061.64		301,735.98			99,325.66
2008		657,303.26	347,123.36			310,179.90

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE
(Continued)

	Balance Dec 31, 2007	Accrued In 2008	Received	Balance Adjustment	Balance Cancelled	Balance Dec. 31, 2008
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
Division of Solid Waste Administration:						
Clean Communities - 2008		\$ 63,225.07	\$ 63,225.07			
2008 Green Communities		3,000.00				\$ 3,000.00
Green Trust Local Assistance Program	\$ 40,574.00					40,574.00
County Environmental Health (CEHA):						
2005	14,870.65					14,870.65
2006	4,521.00					4,521.00
2007	44,605.15		40,316.21			4,288.94
2008		143,000.00	51,091.84			91,908.16
Division of Watershed Management:						
Northwest Watershed Region Program Grant:						
Watershed and Strategic Growth Management Initiative	33.16					33.16
Section 604b Water Quality Management Grant	24,565.00					24,565.00
<u>NJ DEPARTMENT OF AGRICULTURE:</u>						
Comprehensive Farmland Preservation Plan	30,000.00					30,000.00
Sussex County Commercial Kitchen Grant	10,000.00					10,000.00
Sussex County Agritourism Marketing Grant 07-033-07-1900	50,000.00					50,000.00
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>						
County Planning Assistance Grants:						
Parcel Data/MOD IV 06-033-04-1900	10,000.00					10,000.00
Parcel Data/MOD IV 08-033-04-1900		15,000.00				15,000.00
Outstanding Approvals 06-033-05-1900	15,000.00					15,000.00
Sewer & Water Service Area 06-033-06-1900	25,000.00					25,000.00
	<u>\$ 4,468,326.00</u>	<u>\$ 3,544,685.80</u>	<u>\$ 4,328,121.82</u>	<u>\$ -0-</u>	<u>\$ 22,830.00</u>	<u>\$ 3,662,059.98</u>
Ref.	A					A
Cash Received			\$ 4,254,541.68			
Unappropriated Grant Reserves			73,580.14			
			<u>\$ 4,328,121.82</u>			

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE
YEAR ENDED DECEMBER 31, 2008

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
GENERAL GOVERNMENT:				
Administrative and Executive:				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 0.91	\$ 0.91		\$ 0.91
Other Expenses:				
Annual Audit	115,307.00	115,307.00	\$ 115,306.00	1.00
Miscellaneous	6,723.95	2,723.95	506.01	2,217.94
County Administrator's Office:				
Salaries and Wages	0.52	0.52		0.52
Other Expenses	4,379.42	4,379.42	2,051.41	2,328.01
Budget Management:				
Salaries and Wages	0.80	0.80		0.80
Other Expenses	23.76	23.76		23.76
Technology and Information Management:				
Salaries and Wages	8,179.49	179.49		179.49
Other Expenses	129,346.28	129,346.28	84,686.53	44,659.75
Central Services:				
Salaries and Wages	52.96	52.96		52.96
Other Expenses	921.58	921.58	226.72	694.86
Office of the Treasury:				
County Treasurer's Office:				
Salaries and Wages	129.20	129.20		129.20
Other Expenses	73,726.42	31,726.42	24,472.73	7,253.69
Legal Department:				
County Counsel:				
Salaries and Wages	2,626.86	126.86		126.86
Other Expenses	77,605.30	66,105.30	44,721.21	21,384.09
County Adjuster's Office:				
Salaries and Wages	1.24	1.24		1.24
Other Expenses	34,599.03	34,599.03	23,376.25	11,222.78
Clerk of the Board:				
Salaries and Wages	1,764.93	1,764.93		1,764.93
Other Expenses	6,113.08	4,113.08	847.30	3,265.78
Employee Services:				
Salaries and Wages	1,986.98	1,986.98		1,986.98
Other Expenses	89,334.47	49,334.47	13,815.34	35,519.13
Insurance Fund Commission				
(Risk Management):				
Salaries and Wages	10,645.49	645.49		645.49
Other Expenses	3,001.82	3,001.82	245.76	2,756.06
County Clerk:				
Salaries and Wages	11,480.96	1,480.96		1,480.96
Miscellaneous Other Expenses	92,940.82	92,940.82	72,182.21	20,758.61
Elections	110,543.10	110,543.10	105,711.06	4,832.04
Prosecutor's Office:				
Salaries and Wages	53,112.71	53,112.71		53,112.71
Other Expenses	328,144.18	328,144.18	189,424.93	138,719.25

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008

(Continued)

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Purchasing Department:				
Salaries and Wages	\$ 10,605.29	\$ 605.29		\$ 605.29
Other Expenses	6,365.95	6,365.95	\$ 725.91	5,640.04
Facilities Management:				
Salaries and Wages	27,241.49	1,241.49		1,241.49
Other Expenses	368,905.44	364,860.44	259,267.89	105,592.55
Public Employees' Award Program:				
Other Expenses	2,433.61	2,433.61	225.00	2,208.61
Insurance:				
Group Insurance Plan for Employees	438,797.67	438,797.67	65,907.65	372,890.02
Workmen's Compensation	45,323.83	45,323.83		45,323.83
Other Insurance Premiums	64,128.43	64,128.43	30,000.00	34,128.43
JUDICIARY:				
County Surrogate:				
Salaries and Wages	6,608.30	6,608.30		6,608.30
Other Expenses	10,890.99	10,890.99	7,494.03	3,396.96
Sheriff's Office (Judicial):				
Salaries and Wages	125,852.33	105,852.33		105,852.33
Other Expenses	20,373.35	20,373.35	3,720.56	16,652.79
REGULATION:				
Sheriff's Office (Regulation):				
Salaries and Wages	89,636.70	89,636.70		89,636.70
Other Expenses	120,447.82	120,447.82	67,728.87	52,718.95
Weights and Measures:				
Salaries and Wages	1,441.44	1,441.44		1,441.44
Other Expenses	7,700.12	7,700.12	4,028.50	3,671.62
Board of Taxation:				
Salaries and Wages	1.05	1.05		1.05
Other Expenses	4,325.71	4,325.71	904.81	3,420.90
County Medical Examiner:				
Salaries and Wages	1,307.75	1,307.75		1,307.75
Other Expenses	48,368.52	48,368.52	19,368.64	28,999.88
Parks and Forestry:				
Salaries and Wages	11,470.47	11,470.47		11,470.47
Other Expenses	6,669.71	6,669.71	4,124.84	2,544.87
Board of Elections:				
Salaries and Wages	10,709.24	10,709.24		10,709.24
Other Expenses	75,947.65	75,947.65	31,133.57	44,814.08
Fire Marshal:				
Salaries and Wages	932.10	932.10		932.10
Other Expenses	6,866.63	6,866.63	1,271.16	5,595.47
Fire Academy:				
Other Expenses	11,945.99	185,945.99	178,850.72	7,095.27

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008

(Continued)

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
REGULATION:				
Office of Emergency Management:				
Salaries and Wages	\$ 14,622.21	\$ 14,622.21		\$ 14,622.21
Other Expenses	28,683.92	28,683.92	\$ 22,858.20	5,825.72
Sussex County Planning Department:				
Salaries and Wages	3,611.50	3,611.50		3,611.50
Other Expenses	96,565.78	96,565.78	18,134.44	78,431.34
ROADS AND BRIDGES:				
Roads and Culverts:				
Salaries and Wages	245,588.23	245,588.23		245,588.23
Other Expenses	432,601.10	432,601.10	319,734.31	112,866.79
Bridges:				
Salaries and Wages	156,415.83	156,415.83		156,415.83
Other Expenses	36,096.80	36,096.80	26,854.55	9,242.25
Lighting of Highways and Bridges	1,133.13	3,133.13	3,131.25	1.88
Traffic Lights:				
Other Expenses	18,893.40	32,293.40	32,288.60	4.80
Engineering & Road Administration:				
Salaries and Wages	131,406.15	116,006.15		116,006.15
Other Expenses	45,363.81	45,363.81	32,488.43	12,875.38
CORRECTIONAL & PENAL:				
Jail:				
Salaries and Wages	216,882.20	13,382.20		13,382.20
Other Expenses	354,847.84	558,347.84	425,936.93	132,410.91
Juvenile Center:				
Salaries and Wages	31,290.37	2.37		2.37
Other Expenses	101,305.98	138,335.98	131,728.32	6,607.66
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	21,245.06	3.06		3.06
Other Expenses	25,363.03	40,863.03	37,565.41	3,297.62
HEALTH & WELFARE:				
Health Administration:				
Other Expenses	19,500.00	19,500.00	1,333.00	18,167.00
Sussex County Chest Clinic:				
Salaries and Wages	7,507.42	7,507.42		7,507.42
Other Expenses	4,828.75	4,828.75	131.24	4,697.51
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	31,050.04	31,050.04	23,204.83	7,845.21
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	3,333.30	3,333.30	3,333.30	
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	11,600.00	11,600.00	11,600.00	
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	4,500.00	4,500.00	4,500.00	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH & WELFARE:				
Aid to Domestic Abuse Services (N.J.S. 40:5-29)	\$ 9,468.41	\$ 9,468.41	\$ 9,468.41	
Mental Health Administration:				
Salaries and Wages	0.52	0.52		\$ 0.52
Other Expenses	25,215.01	25,215.01	12,710.00	12,505.01
Mosquito Control:				
Salaries and Wages	12,443.54	12,443.54		12,443.54
Other Expenses	56,517.40	56,517.40	42,630.55	13,886.85
Health and Human Services Administration:				
Salaries and Wages	1.76	1.76		1.76
Other Expenses	2,121.92	2,121.92	919.48	1,202.44
Office of Handicapped Services:				
Salaries and Wages	5,087.28	5,087.28		5,087.28
Other Expenses	10,794.53	10,794.53	7,787.60	3,006.93
Juveniles In Need of Supervision:				
Other Expenses	27,375.00	27,375.00		27,375.00
Welfare Home:				
Salaries and Wages	217,839.26	217,839.26		217,839.26
Other Expenses	367,528.42	367,528.42	214,611.77	152,916.65
Office on Aging:				
Salaries and Wages				
Salaries and Wages	10,425.42	10,425.42		10,425.42
Other Expenses	3,168.24	3,168.24	2,583.64	584.60
County Nutrition Projects:				
Salaries and Wages				
Other Expenses	12,374.00	12,374.00	11,594.22	779.78
Veterans' Grave Registration:				
Salaries and Wages	147.26	147.26		147.26
Other Expenses	433.79	433.79	392.26	41.53
Uniform Construction Code:				
Appeal Board:				
Other Expenses	752.68	752.68	640.12	112.56
Aid to Advance Housing (NJSA 40A:23-8.28)	26,920.00	26,920.00	26,920.00	
Aid to Interfaith Hospitality (NJSA 40A:23-8.11)	210.76	210.76	210.76	
Aid to Sussex County Help Line (R.S. 40:23-8.29)	995.82	995.82	995.82	
Aid to Samaritan Inn - Homeless	6,420.00	6,420.00		6,420.00
EDUCATIONAL:				
County Superintendent of Schools:				
Salaries and Wages	3,219.09	3,219.09		3,219.09
Other Expenses	8,256.67	8,256.67	2,844.79	5,411.88
Farm and Home Demonstration:				
Salaries and Wages	48,988.81	48,988.81	32,613.83	16,374.98
Other Expenses	13,365.85	13,365.85	3,089.76	10,276.09
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	168,602.80	168,602.80	112,578.41	56,024.39

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
UNCLASSIFIED:				
Transit:				
Salaries and Wages	\$ 94,913.98	\$ 94,913.98		\$ 94,913.98
Other Expenses	7,201.65	7,201.65	\$ 4,033.39	3,168.26
Aid to Sussex County Arts Council (NJSA 40:23-8.1)	3,750.00	3,750.00	3,750.00	
Motor Pool:				
Salaries and Wages	65,746.83	65,746.83		65,746.83
Other Expenses	76,375.38	76,375.38	35,865.70	40,509.68
Utilities:				
Electricity	21,467.67	83,467.67	83,116.76	350.91
Gas (Natural or Propane)	114,577.97	76,577.97	73,564.04	3,013.93
Garbage and Trash Removal	22,889.03	14,934.03	14,218.02	716.01
County Matching Funds for Grants	26,957.00	26,957.00		26,957.00
Pharmacy:				
Other Expenses	382.91	382.91		382.91
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	46,675.00	46,675.00	46,675.00	
CAPITAL IMPROVEMENTS:				
Purchase Computers (Replacements and Additions)	49,996.28	49,996.28	36,768.85	13,227.43
Purchase Engineering Equipment	5,135.00	5,135.00		5,135.00
Various Facilities Improvements	185,267.24	185,267.24	111,599.80	73,667.44
Purchase of Mosquito Control Vehicle	22,000.00	22,000.00	21,982.00	18.00
Various Capital Improvements	150,000.00	150,000.00	147,840.00	2,160.00
Acquisition of County Right of Way	19,739.50	19,739.50	682.50	19,057.00
STATUTORY EXPENDITURES:				
Public Employees Retirement System	49,993.85	49,993.85		49,993.85
Unemployment Compensation				
Insurance (NJSA 43:21-3 et. seq.)	6,371.15	6,371.15	6,019.55	351.60
Social Security System (OASI)	103,721.93	103,721.93		103,721.93
	<u>\$ 6,844,063.30</u>	<u>\$ 6,844,063.30</u>	<u>\$ 3,515,855.45</u>	<u>\$ 3,328,207.85</u>

Ref.

Balance December 31, 2007:

Unencumbered	A	\$ 4,254,665.94
Encumbered	A	<u>2,589,397.36</u>
		<u>\$ 6,844,063.30</u>

Cash Disbursed	\$ 3,420,807.57
Accounts Payable	<u>95,047.88</u>
	<u>\$ 3,515,855.45</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR FEDERAL GRANT FUND EXPENDITURES

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
					Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>							
N.J. Dept. of Human Services:							
(*) Medicaid Peer Grouping - Handicapped/Elderly:							
2007		\$ 19,779.95			\$ 16,298.63		\$ 3,481.32
2008			\$ 164,422.00		157,543.39	\$ 6,878.61	
HAVA Polling Place Accessibility	\$ 0.25	26,326.00			21,852.74		4,473.51
N.J. Dept. of Community Affairs:							
Title III - Aging - Area Plan Grant:							
#05-1394-AAA-02	19,892.59						19,892.59
#06-1394-AAA-02	2,406.97	60.98					2,467.95
#07-1394-AAA-02	61,143.72	104,285.78			113,447.95		51,981.55
#08-1394-AAA-02			451,190.00		323,702.57	88,993.78	38,493.65
Public Health Preparedness & Response for BioTerrorism:							
2004 (05-1163-BT-L-3)	177,141.14						177,141.14
2005 (06-1163-BT-L-1)	21,618.98						21,618.98
2006	35,228.35	28,219.79			22,458.92	230.15	40,759.07
2007	363,132.20				354,262.77	9.37	8,860.06
2008			389,136.00		104,564.43	7,079.34	277,492.23
Healthcare Facility Emergency Preparedness			25,000.00		24,168.92	650.00	181.08
Nutrition Services Incentive Program - 2007	16,292.00				16,292.00		
Nutrition Services Incentive Program - 2008			35,353.00		11,807.00	16,951.00	6,595.00
<u>U.S. DEPT. OF JUSTICE:</u>							
N.J. Dept. of Law and Public Safety:							
Division of Criminal Justice -							
Domestic Violence Victim Assistance:							
#V-19-047	12,802.45						12,802.45
2007	173,653.00				173,653.00		
2008			72,113.00		27,879.52		44,233.48
LLEBG, Megan's Law-2007	0.54						0.54
Megan's JAG 1-23LL-05	920.27	629.84			1,550.11		
Megan's-Internet Registry			5,250.00		5,250.00		
Sexual Assault Nurse Examiner							
2006	6,540.42						6,540.42
2007	5,574.63						5,574.63
2008			83,621.00		60,687.00	22,934.00	
SART/SANE Site Equipment Upgrades	2,820.00				2,616.35		203.65

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR FEDERAL GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
					Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF JUSTICE: (Cont'd)</u>							
N.J. Dept. of Law and Public Safety:							
Community Oriented Policing Services (COPS)							
2005CKWX0328 Law Enforcement Technology	\$ 27,288.41	\$ 10,925.80			\$ 38,214.00		\$ 0.21
2006 Technology Grant	12,195.00	16,759.00			21,674.00	\$ 7,280.00	
2008 Technology Grant			\$ 935,300.00				935,300.00
Division of Criminal Justice -							
Multi-Jurisdictional Narcotics Task Force:							
2006	0.21						0.21
2007	81,966.17	65,971.83			147,780.83		157.17
2008			143,325.00	\$ 47,775.00	15,735.00	32,039.98	47,775.02
Victim and Witness Advocacy Fund Supplemental Program			13,200.00				13,200.00
Juvenile Justice Commission:							
Juvenile Accountability Incentive Block Grant:							
JAIBG-02-19 (2005)	5,581.08						5,581.08
JAIBG-02-19 (2006)	563.00						563.00
JAIBG-02-19 (2007)		72.00			72.00		
JAIBG-02-19 (2008)			10,179.00		9,678.00	501.00	
Domestic Violence Municipal Court Prosecution Pilot			56,046.00		51,275.52	303.47	4,467.01
Edward Byrne Memorial Justice Assistance Grant:							
JAG 1-22LL-06			4,471.00		4,231.58		239.42
National Criminal History Improvement NCIP Grant:							
2005	0.20						0.20
2008			4,255.00		4,255.00		
Division of Highway Traffic Safety							
Obey the Signs Grant			4,000.00				4,000.00
N.J. Dept of State Police:							
State Homeland Security Grant Program - Phase II	48,115.10						48,115.10
State Homeland Security Grant Program - Phase II -							
Explosive Detecting Canine	966.55						966.55
State Homeland Security Grant Program FY 04	18,818.04						18,818.04
State Homeland Security Grant Program FY 05	9,405.87						9,405.87
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>							
Hazardous Materials Emergency Preparedness							
2006	537.79						537.79
2008			8,119.13				8,119.13
Special Needs and Emergency Management Planning	25.00						25.00

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR FEDERAL GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
					Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF HOMELAND SECURITY: (Cont'd)</u>							
N.J. Dept. of Law & Public Safety:							
State Homeland Security Grant Program FY 06	\$ 51,896.66				\$ 1,956.06	\$ 19,795.81	\$ 30,144.79
State Homeland Security Grant Program FY 07	364,044.80				72,859.76	12,891.05	278,293.99
State Homeland Security Grant Program FY 08			\$ 489,104.96				489,104.96
State and Local All Hazards Emergency Operation Planning (SLAHEOP) Program	2.76						2.76
Citizen Corps and Community Emergency Response Team:							
2003	297.75						297.75
2004	0.64						0.64
2005	274.68						274.68
2006	14.82						14.82
2007	8,882.60	995.17			3,643.99		6,233.78
2008			1,000.00		1,000.00		
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>							
N.J. Dept. of Environmental Protection:							
2006 Municipal Stormwater Regulation Program	1,664.86	38.70			228.00		1,475.56
<u>U.S. DEPT. OF TRANSPORTATION:</u>							
N.J. Dept. of Law & Public Safety:							
Division of Highway Traffic Safety:							
Traffic Safety Equipment							
2006	9,837.60						9,837.60
Personal Services:							
2006	4,748.11						4,748.11
2008			17,028.00		5,239.40		11,788.60
State Aid Highway Projects - County Aid:							
2003	0.61						0.61
2005	0.39	2,921.75					2,922.14
2006	10,000.00	828,840.03			828,840.00		10,000.03
2007	1,105,505.00	10,000.00			1,107,635.44	7,869.56	
2008			1,875,000.00		1,875,000.00		
Allocation of Interest Earned on State Aid Highway Projects County Aid							
			32,337.28				32,337.28
Federal Local Lead Paving Program:							
2000	206,066.98						206,066.98
2001	112,091.92						112,091.92
2003 - CR565 - STP-AOOS	32,288.00						32,288.00

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR FEDERAL GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
					Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF TRANSPORTATION: (Cont'd)</u>							
N.J. Dept. of Transportation:							
North Jersey Transportation Planning Authority:							
FHWA/NJTPA Local Scoping Projects							
2001	\$ 275,258.00	\$ 47,703.17				\$ 47,703.17	\$ 275,258.00
2002	0.92	75,804.75				75,804.75	0.92
2003 - CR653 - STP-AOOS	4,334.24	171,112.23				171,112.23	4,334.24
2004 - CR605 - STP-9017	3,392.00	136,271.75				136,271.75	3,392.00
2005-STP-0395-CR 517	656.27	248,323.75			\$ 26,907.62	221,416.13	656.27
(*) N.J. Transit Corporation:							
Federal Transit Administration - Section 5311 -							
Operating/Nonoperating:							
2002/2003	31,785.53						31,785.53
2003/2004	3,242.41						3,242.41
2004/2005	159,087.53						159,087.53
2005/2006	9,273.10						9,273.10
2006/2007	42,211.00						42,211.00
2007/2008	374,760.82				331,423.32		43,337.50
2008-2009			\$ 817,492.00		335,160.51		482,331.49
Job Access: Reverse Commute-2006	195,694.35	3,998.23	25,200.00		140,838.82	9,051.28	75,002.48
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>							
Division of Emergency Management for Emergency							
Service Needs:							
EDI - Special Project Grant #B-02-SP-NJ-0433	525.21						525.21
Special Project-Sussex County Fairgrounds			297,000.00		1,485.50	10,190.00	285,324.50
N.J. Dept. of Community Affairs:							
Small Cities Program - 2005	0.90						0.90
	<u>\$ 4,112,470.39</u>	<u>\$ 1,799,040.50</u>	<u>\$ 5,959,142.37</u>	<u>\$ 47,775.00</u>	<u>\$ 6,463,169.65</u>	<u>\$ 895,956.43</u>	<u>\$ 4,463,752.18</u>
	A	A				A	A
Federal Financial Assistance			\$ 5,705,976.37				
County Matching Funds			253,166.00				
			<u>\$ 5,959,142.37</u>				
Federal Financial Assistance					\$ 4,959,206.24	\$ 220,469.45	
County Matching Funds					373,929.15	22,948.80	
Prior Year Encumbrances					1,130,034.26	652,538.18	
					<u>\$ 6,463,169.65</u>	<u>\$ 895,956.43</u>	

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
						Paid or Charged	Encumbrances Payable	
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:								
(*) Health Service Contract - Case Management								
Services to Handicapped Children:								
#06-273-EIP-L-3	\$ 19,461.67							\$ 19,461.67
#07-273-EIP-L-4	18,199.84	\$ 93.91						18,293.75
#08-273-EIP-L-4	268,256.59	1,719.96				\$ 159,936.05		110,040.50
#09-131SCH-L-1			\$ 381,525.00			155,951.94	\$ 740.88	224,832.18
(*) Alcoholism Services:								
#05-541-ADA-C-O	26,267.02							26,267.02
#06-541-ADA-C-O	7,684.30							7,684.30
#07-541-ADA-C-O	2,071.82	28,381.53				25,578.24	2,500.00	2,375.11
#08-541-ADA-O			326,467.00			307,048.07	12,167.73	7,251.20
Right to Know:								
#92-2241-RTK-00			9,380.00			9,380.00		
Senior Health Insurance Program:								
2005	398.13							398.13
2006	1,294.38	557.39						1,851.77
2007		2,193.37				2,150.72		42.65
2008			18,300.00			10,271.52	5,911.84	2,116.64
Office on Aging - Sussex County Area Plan Grant:								
State Matching Funds:								
2005	608.39							608.39
2007		5,289.00				4,742.00		547.00
2008			39,195.00			22,586.00	9,804.61	6,804.39
Weekend/Home Delivered Meals:								
2007	1,981.00	1,575.00				3,556.00		
2008			13,000.00			10,488.00	1,511.00	1,001.00
(*) Safe Housing and Transportation Program:								
2006	900.00							900.00
2007	617.88	2,235.00				2,240.00		612.88
2008			11,490.00			10,314.34	1,124.00	51.66
Cost of Living Allowance (COLA):								
2005	4,875.00							4,875.00
2007	8,500.00	6,677.00				15,177.00		
2008			52,051.00			42,411.00	5,448.00	4,192.00
Home Delivered Meals:								
2003	1,484.00							1,484.00
2007	6,166.15	361.00						6,527.15
2008			19,486.00			13,592.00	5,894.00	

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>								
Office on Aging - Sussex County Area Plan Grant:								
Social Services Block Grant:								
2007		\$ 441.00				\$ 317.00		\$ 124.00
2008			\$ 13,192.00			10,354.99	\$ 1,570.00	1,267.01
Care Coordination:								
2007	\$ 5,293.00	2,859.00				8,140.48		11.52
2008			23,810.00			6,953.81	12,865.00	3,991.19
State Aid Reimbursement:								
2005	14,041.97							14,041.97
2006	122.11							122.11
2007	26,804.88							26,804.88
2008			58,000.00			53,595.37	2,843.00	1,561.63
Adult Protective Services/Vulnerable Adults:								
2007	1,500.00	19,176.00				20,676.00		
2008			74,632.00			46,773.00	27,859.00	
Tobacco Age of Sale Enforcement (TASE) Program:								
2007	8,160.00					4,055.50		4,104.50
2008			7,560.00				300.00	7,260.00
NJ Comprehensive Cancer Control Plan								
2007	54,727.85	552.50				53,593.34		1,687.01
2008			65,000.00			25,141.49	1,150.00	38,708.51
Senior Farmers' Market Nutrition Program								
Caregiver Initiative	16,747.00		1,000.00			817.35	179.90	2.75
Strategic National Stockpile (SNS) Exercise for First Responders	8.25							8.25
Social Assistance Management System	0.53							0.53
Leaders' Academy for Healthy Community Development	1,250.00							1,250.00
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>								
Veterans Transportation Services:								
2007/2008	8,250.00					7,500.00		750.00
2008/2009			9,000.00			2,250.00		6,750.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism/Drug Abuse:								
2006	5,057.88	10,336.27		\$ (15,394.15)				15,352.19
2007	5,813.27	100,326.71				90,787.79		15,352.19
2008			192,683.00	15,394.15		85,714.87	118,308.53	4,053.75

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Bndget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>								
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2002	\$ 1.64							\$ 1.64
2003	0.23							0.23
2004	71,637.76							71,637.76
2005	59,861.15							59,861.15
2006	9,625.95							9,625.95
2007	1,061.10	\$ 127,522.70				\$ 63,606.39	\$ 23.00	64,954.41
2008			\$ 371,270.00			324,052.20	45,097.95	2,119.85
State Facilities Education Act - Juvenile Education:								
2007		41,340.00				41,340.00		
2008			31,500.00					31,500.00
Division of Highway Traffic Safety:								
County Prosecutor's Insurance Fraud Reimbursement Program:								
2005	41,815.65							41,815.65
2006	82,211.30							82,211.30
2007	17,114.61					743.36		16,371.25
2008			126,000.00			101,125.93		24,874.07
Division of Criminal Justice:								
Body Armor Replacement Fund:								
2005	960.61						960.00	0.61
2006	10,500.34						10,499.00	1.34
2007	11,543.55	1,827.54				2,081.00	11,289.00	1.09
2008			15,580.14			9,951.80	4,594.00	1,034.34
Project Vision Grant								
#PV-20-05			43,750.00			43,750.00		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Youth and Family Services:								
(*) Human Services Advisory Council/Child								
Abuse/Missing Children:								
#05ALUN	1,313.10							1,313.10
#06ALUN	3,021.35							3,021.35
#07ALUN	13,111.24	6,532.00				19,524.69		118.55
#08ALUN			89,862.00			84,444.13		5,417.87

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Youth and Family Services:								
(*) Youth Incentive Program:								
#BDUF9N	\$ 1,278.61							\$ 1,278.61
#BDUF9N - Modification	3,080.10							3,080.10
#05BDUN	7,004.46							7,004.46
#06BDUN	3,166.31					\$ 3,166.00		0.31
#07BDUN	276.50	\$ 15,000.00				15,276.34		0.16
#08BDUN			\$ 36,874.00			35,487.17		1,386.83
Division of Family Development:								
Work First New Jersey:								
#GA0319	9,218.00							9,218.00
#GA0319 - 1/04 - 6/04	2,583.43							2,583.43
Special Initiative & Transportation Contract 7/1/04-6/30/05	16,194.00							16,194.00
Special Initiative & Transportation Contract 7/1/05-6/30/06	2,214.99							2,214.99
Special Initiative & Transportation Contract 7/1/06-6/30/07	2,504.03							2,504.03
Special Initiative & Transportation Contract 7/1/07-6/30/08	15,543.44	79,595.76				93,868.68		1,270.52
Special Initiative & Transportation Contract 7/1/08-6/30/09			126,978.00			77,039.77	\$ 39,926.79	10,011.44
Division of Economic Assistance:								
Social Services for the Homeless:								
#SH07019-2007		14,880.40				14,880.40		
#SH08019-2008			99,409.00			99,409.00		
Division of Disability Services								
Personal Assistance Services Program:								
2006	34,594.97	10.10						34,605.07
2007	2,442.34	59,349.33				61,791.67		
2008			124,009.00			62,458.48	59,088.02	2,462.50
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>								
Smart Growth Planning Program	0.30							0.30
(*) Handicapped Person's Recreational								
Opportunities Act:								
#05-3547-00	278.88							278.88
#06-3547-00	387.54							387.54
#07-3547-00	4,455.00	11,457.05				15,912.05		
#08-3547-00			30,000.00			21,192.94	8,807.06	
Cross Acceptance III Assistance Program	0.18							0.18
Share Feasibility of Computer Services to Newton	15,000.00	15,000.00				15,000.00		15,000.00
Share-Regional Coordination Grant	299,783.70	216.30				76,157.79	53.78	223,788.43
Share-Transition Health Services	95,721.00					57,536.61	37,714.00	470.39
Smart Growth Parking Study Grant		17,987.50				16,147.50	1,840.00	

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
						Paid or Charged	Encumbrances Payable	
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>								
9-1-1 Coordination in Sussex County:								
2004	\$ 142.92							\$ 142.92
2005	0.81							0.81
2007	4,200.00					\$ 4,200.00		
2008			\$ 25,000.00			8,700.00		16,300.00
9-1-1 Consolidation in Sussex County:								
2006		\$ 5,465.86				5,465.00		0.86
2007	7,500.00					7,500.00		
2008			220,000.00					220,000.00
<u>NJ TRANSIT CORPORATION:</u>								
Senior Citizens and Disabled Residents Transportation:								
2004/2005 (Operating/Nonoperating)	38,614.02				\$ 29,527.26			9,086.76
2005/2006 (Operating/Nonoperating)	2,455.04							2,455.04
2006/2007 (Operating/Nonoperating)	19,739.67	306.61						20,046.28
2007/2008 (Operating/Nonoperating)	47,208.17	13,660.64				25,661.85	\$ 1,623.87	33,583.09
2008/2009 (Operating/Nonoperating)			657,303.26			490,835.42	54,983.54	111,484.30
<u>NJ DEPARTMENT OF AGRICULTURE:</u>								
State Agricultural Development Committee:								
Right to Farm Activities:								
2000	7,294.66							7,294.66
2001	5,205.85							5,205.85
2003	4,516.30							4,516.30
Comprehensive Farmland Preservation Plan	30,000.00							30,000.00
Sussex County Commercial Kitchen Grant	10,000.00					2,081.22		7,918.78
Sussex County Agritourism Marketing Grant	7,000.00	43,000.00				32,745.06	14,332.00	2,922.94
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>								
2006 Birding and Nature Festival Cooperative Marketing Grant	184.15							184.15
2008 Birding and Nature Festival Cooperative Marketing Grant			8,000.00			8,000.00		
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health (CEHA):								
2005	12,617.56							12,617.56
2006	4,021.73							4,021.73
2007	11,850.65	5,721.00				13,282.73		4,288.92
2008			143,000.00			119,377.37	5,271.80	18,350.83
Clean Communities Program:								
2005	0.86							0.86
2006	4,912.87							4,912.87
2007	14,866.56	4,887.80				17,036.66	200.00	2,517.70
2008			63,225.07			36,929.21		26,295.86

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2007	Dec. 31, 2007 Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2008
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION: (Cont'd)</u>								
Division of Watershed Management:								
Northwest Watershed Region Program Grant:								
Watershed and Strategic Growth Management Initiative	\$ 33.16							\$ 33.16
Section 604b Water Quality Management Grant	23,397.10							23,397.10
Green Communities Program-2008			\$ 3,000.00					3,000.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>								
Law Enforcement Agency Security Enhancement (LEASE)	81,703.44		65,333.33			\$ 60,125.60	\$ 90.00	86,821.17
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>								
County Planning Assistance Grants:								
Parcel Data/MOD IV			15,000.00				14,910.00	90.00
Outstanding Approvals	15,000.00							15,000.00
Sewer and Water Service Area	10,540.51							10,540.51
<u>NJ DEPARTMENT OF STATE:</u>								
Division of Archives and Records Committee								
Public Archives and Records Infrastructure Support (PARIS):								
2005	37,816.03	\$ 50,568.01				1,358.20	13,376.80	73,649.04
2006	105,801.31	635,424.23				741,081.89		143.65
2007	360,281.36	128,806.00				282,189.37	140,642.44	66,255.55
2008			79,300.00			20,694.73		58,605.27
	<u>\$ 2,222,955.00</u>	<u>\$ 1,461,333.47</u>	<u>\$ 3,690,164.80</u>	<u>\$ -0-</u>	<u>\$ 29,527.26</u>	<u>\$ 4,445,302.08</u>	<u>\$ 675,500.54</u>	<u>\$ 2,224,123.39</u>
<u>Ref.</u>	A	A					A	A
State Financial Assistance			\$ 3,544,685.80					
County Matching Funds			145,479.00					
			<u>\$ 3,690,164.80</u>					
Cancelled to State Grants Receivable					\$ 22,830.00			
Cancelled to Current Fund Balance					6,697.26			
					<u>\$ 29,527.26</u>			
State Financial Assistance						\$ 2,989,579.09	\$ 644,263.80	
County Matching Funds						133,996.31	3,242.00	
Prior Year Encumbrances						1,321,726.68	27,994.74	
						<u>\$ 4,445,302.08</u>	<u>\$ 675,500.54</u>	

(*) - Grant and expenditures include related County Matching Funds.

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF RESERVE FOR PRIVATE GRANT FUND EXPENDITURES

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
County Prosecutor Fire Investigation Program	<u>\$ 0.70</u>	<u>\$ 0.70</u>
	<u>\$ 0.70</u>	<u>\$ 0.70</u>
<u>Ref.</u>	A	A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Received in</u> <u>Current</u> <u>Fund</u>	<u>Transferred</u> <u>to</u> <u>2008 Budget</u> <u>Revenue</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
NJ Department of Health and Senior Services:				
Sussex County Area Plan Grant:				
State Aid Reimbursement	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00
Division of Criminal Justice:				
Body Armor Grant:				
Sheriff's Office	13,121.61	11,799.93	13,121.61	11,799.93
Prosecutor's Office	2,458.53	2,238.45	2,458.53	2,238.45
NJ Department of Human Services:				
Child and Adolescent Health Programs	1,250.00			1,250.00
NJ State Police:				
Certified Training Citizen Corps Grant	1,000.00			1,000.00
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	404,325.24	35,306.71	32,337.28	407,294.67
	<u>\$ 480,155.38</u>	<u>\$ 107,345.09</u>	<u>\$ 105,917.42</u>	<u>\$ 481,583.05</u>
<u>Ref.</u>	A			A
Federal Grants Receivable			\$ 32,337.28	
State Grants Receivable			<u>73,580.14</u>	
			<u>\$ 105,917.42</u>	

COUNTY OF SUSSEX
2008
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

Balance December 31, 2007	<u>Ref.</u> B	\$ 22,166,914.67
Increased by Cash Receipts:		
Escrow and Other Deposits	\$	153,858.54
Motor Vehicle Fines and Interest		838,065.22
Tax Appeal Filing Fees:		
Transfer from Board of Taxation		22,330.00
Interest		536.26
County Clerk Filing Fees:		
Transfer from Current Fund		80,925.50
Interest		5,747.71
Open Space:		
Taxes Receivable		5,397,553.69
Interest		619,412.07
Morris Land Conservancy		162,402.75
State of NJ Farmland Preservation and Planning Incentive Grant Funds		3,067,911.68
County Surrogate Fees:		
Transfer from County Surrogate		11,568.00
Interest		31.11
Voluntary Life Insurance		7.94
Forfeited Assets and Interest		168,721.30
Self Insurance Fund - Damage to County Vehicles Reimbursements and Interest		325,418.10
Self Insurance Fund - Prescription Reimbursements and Interest		60,716.99
Self Insurance Fund - Medical Reimbursements and Interest		100.00
Environmental Quality Enforcement Funds		73,411.77
Weights and Measures Fees and Interest		26,178.96
Due to/from Current Fund:		
Interfund Returned		140,000.00
Interest Earned		9,353.30
Work Release Program:		
Fees and Interest		551.06
County Sheriff Fees:		
Transfer from County Sheriff		10,178.00
Interest		439.19
Sheriff's Labor Assistance Program:		
Transfer from County Jail		36,241.84
Interest		723.07
Employee Flexible Spending Account:		
Payroll Withholding		32,628.16
State Unemployment Insurance		93,917.18

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:

Confiscated funds transfer	\$ 102,331.01
Interest	1,917.26

Jail Inmate Interest Account:

Interest	966.68
Transfer from County Jail	35,000.00

\$ 11,479,144.34
33,646,059.01

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	66,867.60
Motor Vehicles - Transfer to Current Fund	850,000.00
Tax Appeal Expenses	11,952.16
County Clerk Filing Fees Expenses	108,244.17
County Surrogate Filing Fees Expenses	11,567.86
County Sheriff Fees Expenses	827.99
Weights and Measures Expenses	1,426.16
Voluntary Life Insurance Payments	818.14
State Unemployment Insurance Payments	145,488.42
Forfeited Assets	16,034.11
Self Insurance Fund - Damage to County Vehicles	228,352.80
Environmental Quality Enforcement Fund Expenses	49,292.96
Open Space Trust Expenses	5,366,632.36
Employee Flexible Spending Account Expenses	28,183.56
Jail Inmate Interest Account Expenses	82,375.22
Prosecutor U.S. Treasury Account Expenses	9,226.85
Reserve for Accrued Sick and Vacation	4,225.15
Sheriff's Labor Assistance Program Expenses	38,544.75

7,020,060.26

Balance December 31, 2008

B

\$ 26,625,998.75

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2007	2008 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2008
Andover Borough	\$ 75.27	\$ 19,415.41	\$ 50.35	\$ 19,490.68	\$ 50.35
Andover Township	1,354.43	227,415.59	641.13	228,770.02	641.13
Branchville Borough	157.47	41,581.48	61.42	41,738.96	61.41
Byram Township	712.97	302,228.00	2,552.82	302,940.97	2,552.82
Frankford Township	1,948.32	229,652.37	1,057.25	231,600.69	1,057.25
Franklin Borough	800.25	131,871.16	300.37	132,671.35	300.43
Fredon Township	1,956.89	140,008.21	390.15	141,965.10	390.15
Green Township	2,581.59	143,904.46	2,311.73	146,486.05	2,311.73
Hamburg Borough	141.76	96,352.36	247.84	96,494.12	247.84
Hampton Township	1,292.61	197,130.81	812.18	198,423.41	812.19
Hardyston Township	24,617.39	349,691.21	2,555.47	374,305.60	2,558.47
Hopatcong Borough	352.06	463,694.41	557.54	464,046.47	557.54
Lafayette Township	1,761.67	118,684.93	673.79	120,446.60	673.79
Montague Township	3,614.70	120,065.44	894.21	123,680.14	894.21
Town of Newton	206.02	206,910.96	199.01	207,116.98	199.01
Ogdensburg Borough	68.67	61,407.80	141.78	61,476.47	141.78
Sandyston Township	744.22	72,483.19	379.49	73,227.41	379.49
Sparta Township	15,494.91	928,985.60	7,585.04	944,480.51	7,585.04
Stanhope Borough	455.11	108,905.93	167.42	109,361.04	167.42
Stillwater Township	1,171.00	145,537.98	897.54	146,708.98	897.54
Sussex Borough	91.31	38,176.48	8.10	38,267.79	8.10
Vernon Township	11,616.37	822,047.84	2,718.70	833,664.21	2,718.70
Walpack Township		723.55		723.55	
Wantage Township	5,035.76	354,430.83	2,332.64	359,466.59	2,332.64
	<u>\$ 76,250.75</u>	<u>\$ 5,321,306.00</u>	<u>\$ 27,535.97</u>	<u>\$ 5,397,553.69</u>	<u>\$ 27,539.03</u>

Ref.

B

B

2007 Added and Omitted Taxes Receivable

\$ 3.06

2008 Added and Omitted Taxes Receivable

27,535.97\$ 27,539.03

2008 County Taxes

\$ 5,321,306.00

2007 Added & Omitted Taxes

76,247.69\$ 5,397,553.69

COUNTY OF SUSSEX
2008
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2007	C	\$ 21,539,815.47
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 3,504,000.00	
Premium on the Sale of Bond Anticipation Notes	17,669.06	
Due to State of NJ - Interest Earned on County College Chapter 12 Bonds	35,719.99	
NJ Department of Community Affairs Grants Receivable	300,000.00	
Budget Appropriation:		
Capital Improvement Fund	290,000.00	
Deferred Charges to Future Taxation - Unfunded	2,000.00	
Due to/from Current Fund:		
Cash Advances	185,000.00	
Interest Earned	211,225.86	
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned	23,817.77	
Arbitrage Rebate	267,145.83	
Payment of Vocational School Debt Service	260,891.39	
Payment of Debt Service	20,248.45	
	<hr/>	5,117,718.35
		<hr/> 26,657,533.82
Decreased by Disbursements:		
Due from/to Current Fund:		
Return of Interfunds	1,790,000.00	
Anticipated as Budgeted Revenues in Current Fund:		
Capital Fund Balance	150,000.00	
Reserve for Payment of Debt Service	200,000.00	
Reserve for Payment of Vocational School Debt Improvement Authorizations	100,000.00	
	9,567,719.03	
	<hr/>	11,807,719.03
		<hr/> <hr/>
Balance December 31, 2008	C	\$ 14,849,814.79
		<hr/> <hr/>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

	Balance (Deficit) Dec. 31, 2007	Receipts			Disbursements		Transfers		Balance (Deficit) Dec. 31, 2008
		Budget Appropriation	Bond		Improvement Authorizations	Miscellaneous	From	To	
			Anticipation Notes	Miscellaneous					
Capital Fund Balance	\$ 317,185.74			\$ 17,669.06		\$ 150,000.00			\$ 365,896.51
Capital Improvement Fund	716,732.56	\$ 290,000.00					\$ 295,000.00	\$ 181,041.71	711,732.56
NJ Department of Transportation Grants Receivable	(9,130,271.26)								(9,130,271.26)
NJ Department of Community Affairs Grants Receivable	(300,000.00)			300,000.00					
Due to State of NJ-Ch. 12 Bonds	273,087.51			35,719.99					308,807.50
Reserve for Payment of Debt Service	831,926.44			20,248.45		200,000.00			652,174.89
Reserve for Payment of Vocational School Debt	229,001.00			260,891.39		100,000.00			389,892.39
Reserve for NJ Department of Transportation Grants - Bridge Improvements	530,900.68			23,817.77					554,718.45
Reserve for Arbitrage Rebate	509,611.33			267,145.83					776,757.16
Due from Current Fund	1,400,712.90			396,225.86		1,790,000.00			6,938.76
Reserve for Bridge Improvements-Insurance Recovery	85,000.00								85,000.00
Reserves for Various Capital Projects:									
Departmental Improvements	91,028.80						37,728.80		53,300.00
Historic Court House/County Clerk's Office	900,000.00								900,000.00

Ord. No.	Improvement Description	Ord. Date						
93-01	Acquire Land & Buildings - County Community College	04/14/93	3,135.60			\$ 1,294.63		1,840.97
96-02	Various Improvements	06/26/96 02/26/97	1,985.59					1,985.59
97-01;	Various Capital Improvements	05/28/97						
98-13		12/30/98 04/28/99	26,260.80				26,260.80	
99-01	Various Capital Improvements	04/28/99 08/25/99	25,608.70			11,539.58	0.21	14,068.91
00-01	Various Capital Improvements	04/12/00						
00-23		10/23/02	24,017.90			18,872.56	0.38	5,144.96
00-24	Various Improvements - Sussex County Vocational School	05/10/00	129,682.04					129,682.04
00-25	Improvements to Various Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	(444,046.26)			123,695.94		(567,742.20)
00-26	Refurbish the Old Sussex County Courthouse	10/25/00	2,208.48			2,166.06		42.42
01-01	Bridge Improvements	03/28/01 04/24/02	565,746.56			383,435.96		182,310.60

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
(Continued)

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2007	Receipts			Disbursements		Transfers		Balance (Deficit) Dec. 31, 2008
				Budget Appropriation	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
01-02	Various Improvements	04/25/01	\$ 7,307.11				\$ 7,009.31				\$ 297.80
01-05	Various Improvements - Sussex County Technical School	07/11/01	5,524.74								5,524.74
02-01	Construction of a Sussex County Branch Building	02/27/02	2,354.18				2,354.00				0.18
02-02	Cost of Replacement of Bridge E-07	02/27/02	9,085,276.72				13,271.81				9,072,004.91
02-03	Various Capital Improvements	05/08/02 10/23/02	153,565.72				72,610.82		\$ 13,747.33		67,207.57
02-05	Renovate Horton Hall, Add'l. Costs of Construction of New Science Lab & Library Building, Interior/Exterior Improvements & Compliance with ADA - Sussex County Community College	11/26/02	335,415.91				335,414.95				0.96
03-02	Various Capital Improvements	04/09/03	131,880.34				83,770.00		39,808.66		8,301.68
04-01	Supplemental Appropriations for Purchase and Installation of Voice and Data Communication System and Public Safety Training Facility	03/10/04	0.15						0.15		
04-02	Various Capital Improvements	04/14/04	310,021.71				133,691.39		99,807.68		76,522.64
04-03	Acquisition of Public Training Facility and Various Capital Improvements to Sussex County Community College	06/23/04	52,083.45				52,083.00		0.45		
04-04	Various Improvements to Sussex Sussex County Vocational School	06/23/04	52,196.13								52,196.13
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	137,873.61				97,312.83				40,560.78
05-02	Various Capital Improvements	03/09/05	1,947,090.27				382,167.89		217.44		1,564,704.94
05-03	Acquisition of Hydraulic Truck Conveyor	04/27/05	1,197.80						1,197.80		
05-06	Replacement of Boilers at the Homestead Nursing Home	10/26/05	12,000.00								12,000.00

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH
(Continued)

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2007	Receipts			Disbursements		Transfers		Balance (Deficit) Dec. 31, 2008
				Budget Appropriations	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
06-01	Various Capital Improvements	04/12/06	\$ 3,023,364.81				\$ 678,903.52				\$ 2,344,461.29
06-03	Planning and Engineering Design Fees for the Construction of the Cochran House Parking Garage	06/28/06	250,000.00				12,470.00				237,530.00
06-05	Additional Funding for the Historic Courthouse Interior Renovations	07/26/06									
06-06		11/08/06	1,491,559.00				1,365,741.88				125,817.12
07-01	Various Capital Improvements	04/11/07	3,060,137.01	\$ 2,000.00			1,300,062.26				1,762,074.75
07-02	Various Improvements to Sussex County Technical School	04/11/07	490,871.24				227,621.95				263,249.29
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects	04/25/07	4,185,885.79				2,258,354.44				1,927,531.35
07-04	Road Resurfacing and Paving	06/27/07	176.67				175.86		\$ 0.81		
07-05	Carpeting Various County Buildings	09/12/07	14,518.00								14,518.00
08-01	Various Capital Improvements	04/23/08			\$ 3,504,000.00		2,003,698.39			\$ 295,000.00	1,795,301.61
08-02	Departmental Improvements-Surrogate's Office	06/04/08								37,728.80	37,728.80
			<u>\$ 21,539,815.47</u>	<u>\$ 292,000.00</u>	<u>\$ 3,504,000.00</u>	<u>\$ 1,321,718.35</u>	<u>\$ 9,567,719.03</u>	<u>\$ 2,240,000.00</u>	<u>\$ 513,770.51</u>	<u>\$ 513,770.51</u>	<u>\$ 14,849,814.79</u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2007	2008 Improvement Authorizations	Funded by Budget Appropriation	Authorizations Canceled	Balance Dec. 31, 2008	Analysis of Balance December 31, 2008		
								Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
00-25	Improve Various Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	\$ 3,374,410.68			\$ 1,303,003.42	\$ 2,071,407.26		\$ 567,742.20	\$ 1,503,665.06
04-03	Supplemental Appropriation for the Sussex County Vocational School Improvements	06/22/05	7,000.00				7,000.00			7,000.00
07-01	Various Capital Improvements	04/11/07	2,000.00		\$ 2,000.00					
08-01	Various Capital Improvements	04/23/08		\$ 5,900,000.00			5,900,000.00	\$ 3,504,000.00		2,396,000.00
			<u>\$ 3,383,410.68</u>	<u>\$ 5,900,000.00</u>	<u>\$ 2,000.00</u>	<u>\$ 1,303,003.42</u>	<u>\$ 7,978,407.26</u>	<u>\$ 3,504,000.00</u>	<u>\$ 567,742.20</u>	<u>\$ 3,906,665.06</u>
		<u>Ref.</u>	C				C			
										Improvement Authorizations-Unfunded \$ 5,701,966.67
										Less: Unexpended Proceeds of Bond Anticipation Notes Issued: Ord. # 08-01 1,795,301.61
										<u>\$ 3,906,665.06</u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2007	C	\$ 716,732.56
Increased by:		
2008 Budget Appropriation		<u>290,000.00</u>
		1,006,732.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>295,000.00</u>
Balance December 31, 2008	C	<u><u>\$ 711,732.56</u></u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2007		2008 Authorizations			Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2008	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Reserve for Departmental Improvements	Deferred Charges to Future Taxation - Unfunded			Funded	Unfunded
93-01	Acquire Land/Buildings - Sussex County College	04/14/93	\$ 8,650,000.00	\$ 3,135.60					\$ 1,294.63		\$ 1,840.97	
96-02	Various Capital Improvements	06/26/96 02/26/97	3,025,000.00	1,985.59							1,985.59	
97-01; 98-13	Various Capital Improvements	05/28/97 12/30/98 04/28/99	4,474,050.00 125,000.00		26,260.80						\$ 26,260.80	
99-01	Various Capital Improvements	04/28/99 08/25/99	6,300,000.00 543,321.00	25,608.70					11,539.58	0.21	14,068.91	
00-01; 00-23	Various Capital Improvements	04/12/00 10/23/02	5,995,500.00	24,017.90					18,872.56	0.38	5,144.96	
00-24	Various Improvements - Sussex County Technical School	05/10/00	1,260,000.00	129,682.04							129,682.04	
00-25	Improve Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	20,000,000.00		\$ 2,930,364.42				123,695.94	1,303,003.42		\$ 1,503,665.06
00-26	Refurbish the Old Sussex County Courthouse	10/25/00	1,000,000.00	2,208.48					2,166.06		42.42	
01-01	Bridge Improvements	03/28/01 04/24/02	3,500,000.00 3,200,000.00	565,746.56					383,435.96		182,310.60	
01-02	Various Improvements	04/25/01	6,048,000.00	7,307.11					7,009.31		297.80	

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
(Continued)

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2007		2008 Authorizations			Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2008	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Reserve for Departmental Improvements	Deferred Charges to Future Taxation - Unfunded			Funded	Unfunded
01-05	Various Improvements - Sussex County Technical School	07/11/01	\$ 620,000.00	\$ 5,524.74							\$ 5,524.74	
02-01	Construction of a Sussex County Branch Building	02/27/02	2,435,000.00	2,354.18				\$ 2,354.00			0.18	
02-02	Cost of Replacement of Bridge E-07	02/27/02	10,000,000.00	9,085,276.72				13,271.81			9,072,004.91	
02-03	Various Capital Improvements	05/08/02 10/23/02	6,892,000.00	153,565.72				72,610.82	\$ 13,747.33		67,207.57	
02-05	Renovate Horton Hall, Addtl. Costs of Construction of New Science Lab & Library Building, Interior/Exterior Improvements & Compliance with ADA - Sussex County Community College	11/26/02	5,542,000.00	335,415.91				335,414.95			0.96	
03-02	Various Capital Improvements	04/09/03	5,181,800.00	131,880.34				83,770.00	39,808.66		8,301.68	
04-01	Supplemental Appropriations for Purchase and Installation of Voice and Data Communication System and Public Safety Training Facility	03/10/04	1,100,000.00	0.15						0.15		

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
(Continued)

Ord. No.	Improvement Description	2008 Authorizations										
		Ordinance		Balance Dec. 31, 2007		Capital Improvement Fund	Reserve for Departmental Improvements	Deferred Charges to Future Taxation - Unfunded	Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2008	
		Date	Amount	Funded	Unfunded						Funded	Unfunded
04-02	Various Capital Improvements	04/14/04	\$ 3,317,150.00	\$ 310,021.71				\$ 133,691.39	\$ 99,807.68	\$ 76,522.64		
04-03	Acquisition of Public Training Facility and Various Capital Improvements to Sussex County Community College	06/23/04	8,458,000.00	52,083.45				52,083.00	0.45			
04-04	Various Improvements to Sussex County Vocational School	06/23/04	850,000.00	52,196.13						52,196.13		
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	3,492,000.00	137,873.61				97,312.83		40,560.78		
05-02	Various Capital Improvements	03/09/05	5,702,550.00	1,947,090.27				382,167.89	217.44	1,564,704.94		
05-03	Acquisition of Hydraulic Truck Conveyor	04/27/05	35,000.00	1,197.80					1,197.80			
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	200,000.00		\$ 7,000.00						\$ 7,000.00	
05-06	Replacement of Boilers at the Homestead Nuring Home	10/26/05	125,000.00	12,000.00						12,000.00		
06-01	Various Capital Improvements	04/12/06	7,289,100.00	3,023,364.81				678,903.52		2,344,461.29		

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2008

Ord. No.	Improvement Description	Date of			Interest Rate	Issued	Balance Dec. 31, 2008
		Original Issue	Issue	Maturity			
08-01	Various Capital Improvements	06/24/08	06/24/08	06/24/09	2.50%	\$ 3,504,000.00	\$ 3,504,000.00
						<u>\$ 3,504,000.00</u>	<u>\$ 3,504,000.00</u>
					<u>Ref.</u>		C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2007	Matured	Balance Dec. 31, 2008
			Outstanding Dec. 31, 2008 Date	Amount				
Vocational School	02/01/99	\$ 1,000,000.00	02/01/2009-2010	\$ 100,000.00	4.15%	\$ 300,000.00	\$ 100,000.00	\$ 200,000.00
Vocational School	07/15/00	1,230,000.00	07/15/2009-2012 07/15/2013	95,000.00 90,000.00	5.00% 5.00%	565,000.00	95,000.00	470,000.00
Vocational School	07/01/01	1,260,000.00	07/01/2009-2016	105,000.00	4.40%	945,000.00	105,000.00	840,000.00
Vocational School	09/01/06	850,000.00	09/01/2009 09/01/2010-11 09/01/2012	50,000.00 100,000.00 500,000.00	3.60% 3.65% 4.00%	800,000.00	50,000.00	750,000.00
Vocational School	09/01/07	500,000.00	09/01/2009-2015 09/01/2016 09/01/2017	50,000.00 60,000.00 60,000.00	4.25% 4.25% 4.375%	500,000.00	30,000.00	470,000.00
Total Vocational School Bonds						3,110,000.00	380,000.00	2,730,000.00
General Improvement	02/01/99	10,660,000.00	02/01/2009 02/01/2010	1,300,000.00 1,158,000.00	4.15% 4.15%	3,758,000.00	1,300,000.00	2,458,000.00
General Obligation Refunding	03/01/99	10,235,000.00	04/01/2009	1,300,000.00	4.125%	2,645,000.00	1,345,000.00	1,300,000.00
General Improvement	07/15/00	9,571,000.00	07/15/2009-2012 07/15/2013	845,000.00 766,000.00	5.00% 5.00%	4,991,000.00	845,000.00	4,146,000.00
General Improvement	07/01/01	5,710,000.00	07/01/2009 07/01/2010-2011 07/01/2012	750,000.00 1,000,000.00 210,000.00	4.20% 4.20% 4.20%	3,710,000.00	750,000.00	2,960,000.00

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2008		Int. Rate	Balance Dec. 31, 2007	Matured	Balance Dec. 31, 2008
			Date	Amount				
Pension Refunding	05/01/03	\$ 3,900,000.00	05/01/2009	\$ 235,000.00	5.30%			
			05/01/2010	250,000.00	5.30%			
			05/01/2011	290,000.00	5.30%			
			05/01/2012	110,000.00	5.30%			
			05/01/2013	130,000.00	5.30%			
			05/01/2014	155,000.00	5.30%			
			05/01/2015	180,000.00	5.30%			
			05/01/2016	210,000.00	5.30%			
			05/01/2017	240,000.00	5.30%			
			05/01/2018	270,000.00	5.30%			
			05/01/2019	310,000.00	5.30%			
			05/01/2020	350,000.00	5.30%			
			05/01/2021	395,000.00	5.30%			
General Improvement	07/15/03	12,570,000.00	07/15/2009-2010	1,200,000.00	3.25%			
			07/15/2011-2012	1,400,000.00	3.25%			
			07/15/2013	1,600,000.00	3.25%			
			07/15/2014	1,770,000.00	3.25%			
General Obligation Refunding	09/15/03	5,100,000.00	09/15/2009	725,000.00	2.70%			
			09/15/2010	705,000.00	3.125%			
			09/15/2011	460,000.00	3.41%			

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2007	Matured	Balance Dec. 31, 2008
			Outstanding Dec. 31, 2008	Date				
General Improvement	07/15/04	\$ 15,824,000.00	07/15/2009	\$ 1,000,000.00	3.625%	\$ 15,524,000.00	\$ 800,000.00	\$ 14,724,000.00
			07/15/2010	2,000,000.00	3.625%			
			07/15/2011-2112	3,000,000.00	3.625%			
			07/15/2013	3,500,000.00	3.625%			
			07/15/2014	2,224,000.00	3.625%			
General Improvement	09/01/06	15,691,000.00	09/01/2009	400,000.00	4.00%	15,591,000.00	300,000.00	15,291,000.00
			09/01/2010	1,100,000.00	4.00%			
			09/01/2011	800,000.00	4.00%			
			09/01/2012	1,000,000.00	4.00%			
			09/01/2013	1,100,000.00	4.00%			
			09/01/2014	1,500,000.00	4.00%			
			09/01/2015	2,300,000.00	4.00%			
			09/01/2016	2,200,000.00	4.00%			
			09/01/2017	2,100,000.00	4.00%			
			09/01/2018	1,400,000.00	4.00%			
09/01/2019	1,391,000.00	4.00%						
General Improvement	09/01/07	3,220,000.00	09/01/2009-2013	320,000.00	3.75%	3,220,000.00	215,000.00	3,005,000.00
			09/01/2014-2016	325,000.00	3.75%			
			09/01/2017	430,000.00	3.75%			
Total General Improvement Bonds						64,974,000.00	7,505,000.00	57,469,000.00

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2008		Int. Rate	Balance Dec. 31, 2007	Matured	Balance Dec. 31, 2008
			Date	Amount				
County College	07/15/00	\$ 465,000.00	07/15/2009-2012	\$ 35,000.00	5.00%	\$ 225,000.00	\$ 35,000.00	\$ 190,000.00
			07/15/2013	50,000.00	5.00%			
County College	07/01/01	1,316,000.00	07/01/2009-2013	105,000.00	4.20%	669,000.00	105,000.00	564,000.00
			07/01/2014	39,000.00	4.20%			
County College	05/01/03	2,771,000.00	05/01/2009-2014	235,000.00	3.125%	1,831,000.00	235,000.00	1,596,000.00
			05/01/2015	186,000.00	3.125%			
County College	07/15/04	4,229,000.00	07/15/2009-2010	375,000.00	3.625%	3,329,000.00	350,000.00	2,979,000.00
			07/15/2011-2012	400,000.00	3.625%			
			07/15/2013	429,000.00	3.625%			
			07/15/2014-2015	500,000.00	3.625%			
County College	09/01/06	6,000,000.00	09/01/2009-2012	250,000.00	4.00%	5,750,000.00	250,000.00	5,500,000.00
			09/01/2013-2021	500,000.00	4.00%			
County College	09/01/07	3,000,000.00	09/01/2009-2011	135,000.00	3.75%	3,000,000.00	\$ 135,000.00	2,865,000.00
			09/01/2012-2017	200,000.00	3.75%			
			09/01/2018	200,000.00	4.00%			
			09/01/2019-2022	265,000.00	4.00%			
Total County College Bonds						14,804,000.00	1,110,000.00	13,694,000.00

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2007	Matured	Balance Dec. 31, 2008
			Outstanding Dec. 31, 2008	Date				
County College Bond Act (P.L. 1971, Chapter 12)	04/01/94	\$ 2,170,000.00	04/01/2009	\$ 70,000.00	6.00%	\$ 220,000.00	\$ 150,000.00	\$ 70,000.00
County College Bond Act (P.L. 1971, Chapter 12)	08/01/96	1,587,000.00	08/01/2009-2010 08/01/2011	105,000.00 107,000.00	5.20% 5.20%	427,000.00	110,000.00	317,000.00
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	1,316,000.00	07/01/2009-2013 07/01/2014	105,000.00 56,000.00	4.30% 4.30%	686,000.00	105,000.00	581,000.00
County College Bond Act (P.L. 1971, Chapter 12)	05/01/03	2,770,000.00				550,000.00	550,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	07/15/04	4,224,000.00	07/15/2009	840,000.00	2.75%	1,686,000.00	846,000.00	840,000.00
County College Bond Act (P.L. 1971, Chapter 12)	09/01/06	6,000,000.00	09/01/2009-2022 09/01/2023 9/01/2024-2026	300,000.00 300,000.00 300,000.00	4.125% 4.20% 4.25%	5,700,000.00	300,000.00	5,400,000.00
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	3,000,000.00	09/01/2009-2015 09/01/2016-2022	200,000.00 200,000.00	3.75% 4.00%	3,000,000.00	200,000.00	2,800,000.00
Total County College Bond Act (P.L. 1971, Chapter 12)						12,269,000.00	2,261,000.00	10,008,000.00
TOTAL ALL BONDS						\$ 95,157,000.00	\$ 11,256,000.00	\$ 83,901,000.00

Ref.

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C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE

	<u>Ref.</u>	
Balance December 31, 2007	C	\$ 13,600.00
Decreased by:		
Loan Repayments		6,800.00
Balance December 31, 2008	C	\$ 6,800.00

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
OUTSTANDING DECEMBER 31, 2008

<u>Payment Number</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Payment of</u>		<u>Balance of Loan</u>
			<u>Interest</u>	<u>Principal</u>	
28	02/28/09	1.50%	\$ 51.00		\$ 6,800.00
29	08/31/09	1.50%	51.00	\$ 6,800.00	- 0 -
			\$ 102.00	\$ 6,800.00	

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Ord. No.	Improvement Description	Balance Dec. 31, 2007	2008 Improvement Authorizations	Bond Anticipation Notes Issued	Unexpended Balances Cancelled	Funded By Budget Appropriation	Balance Dec. 31, 2008
00-25	Improvements to Various Roads, Bridges and Other County Property Damaged by the Flood	\$ 3,374,410.68			\$ 1,303,003.42		\$ 2,071,407.26
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	7,000.00					7,000.00
07-01	Various Capital Improvements	2,000.00				\$ 2,000.00	
08-01	Various Capital Improvements		\$ 5,900,000.00	\$ 3,504,000.00			2,396,000.00
		<u>\$ 3,383,410.68</u>	<u>\$ 5,900,000.00</u>	<u>\$ 3,504,000.00</u>	<u>\$ 1,303,003.42</u>	<u>\$ 2,000.00</u>	<u>\$ 4,474,407.26</u>

COUNTY OF SUSSEX
2008
COUNTY HEALTH FUND

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>		
Balance December 31, 2007	D		\$ -0-
Increased by Cash Receipts:			
County Health Taxes Receivable		\$ 1,558,867.33	
Public Health Priority Funds		30,776.00	
Public Health Priority Funds, Supplemental Fees, P.L. 2003		216,113.20	
2008 Appropriation Refunds		57,407.77	
Nonbudget Revenue		38,345.09	
Due from Current Fund-Advances Net		<u>292,239.83</u>	
			<u>2,193,749.22</u>
			2,193,749.22
Decreased by Cash Disbursements:			
2008 Appropriations		2,166,691.51	
2007 Appropriation Reserves		<u>27,057.71</u>	
			<u>2,193,749.22</u>
Balance December 31, 2008	D		<u><u>\$ -0-</u></u>

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF COUNTY HEALTH TAXES RECEIVABLE

	Balance Dec. 31, 2007	2008 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2008
Andover Borough	\$ 24.70	\$ 7,394.84	\$ 20.38	\$ 7,419.81	\$ 20.11
Andover Township	466.82	86,613.82	239.14	87,080.64	239.14
Branchville Borough	49.34	15,836.12	26.00	15,885.47	25.99
Byram Township	258.49	115,125.36	1,091.44	115,374.85	1,100.44
Frankford Township	752.88	87,497.28	418.09	88,250.16	418.09
Franklin Borough	265.65	50,258.58	114.41	50,524.23	114.41
Fredon Township	672.43	53,324.93	145.91	53,997.36	145.91
Green Township	995.34	54,807.32	928.15	55,802.66	928.15
Hamburg Borough	54.35	36,700.31	93.90	36,754.66	93.90
Hampton Township	432.31	75,078.15	316.56	75,510.17	316.85
Hardyston Township	7,473.59	133,375.22	964.81	140,848.81	964.81
Lafayette Township	678.59	45,227.08	256.78	45,905.67	256.78
Montague Township	1,277.39	45,753.28	339.00	47,030.67	339.00
Town of Newton	66.70	78,807.52	79.59	78,874.19	79.62
Ogdensburg Borough	11.00	23,423.36	55.22	23,434.36	55.22
Sandyston Township	272.93	27,607.80	152.10	27,880.73	152.10
Sparta Township	4,785.96	354,077.45	2,515.38	358,863.41	2,515.38
Stanhope Borough	149.89	41,500.42	64.13	41,650.31	64.13
Stillwater Township	456.96	55,425.35	353.34	55,882.31	353.34
Sussex Borough	29.46	14,539.34	3.21	14,568.80	3.21
Walpack Township		275.56		275.56	
Wantage Township	1,972.59	135,079.91	955.45	137,052.50	955.45
	<u>\$ 21,147.37</u>	<u>\$ 1,537,729.00</u>	<u>\$ 9,132.99</u>	<u>\$ 1,558,867.33</u>	<u>\$ 9,142.03</u>
	Ref. D				D
Health Taxes Receivable	D \$ 9.32				\$ 9.32
Added and Omitted Taxes Receivable	D <u>21,138.05</u>				<u>9,132.71</u>
	<u>\$ 21,147.37</u>				<u>\$ 9,142.03</u>
2008 County Health Taxes				\$ 1,537,729.00	
2007 Added & Omitted County Health Taxes				21,138.05	
2008 Added & Omitted County Health Taxes				<u>0.28</u>	
				<u>\$ 1,558,867.33</u>	

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
County Health Operations:				
Salaries and Wages	\$ 171,082.83	\$ 171,082.83		\$ 171,082.83
Other Expenses	169,960.06	169,960.06	\$ 27,057.71	142,902.35
	<u>\$ 341,042.89</u>	<u>\$ 341,042.89</u>	<u>\$ 27,057.71</u>	<u>\$ 313,985.18</u>

Analysis of Balance December 31, 2007:

	<u>Ref.</u>	
Unencumbered	D	\$ 272,065.86
Encumbered	D	<u>68,977.03</u>
		<u>\$ 341,042.89</u>

COUNTY OF SUSSEX
2008
COUNTY LIBRARY FUND

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2007	E	\$ 1,903,749.26
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,817,045.53	
Deferred Revenue - State Per Capita Aid	102,084.00	
Petty Cash Returned	500.00	
Donations Received	43,000.00	
2008 Appropriation Refunds	742.39	
Nonbudget Revenue	<u>200,861.90</u>	
		<u>5,164,233.82</u>
		7,067,983.08
Decreased by Cash Disbursements:		
2008 Budget Appropriations	4,780,750.44	
2007 Appropriation Reserves	262,339.86	
Accounts Payable	8,222.15	
Petty Cash Advanced	<u>500.00</u>	
		<u>5,051,812.45</u>
Balance December 31, 2008	E	<u><u>\$ 2,016,170.63</u></u>

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF COUNTY LIBRARY TAXES RECEIVABLE

	Balance Dec. 31, 2007	2008 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2008
Andover Borough	\$ 61.33	\$ 21,055.25	\$ 56.34	\$ 21,116.58	\$ 56.34
Andover Township	1,139.36	246,609.23	677.35	247,748.59	677.35
Branchville Borough	123.18	45,088.03	70.88	45,211.22	70.87
Byram Township	609.07	327,874.58	2,720.20	328,483.65	2,720.20
Frankford Township	1,805.72	249,164.36	1,085.07	250,970.08	1,085.07
Franklin Borough	655.93	142,952.33	320.68	143,608.26	320.68
Fredon Township	1,619.28	151,834.37	390.92	153,453.65	390.92
Green Township	2,370.95	156,050.28	2,438.59	158,421.23	2,438.59
Hamburg Borough	122.61	104,499.67	262.04	104,622.28	262.04
Hampton Township	1,062.24	213,763.03	859.25	214,825.28	859.24
Hardyston Township	20,101.73	379,417.03	2,732.17	399,518.76	2,732.17
Hopatcong Borough	283.08	503,401.37	577.72	503,684.45	577.72
Lafayette Township	1,651.85	128,838.20	705.71	130,490.05	705.71
Montague Township	3,004.10	130,300.64	921.69	133,304.74	921.69
Town of Newton	166.69	224,857.44	214.90	225,024.13	214.90
Ogdensburg Borough	58.79	66,652.48	154.46	66,711.27	154.46
Sandyston Township	666.16	78,615.22	385.75	79,261.38	405.75
Stanhope Borough	366.41	118,107.92	178.47	118,474.33	178.47
Stillwater Township	1,088.47	157,801.40	929.11	158,889.87	929.11
Sussex Borough	73.66	41,395.88	8.79	41,469.54	8.79
Vernon Township	9,720.06	891,700.15	2,901.52	901,420.81	2,900.92
Walpack Township		784.56		784.56	
Wantage Township	4,571.24	384,856.58	2,553.79	389,550.82	2,430.79
	<u>\$ 51,321.91</u>	<u>\$ 4,765,620.00</u>	<u>\$ 21,145.40</u>	<u>\$ 4,817,045.53</u>	<u>\$ 21,041.78</u>
	Ref.	E			E
Added and Omitted Taxes Receivable	E	\$ 51,301.91			\$ 21,021.78
Library Taxes Receivable	E	20.00			20.00
		<u>\$ 51,321.91</u>			<u>\$ 21,041.78</u>
2008 County Library Taxes				\$ 4,765,620.00	
2007 Added & Omitted County Library Taxes				51,301.91	
2008 Added & Omitted County Library Taxes				123.62	
				<u>\$ 4,817,045.53</u>	

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
County Library Operations:				
Salaries	\$ 138,329.90	\$ 138,329.90		\$ 138,329.90
Other Expenses	557,675.16	557,675.16	\$ 300,250.76	257,424.40
	<u>\$ 696,005.06</u>	<u>\$ 696,005.06</u>	<u>\$ 300,250.76</u>	<u>\$ 395,754.30</u>

Ref.

Balance December 31, 2007:

Unencumbered	E	\$ 371,041.61	
Encumbered	E	<u>324,963.45</u>	
		<u>\$ 696,005.06</u>	

Ref.

Cash Disbursed		\$ 262,339.86
Accounts Payable	E	<u>37,910.90</u>
		<u>\$ 300,250.76</u>

COUNTY OF SUSSEX
2008
BOND & INTEREST FUND
(NOT APPLICABLE)

COUNTY OF SUSSEX
2008
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2008</u>	<u>2007</u>
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 581,555.96	\$ 947,666.45
Cash - Change Fund		200.00	200.00
Accounts Receivable - Other		1,715.00	1,735.00
Accounts Receivable - Fees		2,804.75	3,806.95
<u>TOTAL ASSETS</u>		<u>\$ 586,275.71</u>	<u>\$ 953,408.40</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 97,923.70	\$ 169,815.05
Fees - (P.L. 2001, Ch. 370)		43,019.50	72,481.20
Public Health Priority Funds		20,648.75	38,680.75
Interest		1,582.35	2,477.79
Due State of New Jersey:			
Realty Transfer Fees		329,720.30	604,134.95
Secretary of State		364.50	403.50
Overpayments		95.00	
Reserve for Change Fund		200.00	200.00
Attorney Deposits		90,397.68	62,891.23
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 586,275.71</u>	<u>\$ 953,408.40</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2007	G	\$ 947,666.45
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 1,412,752.00
Fees - County Clerk (P.L. 2001, Ch. 370)		656,086.20
Fees - Public Health Priority Funds		282,885.50
Interest		1,582.35
Attorney Deposits		27,506.45
Accounts Receivable:		
Other		1,470.00
Fees		1,002.20
Overpayments		4,983.10
Fees Due State:		
Secretary of State		7,344.00
State Realty Transfer Fees		4,320,717.49
		6,716,329.29
		7,663,995.74
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,484,643.35
Fees - County Clerk (P.L. 2001, Ch. 370)		685,547.90
Fees - Public Health Priority Funds:		
Miscellaneous Revenue Not Anticipated -		
Current Fund		54,028.30
Fees - Public Health Priority Funds - Health Fund		30,776.00
Fees - Public Health Priority Funds, Supplemental		
Fees, P.L. 2003 - Health Fund		216,113.20
Interest		2,477.79
Accounts Receivable:		
Other		1,450.00
Overpayments		4,888.10
Paid State:		
Secretary of State		7,383.00
State Realty Transfer Fees		4,595,132.14
		7,082,439.78
Balance December 31, 2008	G	\$ 581,555.96

COUNTY OF SUSSEX
2008
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2008</u>	<u>2007</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	<u>\$ 6,566.00</u>	<u>\$ 2,320.00</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 6,566.00</u></u>	<u><u>\$ 2,320.00</u></u>
 <u>LIABILITIES</u>			
Due to County Treasurer		<u>\$ 6,566.00</u>	<u>\$ 2,320.00</u>
<u>TOTAL LIABILITIES</u>		<u><u>\$ 6,566.00</u></u>	<u><u>\$ 2,320.00</u></u>

COUNTY OF SUSSEX
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2007	H	\$ 2,320.00
Increased by:		
Fees Collected		41,610.00
		<u>43,930.00</u>
Decreased by:		
Refunds		\$ 410.10
Paid to County Treasurer:		
Nonbudget Revenue		<u>36,953.90</u>
		<u>37,364.00</u>
Balance December 31, 2008	H	<u><u>\$ 6,566.00</u></u>

COUNTY OF SUSSEX
2008
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	December 31,	
	2008	2007
<u>ASSETS</u>		
Patients' Accounts Receivable	\$ 758.80	\$ 60.00
<u>TOTAL ASSETS</u>	\$ 758.80	\$ 60.00
 <u>RESERVES</u>		
Reserve for Patients' Accounts Receivable	\$ 758.80	\$ 60.00
<u>TOTAL RESERVES</u>	\$ 758.80	\$ 60.00

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH
YEAR ENDED DECEMBER 31, 2008

Increased by:

Collections - Health Clinics/Screenings

\$ 37,756.02

Decreased by:

Paid to County Health Fund:

Account Refunds

\$ 37,756.02

COUNTY OF SUSSEX
2008
COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2008</u>	<u>2007</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 215,898.47	\$ 326,541.25
<u>TOTAL ASSETS</u>		<u>\$ 215,898.47</u>	<u>\$ 326,541.25</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 34,133.17	\$ 24,801.21
Fees - (P.L. 2001, Ch. 370)		20,216.94	14,469.29
Fees - Sheriff's Trust Account		882.00	550.00
Attorneys' Fees		562.08	706.13
Reserve for Court Orders		160,104.28	286,014.62
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 215,898.47</u>	<u>\$ 326,541.25</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2007	J	\$ 326,541.25
Increased by:		
Due to County Treasurer:		
Fees		\$ 601,410.40
Fees - (P.L. 2001, Ch. 370)		375,223.54
Fees - County Sheriff Trust Account		10,510.00
Attorney's Fees		625.44
Court Orders		2,531,024.02
Petty Cash		1,000.00
		3,519,793.40
		3,846,334.65
Decreased by:		
Paid to County Treasurer:		
Fees		592,078.44
Fees - (P.L. 2001, Ch. 370)		369,475.89
Fees - Trust Account		10,178.00
Services (Attorneys)		769.49
Court Orders		2,656,934.36
Petty Cash		1,000.00
		3,630,436.18
Balance December 31, 2008	J	\$ 215,898.47

COUNTY OF SUSSEX
2008
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2008</u>	<u>2007</u>
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Surrogate's Account	K-1	\$ 775.54	\$ 1,994.27
Guardianship Accounts	K-1	8,940,485.47	8,310,327.40
Change Fund		100.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 8,941,361.01</u>	<u>\$ 8,312,421.67</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 8,940,485.47	\$ 8,310,327.40
Due to County Treasurer:			
Fees			208.70
Due Secretary of State		27.33	56.36
Attorneys' Deposits		748.21	1,729.21
Reserve for Change Fund		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 8,941,361.01</u>	<u>\$ 8,312,421.67</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2007	K	\$ 1,994.27	\$ 8,310,327.40
Increased by Receipts:			
Due to County Treasurer:			
Fees		86,767.38	
Fees - (P.L. 2001, Ch. 370)		56,436.38	
Fees - Surrogate Trust Account		11,568.00	
Secretary of State Fees		115.72	
Deposits Pursuant to Court Orders			4,223,539.29
Interest			406,962.93
		<hr/>	<hr/>
		154,887.48	4,630,502.22
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		86,976.08	
Fees - (P.L. 2001, Ch. 370)		56,436.38	
Fees - Surrogate Trust Account		11,568.00	
Attorneys' Deposits		981.00	
Secretary of State		144.75	
Payments in Accordance with Court Orders			4,000,344.15
		<hr/>	<hr/>
		156,106.21	4,000,344.15
Balance December 31, 2008	K	<u>\$ 775.54</u>	<u>\$ 8,940,485.47</u>

COUNTY OF SUSSEX
2008
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		<u>2008</u>	<u>2007</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	<u>\$ 5.00</u>	<u>\$ 81.25</u>
<u>TOTAL ASSETS</u>		<u>\$ 5.00</u>	<u>\$ 81.25</u>
 <u>RESERVES</u>			
Reserve for Tax Appeal Filing Fees		<u>\$ 5.00</u>	<u>\$ 81.25</u>
<u>TOTAL RESERVES</u>		<u>\$ 5.00</u>	<u>\$ 81.25</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2007	L	\$ 81.25
Increased by:		
Tax Appeal Filing Fees		22,875.50
		<u>22,956.75</u>
Decreased by:		
Paid to County Treasurer - Trust Funds	\$ 22,330.00	
Paid to County Treasurer - Nonbudget Revenue/Refunds	<u>621.75</u>	
		<u>22,951.75</u>
Balance December 31, 2008	L	<u><u>\$ 5.00</u></u>

COUNTY OF SUSSEX
2008
COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2008</u>	<u>2007</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	M-1	\$ 75,422.92	\$ 68,743.37
Inmate Interest Account	M-1	7,491.02	5,411.24
Work Release Program	M-1	1,000.00	1,552.16
Sheriff's Labor Assistance Program	M-1	20,027.33	15,868.33
Inmate Processing Fees Account	M-1	100.00	2,544.78
<u>TOTAL ASSETS</u>		<u>\$ 104,041.27</u>	<u>\$ 94,119.88</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Inmate Processing Fees		\$ 2,616.28	
Reserve for Inmate Trust		35,145.66	\$ 68,523.64
Reserve for Recreational Purchases for Inmates		45,152.00	5,630.97
Reserve for Work Release Program		1,000.00	1,552.16
Reserve for Sheriff's Labor Assistance Program		20,027.33	15,868.33
Reserve for Inmate Processing Fees		100.00	2,544.78
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 104,041.27</u>	<u>\$ 94,119.88</u>

COUNTY OF SUSSEX
COUNTY JAIL
SCHEDULE OF CASH

	<u>Ref.</u>	<u>Bail Account</u>	<u>Inmate Trust Account</u>	<u>Inmate Interest Account</u>	<u>Work Release Program</u>	<u>Sheriff's Labor Assistance Program</u>	<u>Inmate Processing Fees Account</u>
Balance December 31, 2007	M	\$ -0-	\$ 68,743.37	\$ 5,411.24	\$ 1,552.16	\$ 15,868.33	\$ 2,544.78
Increased by Receipts:							
Bail Received		3,646.50					
Sheriff's Labor Assistance Program Fees						34,159.00	
Inmate Processing Fee Account							32,650.10
Inmate Deposits and Miscellaneous			157,031.70		1,445.76		
Profits from Commissary Sales due Inmate Interest Account			37,241.15				
Interest Earned - Due Inmate Interest			200.10				
Inmate Processing Fees - Due to Inmate Processing Fee Account			2,616.28				
Interest, Profits and Miscellaneous				37,079.78			
		<u>3,646.50</u>	<u>197,089.23</u>	<u>37,079.78</u>	<u>1,445.76</u>	<u>34,159.00</u>	<u>32,650.10</u>
Decreased by Disbursements:							
Bail Disbursed		3,646.50					
Returned to Inmates/Inmate Purchases			161,329.90		1,513.92		
Profits from Commissary Sales Turned Over to Inmate Interest Account			29,079.78				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue					484.00		35,094.88
Turned over to County Treasurer - Other Trust Funds				35,000.00		30,000.00	
		<u>3,646.50</u>	<u>190,409.68</u>	<u>35,000.00</u>	<u>1,997.92</u>	<u>30,000.00</u>	<u>35,094.88</u>
Balance December 31, 2008	M	\$ -0-	\$ 75,422.92	\$ 7,491.02	\$ 1,000.00	\$ 20,027.33	\$ 100.00

COUNTY OF SUSSEX
2008
HOMESTEAD/WELFARE HOME -
PATIENTS IN COUNTY INSTITUTIONS

COUNTY OF SUSSEX
HOMESTEAD/WELFARE HOME - PATIENTS IN COUNTY INSTITUTIONS
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2008</u>	<u>2007</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	N-1	\$ 70,825.34	\$ 77,219.60
Patients - Accounts Receivable		973,293.83	1,132,109.94
<u>TOTAL ASSETS</u>		<u>\$ 1,044,119.17</u>	<u>\$ 1,209,329.54</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer - Revenue		\$ 12,636.08	\$ 4,173.95
Reserve for Security Deposits		29,392.87	42,533.57
Reserve for Individual Patients' Accounts		26,738.24	28,339.46
Reserve for Donations in Memory of Former Patients		2,058.15	2,172.62
Reserve for Patients' Accounts Receivable		973,293.83	1,132,109.94
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,044,119.17</u>	<u>\$ 1,209,329.54</u>

COUNTY OF SUSSEX
HOMESTEAD/WELFARE HOME - PATIENTS IN COUNTY INSTITUTIONS
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2007	N	\$ 77,219.60
Receipts:		
Due to the County Treasurer:		
Patients in County Institutions Revenue	\$ 8,353,496.62	
Medicaid Peer Grouping Funds	164,622.00	
Security Deposits - Interest Earned	298.45	
Security Deposits	7,595.00	
Donations in Memory of Former Patients	905.00	
Interest Earned on Donations in Memory of Former		
Patients Account	5.53	
Individual Patients' Accounts	56,637.14	
Petty Cash	964.61	
	<hr/>	8,584,524.35
		<hr/>
		8,661,743.95
Disbursements:		
Paid to the County Treasurer:		
Revenue Accounts Receivable	8,341,358.10	
Grant Funds Receivable	164,622.00	
Account Refunds	3,676.39	
Individual Patients' Expenses	58,238.36	
Security Deposits Returned/Applied to Patients Receivable	21,034.15	
Donations in Memory of Former Patients - Expenses	1,025.00	
Petty Cash	964.61	
	<hr/>	8,590,918.61
		<hr/>
Balance December 31, 2008	N	\$ 70,825.34

COUNTY OF SUSSEX

2008

**DEPARTMENT OF ENVIRONMENTAL AND
PUBLIC HEALTH SERVICES**

COUNTY OF SUSSEX
DEPARTMENT OF ENVIRONMENTAL AND PUBLIC HEALTH SERVICES
COMPARATIVE BALANCE SHEET

	December 31,	
	<u>2008</u>	<u>2007</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 10.02	\$ -0-
<u>TOTAL ASSETS</u>	<u>\$ 10.02</u>	<u>\$ -0-</u>
 <u>LIABILITIES</u>		
Due to County Treasurer	\$ 10.02	\$ -0-
<u>TOTAL LIABILITIES</u>	<u>\$ 10.02</u>	<u>\$ -0-</u>

COUNTY OF SUSSEX
DEPARTMENT OF ENVIRONMENTAL AND PUBLIC HEALTH SERVICES
SCHEDULE OF CASH
YEAR ENDED DECEMBER 31, 2008

Increased by:		
Cash Receipts	\$	6,182.77
Decreased by:		
Paid to County Treasurer - Health Fund:		
Account Refunds		<u>6,172.75</u>
Balance December 31, 2008	\$	<u><u>10.02</u></u>

COUNTY OF SUSSEX
PART II
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2008

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>								
Passed Through N.J. Dept. of Health and Senior Services:								
Aging Cluster:								
Title III - Aging - Area Plan Grant:	93.043	100-046-4144-061-6110;						
#07-1394-AAA-03	through	100-046-4144-265-6110	\$ 426,855.00	\$ 25,185.00	01/01/07	12/31/08	\$ 9,162.17	\$ 374,873.45
#08-1394-AAA-03	93.045		451,190.00	373,996.00	01/01/08	12/31/08	412,696.35	412,696.35
			<u>878,045.00</u>	<u>399,181.00</u>			<u>421,858.52</u>	<u>787,569.80</u>
Nutrition Services Incentive Program:								
2007	93.053	100-046-4144-049-6110	34,323.00	16,310.00	01/01/07	12/31/08	16,292.00	34,323.00
2008	93.053	100-046-4144-049-6110	35,353.00	35,353.00	01/01/08	12/31/08	28,758.00	28,758.00
			<u>69,676.00</u>	<u>51,663.00</u>			<u>45,050.00</u>	<u>63,081.00</u>
Total Aging Cluster			<u>947,721.00</u>	<u>450,844.00</u>			<u>466,908.52</u>	<u>850,650.80</u>
Public Health Preparedness and Response for Bioterrorism:								
2007 (08-1163-BT-L-3)	93.283	100-046-4E05-362-6140;	426,696.00	385,030.02	08/31/07	08/31/08	354,272.14	417,835.94
2008 (09-1163-BT-L-1)	93.283	100-046-4L10-360-6120	389,136.00		08/31/08	08/31/09	111,643.77	111,643.77
			<u>1,858,223.00</u>	<u>385,030.02</u>			<u>465,915.91</u>	<u>1,509,492.66</u>
Hcalthcare Facility Emergency Preparedness:								
2008	93.889	100-046-4E03-362-6140	25,000.00	24,168.92	09/01/07	08/08/08	24,818.92	24,818.92
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			<u>2,830,944.00</u>	<u>860,042.94</u>			<u>957,643.35</u>	<u>2,384,962.38</u>
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Multi-Jurisdictional Narcotics Task Force:								
JAG 1-40TF-05	16.579	100-066-1020-157-6010	81,809.00	81,214.00	01/01/07	06/30/08	40,904.50	81,730.42
JAG 1-40TF-07	16.579	100-066-1020-157-6010	47,775.00		01/01/08	12/31/08	23,887.49	23,887.49
			<u>129,584.00</u>	<u>81,214.00</u>			<u>64,791.99</u>	<u>105,617.91</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Local Law Enforcement Block Grant - Megan's Law:								
JAG1-23LL-05	16.592	100-066-1020-364-6010	\$ 4,151.00		09/01/06	02/28/08	\$ 920.27	\$ 4,151.00
JAG1-23LL-06	16.592	100-066-1020-364-6010	4,471.00	\$ 4,471.00	10/01/07	09/30/08	4,231.58	4,231.58
ML 19-07	16.592	100-066-1020-364-6010	5,250.00	5,250.00	10/01/07	09/30/08	5,250.00	5,250.00
			<u>13,872.00</u>	<u>9,721.00</u>			<u>10,401.85</u>	<u>13,632.58</u>
Domestic Violence Victim Assistance:								
#V-14-07	16.575	100-066-1020-246-6010	243,653.00	241,287.02	03/16/07	03/15/08	173,653.00	243,653.00
#V-32-06	16.588	100-066-1020-246-6010	72,113.00		03/16/08	03/15/09	27,879.52	27,879.52
			<u>315,766.00</u>	<u>241,287.02</u>			<u>201,532.52</u>	<u>271,532.52</u>
Domestic Violence Municipal Court Prosecution Pilot:								
#06VAWA-14	16.588	100-066-1020-246-6010	56,046.00	34,545.00	01/01/08	12/31/08	51,578.99	51,578.99
Sexual Assault Nurse Examiner:								
VS-47-07	16.575	100-066-1020-142-6010	83,621.00	60,687.00	10/01/07	09/30/08	83,621.00	83,621.00
SART/SANE Site Equipment Upgrades								
2007	16.575	100-066-1020-348-6010	2,820.00	2,616.35	10/01/07	09/30/08	2,616.35	2,616.35
Juvenile Accountability Incentive Block Grant:								
JAIBG (2006)	16.523	100-066-1500-121-6010	10,069.00	1,462.50	01/01/06	12/31/06		9,562.50
JAIBG (2007)	16.523	100-066-1500-121-6010	9,290.00	9,290.00	01/01/07	12/31/07		9,290.00
JAIBG (2008)	16.523	100-066-1500-121-6010	9,161.00		01/01/08	12/31/08	9,161.00	9,161.00
			<u>28,520.00</u>	<u>10,752.50</u>			<u>9,161.00</u>	<u>28,013.50</u>
Community Oriented Policing Services (COPS):								
2005CW0328 Law Enforcement Technology	16.710	N/A	295,993.00	69,208.61	12/08/04	12/07/07	27,288.20	295,992.79
2006CW0328 Law Enforcement Technology	16.710	N/A	98,723.00	86,528.00	11/22/05	11/21/08	12,195.00	98,723.00
			<u>394,716.00</u>	<u>155,736.61</u>			<u>39,483.20</u>	<u>394,715.79</u>
FY 04/05 National Criminal History Improv NCIP Grant	16.544	100-066-1000-050-6110	4,255.00	4,255.00	09/16/05	08/31/08	4,255.00	4,255.00
TOTAL DEPT. OF JUSTICE			<u>1,029,200.00</u>	<u>600,814.48</u>			<u>467,441.90</u>	<u>955,583.64</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Passed thru N.J. Dept. of Transportation:								
Highway Planning and Construction Cluster:								
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	\$ 1,875,000.00		01/01/07	12/31/07	\$ 1,105,505.00	\$ 1,875,000.00
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	1,875,000.00	\$ 1,875,000.00	01/01/08	12/31/08	1,875,000.00	1,875,000.00
			<u>3,750,000.00</u>	<u>1,875,000.00</u>			<u>2,980,505.00</u>	<u>3,750,000.00</u>
Allocation of Interest Earned on State Aid: Highway Projects County Aid	20.205	480-078-6320-TCAP-6010	35,306.71	35,306.71	01/01/08	12/31/08		
Sussex and Morris Counties August 2000 Flood Projects	20.205	480-078-6320-TCAP-6010	N/A		8/00	N/A	92,771.96	7,434,795.43
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects	20.205	N/A	646,281.00	8,963.28	01/01/01	N/A		646,281.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	558,730.00	112,728.05	01/01/02	N/A		558,730.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	843,681.00	359,579.08	01/01/03	N/A		840,289.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	479,989.00	63,163.49	01/01/05	N/A		479,332.73
			<u>2,528,681.00</u>	<u>544,433.90</u>				<u>2,524,632.73</u>
Total Highway Planning and Construction Cluster			<u>6,313,987.71</u>	<u>2,454,740.61</u>			<u>3,073,276.96</u>	<u>13,709,428.16</u>
Passed thru N.J. Dept of Law & Public Safety:								
Division of Highway Traffic Safety:								
Personal Services:								
2007	20.215	100-066-1160-077-6120	17,028.00	5,239.40	05/01/07	10/31/08	5,239.40	5,239.40
Obey the Signs or Pay the Fines	20.605	100-066-1160-036-6120	4,000.00	4,000.00	07/01/08	07/31/08		
Passed Through North Jersey Transportation Planning Authority:								
Job Access: Reverse Commute								
2006	20.516	N/A	114,840.00	9,394.90	01/01/06	06/30/09	48,094.35	114,840.00
2007	20.516	N/A	147,600.00	94,782.62	01/01/07	06/30/09	97,797.52	97,797.52
2008	20.516	N/A	25,200.00		01/01/08	06/30/09		
			<u>287,640.00</u>	<u>104,177.52</u>			<u>145,891.87</u>	<u>212,637.52</u>
Passed Through N.J. Transit Corporation:								
FTA - Section 5311 Grants:								
Operating & Nonoperating:								
2005/2006	20.507	Vendor #03969;04270	460,337.00	41,937.27	07/01/05	06/30/06		453,381.67
2006/2007	20.507	Vendor #04270	523,749.00	121,847.31	07/01/06	06/30/07		492,090.76
2007/2008	20.507	Vendor #04270	485,564.00	70,938.79	07/01/07	06/30/08	248,567.49	453,061.13
2008/2009	20.507	Vendor #04270	613,119.00		07/01/08	06/30/09	251,370.38	251,370.38
			<u>2,082,769.00</u>	<u>234,723.37</u>			<u>499,937.87</u>	<u>1,649,903.94</u>
TOTAL DEPT. OF TRANSPORTATION			<u>8,705,424.71</u>	<u>2,802,880.90</u>			<u>3,724,346.10</u>	<u>15,577,209.02</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
Economic Development Initiative								
Special Projects - Sussex County Fairgrounds	14.251	B-06-SP-NJ-0656	\$ 297,000.00		03/13/08	03/13/13	\$ 11,675.50	\$ 11,675.50
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			297,000.00				11,675.50	11,675.50
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
2004 Municipal Stormwater Regulation Program	66.605	100-042-4850-118-6110	10,000.00		03/01/04	02/28/07		10,000.00
2006 Municipal Stormwater Regulation Program	66.605	100-042-4850-118-6110	10,000.00		03/01/06	02/28/07	189.30	8,524.44
TOTAL ENVIRONMENTAL PROTECTION AGENCY			20,000.00				189.30	18,524.44
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>								
Passed thru N.J. Dept of Law & Public Safety:								
Homeland Security Cluster:								
State Homeland Security Grant Program - FY06	97.067	100-066-1200-893-6131	202,027.00	\$ 148,350.34	07/01/06	02/03/09	21,751.87	171,882.21
State Homeland Security Grant Program - FY07	97.067	100-066-1200-893-6131	364,044.80		07/01/07	06/30/10	85,750.81	85,750.81
Total Homeland Security Cluster			1,055,176.76	148,350.34			107,502.68	257,633.02
Hazardous Materials Emergency Planning	97.020	100-066-1200-703-6120	8,119.13	8,119.13	01/01/08	12/31/08		
Citizen Corps and Community Emergency Response Team:								
2007	97.054	100-066-1200-893-6110	10,000.00		01/01/07	12/31/07	2,648.82	3,766.22
2008	97.054	100-066-1200-893-6110	1,000.00		01/01/08	12/31/08	1,000.00	1,000.00
			25,911.53				3,648.82	19,275.33
TOTAL DEPARTMENT OF HOMELAND SECURITY			1,089,207.42	156,469.47			111,151.50	276,908.35
TOTAL FEDERAL AWARD EXPENDITURES			\$ 13,971,776.13	\$ 4,420,207.79			\$ 5,272,447.65	\$ 19,224,863.33

N/A - Not Available/Not Applicable

Analysis of Expenditures:

Current Fund:

Paid

Encumbered

Ref.

A-12

A-12

\$ 4,959,206.24

220,469.45

5,179,675.69

General Capital:

Improvement Authorization Expenditures Ord. #00-25 (Federal Share)

92,771.96

\$ 5,272,447.65

SEE ACCOMPANYING NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Health Service Contract - Case Management	100-046-4575-233-6140;						
Services to Handicapped Children:							
#08-207-SCH-L-0	491-046-4572-	\$ 298,672.00	\$ 178,567.00	07/01/07	06/30/08	\$ 120,244.23	\$ 216,044.06
#09-131-SCH-L-1	011-6140	298,737.00	14,350.00	07/01/08	06/30/09	122,220.40	122,220.40
		<u>597,409.00</u>	<u>192,917.00</u>			<u>242,464.63</u>	<u>338,264.46</u>
County Comprehensive Alcoholism and Drug Services:							
#07-541-ADA-C-O	760-054-4219-	275,449.00	46,473.00	01/01/07	12/31/07		273,778.72
#08-541-ADA-C-O	024-6110	284,802.00	201,337.00	01/01/08	12/31/08	277,717.75	277,717.75
		<u>560,251.00</u>	<u>247,810.00</u>			<u>277,717.75</u>	<u>551,496.47</u>
Right-to-Know Act:							
#04-2241-RTK-00	100-046-4771-105-6110	9,380.00	9,380.00	07/01/08	06/30/09	9,380.00	9,380.00
Office on Aging - Sussex County Arca Plan Grant:							
State Aid Reimbursement:							
2008	100-046-4144-	58,000.00		01/01/07	12/31/08	56,438.37	56,438.37
2009	227-6110	58,000.00	58,000.00	01/01/08	12/31/09		
		<u>116,000.00</u>	<u>58,000.00</u>			<u>56,438.37</u>	<u>56,438.37</u>
State Matching Funds:							
2008	100-046-4144-228-6010	39,195.00	36,520.00	01/01/08	12/31/08	32,390.61	32,390.61
Weekend/Home Delivered Meals:							
2007	491-046-4144-	13,000.00		01/01/07	12/31/07	1,981.00	13,000.00
2008	080-6110	13,000.00	11,913.00	01/01/08	12/31/08	11,999.00	11,999.00
		<u>26,000.00</u>	<u>11,913.00</u>			<u>13,980.00</u>	<u>24,999.00</u>
Social Services Block Grant:							
2008	100-046-4110-248-6110	13,192.00	13,192.00	01/01/08	12/31/08	11,924.99	11,924.99
Safe Housing & Transportation Program:							
2007	491-046-4144	11,246.00	5,770.00	01/01/07	12/31/07	5.00	10,633.12
2008	077-6110	11,490.00	8,695.00	01/01/08	12/31/08	11,438.34	11,438.34
		<u>22,736.00</u>	<u>14,465.00</u>			<u>11,443.34</u>	<u>22,071.46</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Cost of Living Allowance (COLA):							
2006		\$ 40,005.00	\$ 6,030.00	01/01/06	12/31/06		\$ 40,005.00
2007	491-046-4144	46,844.00		01/01/07	12/31/07	\$ 8,500.00	46,844.00
2008	077-6110	52,051.00	50,127.00	01/01/08	12/31/08	47,859.00	47,859.00
		<u>138,900.00</u>	<u>56,157.00</u>			<u>56,359.00</u>	<u>134,708.00</u>
Home Delivered Meals:	100-046-4144-	-					
2008	227-6110	19,486.00	18,322.00	01/01/08	12/31/08	19,486.00	19,486.00
Care Coordination:							
2007	100-046-4144-	23,810.00	2,100.00	01/01/07	12/31/07	5,281.48	23,798.48
2008	228-6110	23,810.00	23,810.00	01/01/08	12/31/08	19,818.81	19,818.81
		<u>47,620.00</u>	<u>25,910.00</u>			<u>25,100.29</u>	<u>43,617.29</u>
Social Assistance Management Systems (SAMS)	100-046-4145-						
	359-6110	2,890.00	258.00	01/01/06	12/31/07		2,889.47
Adult Protective Services for Vulnerable Adults:	491-046-4144-						
2007	076-6110;	75,132.00		01/01/07	12/31/07	1,500.00	75,132.00
2008	100-046-4144-	74,632.00	67,170.00	01/01/08	12/31/08	74,632.00	74,632.00
	226-6110	<u>149,764.00</u>	<u>67,170.00</u>			<u>76,132.00</u>	<u>149,764.00</u>
Senior Health Insurance Program:							
2007	100-046-4144-	11,800.00	11,800.00	01/01/07	12/31/07		11,757.35
2008	056-6110	18,300.00	18,300.00	01/01/08	12/31/08	16,183.36	16,183.36
		<u>57,400.00</u>	<u>30,100.00</u>			<u>16,183.36</u>	<u>53,388.94</u>
Tobacco Age of Sale Enforcement Program							
2007	100-046-4754-	8,160.00	3,360.00	04/01/07	03/31/08	4,055.50	4,055.50
2008	414-6120	7,560.00		04/01/08	03/31/09	300.00	300.00
		<u>15,720.00</u>	<u>3,360.00</u>			<u>4,355.50</u>	<u>4,355.50</u>
Senior Farmers' Market Nutrition Program:	100-046-4560-						
'#08-336-WIC-L-O	474-6140	1,000.00	1,000.00	06/01/08	11/30/08	997.25	997.25
NJ Comprehensive Cancer Control Plan	100-046-4753-	65,000.00	63,313.04	07/01/07	06/30/08	53,040.84	63,312.99
NJ Comprehensive Cancer Control Plan	434-6140	65,000.00	7,552.03	07/01/08	06/30/09	26,291.49	26,291.49
		<u>130,000.00</u>	<u>70,865.07</u>			<u>79,332.33</u>	<u>89,604.48</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		<u>1,938,783.00</u>	<u>857,339.07</u>			<u>933,685.42</u>	<u>1,545,776.29</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	
				From	To			
NJ DEPARTMENT OF HUMAN SERVICES:								
Division of Youth and Family Services:								
Human Services Advisory Council/Child Abuse/Missing Children:								
	#07ALUN	100-016-1610-	\$ 72,284.00		01/01/07	12/31/07	\$ 10,654.00	\$ 72,186.96
	#08ALUN	023-6130	73,836.00	\$ 73,836.00	01/01/08	12/31/08	69,244.19	69,244.19
			<u>146,120.00</u>	<u>73,836.00</u>			<u>79,898.19</u>	<u>141,431.15</u>
Youth Incentive Program:								
	#BDUF9N	100-016-1610-	299,883.00		01/01/00	12/31/07		298,604.39
	#05BDUN		27,305.00		01/01/05	12/31/05		20,300.54
	#06BDUN		27,456.00		01/01/06	12/31/06	3,166.00	27,455.69
	#07BDUN	100-016-1610-	50,800.00		01/01/07	12/31/07	276.34	50,799.84
	#08BDUN	023-6130	36,874.00	36,874.00	01/01/08	12/31/08	35,487.17	35,487.17
			<u>142,435.00</u>	<u>36,874.00</u>			<u>38,929.51</u>	<u>334,091.56</u>
Division of Disability Services:								
Personal Assistance Services Program (PASP):								
	#07AVWN	100-054-1014-	114,009.00		01/01/07	12/31/07	2,442.34	114,009.00
	#08AVWN	005-6130	124,009.00	124,009.00	01/01/08	12/31/08	121,546.50	121,546.50
			<u>238,018.00</u>	<u>124,009.00</u>			<u>123,988.84</u>	<u>235,555.50</u>
Division of Family Development:								
Social Services for the Homeless:								
	#SH07019	100-054-7550-	97,713.00	14,428.00	01/01/07	12/31/07		97,713.00
	#SH08019	072-6030	99,409.00	94,705.00	01/01/08	12/31/08	99,409.00	99,409.00
			<u>197,122.00</u>	<u>109,133.00</u>			<u>99,409.00</u>	<u>197,122.00</u>
Workfirst New Jersey:								
	Special Initiative & Transportation Contract		147,078.00	20,171.00	07/01/04	06/30/05		147,078.00
	Special Initiative, Transportation and TANF Initiative for Parents Contract #TS08019		151,978.00	19,500.00	07/01/07	06/30/08	14,272.92	150,707.48
	Special Initiative, Transportation and TANF Initiative for Parents Contract #TS09019	100-054-7550-	126,978.00	65,000.00	07/01/08	06/30/09	116,966.56	116,966.56
		-424-6130	426,034.00	104,671.00			131,239.48	414,752.04
			<u>930,159.00</u>	<u>448,523.00</u>			<u>473,465.02</u>	<u>1,322,952.25</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES								

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act:							
#07-1920-00	100-022-8050-	\$ 34,308.00	\$ 22,300.20	01/01/07	12/31/07	\$ 3,697.65	\$ 34,308.00
#08-1920-00	035-6120	25,000.00	6,963.15	01/01/08	12/31/08	25,000.00	25,000.00
		<u>59,308.00</u>	<u>29,263.35</u>			<u>28,697.65</u>	<u>59,308.00</u>
Smart Growth Planning Grant	100-022-8070-039-6120	300,000.00	120,000.00	01/01/00	12/31/05		299,999.70
Smart Growth Parking Study Grant	100-022-8049-006-6120	30,000.00	12,000.00	01/01/06	01/31/08		30,000.00
Handicapped Accessible Improvements	100-022-8020-078-6120	300,000.00	300,000.00	01/01/03	12/31/07		300,000.00
SHARE - Regional Coordination Grant	100-022-8030-658-6020	300,000.00	51,403.36	06/01/07	05/31/10	75,995.27	76,211.57
SHARE - Transition Health Services	495-622-8030-025-6020	95,721.00	57,536.61	07/01/07	06/30/09	95,250.61	95,250.61
Special Legislation #01-5234-00: Refurbish Courthouse	100-022-8030-322-6120	<u>1,000,000.00</u>		01/01/01	03/11/05	<u>2,166.06</u>	<u>999,957.58</u>
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS		<u>2,085,029.00</u>	<u>570,203.32</u>			<u>202,109.59</u>	<u>1,860,727.46</u>
<u>NJ DEPARTMENT OF STATE:</u>							
Division of Archives and Records Committee:							
Public Archives and Records Infrastructure Support	100-074-2545-033-6110	725,666.00	331,177.87	07/01/05	06/30/06		652,016.96
		1,145,600.00	110,602.77	07/01/06	06/30/07	105,657.66	1,145,456.35
		511,700.00		07/01/07	06/30/08	294,025.81	445,444.45
		<u>79,300.00</u>	<u>39,650.00</u>	07/01/08	06/30/09	<u>20,694.73</u>	<u>20,694.73</u>
TOTAL NJ DEPARTMENT OF STATE		<u>2,462,266.00</u>	<u>481,430.64</u>			<u>420,378.20</u>	<u>2,263,612.49</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation Program	EC-8225	\$ 460,783.46	\$ 81,617.17	01/01/05	12/31/05		\$ 458,328.42
		583,984.00	34,221.18	01/01/06	12/31/06		563,937.72
		593,810.00	301,735.98	01/01/07	12/31/07	\$ 13,625.08	560,226.91
		<u>657,303.26</u>	<u>347,123.36</u>	01/01/08	12/31/08	<u>545,818.96</u>	<u>545,818.96</u>
TOTAL NJ TRANSIT CORPORATION		<u>2,295,880.72</u>	<u>764,697.69</u>			<u>559,444.04</u>	<u>2,128,312.01</u>
<u>NEW JERSEY COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION:</u>							
2008 Birding and Nature Festival Cooperative Marketing Grant	N/A	<u>8,000.00</u>	<u>8,000.00</u>	01/01/08	12/31/08	<u>8,000.00</u>	<u>8,000.00</u>
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)	100-042-4855 075-6010;						
	100-042-4840- 094-6110	141,840.00	40,316.21	01/01/07	12/31/07	7,561.73	137,551.08
		143,000.00	51,091.84	01/01/08	12/31/08	124,649.17	124,649.17
		<u>284,840.00</u>	<u>91,408.05</u>			<u>132,210.90</u>	<u>262,200.25</u>
Clean Communities Program	765-042-4900- 005-6010	62,937.89		01/01/07	12/31/07	12,348.86	60,420.19
		63,225.07	63,225.07	01/01/08	12/31/08	36,929.21	36,929.21
		<u>126,162.96</u>	<u>63,225.07</u>			<u>49,278.07</u>	<u>97,349.40</u>
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		<u>419,002.96</u>	<u>154,633.12</u>			<u>181,488.97</u>	<u>359,549.65</u>
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
Sussex County Agritourism Marketing Grant 07-033-07-1900	100-082-2078-032; 100-082-2078-033	50,000.00		2/15/2007	12/31/2007	4,077.06	47,077.06
Sussex County Commercial Kitchen Grant	N/A	10,000.00		01/01/08	12/31/2008	2,081.22	2,081.22
TOTAL NJ DEPARTMENT OF AGRICULTURE		<u>60,000.00</u>				<u>6,158.28</u>	<u>49,158.28</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
County Prosecutor Insurance Fraud Reimbursement Program	100-066-1020-305-6110	\$ 93,598.00	\$ 18,993.40	01/01/07	12/31/07	\$ 743.36	\$ 77,226.75
		126,000.00	77,875.52	01/01/08	12/31/08	101,125.93	101,125.93
		<u>219,598.00</u>	<u>96,868.92</u>			<u>101,869.29</u>	<u>178,352.68</u>
Body Armor Replacement Fund	718-066-1020-001-6120	12,970.63		01/01/05	12/31/05	960.00	12,970.02
		12,504.34		01/01/05	12/31/06	10,499.00	12,503.00
		13,371.09		01/01/06	12/31/07	11,542.46	13,370.00
		15,580.14		01/01/07	12/31/08	14,545.80	14,545.80
		14,038.38	14,038.38	01/01/08	12/31/09		
		<u>68,464.58</u>	<u>14,038.38</u>			<u>37,547.26</u>	<u>53,388.82</u>
Project Vision Grant #PV-20-04	100-066-1310-041-YPRV	43,750.00		10/01/07	09/30/08	43,750.00	43,750.00
Attorney Identification Program	100-066-1310-041-6010	11,000.00	11,000.00	10/01/06	12/31/07		11,000.00
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2004		293,669.00		01/01/04	12/31/04		222,031.24
2005	100-066-1500-007-6010;	298,556.00	29,785.12	01/01/05	12/31/05		238,694.85
2006		363,461.00	60,142.70	01/01/06	12/31/06		353,835.05
2007	100-066-1500-021-6010	366,557.00	301,579.59	01/01/07	12/31/07		301,602.59
2008		371,270.00	152,666.04	01/01/08	12/31/08	369,150.15	369,150.15
		<u>1,693,513.00</u>	<u>544,173.45</u>			<u>369,150.15</u>	<u>1,485,313.88</u>
State Facilities Education Aid	100-066-1500-032-6010	58,500.00	29,250.00	07/01/07	06/30/08		58,500.00
		31,500.00	15,750.00	07/01/08	06/30/09		
		<u>90,000.00</u>	<u>45,000.00</u>				<u>58,500.00</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>2,126,325.58</u>	<u>711,080.75</u>			<u>552,316.70</u>	<u>1,830,305.38</u>
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>							
Veterans Transportation Services:							
2006/2007 - VL07T03	100-067-3610-058-6130	9,000.00	8,250.00	07/01/07	06/30/08	7,500.00	8,250.00
2007/2008		9,000.00	2,250.00	07/01/08	06/30/09	2,250.00	2,250.00
		<u>18,000.00</u>	<u>10,500.00</u>			<u>9,750.00</u>	<u>10,500.00</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
Sussex and Morris Counties August 2000 Flood Projects - State Share	480-078-6320-TCAP-6010	N/A		08/00	N/A	\$ 30,923.99	\$ 412,785.47
Bridge Bond	572-078-6220-041-6010	\$ 6,700,000.00		11/27/00	12/31/04	383,435.96	6,517,689.40
LEASE Law Enforcement Agency Security Enhancement	100-078-A1LP-255-3520	224,000.00 65,333.33 <u>289,333.33</u>	\$ 56,000.00 65,333.33 <u>121,333.33</u>	05/10/06	12/31/08	60,215.60 <u>60,215.60</u>	202,512.16 <u>202,512.16</u>
Replacement of Bridge E-07	572-078-6220-022-6010	10,000,000.00		11/29/01	N/A	13,271.81	927,995.09
TOTAL NJ DEPARTMENT OF TRANSPORTATION		<u>16,989,333.33</u>	<u>121,333.33</u>			<u>487,847.36</u>	<u>8,060,982.12</u>
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism/Drug Abuse: Municipal Alliance to Prevent Alcoholism/ Drug Abuse	100-082-C001-044-6010	206,730.17 210,691.64 192,683.00 <u>610,104.81</u>	185,272.19 43,566.95 <u>228,839.14</u>	01/01/06 01/01/07 01/01/08	12/31/06 12/31/07 12/31/08	5,057.88 <u>188,629.25</u> <u>193,687.13</u>	206,730.17 195,339.45 188,629.25 <u>590,698.87</u>
Higher Education Administration: P.L. 1971, c. 12 Debt Service	100-082-2155-016	2,725,880.00	2,725,880.00	01/01/08	12/31/08	2,725,880.00	2,725,880.00
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>3,335,984.81</u>	<u>2,954,719.14</u>			<u>2,919,567.13</u>	<u>3,316,578.87</u>
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICES:</u>							
9-1-1 Coordination in Sussex County	100-082-SBE7050-6110	25,000.00 25,000.00 <u>50,000.00</u>	25,000.00 25,000.00 <u>50,000.00</u>	01/01/07 01/01/08	12/31/07 12/31/08	4,200.00 8,700.00 <u>12,900.00</u>	25,000.00 8,700.00 <u>33,700.00</u>
9-1-1 Consolidation in Sussex County	100-082-SBE7050-6120	7,500.00 220,000.00 <u>227,500.00</u>	220,000.00 220,000.00 <u>220,000.00</u>	01/01/07 01/01/08	12/31/07 12/31/08	7,500.00 <u>7,500.00</u>	7,500.00 <u>7,500.00</u>
TOTAL NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS		<u>277,500.00</u>	<u>270,000.00</u>			<u>20,400.00</u>	<u>41,200.00</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL</u>							
County Planning Assistance Grants:							
Parcel Data/MOD IV	100-082-2078-033	\$ 15,000.00		01/01/08	12/31/08	\$ 14,910.00	\$ 14,910.00
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)	5070-150-510140-60	108,191.00		01/01/07	12/31/08	108,191.00	108,191.00
		102,084.00	\$ 102,084.00	01/01/08	12/31/09		
		<u>210,275.00</u>	<u>102,084.00</u>			<u>108,191.00</u>	<u>108,191.00</u>
TOTAL STATE AWARD EXPENDITURES		<u>\$ 33,153,539.40</u>	<u>\$ 7,454,544.06</u>			<u>\$ 6,897,711.71</u>	<u>\$ 22,918,674.58</u>

N/A - Not Available or Not Applicable

<u>Analysis of Expenditures</u>	<u>Ref.</u>	
Current Fund:		
Paid	A-13	\$ 2,989,579.09
Encumbered	A-13	644,263.80
Paid or Charged	A-3	2,725,880.00
		<u>6,359,722.89</u>
General Capital - Improvement Authorizations #00-25 (State Share); 00-26; 01-01; 01-07; 02-02		429,797.82
Library Fund		<u>108,191.00</u>
Total		<u>\$ 6,897,711.71</u>

SEE ACCOMPANYING NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2008

A. GENERAL

The accompanying Schedules of Expenditures of Federal and State Awards present the activity of all federal and state award programs of the County of Sussex. The County of Sussex is defined in Note 1 to the County's financial statements. All federal and state awards received directly from federal and state agencies, as well as federal and state awards passed through other government agencies are included on the schedules of expenditures of federal and state awards.

B. BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Federal and State Awards are presented using the modified accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of federal OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*.

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

D. THRESHOLD FOR FEDERAL AND STATE AWARDS

The threshold for distinguishing state and federal Type A and B programs was \$300,000.

E. NJ ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE

At December 31, 2008, the County has a \$6,800 Economic Development Authority Loan Payable outstanding which is recorded in the General Capital Fund.

Currently, the County is in the process of repaying this loan balance. There were no loan receipts or expenditures in the current year. The project which relates to the loan is complete.



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Independent Auditors' 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 Sussex
 Newton, New Jersey

We have audited the financial statements of the County of Sussex, (the "County") as of, and for the years ended December 31, 2008 and 2007 and have issued our report thereon dated September 15, 2009, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting, and was qualified for the omission of the general fixed assets group. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of providing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be detected or prevented by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Finding 2008-1 and 2008-2 to be significant deficiencies in internal control over financial reporting.

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Sussex
Page 2

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiencies described above are material weaknesses.

Compliance and Other Matters

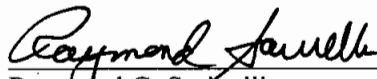
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect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

The County's response to the findings identified in our audit are described in the accompanying Schedule of Finding and Questioned Costs. We did not audit the County's response, and we express no opinion on it.

This report is intended solely for the information and use of the members of the Board of Chosen Freeholders and management of the County, and to meet the requirements for filing with the Division of Local Government Services, federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Mt. Arlington, NJ
September 15, 2009

NISIVOCIA & COMPANY LLP



Raymond G. Sarinelli
Registered Municipal Accountant No. 383
Certified Public Accountant



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Independent Auditors' Report on Compliance with Requirements Applicable to Each
 Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133
 and New Jersey's OMB Circular NJOMB 04-04

The Honorable Director and Members
 of the Board of Chosen Freeholders
 County of Sussex
 Newton, New Jersey

Compliance

We have audited the compliance of the County of Sussex (the "County") with the types of compliance requirements described in the US Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* and New Jersey's *State Aid/Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2008. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County of Sussex's financial statements include a portion of the operations of the Sussex County Division of Social Services, which received \$853,642 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2008. Our audit, described below, did not include the operations of the Sussex County Division of Social Services because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*, and New Jersey's OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Sussex
Page 2

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in a County's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the County's internal control.

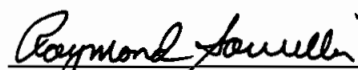
A *material weakness* is a significant deficiency, or combination of significant deficiencies, which results in more than a remote likelihood that material noncompliance with a type of requirement of a federal or state program, will not be prevented or detected by the County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of the members of the Board of Chosen Freeholders and management of the County, and to meet the requirements for filing with the Division of Local Government Services, federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Mt. Arlington, NJ
September 15, 2009

NISIVOCIA & COMPANY LLP



Raymond G. Sarinelli
Registered Municipal Accountant #383
Certified Public Accountant

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2008

Summary of Auditors' Results:

- A qualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting due to the omission of the general fixed assets account group.
- The audit did not disclose any material weaknesses in the internal controls of the County.
- The audit did not disclose any noncompliance that is material to the financial statements of the County.
- The audit did not disclose any material weaknesses or significant deficiencies in the internal controls of the County's major federal or state programs.
- An unqualified report was issued on the County's compliance for major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*.
- The County's major federal programs for the year ended December 31, 2008 consisted of the following awards:

	CFDA #	Grant Expenditures
Highway Planning and Construction Cluster:		
State Aid Highways Projects - County Aid	20.205	\$ 2,980,505.00
Sussex and Morris Counties August 2000 Flood Projects	20.205	92,771.96
Public Health Preparedness & Response for Bio-Terrorism	93.283	465,915.91
Federal Transit Administration- Section 5311	20.507	499,937.87

- The County's major state programs for the year ended December 31, 2008 consisted of the following awards:

	State Grant Account #	Grant Expenditures
Bridge Bond	572-078-6220-041-6010	\$ 383,435.96
Higher Education Administration:		
P.L. 1971, C12 Debt Service	100-082-2155-016	2,725,880.00

- The single audit threshold identified in Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04 is \$500,000.
- The threshold for determining state and federal Type A and B programs was \$300,000. A risk-based approach was used to determine major programs.
- The County did not qualify as a "low-risk" auditee under the provisions of section 530 of the federal circular.

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2008

Summary of Auditors' Results:

Findings Relating to the Financial Statements which are required to be Reported in Accordance with Generally Accepted Government Auditing Standards:

- 2008-1 A fixed asset accounting and reporting system has not been implemented. This system is important to internal control so that assets are safeguarded against loss from unauthorized use or disposition and to be in compliance with the Division's Technical Accounting Directives.

Management's Response

The fixed asset finding was evaluated. When sufficient funds are available, a fixed assets accounting and reporting system will be implemented.

- 2008-2 The County does not maintain an adequate segregation of duties with respect to the recording and treasury functions. Segregation of duties refers to separating those functions that place too much control over a transaction or class of transactions that would enable a person to perpetuate errors and prevent detection within a reasonable period of time. The County Treasurer is responsible for reconciling all bank accounts; maintaining most of the Fund cash receipts and disbursement journals and preparing the general ledger. Also, the various outside departments of the County are responsible for the issuance of fees and the recording of collections. In certain outside departments, these duties are performed by the same employee. This is due, in part, to the limited number of personnel of the County. Accordingly, management and the County Board of Chosen Freeholders should be aware of this situation and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Management's Response

Due to staffing limitations the County Treasurer's Office recognizes that segregation of duties is not maintained up to the standards that the Auditors' would prefer or recommend, but the County believes there are offsetting controls that minimize the segregation of duties weakness. Also, treasury provides timely and accurate monthly financial reports to the County Administration and the Freeholder Board for their review and comment. These financial reports are reviewed during meetings with the Budget Committee throughout the year. Internal reconciliations of computer detail to general ledger accounts by the Treasurer, Budget Director and Grants Accountant are performed on a monthly basis. Grant reimbursement reports are prepared by the various County Grant Departments and are reviewed by the Treasury Department before submission to the State or Federal agencies. Copies of the checks received are provided to the County Grant Departments for verification of grant reports.

Over the next two years the Treasury Department plans on realignment of County personnel to provide for better segregation of duties with respect to Treasury functions.

Consideration will be given to how a more adequate segregation of duties could be provided for in the outside departments.

Findings and Questioned Costs for Federal Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in Federal OMB Circular A-133.

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for state awards as defined in Federal OMB Circular A-133 and New Jersey OMB Circular NJOMB 04-04.

COUNTY OF SUSSEX
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008

The prior year findings with respect to the fixed assets accounting and reporting system and segregation of duties have not been resolved. These findings are included on the Schedule of Findings and Questioned Costs.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2008

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS

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

N.J.S.A. 40A:11-3 states:

a. " When the cost or price of any contract awarded by the contracting agent in the aggregate does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by ordinance or resolution, as appropriate to the contracting unit, of the governing body of the contracting unit without public advertising for bids, except that the governing body of any contracting unit may adopt an ordinance or resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to Subsection b. of Section 9 of P.L. 1971, C.198 (N.J.S.A. 40A:11-9), the governing body of the contracting unit may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to subparagraph (i) of paragraph (a) of subsection (1) of section 5 of P.L. 1971, C.198 (N.J.S.A. 40A:11-5) may be awarded for a period not exceeding 12 consecutive months. The Division of Local Government Services shall adopt and promulgate rules and regulations concerning the methods of accounting for all contracts that do not coincide with the contracting unit's fiscal year.

c. The Governor, in consultation with the Department of the Treasury, shall, no later than March 1 of every fifth year beginning in the fifth year after the year in which P.L. 1999, C.440 takes effect, adjust the threshold amount and the higher threshold amount which the governing body is permitted to establish, as set forth in subsection a. of this section, or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in section 2 of P.L. 1971, C.198 (N.J.S.A. 40A:11-2), and shall round the adjustment to the nearest \$1,000. The Governor shall, no later than June 1 of every fifth year, notify each governing body of the adjustment. The adjustment shall become effective on July 1 of the year in which it is made."

N.J.S.A. 40A:11-4 states: "Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. The governing body of a contracting unit may, by resolution approved by a majority of the governing body and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the governing body finds that it has had prior negative experience with the bidder."

The bid threshold in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) is \$21,000 and with a qualified purchasing agent the threshold may be up to \$29,000. Effective May 8, 2002, the County's Purchasing Agent was approved as a Qualified Purchasing Agent. On July 12, 2005 the county approved the increase in the bid threshold to \$29,000.

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

The minutes indicated that bids were requested by public advertising for various applicable goods and services.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Contracts and Agreements Required to be Advertised for N.J.S.A. 40A:11-4 (Cont'd)

The minutes indicated that bids were requested by public advertising per N.J.S.A. 40A:11-4. The minutes also indicated that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services".

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. We are not aware of any computerized systems under use that provide this accumulation. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. None were noted.

Technical Accounting Directives

The Division of Local Government Services has established three (3) technical accounting directives which are prescribed by the revision of 1987 draft "Requirements of Audit and Accounting". They are as follows:

1. Maintenance of an encumbrance accounting system.
2. Fixed asset accounting and reporting system.
3. General ledger accounting system.

The County is in compliance with the first and third directives; however, fixed asset accounting records are not currently in place. It is recommended that the County pursue the maintenance of a fixed asset accounting and reporting system which identifies additions and deletions to, and changes in the location of the County's fixed assets.

Management's Response

The County has evaluated fixed asset records but they feel that the related costs outweigh the benefits derived from maintaining a fixed assets accounting and reporting system; however, the County will keep the possibility under consideration.

Grant Administration

A continued effort should be made to submit reimbursement requests on a more timely basis in order to reduce the use of the County's existing cash and restrictions placed upon Current Fund balance, and the General Capital Fund.

It is recommended that reimbursement requests for collection of receivables be submitted on a more timely basis.

Management's Response

The County Treasury Department is continually reviewing grant balances and notifying departments to submit reimbursement requests as funds are expended. Significant amounts were billed and collected in 2008. Certain grant responsibilities were shifted to the Division of Social Services and billings and collections are being handled on a more timely basis.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Homestead

Our review of the Homestead records indicated the following:

1. Although the patients' accounts receivable balance decreased significantly over the prior year, 45% of the balance is comprised of balances older than one year. These older balances are either incorrect or uncollectible.
2. During our review of the patient trust records, we noted in several instances where an employee from the Homestead's accounting office was signing payment request slips where the patient was unable to do so.

It is recommended that:

1. Patients' accounts receivable balances in excess of one year be cancelled by resolution of the Board of Chosen Freeholders. Formal procedures should be developed and implemented to ensure timely collection of accounts receivable and review of receivable balances for cancellation on a regular basis.
2. An employee independent of the maintenance of the resident trust account records be assigned to sign in lieu of patients, where necessary, on payment request slips for the patients' trust account.

Management's Response

The Homestead administrator and his accounting office personnel have initiated collections and improved the status of the receivable balance. The County hired a third party collection service to assist in this effort, also.

Department of Environmental and Public Health Services

During our review of the Department of Environmental and Public Health Services, we noted that collections were not always deposited within 48 hours of receipt.

It is recommended that Department of Environmental and Public Health Services collections be deposited within 48 hours of receipt.

Management's Response

Health Division collections will be deposited within 48 hours of receipts in the future.

County Surrogate

During our review of the County Surrogate records, we noted that collections were not always deposited within 48 hours of receipt.

It is recommended that County Surrogate collections be deposited within 48 hours of receipt.

Management's Response

County Surrogate collections will be deposited within 48 hours of receipts in the future.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Planning Board

Our review of the Planning Board records indicated the following:

1. Collections were not always deposited within 48 hours of receipt and receipts were not kept in a secured location.
2. There were multiple cashbooks being utilized for the recording of collections.

It is recommended that:

1. Planning Board collections be deposited within 48 hours of receipt and receipts be kept in a secure location prior to being deposited.
2. The Planning Board maintain one consolidated record of collections.

Management's Response

The personnel in the Planning Board Office will ensure collections are kept in a secure location, deposited within 48 hours of receipt and one consolidated record of collections is maintained.

County Jail

During our review of the records of the County Jail, we noted that while a manual summary of the balances comprising the Inmate Trust account was prepared, the computerized trial balance report for the Inmate Trust account included certain balances that were not accurate.

It is recommended that the computer software provider for Inmate Trust account be contacted to resolve the inaccurate balances on the computerized trial balance report.

Management's Response

The computer software provider for the Inmate Trust account was contacted and has resolved the inaccurate balances on the computerized trial balance report.

Accrued Sick and Vacation Liability

Although an estimate for the County's liability for accrued sick and vacation pay was prepared and appears reasonable, the estimate was not detailed by employee.

It is recommended that the estimate for the County's liability for accrued sick and vacation pay be detailed by employee.

Management's Response

The County has implemented a personnel management software package and continues to make progress on fully applying all capabilities of the software package. This software, when fully functioning, will be helpful in providing at least a portion of the information needed for the calculation of the County's liability for accrued sick and vacation pay by employee.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

General Capital Fund

Ordinance Number 00-25 is for the Improvement of Roads, Bridges and Other County Property Damaged by the Flood of August 2000. The ordinance has been partially funded to date by reimbursements from the federal and state governments for flood damage repairs. The ordinance has unfunded debt of approximately \$2.1 million (of which approximately \$568,000 has been expended) at December 31, 2008. The County cancelled over \$1.3 million in 2008. Since the County has received a significant portion of the requested reimbursement, no formal recommendation is deemed necessary however the County should continue to pursue the collection of the remaining reimbursement.

Managements Response

Once the County exhausts all revenue sources, the unfunded expenditures will be funded from the Current Fund Reserve for Unappropriated Grant Reserves (NJ Dot – Interest Earnings) and unexpended funds within Ordinance 05-02.

Single Audit

1. State/Community Partnership Grant - Juvenile Justice Program

The quarterly expenditure reports for this grant are required to be filed with the grantor in an electronic format. However, due primarily to electronic filing issues at the State level, these reports were not filed in a timely manner. The County has tried on numerous occasions to file these reports but has had limited success.

2. Public Health Preparedness and Response for Bioterrorism Program Grant

The monthly expenditure reports for the Public Health Preparedness and Response for Bioterrorism Program Grant reports were not consistently filed with the grantor on a timely basis.

3. Senior Citizen and Disabled Residents Transportation Program and FTA Section 5311 Grants

The monthly expenditure reports for the Senior Citizen and Disabled Residents Transportation Program and the FTA Section 5311 grants were not filed with the grantor on a timely basis.

4. Homeland Security Grant

Reimbursement requests were filed for the 2006 grant during 2008. Though the reports were filed, they were not timely.

It is recommended that:

1. The County continue to work with the State to resolve electronic filing issues in order to provide for the timely filing of quarterly expenditure reports for the State/Community Partnership Grant.
2. The monthly expenditure reports for the Public Health Preparedness and Response for Bioterrorism Program Grant be consistently filed in a timely manner with the grantor.
3. The monthly expenditure reports for the Senior Citizen and Disabled Residents Transportation Program and the FTA Section 5311 grants be filed in a timely manner with the grantor.
4. Requests for reimbursements of the Homeland Security Grant be made on a regular basis.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

Management's Response

1. All departments who are responsible for administering grants will be required to ensure expenditure reports are filed with the grantor on a timely basis.

Payroll Services

During 2009, Sussex County became aware that Payroll Vendor had fraudulently diverted Federal and State Payroll withholdings, and did not make their 2009 payments when they were due. Because this event effected more than three hundred public and private entitites, the State of New Jersey, Department of Community Affairs issued Local Finance Notice #2009 -18(LFN-2009-18), issued August 26, 2009.

It is recommended that the new and additional controls identified in LFN-2009 be fully implemented.

Management Response

Administration has been reviewing the circumstances of Payroll services. A new vendor has been appointed and a \$10m non-cancellable surety bond has been obtained from the new vendor. In addition the Sussex County Finance Department is implementing the new control procedures recommended by LFN-2009-18

Corrective Action Plan

Recommendation 7b from the prior year audit report was resolved during the current year. The County is in the process of implementing procedures to resolve the remaining comments from the 2007 audit report, where possible.

COUNTY OF SUSSEX
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County maintain an adequate segregation of duties, where possible, with the respect to the recording and treasury functions, and outside departments.
2. Consideration be given to the implementation of a fixed assets accounting and reporting system.
3. Grant reimbursement requests for collection of receivables be submitted on a more timely basis.
4. Homestead:
 - a. Patients' accounts receivable balances in excess of one year be cancelled by resolution of the Board of Chosen Freeholders. Formal procedures should be developed and implemented to ensure timely collection of accounts receivable and review of receivable balances for cancellation on a regular basis.
 - b. An employee independent of the maintenance of the resident trust account records be assigned to sign in lieu of patients, where necessary, on payment request slips for the patients' trust account.
5. Health Division
Collections be deposited within 48 hours of receipt.
6. County Surrogate
Collections be deposited within 48 hours of receipt.
7. Planning Board:
 - a. Collections be deposited within 48 hours of receipt and receipts be kept in a secure location prior to being deposited.
 - b. One consolidated record of collections be maintained.
8. County Jail
The computer software provider for Inmate Trust account be contacted to resolve the inaccurate balances on the computerized trial balance report.
9. The estimate for the County's liability for accrued sick and vacation pay be detailed by employee.
10. Single Audit
 - a. The County continue to work with the State to resolve electronic filing issues in order to provide for the timely filing of quarterly expenditure reports for the State/Community Partnership Grant.
 - b. The monthly reports for Public Health Preparedness and Response for Bioterrorism quarterly grants reports should be filed on a timely basis.
 - c. The monthly expenditure reports for the Senior Citizen and Disabled Residents Transportation Program and the FTA Section 5311 grants be filed in a timely manner with the grantor.
 - d. Requests for reimbursements of the Homeland Security Grant be made on a regular basis.
11. Payroll Service
The new and additional controls identified in LFN-2009 be fully implemented.

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