

*COUNTY OF SUSSEX*

*REPORT OF AUDIT*

*2014*

*NISIVOCCIA LLP  
CERTIFIED PUBLIC ACCOUNTANTS*

**COUNTY OF SUSSEX**

**REPORT OF AUDIT**

**2014**

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COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2014



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Independent Auditors' Report

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

***Report on the Financial Statements***

We have audited the financial statements – *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

The Honorable Director and Members  
of the Board of Chosen Freeholders  
County of Sussex  
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by the County on the basis of accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, which is a 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 regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In our opinion, because of the significance of the matter discussed in the *Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund of the County as of December 31, 2014 and 2013, or the changes in financial position or where applicable, cash flows thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex as of December 31, 2014 and 2013, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards, as required by the U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey's OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are presented for purposes of additional analysis and are not a required part of the financial statements.



The Honorable Director and Members  
of the Board of Chosen Freeholders  
County of Sussex  
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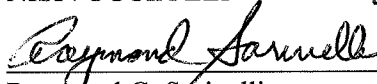
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the various fund financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the various fund financial statements or to the various fund financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2015 on our consideration of the County of Sussex's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Sussex's internal control over financial reporting and compliance.

Mt. Arlington, New Jersey  
May 1, 2015

NISIVOCCIA LLP



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

**COUNTY OF SUSSEX**  
**2014**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2014	2013
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 28,828,326.98	\$ 29,929,128.58
Change Funds		750.00	675.00
		<u>28,829,076.98</u>	<u>29,929,803.58</u>
Due from Morris County-Shared Services		91.00	91.00
Grant Funds Receivable:			
Federal	A-8	4,321,830.87	4,040,640.03
State	A-9	2,248,421.78	1,956,428.33
Private	A-10	4,685.90	395,973.00
		<u>6,574,938.55</u>	<u>6,393,041.36</u>
Total Grants Receivable			
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	223,725.06	151,768.65
Revenue Accounts Receivable	A-7	192,341.49	173,438.23
Due from General Capital Fund	C	4,375.89	
Accounts Receivable - Sussex County Municipal Utilities Authority		418,658.42	418,658.42
		<u>839,100.86</u>	<u>743,865.30</u>
Total Receivables and Other Assets With Full Reserves			
Deferred Charges:			
Emergency Authorizations (40A: 4-47)			50,000.00
<u>TOTAL ASSETS</u>		<u>\$ 36,243,207.39</u>	<u>\$ 37,116,801.24</u>

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2014	2013
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 3,784,449.84	\$ 4,046,556.73
Encumbered	A-3;A-11	1,933,796.44	2,370,043.66
Total Appropriation Reserves		5,718,246.28	6,416,600.39
Other Encumbrances Payable:			
Federal Grants	A-12	1,082,558.49	712,297.60
State Grants	A-13	595,267.49	472,209.02
Private Grants	A-14	43,665.25	10,066.92
Central Supply		11,410.01	14,000.95
Accounts Payable - Vendors		218,016.71	567,634.56
County Tax Overpayments		111.01	111.01
Due to State of NJ		18,589.03	18,589.03
Due to Other Trust Funds	B	2,908,475.17	2,908,916.09
Due to General Capital Fund	C		8,095.98
Due to Division of Social Services		3,649.00	3,649.00
Due to Special Revenue-County Health Fund	D	27,356.09	27,356.09
Reserve for Payments In Lieu-Due Municipalities		1,676.00	1,582.00
Reserve for Sale of County Assets		7,414,500.00	7,414,500.00
Reserve for Grant Fund Expenditures:			
Federal	A-12	2,458,038.60	3,136,778.34
State	A-13	1,123,126.48	1,031,181.12
Private Grants	A-14	1,141.81	112,797.42
Reserve for Life Hazard Fees		8,978.00	8,978.00
Reserve for Unappropriated Grants	A-15	117,353.63	508,175.28
		21,752,159.05	23,373,518.80
Reserve for Receivables	A	839,100.86	743,865.30
Fund Balance	A-1	13,651,947.48	12,999,417.14
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 36,243,207.39</u>	<u>\$ 37,116,801.24</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 - REGULATORY BASIS

	Year Ended December 31,	
	2014	2013
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 5,100,000.00	\$ 4,382,186.59
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services		802,042.41
	5,100,000.00	5,184,229.00
Miscellaneous Revenue Anticipated	18,695,684.30	18,574,029.20
Receipts from Current Taxes	80,796,418.00	79,535,232.00
Nonbudget Revenue	1,861,128.17	2,061,456.40
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,575,014.58	3,869,922.17
Balances Cancelled:		
Accounts Payable	120,984.93	
Reserve for Private, State and Federal Grant		
Fund Expenditures-Net	22,793.31	
Collection of Added & Omitted Taxes	151,795.69	230,108.42
Total Income	110,323,818.98	109,454,977.19
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	82,245,096.18	81,002,109.11
Capital Improvements	900,000.00	806,136.00
County Debt Service	14,930,717.96	14,980,731.13
Deferred Charges and Statutory Expenditures	6,490,124.96	6,341,799.03
Refund of Prior Year's Revenue	973.65	17,012.34
Balances Cancelled:		
Reserve for State and Federal Grant Funds Receivable-Net		327.14
Interfunds and Other Receivables Advanced	4,375.89	
Total Expenditures	104,571,288.64	103,148,114.75

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2014</u>	<u>2013</u>
Excess in Revenue		\$ 5,752,530.34	\$ 6,306,862.44
Adjustments to Income before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year			50,000.00
Statutory Excess to Fund Balance		5,752,530.34	6,356,862.44
<u>Fund Balance</u>			
Balance January 1		12,999,417.14	11,826,783.70
		18,751,947.48	18,183,646.14
Decreased by:			
Utilization as Anticipated Revenue		5,100,000.00	5,184,229.00
Balance December 31	A	<u>\$ 13,651,947.48</u>	<u>\$ 12,999,417.14</u>

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

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Special NJSA 40A:4-87</u>		
Fund Balance Anticipated	\$ 5,100,000.00		\$ 5,100,000.00	
Miscellaneous Revenue:				
County Clerk Fees	1,204,330.00		1,078,590.94	\$ 125,739.06 *
County Surrogate Fees	86,085.00		91,936.68	5,851.68
County Sheriff Fees	176,549.00		192,164.52	15,615.52
Fines	33,261.00		20,315.00	12,946.00 *
Interest on Investments and Deposits	240,000.00		261,229.83	21,229.83
Rental - County Buildings	151,331.00		198,096.00	46,765.00
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance) - NJSA 54:16A	258,043.00		189,396.17	68,646.83 *
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	1,230,521.00		1,226,824.25	3,696.75 *
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	821,288.00		821,288.00	
Supplemental Social Security Income	346,212.00		500,610.00	154,398.00
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for Mental Diseases	2,252,946.00		2,252,946.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,901,450.00		1,901,450.00	
U.S. Department of Health & Human Services:				
N.J. Department of Health and Senior Services:				
Title III - Aging - Area Plan Grant				
Title III B	78,227.00	\$ 78,671.00	156,898.00	
Title III C-1	66,566.00	48,712.00	115,278.00	
Title III C-2	28,964.00	51,169.00	80,133.00	
Title III D	8,950.00	8,975.00	17,925.00	
Title III E	19,951.00	23,244.00	43,195.00	
Medicaid Match	4,188.00		4,188.00	
Public Health Preparedness and Response for Bioterrorism		264,048.00	264,048.00	
N.J. Department of Health and Senior Services:				
AoA Chronic Disease Self-Management Program	12,000.00		12,000.00	
ACL MIPPA Medicare Outreach & Enrollment	40,000.00		40,000.00	
NACCHO Medical Reserve Corps	3,500.00		3,500.00	
NACCHO Accreditation Support Initiative	18,500.00		18,500.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Justice:				
STOP Violence Against Women		\$ 8,155.00	\$ 8,155.00	
N.J. Department of Law & Public Safety:				
Domestic Violence Victim Assistance		98,682.00	98,682.00	
Justice Assistance Grant, LLEBG, Megan's Law		3,746.00	3,746.00	
Sexual Assault Nurse Examiner		56,825.00	56,825.00	
U.S. Department of Homeland Security:				
2013 State Homeland Security Grant Program		175,672.34	175,672.34	
2014 State Homeland Security Grant Program		100,000.00	100,000.00	
Emergency Management Agency Assistance (EMAA)		55,000.00	55,000.00	
Federal Emergency Management Agency:				
Multi-Jurisdictional Hazard Mitigation Plan Update		150,000.00	150,000.00	
N.J. Transit Corporation:				
Federal Transit Administration -				
Section 5311:				
Operating/Nonoperating		708,564.00	708,564.00	
Senior Citizens & Disabled Residents				
Transportation Assistance Program:				
Operating	\$ 280,405.00	90,000.00	370,405.00	
Administration	99,595.00		99,595.00	
Job Access: Reverse Commute Round 14		110,000.00	110,000.00	
N.J. Department of Health & Senior Services:				
Case Management Services:				
2014/15 Handicapped Children		86,587.00	86,587.00	
Alcoholism Program	325,573.00		325,573.00	
NJ Comprehensive Cancer Control Plan				
2014/2015 Grant		130,800.00	130,800.00	
NJ Cancer Education & Early Detection 2014/15		223,500.00	223,500.00	
Senior Farmers' Market Nutrition Program		500.00	500.00	
Right To Know 2013/14 #EPID14RTK19L	9,380.00		9,380.00	
Right To Know 2014/15 #EPID15RTK11L		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds:				
Title III B-D	9,674.00	9,926.00	19,600.00	
Title III E	5,985.00	6,974.00	12,959.00	
Weekend Home Delivered Meals	13,000.00		13,000.00	
Safe Housing and Transportation	11,283.00		11,283.00	
Cost of Living Allowance	52,079.00		52,079.00	
Social Services Block Grant	13,145.00		13,145.00	
Home Delivered Meals	19,486.00		19,486.00	
Care Management Quality Assurance	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
N.J. Department of Health & Senior Services:				
Office on Aging Area Plan Grant:				
Adult Protective Services for				
Vulnerable Adults	\$ 74,903.00		\$ 74,903.00	
Senior Health Insurance Program		\$ 23,500.00	23,500.00	
U.S. Department of Agriculture:				
U.S.D.A. Reimbursement/Nutrition Services				
Incentive Program	8,985.00	22,748.00	31,733.00	
N.J. Department of Military & Veterans Affairs:				
Veterans Transportation Program		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:				
2014 6 Mos. Extension	101,226.00		101,226.00	
2014/15		210,366.00	210,366.00	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program:	363,206.00		363,206.00	
Juvenile Accountability Incentive Block Grant	2,996.00		2,996.00	
Division of Criminal Justice:				
Body Armor Replacement Fund -Sheriff's Office:				
SFY2013	14,884.80		14,884.80	
SFY2014		10,790.86	10,790.86	
Body Armor Replacement Fund -Prosecutor's Office:				
SFY2013	2,897.47		2,897.47	
SFY2014		2,271.38	2,271.38	
County Prosecutor's Insurance				
Fraud Reimbursement	109,915.00		109,915.00	
Intoxicated Driver Resource Center	92,705.00		92,705.00	
N.J. Department of Children and Families:				
Division of Youth & Family Services:				
Human Services Advisory Council				
Child Abuse/Missing Children	63,836.00		63,836.00	
Youth Incentive Program	36,874.00		36,874.00	
N.J. Department of Human Services:				
Division of Economic Assistance:				
Social Services for the Homeless #SH14019	95,393.00		95,393.00	
Social Services for the Homeless #SH15019		172,695.00	172,695.00	
Division of Family Development:				
Transportation Block Grant		33,660.00	33,660.00	
Division of Disability Services:				
Personal Assistance Services Program	12,400.90		12,400.90	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
N.J. Department of Labor & Workforce Development:				
2013/2014 Work First NJ/TANF & GA/FS		\$ 50,000.00	\$ 50,000.00	
N.J. Department of Environmental Protection:				
2013/14 County Environmental Health (CEHA)	\$ 129,000.00		129,000.00	
CY2014 County Environmental Health (CEHA)		40,720.00	40,720.00	
Clean Communities Program		90,116.43	90,116.43	
U.S. Department of Transportation:				
NJ Dept. of Law and Public Safety:				
Drive Sober or Get Pulled Over:				
2014/15 Year-End Holiday		7,500.00	7,500.00	
Allocation of Interest Earned on State Aid				
Highway Projects County Aid		388,000.00	388,000.00	
U.S. Department of Housing and Urban Development:				
NJ Department of Community Affairs:				
Division of Housing & Community Resources:				
Small Cities Program		400,000.00	400,000.00	
Newton Medical Center:				
Transitional Care Program (NJSA 40:5-2.1010c)	100,000.00		100,000.00	
Jewish Community Foundation of Metro West NJ:				
Grotta Fund for Senior Care	46,859.00		46,859.00	
Reserve to Pay Debt Service	1,300,000.00		1,300,000.00	
Reserve to Pay Vocational School				
Debt Service	150,000.00		150,000.00	
General Capital Fund Balance	500,000.00		500,000.00	
County Clerk (P.L. 2001, Ch. 370)	652,584.00		490,428.05	\$ 162,155.95 *
County Surrogate (P.L. 2001, Ch. 370)	55,524.00		62,241.86	6,717.86
County Sheriff (P.L. 2001, Ch. 370)	106,057.00		86,269.35	19,787.65 *
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	550,000.00		550,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor	65,000.00		65,000.00	
Weights & Measures Trust Fund	15,000.00		15,000.00	
County Transit-Transportation Agreements	370,500.00		323,057.47	47,442.53 *
<b>Total Miscellaneous Revenue</b>	<b>14,925,023.17</b>	<b>3,960,498.01</b>	<b>18,695,684.30</b>	<b>189,836.88 *</b>
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	80,796,418.00		80,796,418.00	
<b>Budget Totals</b>	<b>100,821,441.17</b>	<b>3,960,498.01</b>	<b>104,592,102.30</b>	<b>\$ 189,836.88</b>
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,861,128.17	
	<u>\$ 100,821,441.17</u>	<u>\$ 3,960,498.01</u>	<u>\$ 106,453,230.47</u>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,132,790.94
Less: Transfer to Trust Funds and Refunds	<u>54,200.00</u>
	<u>\$ 1,078,590.94</u>

Interest on Investments and Deposits:

Cash Received	\$ 248,317.04
Due from Other Trust Funds	440.92
Due from General Capital Fund	<u>12,471.87</u>
	<u>\$ 261,229.83</u>

Analysis of Nonbudget Revenue:

Cash Received:

Welfare Surplus	\$ 259,370.25	
Planning Department	8,485.00	
Jail Processing Fees	25,182.94	
Telephone Income - Jail	54,722.92	
State Inmates in County Jail	39,415.62	
Payment In Lieu of Taxes	27,740.70	
Prior Year Refunds/Reimbursements	91,397.28	
Prior Year Grant Expenditure Refunds	18,014.48	
NJ Institute of Technology-Salary Reimbursement	65,702.00	
Library Administration Reimbursement	125,000.00	
Miscellaneous Reimbursements	4,373.24	
Bail Forfeitures	7,100.54	
Grant Program Benefit Reimbursements	170,405.82	
Title IV-D Probation Facility Reimbursement	157,609.24	
Closure of Self Insurance Medical Reserves	482,750.51	
Closure of Prior Year Dental and Medical Reserves	100,000.00	
Mental Health Salary Reimbursement	12,000.00	
Various County Departments and Central Supply Revenue	642.38	
Central Supply Revenue	15,088.68	
Patients in County Institution	11,449.41	
Auction of Unused Equipment Revenue	41,582.61	
Cancelation of Old Outstanding Checks	29,203.76	
Roadway/Driveway Openings and Violation Assessments	16,600.00	
Developmental Disabled Facilities Reimbursement	34,081.18	
Transitional Care Program Revenue	41,328.36	
Other Miscellaneous Revenue	<u>21,881.25</u>	
		<u>\$ 1,861,128.17</u>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
County Administrator's Office:					
Salaries and Wages	\$ 237,976.00	\$ 237,976.00	\$ 231,717.84	\$ 6,258.16	
Other Expenses	16,683.00	16,683.00	16,299.95	383.05	
Purchasing Department:					
Salaries and Wages	207,955.00	207,955.00	207,336.18	618.82	
Other Expenses	18,380.00	18,380.00	12,329.64	6,050.36	
Central Services:					
Salaries and Wages	59,832.00	59,973.00	59,972.72	0.28	
Other Expenses	7,515.00	7,374.00	6,400.23	973.77	
Employee Services:					
Salaries and Wages	269,221.00	273,221.00	272,594.85	626.15	
Other Expenses	66,935.00	62,935.00	47,171.19	15,763.81	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	4,946.74	53.26	
Board of Chosen Freeholders:					
Salaries and Wages	120,406.00	120,406.00	120,405.36	0.64	
Other Expenses	28,311.00	28,311.00	23,419.67	4,891.33	
Clerk of the Board:					
Salaries and Wages	217,046.00	215,846.00	136,491.34	29,354.66	\$ 50,000.00
Other Expenses	21,150.00	21,150.00	14,414.39	6,735.61	
County Clerk:					
Salaries and Wages	627,660.00	627,660.00	606,933.16	10,726.84	10,000.00
Other Expenses	148,580.00	148,580.00	122,991.38	25,588.62	
Board of Elections:					
Salaries and Wages	225,794.00	227,094.00	226,929.57	164.43	
Other Expenses	257,480.00	257,480.00	217,557.17	39,922.83	
County Clerk (Elections):					
Other Expenses	80,795.00	80,795.00	71,609.29	9,185.71	
County Treasurer's Office:					
Salaries and Wages	405,979.00	405,979.00	372,986.04	12,992.96	20,000.00
Other Expenses	99,965.00	99,965.00	93,275.08	6,689.92	
Budget Management:					
Salaries and Wages	89,819.00	90,033.00	90,032.04	0.96	
Other Expenses	3,115.00	2,901.00	2,379.67	521.33	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Annual Audit	\$ 125,878.00	\$ 125,878.00	\$ 125,878.00		
Technology & Information Management:					
Salaries and Wages	480,943.00	480,943.00	462,620.35	\$ 18,322.65	
Other Expenses	480,788.00	480,788.00	460,193.39	20,594.61	
Office of Geographical Information Systems:					
Salaries and Wages	104,736.00	104,736.00	103,515.77	1,220.23	
Other Expenses	161,528.00	161,528.00	160,648.41	879.59	
Records Management Office:					
Salaries and Wages	169,454.00	169,454.00	166,507.08	2,946.92	
Other Expenses	106,178.00	106,178.00	103,781.16	2,396.84	
Board of Taxation:					
Salaries and Wages	165,560.00	165,560.00	163,531.89	2,028.11	
Other Expenses	39,980.00	39,980.00	37,410.35	2,569.65	
County Counsel:					
Salaries and Wages	200,082.00	208,282.00	208,269.25	12.75	
Other Expenses	100,380.00	100,380.00	73,989.79	26,390.21	
County Adjuster's Office:					
Salaries and Wages	99,995.00	99,995.00	98,268.75	1,726.25	
Other Expenses	48,865.00	48,865.00	43,404.53	5,460.47	
County Surrogate:					
Salaries and Wages	313,935.00	326,685.00	326,310.14	374.86	
Other Expenses	21,530.00	21,530.00	21,437.82	92.18	
Engineering and Road Administration:					
Salaries and Wages	1,072,073.00	1,072,073.00	977,649.08	64,423.92	\$ 30,000.00
Other Expenses	80,965.00	80,965.00	72,671.21	8,293.79	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,988,467.00</b>	<b>7,009,517.00</b>	<b>6,564,280.47</b>	<b>335,236.53</b>	<b>110,000.00</b>
LAND USE ADMINISTRATION:					
Sussex County Planning Department:					
Salaries and Wages	314,397.00	314,397.00	303,499.32	10,897.68	
Other Expenses	38,177.00	38,177.00	23,563.71	14,613.29	
<b>TOTAL LAND USE ADMINISTRATION</b>	<b>352,574.00</b>	<b>352,574.00</b>	<b>327,063.03</b>	<b>25,510.97</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>CODE ENFORCEMENT AND ADMINISTRATION:</b>					
Uniform Construction Code:					
Appeal Board:					
Other Expenses	\$ 4,675.00	\$ 4,675.00	\$ 291.78	\$ 4,383.22	
Weights and Measures:					
Salaries and Wages	105,649.00	105,649.00	102,815.38	2,833.62	
Other Expenses	23,625.00	23,625.00	14,904.86	8,720.14	
<b>TOTAL CODE ENFORCEMENT AND ADMINISTRATION</b>	<b>133,949.00</b>	<b>133,949.00</b>	<b>118,012.02</b>	<b>15,936.98</b>	
<b>INSURANCE:</b>					
Other Insurance Premiums	1,110,930.00	1,078,372.00	1,052,554.54	25,817.46	
Risk Management (Safety Programs):					
Other Expenses	1,700.00	1,700.00		1,700.00	
Workmen's Compensation	933,472.00	933,472.00	879,867.96	43,604.04	\$ 10,000.00
Group Insurance Plan for Employees	12,044,000.00	12,044,000.00	11,517,553.04	526,446.96	
Health Benefit Waiver	75,000.00	72,000.00	59,918.81	12,081.19	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	300,000.00	300,000.00	69,353.34	180,646.66	50,000.00
<b>TOTAL INSURANCE</b>	<b>14,465,102.00</b>	<b>14,429,544.00</b>	<b>13,579,247.69</b>	<b>790,296.31</b>	<b>60,000.00</b>
<b>PUBLIC SAFETY:</b>					
9-1-1 Emergency Communications Center:					
Salaries and Wages	380,530.00	380,530.00	312,624.84	67,905.16	
Other Expenses	99,369.00	117,369.00	105,079.52	12,289.48	
Office of Emergency Management:					
Salaries and Wages	179,343.00	179,343.00	176,356.06	2,986.94	
Other Expenses	127,814.00	105,814.00	84,475.18	21,338.82	
County Medical Examiner:					
Other Expenses	225,763.00	225,763.00	223,152.41	2,610.59	
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	5,184.00	5,184.00	5,184.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	53,200.00	53,200.00	53,200.00		
Fire Marshal:					
Salaries and Wages	33,766.00	33,766.00	33,766.00		
Other Expenses	23,410.00	25,410.00	23,303.40	2,106.60	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC SAFETY:</b>					
Fire Academy:					
Other Expenses	\$ 300,000.00	\$ 300,000.00	\$ 294,913.43	\$ 5,086.57	
Sheriff's Office (Regulation):					
Salaries and Wages	2,152,344.00	2,152,344.00	2,024,203.00	128,141.00	
Other Expenses	350,000.00	370,000.00	327,867.68	42,132.32	
Sheriff's Office (Judicial):					
Salaries and Wages	2,049,546.00	2,049,546.00	1,961,588.92	87,957.08	
Other Expenses	117,474.00	117,474.00	92,089.49	25,384.51	
Prosecutor's Office:					
Salaries and Wages	4,061,288.00	3,904,288.00	3,797,477.34	106,810.66	
Other Expenses	499,395.00	656,395.00	589,359.12	67,035.88	
Jail:					
Salaries and Wages	8,075,331.00	8,075,331.00	7,999,880.91	75,450.09	
Other Expenses	1,410,177.00	1,392,177.00	1,218,906.12	173,270.88	
Juvenile Center:					
Salaries and Wages	341,630.00	341,630.00	322,120.44	19,509.56	
Other Expenses	407,335.00	407,335.00	288,340.98	118,994.02	
Youth Services (NJS A 2A:4A-91):					
Salaries and Wages	52,016.00	52,016.00	48,402.02	3,613.98	
Other Expenses	158,750.00	158,750.00	127,400.00	31,350.00	
<b>TOTAL PUBLIC SAFETY</b>	<b>21,103,665.00</b>	<b>21,103,665.00</b>	<b>20,109,690.86</b>	<b>993,974.14</b>	
<b>PUBLIC WORKS:</b>					
Roads and Culverts:					
Salaries and Wages	3,042,729.00	3,042,729.00	2,907,752.69	114,976.31	\$ 20,000.00
Other Expenses	1,437,938.00	1,437,938.00	1,411,603.88	26,334.12	
Bridges:					
Salaries and Wages	777,455.00	777,455.00	733,395.99	34,059.01	10,000.00
Other Expenses	486,145.00	486,145.00	472,614.21	13,530.79	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	163,555.00	163,555.00	162,668.49	886.51	
Other Expenses	11,741.00	11,741.00	9,097.13	2,643.87	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC WORKS:</b>					
Traffic Lights:					
Other Expenses	\$ 56,435.00	\$ 56,435.00	\$ 32,575.42	\$ 23,859.58	
Garbage and Trash Removal	110,000.00	110,000.00	89,434.87	20,565.13	
Facilities Management:					
Salaries and Wages	1,420,541.00	1,420,541.00	1,352,131.49	68,409.51	
Other Expenses	1,067,958.00	1,067,958.00	960,561.92	107,396.08	
Motor Pool:					
Salaries and Wages	802,386.00	802,386.00	759,165.96	43,220.04	
Other Expenses	668,874.00	668,874.00	561,721.01	107,152.99	
Mosquito Control:					
Salaries and Wages	230,218.00	230,218.00	197,286.99	32,931.01	
Other Expenses	197,234.00	197,234.00	178,946.19	18,287.81	
<b>TOTAL PUBLIC WORKS</b>	<b>10,473,209.00</b>	<b>10,473,209.00</b>	<b>9,828,956.24</b>	<b>614,252.76</b>	<b>\$ 30,000.00</b>
<b>HEALTH AND HUMAN SERVICES:</b>					
Sussex County Chest Clinic:					
Salaries and Wages	59,754.00	59,754.00	6,683.97	53,070.03	
Other Expenses	3,100.00	3,100.00	3,100.00		
Maintenance of Patients in State Institutions for Mental Diseases (NJS 30:4-79)	3,109,570.00	3,109,570.00	3,109,570.00		
Developmental Disabilities - State Share of Costs	1,901,450.00	1,901,450.00	1,901,450.00		
Home Health Care Agency (NJS 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00	5,249.25	42,750.75	
Office of Community Services:					
Salaries and Wages	40,045.00	40,045.00	39,666.89	378.11	
Other Expenses	34,380.00	34,380.00	21,897.89	12,482.11	
Office on Aging:					
Salaries and Wages	275,171.00	275,171.00	262,547.43	12,623.57	
Other Expenses	8,174.00	8,174.00	6,028.07	2,145.93	
County Nutrition Projects:					
Other Expenses	176,320.00	176,320.00	165,507.29	10,812.71	



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>HEALTH AND HUMAN SERVICES:</b>					
County Welfare Agency:					
Administration	\$ 945,006.00	\$ 945,006.00	\$ 945,006.00		
Services	154,781.00	154,781.00	154,781.00		
Assistance for Dependent Children	67,755.00	67,755.00	67,755.00		
Assistance to Supplemental Security Income Recipients	346,212.00	346,212.00	346,212.00		
Division of Youth and Family Services	821,288.00	821,288.00	821,288.00		
Mental Health Administration:					
Salaries and Wages	19,285.00	19,285.00	14,620.22	\$ 4,664.78	
Other Expenses	5,833.00	5,833.00	3,544.79	2,288.21	
Human Services Administration:					
Salaries and Wages	393,792.00	392,967.00	366,884.72	26,082.28	
Other Expenses	14,665.00	15,490.00	14,367.62	1,122.38	
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	12,300.00	12,300.00	12,300.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	50,000.00	50,000.00	50,000.00		
Aid to Advance Housing (NJS 40A:23-8.28)	23,942.00	23,942.00	23,942.00		
Legal Aid:					
Other Expenses	7,123.00	7,123.00	7,123.00		
Aid to New Bridge Services (N.J.S. 40:5-2.9)	65,000.00	65,000.00	65,000.00		
Aid to Transit/Skylands Ride (NJS 44:1-1, 1-88, 1-128)	34,885.00	34,885.00	34,885.00		
<b>TOTAL HEALTH AND HUMAN SERVICES</b>	<b>8,617,831.00</b>	<b>8,617,831.00</b>	<b>8,449,410.14</b>	<b>168,420.86</b>	
<b>EDUCATIONAL:</b>					
Community College Agency (NJS 18A:64A-30 et seq.)					
	3,911,670.00	3,911,670.00	3,910,498.00	1,172.00	
Farm and Home Demonstration:					
Salaries and Wages	123,831.00	123,831.00	99,388.30	24,442.70	
Other Expenses	27,300.00	27,300.00	21,140.73	6,159.27	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)					
	250,000.00	268,508.00	143,467.50	125,040.50	
County Vocational School	6,896,023.00	6,896,023.00	6,896,023.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>EDUCATIONAL:</b>					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 77,254.00	\$ 77,440.00	\$ 77,439.04	\$ 0.96	
Other Expenses	24,525.00	24,339.00	18,062.96	6,276.04	
<b>TOTAL EDUCATIONAL</b>	<b>11,310,603.00</b>	<b>11,329,111.00</b>	<b>11,166,019.53</b>	<b>163,091.47</b>	
<b>OTHER COMMON OPERATING FUNCTIONS:</b>					
Transit:					
Salaries and Wages	426,786.00	426,786.00	369,433.96	57,352.04	
Other Expenses	33,227.00	33,227.00	21,061.30	12,165.70	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	50,959.00	50,959.00	50,959.00		
Fixed Asset Accounting/Reporting	4,000.00	4,000.00		4,000.00	
Indirect Cost Rate Study:					
Contractual	11,500.00	11,500.00	11,500.00		
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Veterans' Grave Registration:					
Salaries and Wages	4,122.00	4,133.00	4,132.08	0.92	
Other Expenses	9,253.00	9,242.00	9,180.10	61.90	
Aid to Sussex County Arts Council (NJS A 40:23-8.25)	3,200.00	3,200.00	3,200.00		
<b>TOTAL OTHER COMMON OPERATING FUNCTIONS</b>	<b>544,047.00</b>	<b>544,047.00</b>	<b>470,466.44</b>	<b>73,580.56</b>	
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>					
Electricity	1,026,437.00	1,019,437.00	629,300.60	390,136.40	
Lighting of Highways and Bridges	30,710.00	30,710.00	20,776.51	9,933.49	
Gas (Natural or Propane)	357,012.00	357,012.00	316,884.22	40,127.78	
Water	103,500.00	103,500.00	87,121.16	16,378.84	
Sewer	43,150.00	43,150.00	39,446.22	3,703.78	
<b>TOTAL UTILITY EXPENSES AND BULK PURCHASES</b>	<b>1,560,809.00</b>	<b>1,553,809.00</b>	<b>1,093,528.71</b>	<b>460,280.29</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
County Matching Funds for Grants	\$ 33,806.00	\$ 33,806.00		\$ 33,806.00	
Matching Funds For the Following Grants:					
Newton Medical Center Transitional Care Program	100,000.00	100,000.00	\$ 100,000.00		
Grotta Fund for Senior Care	4,000.00	4,000.00	4,000.00		
Juvenile Accountability Incentive Block Grant	333.00	333.00	333.00		
USDOT FTA Section 5311 Transit	236,188.00	236,188.00	236,188.00		
Special Child Health, Case Management	49,446.00	49,446.00	49,446.00		
Alcoholism Service Program	39,201.00	39,201.00	39,201.00		
Human Services Advisory Council (HSAC)	16,026.00	16,026.00	16,026.00		
<b>TOTAL UNCLASSIFIED</b>	<b>479,000.00</b>	<b>479,000.00</b>	<b>445,194.00</b>	<b>33,806.00</b>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of Human Services:					
Title III - Aging - Area Plan Grant:					
Title III B (NJSA 40A:4-87 + \$78,671.00)	78,227.00	156,898.00	156,898.00		
Title III C-2 (NJSA 40A:4-87 + \$48,712.00)	66,566.00	115,278.00	115,278.00		
Title III C-2 (NJSA 40A:4-87 + \$51,169.00)	28,964.00	80,133.00	80,133.00		
Title III D (NJSA 40A:4-87 + \$8,975.00)	8,950.00	17,925.00	17,925.00		
Title III E (NJSA 40A:4-87 + \$23,244.00)	19,951.00	43,195.00	43,195.00		
Medicaid Match	4,188.00	4,188.00	4,188.00		
AoA Chronic Disease Self-Management	12,000.00	12,000.00	12,000.00		
ACL MIPPA Medicare Outreach & Enrollment	40,000.00	40,000.00	40,000.00		
NJ Department of Health and Senior Services:					
Public Health Preparedness and Response for Bioterrorism: (NJSA 40A.:4-87 + \$264,048.00)		264,048.00	264,048.00		
NACCHO Medical Reserve Corps	3,500.00	3,500.00	3,500.00		
NACCHO Accreditation Support Initiative	18,500.00	18,500.00	18,500.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(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:					
Division of Criminal Justice:					
STOP Violence Against Women Act 12VAWA-69 (NJSA 40A:4-87 + \$8,155.00)		\$ 8,155.00	\$ 8,155.00		
Victims of Crime Act Victim Assistance (NJSA 40A:4-87 + \$98,682.00)		98,682.00	98,682.00		
Justice Assistance Grant LLEBG, Megan's Law (NJSA 40A:4-87 + \$3,746.00)		3,746.00	3,746.00		
Sexual Assault Nurse Examiner/Sexual Assault Response Team (NJSA 40A:4-87 + \$56,825.00)		56,825.00	56,825.00		
Juvenile Justice Commission:					
Juvenile Accountability Incentive Block Grant	\$ 2,996.00	2,996.00	2,996.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
State Homeland Security Grant Program:					
FFY2013 (NJSA 40A:4-87 + \$175,672.34)		175,672.34	175,672.34		
FFY2014 (NJSA 40A:4-87 + \$100,000.00)		100,000.00	100,000.00		
Emergency Management Agency Assistance (EMAA) (NJSA 40A:4-87 + \$55,000.00)		55,000.00	55,000.00		
NJ TRANSIT CORPORATION:					
Federal Transit Administration - Section 5311 Grants:					
Operating/Nonoperating (NJSA 40A:4-87 + \$708,564.00)		708,564.00	708,564.00		
Job Access: Reverse Commute:					
Round 14 (NJSA 40A:4-87 + \$110,000.00)		110,000.00	110,000.00		
Senior Citizen & Disabled Resident Transportation Assistance Program:					
Operating (NJSA 40A:4-87 + \$90,000.00)	280,405.00	370,405.00	370,405.00		
Administration	99,595.00	99,595.00	99,595.00		
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Division of Family Health Services:					
Case Management Services - Handicapped Children: #DFHS15CSE012 (NJSA 40A:4-87 + \$86,587.00)		86,587.00	86,587.00		
Right-to-Know:					
2013/14 #EPID14RTK19L	9,380.00	9,380.00	9,380.00		
2014/15 #EPID15RTK11L (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Comprehensive Cancer Control Plan: #DFHS15CCC004 (NJSA 40A:4-87 + \$130,800.00)		130,800.00	130,800.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(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 HEALTH & SENIOR SERVICES:					
Division of Family Health Services:					
Senior Farmers Market Nutrition Program: (NJSA 40A:4-87 + \$500.00)		\$ 500.00	\$ 500.00		
NJ Cancer Education & Early Detection: #DFHS15CED017 (NJSA 40A:4-87 + \$223,500.00)		223,500.00	223,500.00		
Division of Mental Health & Addiction Services:					
Alcoholism Service Program #13-541-ADA-C-0	325,573.00	325,573.00	325,573.00		
Intoxicated Driver Resource Center	92,705.00	92,705.00	92,705.00		
U.S. DEPARTMENT OF AGRICULTURE:					
U.S.D.A. Reimbursement/Nutrition Services Incentive Program (NJSA 40A:4-87 + \$22,748.00)	\$ 8,985.00	31,733.00	31,733.00		
NJ DEPARTMENT OF MILITARY AND VETERANS AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.00)		9,000.00	9,000.00		
NJ DEPARTMENT OF THE TREASURY:					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse					
2014 6 Mos. Extension of 2013	101,226.00	101,226.00	101,226.00		
2014/15 (NJSA 40A:4-87 + \$210,366.00)		210,366.00	210,366.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program	363,206.00	363,206.00	363,206.00		
Office of the Insurance Fraud Prosecutor:					
County Prosecutor's Insurance Fraud Reimbursement	109,915.00	109,915.00	109,915.00		
Body Armor Replacement Fund - Sheriff's Office:					
SFY2013	14,884.80	14,884.80	14,884.80		
SFY2014 (NJSA 40A:4-87 + \$10,790.86)		10,790.86	10,790.86		
Body Armor Replacement Fund - Prosecutor's Office:					
SFY2013	2,897.47	2,897.47	2,897.47		
SFY2014 (NJSA 40A:4-87 + \$2,271.38)		2,271.38	2,271.38		
NJ DEPARTMENT OF CHILDREN & FAMILIES:					
Division of Child Protection & Permanency:					
Human Services Advisory Council/Child Abuse/Missing Children	63,836.00	63,836.00	63,836.00		
Division of Children's System of Care:					
Youth Incentive Program	36,874.00	36,874.00	36,874.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Division of Aging Services:					
Senior Health Insurance Program (NJSA 40A:4-87 + \$23,500.00)		\$ 23,500.00	\$ 23,500.00		
State Matching Funds:					
Title III B-D (NJSA 40A:4-87 + \$9,926.00)	\$ 9,674.00	19,600.00	19,600.00		
State Matching Funds:					
Title III E (NJSA 40A:4-87 + \$6,974.00)	5,985.00	12,959.00	12,959.00		
Weekend Home Delivered Meals	13,000.00	13,000.00	13,000.00		
Safe Housing & Transportation Program	11,283.00	11,283.00	11,283.00		
Cost of Living Allowance	52,079.00	52,079.00	52,079.00		
Home Delivered Meals	19,486.00	19,486.00	19,486.00		
Social Services Block Grant	13,145.00	13,145.00	13,145.00		
Care Coordination/Care Management Quality Assurance	23,810.00	23,810.00	23,810.00		
State Aid Reimbursement Program	58,000.00	58,000.00	58,000.00		
Adult Protective Services for Vulnerable Adults:	74,903.00	74,903.00	74,903.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Division of Family Development:					
Transportation Block Grant:					
#TS15019 (NJSA 40A:4-87 + \$33,660.00)		33,660.00	33,660.00		
Social Services for the Homeless:					
#SH14019	95,393.00	95,393.00	95,393.00		
#SH15019 (NJSA 40A:4-87 + \$172,695.00)		172,695.00	172,695.00		
Division of Disability Services:					
Personal Assistance Services Program	12,400.90	12,400.90	12,400.90		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Program:					
2013/14	129,000.00	129,000.00	129,000.00		
CY2014 (NJSA 40A:4-87 + \$40,720.00)		40,720.00	40,720.00		
Clean Communities Program (NJSA 40A:4-87 + \$90,116.43)		90,116.43	90,116.43		
U.S. DEPARTMENT OF TRANSPORTATION:					
NJ Department of Law & Public Safety:					
Division of Highway Traffic Safety:					
Drive Sober or Get Pulled Over:					
2014/15 Year-End Holiday (NJSA 40A:4-87 + \$7,500.00)		7,500.00	7,500.00		
Allocation of Interest Earned on State Aid Highway Projects (NJSA 40A:4-87 + \$388,000.00)		388,000.00	388,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(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:					
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:					
NJ Department of Community Affairs:					
Division of Housing & Community Resources:					
Small Cities Program - Community Development Block Grant (NJSA 40A:4-87 + \$400,000.00)		\$ 400,000.00	\$ 400,000.00		
FEDERAL EMERGENCY MANAGEMENT AGENCY:					
NJ Department of Law & Public Safety:					
Division of State Police:					
Multi-Jurisdictional Hazard Mitigation Plan Update (NJSA 40A:4-87 + \$150,000.00)		150,000.00	150,000.00		
NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:					
2013/14 Work First NJ TANF/GA/Food Stamps (NJSA 40A:4-87 + \$50,000.00)		50,000.00	50,000.00		
NEWTON MEDICAL CENTER:					
Transitional Care Program	\$ 100,000.00	100,000.00	100,000.00		
JEWISH COMMUNITY FOUNDATION OF METROWEST NJ:					
Grotta Fund for Senior Care - County of Sussex Transitional Care	46,859.00	46,859.00	46,859.00		
 TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	 2,458,342.17	 6,418,840.18	 6,418,840.18		
 TOTAL OPERATIONS	 78,487,598.17	 82,445,096.18	 78,570,709.31	 \$ 3,674,386.87	 \$ 200,000.00
 Detail:					
Salaries and Wages	30,671,230.00	30,539,007.00	29,268,003.86	1,131,003.14	140,000.00
Other Expenses	47,816,368.17	51,906,089.18	49,302,705.45	2,543,383.73	60,000.00
 CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	550,000.00	550,000.00	550,000.00		
Various Facilities Improvements	350,000.00	350,000.00	350,000.00		
 TOTAL CAPITAL IMPROVEMENTS	 900,000.00	 900,000.00	 900,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>DEBT SERVICE:</b>					
Payment of Bond Principal:					
County College Bonds	\$ 1,819,000.00	\$ 1,819,000.00	\$ 1,819,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	921,000.00	956,000.00	956,000.00		
Vocational School Bonds	280,000.00	280,000.00	280,000.00		
Other Bonds	8,319,000.00	8,399,000.00	8,399,000.00		
Payment of Bond Anticipation Notes	1,587,000.00	1,587,000.00	1,587,000.00		
Interest on Bonds:					
County College Bonds	365,309.00	315,309.00	315,306.95		\$ 2.05
State Aid - County College Bonds	309,521.00	274,521.00	270,824.24		3,696.76
Vocational School Bonds	43,848.00	43,848.00	43,847.50		0.50
Other Bonds	962,984.00	932,984.00	920,683.73		12,300.27
Interest on Notes	339,056.00	339,056.00	339,055.54		0.46
<b>TOTAL DEBT SERVICE</b>	<b>14,946,718.00</b>	<b>14,946,718.00</b>	<b>14,930,717.96</b>		<b>16,000.04</b>
<b>DEFERRED CHARGES:</b>					
Emergency Authorizations	50,000.00	50,000.00	50,000.00		
Prior Year's Bills	4,274.00	4,274.00	4,273.96		0.04
<b>STATUTORY EXPENDITURES:</b>					
Contribution to:					
Public Employees' Retirement System	2,075,770.00	2,075,770.00	2,075,770.00		
Social Security System (OASI)	2,304,996.00	2,304,996.00	2,197,691.82	\$ 107,304.18	
Police & Firemen's Retirement System	2,027,085.00	2,027,085.00	2,027,085.00		
Defined Contribution Retirement System	25,000.00	28,000.00	25,241.21	2,758.79	
<b>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>	<b>6,487,125.00</b>	<b>6,490,125.00</b>	<b>6,380,061.99</b>	<b>110,062.97</b>	<b>0.04</b>
Subtotal General Appropriations for County Purposes	100,821,441.17	104,781,939.18	100,781,489.26	3,784,449.84	216,000.08
<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>\$ 100,821,441.17</b>	<b>\$ 104,781,939.18</b>	<b>\$ 100,781,489.26</b>	<b>\$ 3,784,449.84</b>	<b>\$ 216,000.08</b>

Ref.

A



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

<u>Analysis of Budget After Modification</u>	<u>Ref.</u>	
Adopted Budget		\$ 100,821,441.17
Appropriation by NJSA 40A:4-87		<u>3,960,498.01</u>
		<u>\$ 104,781,939.18</u>
<u>Analysis of Paid or Charged</u>		
Cash Disbursed		\$ 93,676,155.90
Encumbrances Payable	A	1,933,796.44
Deferred Charge-Emergency Authorization (40A:4-47)		50,000.00
Transfer to Grant Fund Expenditures:		
Federal Programs		3,289,059.34
State Programs		3,324,115.84
Private Programs		<u>250,859.00</u>
		102,523,986.52
Less: Appropriation Refunds		<u>1,742,497.26</u>
		<u>\$ 100,781,489.26</u>

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

**COUNTY OF SUSSEX**  
**2014**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2014	2013
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 7,626,923.08	\$ 8,938,889.60
Investments		78,299.51	78,007.24
	B-2	<u>7,705,222.59</u>	<u>9,016,896.84</u>
Added and Omitted Taxes Receivable	B-3	1,155.53	946.21
Due from Current Fund	A	2,908,475.17	2,908,916.09
Due from Health Fund	D	69,000.65	68,025.65
Due from Library Fund	E	<u>50,000.00</u>	<u>50,000.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 10,733,853.94</u>	<u>\$ 12,044,784.79</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Health Fund	D	\$ 127.41	\$ 127.41
Escrow/Other Deposits		516,597.21	538,806.13
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		149,459.76	138,561.69
Tax Appeal Fees		201,128.05	198,793.21
County Surrogate Fees		20,466.65	11,579.20
County Clerk Fees		216,391.40	430,411.86
County Sheriff Fees		31,209.25	17,373.64
State Unemployment Insurance		558,959.92	573,615.14
Forfeited Assets		312,797.95	348,460.34
Self Insurance Fund - Damage to County Vehicles		487,549.04	586,402.31
Self Insurance Fund-Prescription			455,352.45
Self Insurance Fund-Medical			21,116.70
Environmental Quality Enforcement		110,632.79	51,747.68
Open Space		4,344,677.75	4,972,922.30
Weights and Measures		69,539.88	58,973.77
Work Release Program		7,035.18	7,034.49
Sheriff's Labor Assistance Program		42,263.17	84,378.76
Jail Inmate Interest Account		46,444.47	37,595.35
Employee Flexible Spending Account		25,064.26	16,423.64
Prosecutor's US Treasury Account		579,492.42	632,977.92
Accrued Sick and Vacation		1,965,398.59	1,915,398.59
Snow Removal		698,745.85	648,745.85
Inmate Welfare		90,449.90	80,360.14
Uniform Fire Code Enforcement		201,481.52	154,576.34
Congregate Nutrition Program		22,860.09	27,968.45
Fund Balance	B-1	<u>35,081.43</u>	<u>35,081.43</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 10,733,853.94</u>	<u>\$ 12,044,784.79</u>

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

COUNTY OF SUSSEX  
TRUST FUNDS  
STATEMENT OF FUND BALANCE - REGULATORY BASIS

	<u>Ref.</u>	
Balance December 31, 2013	B	<u>\$ 35,081.43</u>
Balance December 31, 2014	B	<u><u>\$ 35,081.43</u></u>

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

**COUNTY OF SUSSEX**  
**2014**  
**GENERAL CAPITAL FUND**

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2014	2013
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 31,399,289.27	\$ 26,605,787.22
Investments		698,385.92	695,779.05
	C-2	<u>32,097,675.19</u>	<u>27,301,566.27</u>
Accounts Receivable:			
NJ Schools Development Authority Grant		1,134,642.25	780,642.25
NJ Department of Transportation		748,725.76	3,433,851.79
Due from Current Fund	A		8,095.98
Deferred Charges to Future Taxation:			
Funded		88,975,000.00	53,121,000.00
Unfunded	C-4	<u>1,956,544.00</u>	<u>37,394,939.91</u>
<u>TOTAL ASSETS</u>		<u>\$ 124,912,587.20</u>	<u>\$ 122,040,096.20</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7		\$ 34,000,000.00
General Improvement Serial Bonds	C-8	\$ 67,773,000.00	31,967,000.00
Vocational School Serial Bonds	C-8	6,903,000.00	1,535,000.00
County College Bonds	C-8	6,448,000.00	10,767,000.00
County College Bonds (Chapter 12)	C-8	7,851,000.00	8,852,000.00
Improvement Authorizations:			
Funded	C-6	25,496,170.39	10,287,684.47
Unfunded	C-6	1,956,544.00	19,542,213.54
Capital Improvement Fund	C-5	419,763.56	392,363.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Due to Current Fund	A	4,375.89	
Reserve for:			
Payment of Vocational School Debt Service		98,718.62	158,548.39
Payment of Debt Service		5,511,758.40	2,205,573.84
Future Capital Projects:			
Departmental Improvements		53,300.00	53,300.00
NJ Department of Transportation Grants -			
Bridge Improvements		590,949.15	587,849.15
Arbitrage Rebate		411,102.85	540,029.44
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	<u>1,000,991.57</u>	<u>757,621.04</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 124,912,587.20</u>	<u>\$ 122,040,096.20</u>

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

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
STATEMENT OF FUND BALANCE - REGULATORY BASIS

	<u>Ref.</u>	
Balance December 31, 2013	C	\$ 757,621.04
Increased by:		
Sussex County Vocational School Reimbursement		
on Fully Funded Ordinance		\$ 49,850.67
Cancellation of Fully Funded Improvement Authorizations		715,639.86
		765,490.53
		1,523,111.57
Decreased by:		
Appropriated to Finance Improvement Authorizations		22,120.00
Due to Current Fund as Anticipated Revenue		500,000.00
		522,120.00
Balance December 31, 2014	C	\$ 1,000,991.57

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

**COUNTY OF SUSSEX**  
**2014**  
**COUNTY HEALTH FUND**



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

	Ref.	December 31,	
		2014	2013
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 1,133,830.61	\$ 689,324.76
Change Funds		100.00	100.00
		1,133,930.61	689,424.76
Due From Current Fund	A	27,356.09	27,356.09
Due From Other Trust Funds - Open Space	B	127.41	127.41
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	7,620.89	4,344.14
Revenue Accounts Receivable		17,853.27	22,653.25
		25,474.16	26,997.39
<u>TOTAL ASSETS</u>		<u>\$ 1,186,888.27</u>	<u>\$ 743,905.65</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 147,244.21	\$ 251,736.20
Encumbered	D-3;D-6	45,899.53	49,191.17
Total Appropriation Reserves		193,143.74	300,927.37
Accounts Payable - Vendors		740.41	
Prepaid Tax Levy		519,995.00	
Due to Other Trust Funds:			
Environmental Quality Enforcement Funds	B	975.00	
Reserve for Accrued Sick and Vacation	B	68,025.65	68,025.65
		782,879.80	368,953.02
Reserve for Receivables		25,474.16	26,997.39
Fund Balance	D-1	378,534.31	347,955.24
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 1,186,888.27</u>	<u>\$ 743,905.65</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 -  
REGULATORY BASIS

	Ref.	Year Ended December 31,	
		<u>2014</u>	<u>2013</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 283,703.00	\$ 250,000.00
Receipts from Current and Prior Year Taxes		2,231,827.00	2,231,827.00
Miscellaneous Revenue Anticipated		260,283.78	276,132.92
Nonbudget Revenue		36,034.48	582.15
Other Credits to Income:			
Collection of Added and Omitted Taxes		4,344.42	6,569.99
Unexpended Balance of Appropriation Reserves		249,911.39	255,545.05
		<u>3,066,104.07</u>	<u>3,020,657.11</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,376,880.00	1,395,657.00
Other Expenses		1,374,942.00	1,312,477.00
		<u>2,751,822.00</u>	<u>2,708,134.00</u>
Excess in Revenue		314,282.07	312,523.11
 <u>Fund Balance</u>			
Balance January 1		<u>347,955.24</u>	<u>285,432.13</u>
		662,237.31	597,955.24
Decreased by:			
Utilization as Anticipated Revenue		<u>283,703.00</u>	<u>250,000.00</u>
Balance December 31	D	<u>\$ 378,534.31</u>	<u>\$ 347,955.24</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 - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ Deficit (*)</u>
Fund Balance Anticipated	\$ 283,703.00	\$ 283,703.00	
Miscellaneous Revenue:			
Public Health Priority Funds, Supplemental Fees, P.L. 2003	171,292.00	219,711.00	\$ 48,419.00
Flu Shots	65,000.00	40,572.78	24,427.22 *
Total Miscellaneous Revenue	<u>236,292.00</u>	<u>260,283.78</u>	<u>23,991.78</u>
Amount to be Raised by Taxes for Support of County Health Budget:			
Local Tax for County Health Purposes	<u>2,231,827.00</u>	<u>2,231,827.00</u>	
Budget Totals	2,751,822.00	2,775,813.78	23,991.78
Nonbudget Revenue		<u>36,034.48</u>	<u>36,034.48</u>
	<u>\$ 2,751,822.00</u>	<u>\$ 2,811,848.26</u>	<u>\$ 60,026.26</u>
<u>Analysis of Nonbudget Revenue:</u>			
Refund of Prior Year's Expense		\$ 35,167.73	
Interest Earned on Investments		860.75	
Miscellaneous		6.00	
		<u>\$ 36,034.48</u>	

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

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY HEALTH FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
Public Health Nursing Funds:				
Salaries and Wages	\$ 323,061.00	\$ 323,061.00	\$ 323,061.00	
Other Expenses	362,953.00	362,953.00	301,449.67	\$ 61,503.33
Environmental Health Operations:				
Salaries and Wages	1,053,819.00	1,053,819.00	1,053,819.00	
Other Expenses	1,011,989.00	1,011,989.00	926,248.12	85,740.88
	<u>\$2,751,822.00</u>	<u>\$2,751,822.00</u>	<u>\$ 2,604,577.79</u>	<u>\$ 147,244.21</u>
	<u>Ref.</u>			D
Cash Disbursed			\$ 2,925,572.65	
Encumbrances	D		45,899.53	
			<u>2,971,472.18</u>	
Less: Refunds			366,894.39	
			<u>\$ 2,604,577.79</u>	

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

**COUNTY OF SUSSEX**  
**2014**  
**COUNTY LIBRARY FUND**

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

	Ref.	December 31,	
		2014	2013
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 1,602,590.93	\$ 1,402,930.37
Investments		620,262.32	617,947.06
	E-4	<u>2,222,853.25</u>	<u>2,020,877.43</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	12,915.38	8,631.97
Revenue Accounts Receivable		8,507.70	7,639.55
		<u>21,423.08</u>	<u>16,271.52</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,244,276.33</u>	<u>\$ 2,037,148.95</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 351,727.10	\$ 350,809.16
Encumbered	E-3;E-6	168,556.77	223,715.51
Total Appropriation Reserves		<u>520,283.87</u>	<u>574,524.67</u>
Accounts Payable - Vendors		130,906.02	400,024.68
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		45,039.00	45,397.00
Prepaid Tax Levy		645,397.00	
Reserve for Donations		22,675.98	22,675.98
		<u>1,414,301.87</u>	<u>1,092,622.33</u>
Reserve for Receivables		21,423.08	16,271.52
Fund Balance	E-1	<u>808,551.38</u>	<u>928,255.10</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,244,276.33</u>	<u>\$ 2,037,148.95</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 -  
REGULATORY BASIS

	Ref.	<u>Year Ended December 31,</u>	
		<u>2014</u>	<u>2013</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 600,000.00	\$ 600,000.00
Receipts from Current Taxes		4,324,865.00	4,324,865.00
Miscellaneous Revenue Anticipated		45,397.00	45,858.00
Nonbudget Revenue		143,028.25	133,234.11
Other Credits to Income:			
Collection of Added and Omitted Taxes		8,755.58	10,209.44
Unexpended Balance of Appropriation Reserves		328,512.45	387,191.05
		<u>5,450,558.28</u>	<u>5,501,357.60</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,172,873.00	2,169,757.00
Other Expenses		2,797,389.00	2,800,966.00
		<u>4,970,262.00</u>	<u>4,970,723.00</u>
Excess in Revenue		480,296.28	530,634.60
<u>Fund Balance</u>			
Balance January 1		928,255.10	997,620.50
		<u>1,408,551.38</u>	<u>1,528,255.10</u>
Decreased by:			
Utilization as Anticipated Revenue		600,000.00	600,000.00
		<u>600,000.00</u>	<u>600,000.00</u>
Balance December 31	E	<u>\$ 808,551.38</u>	<u>\$ 928,255.10</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 - REGULATORY BASIS  
YEAR ENDED DECEMBER 31,2014

	Budget	Realized	Excess or Deficit *
Fund Balance Anticipated	\$ 600,000.00	\$ 600,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	45,397.00	45,397.00	
Total Miscellaneous Revenue	45,397.00	45,397.00	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	4,324,865.00	4,324,865.00	
Budget Totals	4,970,262.00	4,970,262.00	
Nonbudget Revenue		143,028.25	\$ 143,028.25
	\$ 4,970,262.00	\$ 5,113,290.25	\$ 143,028.25

Analysis of Nonbudget Revenue:

Fees	\$ 138,909.47
Miscellaneous	41.80
Interest on Investments	4,076.98
	\$ 143,028.25

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



COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31,2014

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Final Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
County Library Operations:				
Salaries and Wages	\$ 2,172,873.00	\$ 2,172,873.00	\$ 2,106,385.56	\$ 66,487.44
Other Expenses	<u>2,797,389.00</u>	<u>2,797,389.00</u>	<u>2,512,149.34</u>	<u>285,239.66</u>
	<u>\$ 4,970,262.00</u>	<u>\$ 4,970,262.00</u>	<u>\$ 4,618,534.90</u>	<u>\$ 351,727.10</u>

Ref.

E

	<u>Ref.</u>	
Cash Disbursed		\$ 4,480,829.60
Encumbrances	E	<u>168,556.77</u>
		4,649,386.37
Less: Refunds		<u>30,851.47</u>
		<u>\$ 4,618,534.90</u>

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

**COUNTY OF SUSSEX**  
**2014**  
**GENERAL FIXED ASSETS ACCOUNT GROUP**

COUNTY OF SUSSEX  
GENERAL FIXED ASSETS ACCOUNT GROUP  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

<u>ASSETS</u>	December 31,	
	2014	2013
Land	\$ 16,951,717.00	\$ 16,292,791.00
Building	79,409,248.00	77,017,517.00
Machinery, Equipment and Vehicles	23,252,734.00	22,759,388.00
Construction In Progress	945,770.00	1,755,966.00
	<u>\$ 120,559,469.00</u>	<u>\$ 117,825,662.00</u>
<u>RESERVE</u>		
Reserve for Fixed Assets	\$ 120,559,469.00	\$ 117,825,662.00
	<u>\$ 120,559,469.00</u>	<u>\$ 117,825,662.00</u>

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014

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 and a resulting financial benefit or burden relationship, 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 07860

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 practices applicable to municipalities and counties which have been prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Such 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, 2014  
(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.

General Fixed Assets Account Group - These accounts were established with estimated values of land, buildings, and certain fixed assets of the County as discussed in Note 1E – “Basis of Accounting”.

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 more significant accounting 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, 2014

(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 General 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 – No allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

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, 2014  
(Continued)

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

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

General Fixed Assets – In accordance with N.J.A.C. accounting requirements, the County developed a fixed assets accounting and reporting system based on the following.

General fixed assets are recorded at cost, except for land which is recorded at assessed value, and buildings, which are recorded at replacement value in the year in which they were originally recorded. Infrastructure assets are not included in general fixed assets, as per state directive. Major renewals and betterments are charged to the asset accounts; maintenance and minor repairs and replacements, which do not improve or extend the lives of the respective assets, are expensed currently. Donated fixed assets are valued at their fair market value on the date donated. No depreciation has been provided for on general fixed assets. The total value recorded for general fixed assets is offset by a "Reserve for Fixed Assets." When properties are retired or otherwise disposed of, the asset and the reserve are adjusted accordingly. Assets recorded in the General Fixed Assets Account Group may also be recorded in the Current Fund and the General Capital Fund. The values recorded in the General Fixed Assets Account Group, Current Fund and the General Capital Fund may not always agree due to differences in valuation methods, timing of recognition of assets, and the recognition of infrastructures. Fixed assets are reviewed for impairment.

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 1<sup>st</sup> 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 Funds 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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

F. Budget/Budgetary Control - (Cont'd)

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.

	<u>December 31,</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
Issued:			
General Bonds, Notes and Loans	\$ 88,975,000	\$87,121,000	\$86,516,000
Authorized but not Issued:			
General Bonds and Notes	<u>1,956,544</u>	<u>3,394,940</u>	<u>5,570,482</u>
	<u>90,931,544</u>	<u>90,515,940</u>	<u>92,086,482</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	5,511,758	2,205,574	1,118,089
Reserve to Pay Vocational School Bonds	98,719	158,548	225,379
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	7,851,000	8,852,000	8,997,000
Refunding Bonds	<u>9,370,000</u>	<u>2,800,000</u>	<u>3,380,000</u>
	<u>22,831,477</u>	<u>14,016,122</u>	<u>13,720,468</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 68,100,067</u>	<u>\$76,499,818</u>	<u>\$78,366,014</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.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

<u>Fund</u>	<u>Balance 12/31/2012</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2013</u>
Serial Bonds:				
General Capital Fund	\$ 64,266,000.00	\$ 1,500,000.00	\$ 12,645,000.00	\$ 53,121,000.00
Bond Anticipation Notes:				
General Capital Fund	22,250,000.00	34,000,000.00	22,250,000.00	34,000,000.00
	<u>\$ 86,516,000.00</u>	<u>\$ 35,500,000.00</u>	<u>\$ 34,895,000.00</u>	<u>\$ 87,121,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance 12/31/2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2014</u>
Serial Bonds:				
General Capital Fund	\$ 53,121,000.00	\$ 57,699,000.00	\$ 21,845,000.00	\$ 88,975,000.00
Bond Anticipation Notes:				
General Capital Fund	34,000,000.00		34,000,000.00	
	<u>\$ 87,121,000.00</u>	<u>\$ 57,699,000.00</u>	<u>\$ 55,845,000.00</u>	<u>\$ 88,975,000.00</u>

The County's debt issued and outstanding at December 31, 2014 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2014</u>
07/01/2016	4.40%	\$ 210,000
09/01/2017	4.25-4.375%	170,000
08/15/2020	2.00-2.25%	875,000
02/15/2026	2.00-5.00%	5,648,000
		<u>6,903,000</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	Balance <u>Dec. 31, 2014</u>
09/01/2019	4.00%	\$ 4,500,000
09/01/2017	3.75%	1,080,000
08/15/2020	2.00-2.25%	11,077,000
05/01/2021	1.95-3.518%	2,100,000
09/01/2021	3.00%-4.00%	7,270,000
02/15/2024	2.00%-5.00%	41,746,000
		<u>67,773,000</u>

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
05/01/2015	3.125%	\$ 186,000
07/15/2015	3.625%	500,000
09/01/2021	4.00%	1,000,000
09/01/2022	3.75-4.00%	1,860,000
08/15/2020	2.00-2.25%	817,000
01/15/2022	2.00-3.00%	1,410,000
01/15/2023	3.00-4.00%	675,000
		<u>6,448,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
09/01/2026	4.125%	\$ 600,000
09/01/2022	3.75-4.00%	1,600,000
08/15/2020	2.00-2.25%	696,000
01/15/2022	2.00-3.00%	1,360,000
01/15/2022	3.00-4.00%	675,000
09/01/2026	3.00-4.00%	2,920,000
		<u>7,851,000</u>

Total Serial Bonds Outstanding \$ 88,975,000

Total Debt Issued and Outstanding \$ 88,975,000

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014

(Continued)

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

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 .39%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	\$ 90,931,544	\$ 22,831,477	\$ 68,100,067

Net Debt \$68,100,067 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$17,479,683,836= .39%.

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

2% Average Equalized Valuation of Real Property	\$ 349,593,677
Net Debt	68,100,067
Remaining Borrowing Power	\$ 281,493,610

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 Issued and Outstanding

Calendar Year	<u>General Improvements</u>		<u>Vocational School</u>		<u>County College*</u>		Total
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2015	\$ 7,295,000	\$ 2,259,226	\$ 585,000	\$ 256,746	\$ 1,736,000	\$ 202,526	\$ 12,334,498
2016	7,770,000	1,877,630	690,000	214,208	1,055,000	146,195	11,753,032
2017	8,585,000	1,668,307	650,000	195,888	585,000	110,745	11,794,940
2018	7,750,000	1,458,875	590,000	181,463	590,000	94,745	10,665,083
2019	8,675,000	1,254,414	605,000	169,513	680,000	77,770	11,461,696
2020-2024	27,698,000	2,962,099	2,635,000	586,725	1,802,000	113,214	35,797,038
2025-2026			1,148,000	58,100			1,206,100
	\$ 67,773,000	\$ 11,480,551	\$ 6,903,000	\$ 1,662,641	\$ 6,448,000	\$ 745,195	\$ 95,012,387

\* Does not include principal and interest on County College Bonds issued pursuant to Chapter 12, Public Laws of 1971, which will be paid by the State Department of Treasury.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
 (Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2014 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2015 are as follows:

Current Fund	\$ 5,100,000
County Health Fund	296,107
County Library Fund	600,000

Note 4: Pension Plans

County employees are enrolled in one of two cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS) and 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 the PERS and the PFRS which cover substantially all County employees. Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. As a general rule, all full-time employees are eligible to join the PERS or the PFRS. However, if an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP.

Employees who are members of PERS and retire at a specified age according to the relevant tier category for that employee are entitled to a retirement benefit based upon a formula which takes "final average salary" 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 DCRP provides eligible members with a tax- sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

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 the above systems. The financial reports may be obtained by writing to the State of New Jersey, Department of the 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. The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined. For PERS, the contribution rate was 6.78% effective July 1, 2013 and increased to 6.92% effective July 1, 2014. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1<sup>st</sup> to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. Employers are required to contribute at an actuarially determined rate in both funds. Employee contributions to DCRP are based on a percentage of 5.50% of the employees' annual compensation, as defined.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 4: Pension Plans (Cont'd)

The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits for PERS and PFRS. In the PERS, the employer contribution includes funding for post-retirement medical premiums. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

County contributions to PFRS amounted to \$2,027,085, \$1,956,646 and \$1,971,214 for 2014, 2013 and 2012, respectively. County contributions to PERS amounted to \$2,688,540, \$3,037,646 and \$3,053,931 for 2013, 2012 and 2011, respectively.

The employee and employer contributions for the DCRP were \$79,267, \$73,269 and \$55,403 for 2014, 2013 and 2012, respectively.

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 \$ 2,380,000 of refunding pension bonds in 2012 that paid off the balance of \$2,350,000 of 2003 refunding pension bonds.

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 \$2,807,370 at December 31, 2014 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 \$1,965,399 on the Other Trust Funds balance sheet at December 31, 2014.

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 15<sup>th</sup>, May 15<sup>th</sup> and August 15<sup>th</sup>. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15<sup>th</sup>.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 6: Selected Tax Information (Cont'd)

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.

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2014	\$ 80,796,418	\$ 80,796,418	100.00%
2013	79,535,232	79,535,232	100.00%
2012	79,135,226	79,135,226	100.00%

<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2014	\$ 395,003	\$ 395,003	100.00%
2013	395,000	395,000	100.00%
2012	395,000	395,000	100.00%

<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2014	\$ 2,231,827	\$ 2,231,827	100.00%
2013	2,231,827	2,231,827	100.00%
2012	2,231,827	2,231,827	100.00%

<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2014	\$ 4,324,865	\$ 4,324,865	100.00%
2013	4,324,865	4,324,865	100.00%
2012	4,724,871	4,724,871	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>
2014	\$ 17,288,892,523	\$ 0.469	\$ 0.016	\$ 0.035	\$ 0.002
2013	17,771,912,526	0.450	0.013	0.030	0.002
2012	18,892,649,964	0.421	0.012	0.031	0.002

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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, 2014.

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 affect the County's financial position because the receivable is offset with a reserve.

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 \$49,798,154 Solid Waste Revenue Bonds, Upper Wallkill Wastewater Facilities Revenue Bonds and Paulinskill Water Reclamation Facilities Project Notes. 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, 2014, the SCMUA had outstanding approximately \$37,351,985 of Upper Wallkill 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, 2014, the SCMUA had outstanding approximately \$7,050,169 of Solid Waste Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's 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.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 8: Commitment (Cont'd)

The SCMUA prepared a 2015 budget which anticipates revenue will be sufficient to cover all operating and debt service expenses, however if actual revenue does not meet projections, the County will be required to advance funds to the SCMUA under the Deficiency Advance Contract to the extent other revenue is not obtained to finance the SCMUA's operations.

In 2009, the SCMUA issued \$5,496,000 of Project Notes for the Paulinskill Water Reclamation Facilities to serve Branchville Borough and portions of Frankford Township for wastewater treatment. These Project Notes were renewed in 2014 and matured on February 14, 2015.

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.

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 page.

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.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

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.
- (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.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

As of December 31, 2014, 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	\$ 750	\$ 28,828,327		\$ 28,829,077
Other Trust		7,626,923	\$ 78,300	7,705,223
General Capital		31,399,289	698,386	32,097,675
County Health	100	1,133,831		1,133,931
County Library		1,602,591	620,262	2,222,853
	<u>\$ 850</u>	<u>\$ 70,590,961</u>	<u>\$ 1,396,948</u>	<u>\$ 71,988,759</u>

The carrying amount of the County's cash and cash equivalents and investments at December 31, 2014, was \$71,988,759 and the bank balance was \$70,245,768.

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.

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 medical benefits for active employees and retirees and prescription benefits for retirees through the State Health Benefits Plan.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 11: Risk Management (Cont'd)

Property, Liability and Workers' Compensation

The County is a member of the Statewide Insurance Fund (the "Fund"). The Fund provides its members with Property and Liability Insurance and 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 the Fund, the County could be subject to supplemental assessments in the event of deficiencies. If the assets of the Fund were to be exhausted, members would become responsible for their respective shares of the Funds' liabilities.

The Fund 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.

The December 31, 2014 audit report of the Statewide Insurance Fund is not filed as of the date of this audit. Selected financial information for the Fund as of December 31, 2013 is as follows:

	Statewide Insurance Fund Dec. 31, 2013
Total Assets	\$ 36,865,759
Net Position	\$ 7,010,778
Total Revenue	\$ 23,333,139
Total Expenditures	\$ 21,204,866
Change in Net Position	\$ 2,128,273
Members Dividends	\$ -0-

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(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:

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>
2014	\$ 56.48	\$ 57,781.93	\$ 56,051.00	\$128,544.63	\$ 558,959.92
2013	96.98	64,461.24	113,083.00	417,513.35	573,615.14
2012	262.00	32,328.20	802,820.00	189,189.48	813,487.27

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2014:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 4,375.89	\$ 2,935,831.26
Other Trust	3,027,475.82	127.41
General Capital		4,375.89
Health	27,483.50	69,000.65
Library		50,000.00
	<u>\$ 3,059,335.21</u>	<u>\$ 3,059,335.21</u>

The interfund receivable in the Other Trust Funds is due in part to the prior year interfund receivable from the Current Fund which included 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 represents reclassified expenditures not yet returned.

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 permit 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 2014 was set at \$.002 per \$100. As of December 31, 2014, the balance in the Open Space Trust Fund was \$4,344,677.75.

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, 2014  
(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.

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.

On December 7, 2011, the Morris County Improvement Authority issued Bonds in the principal amount of \$26,715,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Bonds Series 2011 A" (Federally Taxable). The purpose of this funding was to develop Renewable Energy Projects for various public entities in the County of Sussex including School Districts, Municipalities, the Sussex County Technical School, the Sussex County Community College and the County. The debt service payment obligations for 2014 were fully funded. In 2012 a dispute arose between the developer and its contractor which delayed the completion of approximately 50% of the projects. On March 3, 2015, the dispute was settled by all parties. The Morris County Improvement Authority issued a Default Notice. The resultant shortage of funds will therefore require, the County of Sussex, as Guarantor, to assume the payment of the remaining \$24 million of outstanding debt. The County will offset future debt service with PPA and SREC revenues. Any revenue shortfall will be funded annually by appropriation within the overall County Budget. The 2015 County Budget includes an appropriation of \$900,000 to support the County guarantee.

Note 17: Related Party Transactions

During the years ended December 31, 2014 and 2013, the County of Sussex provided financial support for current operations to the following component units:

	December 31,	
	2014	2013
Sussex County Technical School	\$ 6,896,023	\$ 6,823,816
Sussex County Community College	3,910,498	3,834,502
Sussex County Division of Social Services	1,513,754	1,529,045
	\$ 12,320,275	\$ 12,187,363

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Division of Social Services for their operations. There are no amounts due to, or due from, these three entities at December 31, 2014.

Note 18: Post-Retirement Benefits

In addition to the pension benefits described in Note 4, the County provides other post-retirement benefits to certain County employees after retirement, substantially similar in nature to the health benefits provided to employees presently working.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

The County contributes to the State Health Benefits Program (SHBP), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq. to provide health benefits to State employees, retirees, and their dependents.

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

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's Health Insurance provider.

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.

Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to:

State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295

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

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County on a monthly basis. The County's portion of post-retirement benefits is funded on a pay-as-you-go basis from the Current Fund operating budget.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2014 and 2013, the County had approximately 293 and 288 employees who met eligibility requirements and recognized expenses of approximately \$4,232,276 and \$4,301,280, respectively.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 18: Fixed Assets

The following is a schedule of the County of Sussex's fixed assets at December 31, 2014:

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Additions</u>	<u>Adjustments/</u> <u>Deletions</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
Land	\$ 16,292,791	\$ 658,926		\$ 16,951,717.00
Building	77,017,517	1,581,535	\$ 810,196	79,409,248.00
Machinery, Equipment and Vehicles	22,759,388	493,346		23,252,734.00
Construction In Progress	1,755,966		(810,196)	945,770.00
	<u>\$117,825,662.00</u>	<u>\$ 2,733,807.00</u>	<u>\$ -0-</u>	<u>\$120,559,469.00</u>



**COUNTY OF SUSSEX**

**SUPPLEMENTARY DATA**

COUNTY OF SUSSEX  
OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2014

Name	Title	Amount of Bond	Name of Corporate Surety
Richard A. Vohden	Freeholder Director		
Dennis J. Mudrick	Deputy Freeholder Director		
Phillip R. Crabb	Freeholder		
George F. Graham	Freeholder		
Gail Phoebus	Freeholder		
John H. Eskilson	County Administrator/ Clerk of the Board of Chosen Freeholders (from July 1, 2014)	(A)	
Elaine A. Morgan	Clerk of the Board of Chosen Freeholders (to June 30, 2014)	(A)	
Bernard Re	County Treasurer; Administrator of Finance & Library Services	\$ 1,000,000.00	Statewide Insurance Fund
Walter H. Cramp	County Engineer; Administrator of Engineering and Planning	(A)	
Jeffrey M. Parrott	County Clerk	(A)	
Dennis R. McConnell	County Counsel		
Michael F. Strada	County Sheriff	(A)	
Gary Chiusano	County Surrogate	(A)	
Francis A. Koch	County Prosecutor (from June 30, 2014)	(A)	
David Weaver	County Prosecutor (to June 30, 2014)	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Robert J. Maikis, Jr.	Finance Division Director	(A)	

(A) There is a Public Employee Dishonesty Bond with Statewide Insurance Fund which covers County employees, except those required to be separately bonded, in the amount of \$1,000,000.

**COUNTY OF SUSSEX**  
**2014**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2013	A	\$ 29,929,128.58
Increased by Receipts:		
County Taxes Receivable	\$ 80,948,213.69	
Nonbudget Revenue	1,861,128.17	
Interest on Investments	248,317.04	
Revenue Accounts Receivable	12,069,814.29	
Account Refunds:		
2014 Budget Appropriations	1,742,497.26	
Petty Cash Funds Returned	4,950.00	
Central Supply	224,512.43	
Reserve for Unappropriated Grants	176,139.29	
Reserve for Payments In Lieu-Due Municipalities	58,435.00	
Due to/from Other Trust Funds:		
Advances	14,495.98	
Due to/from Health Fund	109,011.82	
Due to/from Division of Social Services	5,018.43	
Grant Funds Receivable:		
Federal Grants	2,246,212.35	
State Grants	2,383,020.74	
Private Grants	485,232.67	
	102,576,999.16	132,506,127.74

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Decreased by Disbursements:		
2014 Budget Appropriations	\$ 93,676,155.90	
2013 Appropriation Reserves	2,714,918.03	
Accounts Payable	255,300.70	
Reserve for Grant Fund Expenditures:		
Federal Grants	3,568,929.53	
State Grants	2,612,386.20	
Private Grants	275,941.15	
Central Supply	227,103.37	
Due to/from Other Trust Funds:		
Interfund Advanced	114,495.98	
Due to/from Division of Social Services	5,018.43	
Due from Health Fund	109,011.82	
County Clerk Fees to Trust Funds and Refunds	54,200.00	
Reserve for Payments In Lieu-Due Municipalities	58,341.00	
Petty Cash Funds Advanced	4,950.00	
Change Fund	75.00	
Refund of Prior Year Revenue	973.65	
	\$ 103,677,800.76	
Balance December 31, 2014	A	\$ 28,828,326.98

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES  
YEAR ENDED DECEMBER 31, 2014

NOT APPLICABLE

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2013	2014 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2014
Andover Borough	\$ 59.73	\$ 356,858.73	\$ 2,477.37	\$ 356,918.48	\$ 2,477.35
Andover Township	668.24	3,310,123.42	2,798.57	3,310,791.65	2,798.58
Branchville Borough	55.23	654,466.16	2,543.21	654,521.39	2,543.21
Byram Township	9,912.16	4,611,291.65	6,573.73	4,621,203.81	6,573.73
Frankford Township	9,010.36	3,965,941.59	27,552.23	3,974,951.95	27,552.23
Franklin Borough	2,205.73	1,887,939.08	5,125.04	1,890,144.81	5,125.04
Fredon Township	1,365.21	2,114,909.67	2,481.37	2,116,274.91	2,481.34
Green Township	2,070.81	2,177,189.28	6,627.28	2,179,260.09	6,627.28
Hamburg Borough	6,199.77	1,215,875.16	6,594.66	1,222,074.93	6,594.66
Hampton Township	13,137.52	2,867,483.32	3,079.52	2,880,620.84	3,079.52
Hardyston Township	17,267.63	5,319,555.77	21,186.51	5,336,823.40	21,186.51
Hopatcong Borough	345.75	7,724,884.38	30,689.26	7,725,230.13	30,689.26
Lafayette Township	1,219.76	1,746,247.86	1,151.34	1,747,467.62	1,151.34
Montague Township	2,512.47	1,562,376.40	28,972.86	1,564,888.87	28,972.86
Town of Newton	1,765.36	2,930,211.02	2,036.64	2,931,976.38	2,036.64
Ogdensburg Borough		936,917.48	30.17	936,917.48	30.17
Sandyston Township	1,553.37	1,191,343.32	2,700.16	1,192,896.69	2,700.16
Sparta Township	24,402.37	14,651,983.99	50,696.55	14,676,386.36	50,696.55
Stanhope Borough	2,543.52	1,542,336.65	2,891.82	1,544,880.17	2,891.82
Stillwater Township	3,462.99	2,042,612.76	1,258.65	2,046,165.75	1,168.65
Sussex Borough	336.59	566,142.34	357.02	566,478.93	357.02
Vernon Township	33,424.55	11,788,342.78	12,497.89	11,821,767.33	12,497.89
Walpack Township		16,363.22		16,363.22	
Wantage Township	18,249.53	5,615,021.97	3,430.25	5,633,208.50	3,493.25
	<u>\$ 151,768.65</u>	<u>\$ 80,796,418.00</u>	<u>\$ 223,752.10</u>	<u>\$ 80,948,213.69</u>	<u>\$ 223,725.06</u>

Ref.      A

A

2014 County Taxes	\$ 80,796,418.00
2013 Added & Omitted Taxes	151,768.65
2014 Added & Omitted Taxes	<u>27.04</u>
	<u>\$ 80,948,213.69</u>

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Accrued In</u> <u>2014</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
County Clerk:				
Fees	\$ 87,004.00	\$ 1,144,727.87	\$ 1,132,790.94	\$ 98,940.93
County Surrogate:				
Fees	6,558.61	92,309.23	91,936.68	6,931.16
County Sheriff:				
Fees	7,900.30	208,851.86	192,164.52	24,587.64
County Clerk - (P.L. 2001, Ch. 370)	63,639.60	472,033.40	490,428.05	45,244.95
Surrogate - (P.L. 2001, Ch. 370)	4,265.00	61,946.86	62,241.86	3,970.00
Sheriff - (P.L. 2001, Ch. 370)	4,070.72	94,865.44	86,269.35	12,666.81
Fines:				
Other		20,315.00	20,315.00	
Rental - County Buildings		198,096.00	198,096.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		189,396.17	189,396.17	
State Aid - County College Bonds		1,226,824.25	1,226,824.25	
Social and Welfare Services:				
Division of Youth and Family Services		821,288.00	821,288.00	
Supplemental Social Security Income		500,610.00	500,610.00	



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

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Accrued In</u> <u>2014</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		\$ 2,252,946.00	\$ 2,252,946.00	
Mentally Retarded		1,901,450.00	1,901,450.00	
Transit Revenue		323,057.47	323,057.47	
Reserve to Pay Debt Service		1,300,000.00	1,300,000.00	
Reserve to Pay Vocational School Debt Service		150,000.00	150,000.00	
Weights and Measures Trust Fund		15,000.00	15,000.00	
General Capital Fund Balance		500,000.00	500,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		550,000.00	550,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		65,000.00	65,000.00	
	<u>\$ 173,438.23</u>	<u>\$ 12,090,731.55</u>	<u>\$ 12,069,814.29</u>	<u>\$ 192,341.49</u>

Ref.

A

A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Accrued In</u> <u>2014</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>					
NJ Department of Human Services:					
Social Services for the Homeless #SH13019 - SHRAP	\$ 81,000.00			\$ 73,000.00	\$ 8,000.00
NJ Department of Health and Senior Services:					
Title III Aging - Area Plan Grant:					
#DOAS13AAA039:					
USDHHS Hurricane Sandy Residential Maintenance	25,818.00				25,818.00
AoA Chronic Disease Self-Management Program:					
2013	1,100.00				1,100.00
#DOAS14AAA008:					
Title III B		\$ 156,898.00	\$ 78,227.00		78,671.00
Title III C-1		115,278.00	66,566.00		48,712.00
Title III C-2		80,133.00	28,964.00		51,169.00
Title III D		17,925.00	8,950.00		8,975.00
Title III E		43,195.00	19,951.00		23,244.00
Medicaid Match		4,188.00	4,188.00		
AoA Chronic Disease Self-Management Program:					
2014		12,000.00	12,000.00		
MIPPA Medicare Outreach & Enrollment		40,000.00	20,000.00		20,000.00
Nutrition Services Incentive Program		31,733.00	8,985.00		22,748.00
Public Health Preparedness and Response for Bioterrorism:					
2012 (PHLP13LNC02)	60,150.00				60,150.00
2013 (PHLP14LNC014)	291,364.00		250,058.00		41,306.00
2014 (PHLP15LNC007)		264,048.00	51,034.00		213,014.00
NACCHO Medical Reserve Corps #MRC 14-0286		3,500.00	3,500.00		
NACCHO Accreditation Support Initiative #2013-121204		18,500.00	18,500.00		
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
NJ Department of Law & Public Safety:					
Division of Criminal Justice:					
Victim & Witness Advocacy Fund (VWAF) Supplemental:					
2013 #VWAFPS3-19	9,628.00		4,644.05		4,983.95

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

	Balance Dec. 31, 2013	Accrued In 2014	Received	Balance Cancelled	Balance Dec. 31, 2014
<u>U.S. DEPARTMENT OF JUSTICE: Cont'd</u>					
NJ Department of Law & Public Safety: (Cont'd)					
Division of Criminal Justice: (Cont'd)					
Victims of Crime Act (VOCA) Victim Assistance:					
4/1/13 - 3/31/14 #V-19-12	\$ 94,977.00		\$ 94,212.72		\$ 764.28
6/16/14 - 5/15/15 #V-19-13		\$ 98,682.00			98,682.00
Edward Byrne Memorial Justice Assistance Grant:					
JAG 1-22-11 Megan's Law & Local Law Enforcement Assistance		3,746.00	3,746.00		
Sexual Assault Nurse Examiner/Response Team (SANE/SART):					
2013 #VS-39-12	22,810.04		19,048.99	\$ 3,761.05	
2014 #VS-40-13		56,825.00	47,439.22		9,385.78
Juvenile Justice Commission:					
Juvenile Accountability Block Grant (JABG):					
JABG-12-19 (2013)	3,948.00		3,948.00		
JABG-13-19 (2014)		2,996.00	2,996.00		
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:					
JAG 1-19TF-12	36,171.65		2,613.34		33,558.31
Violence Against Women Act (VAWA):					
11VAWA-87	9,060.00		9,060.00		
12VAWA-69		8,155.00			8,155.00
Office of Community Oriented Policing Services:					
COPS Technology Grant #2010	444,705.06				444,705.06
COPS Technology Grant #2011	155,923.13				155,923.13
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
State Homeland Security Grant Program FY 10	23,059.78				23,059.78
State Homeland Security Grant Program FY 11	153,944.61		119,803.56	33,942.65	198.40
State Homeland Security Emergency Management Performance:					
2013 FFY12 #EMW-2012-SS-0173-S01	113,913.63		102,023.90	11,889.73	
2014 FFY13 #EMW-2013-SS-00032	100,000.00	175,672.34	21,153.00		254,519.34
2015 FFY14 #EMW-2014-SS-00099-S01		100,000.00			100,000.00

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

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Accrued In</u> <u>2014</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY: (Cont'd)</u>					
NJ Department of Law & Public Safety:					
Division of State Police:					
Emergency Management Agency Assistance (EMAA):					
FFY13 #2013-P110-1900		\$ 55,000.00			\$ 55,000.00
NJ Department of Law & Public Safety:					
Division of State Police:					
Multi-Jurisdictional Hazard Mitigation Plan Update:					
FEMA Project #HMGP-DR-4086-013			150,000.00		150,000.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
NJ Department of Law & Public Safety:					
Division of Highway Traffic Safety:					
Drive Sober or Get Pulled Over Year-End Holiday 2013-14	\$ 4,400.00		\$ 4,400.00		
Drive Sober or Get Pulled Over Year-End Holiday 2014-15			7,500.00		7,500.00
North Jersey Transportation Planning Authority:					
Job Access Reverse Commute (JARC):					
Round 11	0.02			\$ 0.02	
Round 12	90.84		90.87	(0.03)	
Round 13	110,000.00		109,019.52		980.48
Round 14			110,000.00		110,000.00
New Freedom:					
FFY 2010 7/1/12 - 6/30/13	13,839.99		13,839.99		
FFY 2011 7/1/13 - 6/30/14	150,000.00		87,512.49		62,487.51
FHWA/NJTPA Local Scoping Projects:					
2001	384,650.33				384,650.33
2004 - CR605 - STP-9017	211,685.26				211,685.26
2005 - CR519 - STP-0395	11,061.98				11,061.98
FHWA Traffic Sign Inventory & Assessment	8,737.71				8,737.71
FHWA High Risk Rural Road Program (HRRRP):					
2010 - CR565 & CR628 - STP-C00S(064)	270,223.80		110,611.70		159,612.10
2011 - CR653 - STP-C00S(206)	153,095.47				153,095.47

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

	Balance Dec. 31, 2013	Accrued In 2014	Received	Balance Cancelled	Balance Dec. 31, 2014
<u>U.S. DEPARTMENT OF TRANSPORTATION: (Cont'd)</u>					
Allocation of Interest Earned on State Aid Highway Projects - County Aid		\$ 388,000.00	\$ 388,000.00		
NJ Transit Corporation:					
Federal Transit Administration - Section 5311:					
Operating/Non-Operating:					
2011/12	\$ 438.73			\$ 438.73	
2013/14	680,740.00		680,740.00		
2014/15		708,564.00			\$ 708,564.00
<u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</u>					
NJ Department of Community Affairs:					
Small Cities Prog. - Community Development Block Grant (CDBG) 2014	400,000.00		238,386.00		161,614.00
Small Cities Prog. - Community Development Block Grant (CDBG) 2015		400,000.00			400,000.00
Special Projects - Sussex County Fairgrounds	14,103.00			14,103.00	
	<u>\$ 4,040,640.03</u>	<u>\$ 3,052,538.34</u>	<u>\$ 2,634,212.35</u>	<u>\$ 137,135.15</u>	<u>\$ 4,321,830.87</u>
<u>Ref.</u>	A				A
Cash Received			\$ 2,246,212.35		
Unappropriated Grant Reserves			388,000.00		
			<u>\$ 2,634,212.35</u>		

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Accrued In</u> <u>2014</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>					
Health Service Contract - Case Management Services - Handicapped Children:					
2013/14 #DFHS14CSE004	\$ 85,692.00		\$ 85,692.00		
2014/15 #DFHS15CSE012		\$ 86,587.00	15,616.00		\$ 70,971.00
Right to Know;					
2013/14 #EPID14RTK19L		9,380.00	9,380.00		
2014/15 #EPID15RTK11L		9,380.00			9,380.00
NJ Comprehensive Cancer Control Plan Grant:					
2011/12 (#12-41-CCC-L-1	1,720.00				1,720.00
2012/13 #DFHS13CCC018	662.00				662.00
2013/14 #DFHS14CCC018	130,800.00		130,788.00		12.00
2014/15 #DFHS15CCC004		130,800.00			130,800.00
NJ Cancer Education & Early Detection (NJCEED):					
2013/14 #DFHS14DEC016	223,500.00		107,079.00		116,421.00
2014/15 #DFHS15DEC017		223,500.00			223,500.00
Senior Farmers Market Nutrition Program #DFHS14WMN004					
Alcoholism Program - Alcoholism Services:					
#12-541-ADA-C-0	17,867.00		16,861.00	\$ 1,006.00	
#13-541-ADA-C-0	147,934.00		147,865.00	69.00	
#14-541-ADA-C-0		325,573.00	250,864.00		74,709.00
Division of Aging Services - Sussex County Area Plan Grant:					
State Home Delivered Meals (SHDM):					
2013	200.00				200.00
2014		19,486.00	13,872.00		5,614.00
State Matching Funds:					
Title III B-D:					
2014		19,600.00	9,674.00		9,926.00
Title III E:					
2014		12,959.00	5,985.00		6,974.00
State Weekend Home Delivered Meals (SWHDM):					
2014		13,000.00	7,129.00		5,871.00
Safe Housing & Transportation Program (SHTP):					
2014		11,283.00	5,632.00		5,651.00

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

	Balance Dec. 31, 2013	Accrued In 2014	Received	Balance Cancelled	Balance Dec. 31, 2014
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES: (Cont'd)</u>					
Office on Aging - Sussex County Area Plan Grant: (Cont'd)					
Cost of Living Allowance (COLA)					
2013	\$ 26,825.00		\$ 24,032.00		\$ 2,793.00
2014		\$ 52,079.00	26,951.00		25,128.00
Social Services Block Grant (SSBG):					
2014		13,145.00	5,214.00		7,931.00
State Aid Reimbursement Program:					
2014		58,000.00	58,000.00		
Adult Protective Services (APS)/Vulnerable Adults:					
2012	10,734.00		10,329.00	\$ 405.00	
2014		74,903.00	35,364.00		39,539.00
Care Coordination/Care Management Quality Assurance (CMQA):					
2014		23,810.00	11,907.00		11,903.00
Senior Health Insurance Program (SHIP):					
2013	11,600.00		11,600.00		
2014		23,500.00	18,500.00		5,000.00
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Disability Services:					
Personal Assistance Services Program (PASP):					
2014 (#14AVWN)		12,400.90	12,400.90		
Division of Family Development:					
Social Services for the Homeless (SSH):					
2013 #SH13019	26,795.00		22,542.00		4,253.00
2014 6 Mos. Jan-Jun #SH14019		95,393.00	95,393.00		
2014/15 #SH15019		172,695.00	43,182.00		129,513.00
Work First New Jersey (WFNJ):					
SFY2014 Work First Special Initiative & Transportation	25,245.00		25,245.00		
SFY2015 Work First Special Initiative & Transportation		33,660.00			33,660.00
Intoxicated Driver Resource Center (IDRC):					
2012	30,198.00			30,198.00	
2014		92,705.00	92,705.00		

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

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Accrued In</u> <u>2014</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>					
Veterans Transportation Services:					
2013/2014 #VL14T82	\$ 6,000.00		\$ 6,000.00		
2014/2015 #VL15T82		\$ 9,000.00	3,000.00		\$ 6,000.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2012	18,149.92			\$ 18,149.92	
2013	138,868.61		81,165.08		57,703.53
2014 6 Mos. Jan-Jun		101,226.00	11,460.24		89,765.76
2014/15		210,366.00			210,366.00
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2011	50,991.26			50,991.26	
2013	243,525.76		205,668.76	37,857.00	
2014		363,206.00	189,107.35		174,098.65
Division of Criminal Justice:					
Body Armor Replacement Fund - Sheriff:					
2014		14,884.80	14,884.80		
2015		10,790.86	10,790.86		
Body Armor Replacement Fund - Prosecutor:					
2014		2,897.47	2,897.47		
2015		2,271.38	2,271.38		
County Prosecutor Insurance Fraud Reimbursement Program:					
2013	58,989.55		17,520.40	41,469.15	
2014		109,915.00	36,125.74		73,789.26
<u>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</u>					
Division of Youth & Family Services:					
Human Services Advisory Council (HSAC)/Child Abuse Missing Children:					
#14ALUN		63,836.00	63,836.00		
Youth Incentive Program (YIP):					
#14OGUR		36,874.00	36,874.00		



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

	Balance Dec. 31, 2013	Accrued In 2014	Received	Balance Cancelled	Balance Dec. 31, 2014
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
Law Enforcement Agency Security Enhancement (LEASE):					
2010	\$ 0.02				\$ 0.02
2010 (7/1/10 - 6/30/11)	0.03				0.03
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation Assistance Program:					
Operating:					
2012	82,628.19			\$ 82,628.19	
2013	211,189.04		\$ 161,379.76		49,809.28
2014		\$ 370,405.00	114,789.93		255,615.07
Administration:					
2012	99,882.64			99,882.64	
2013	63,538.00		26,453.90		37,084.10
2014		99,595.00	47,734.94		51,860.06
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
Green Trust Local Assistance Program	40,574.00				40,574.00
County Environmental Health Act (CEHA):					
2013	77,831.60		75,020.05	2,811.55	
2013/14		129,000.00	175.00		128,825.00
2014 #EN14-028CY		40,720.00			40,720.00
Division of Solid Waste Administration:					
2014 Clean Communities Program		90,116.43	90,116.43		
Watershed Management Program RP09-034	28,772.09		13,787.69		14,984.40
<u>NJ OFFICE OF TRAVEL &amp; TOURISM:</u>					
FY2013 Cooperative Marketing	620.00		620.00		
<u>NJ DEPARTMENT OF AGRICULTURE:</u>					
Comprehensive Farmland Preservation Plan	30,000.00				30,000.00
Sussex County Sustainable Agriculture Commercial Kitchen Grant:					
2012/13	15,000.00				15,000.00
Sussex County Agritourism Marketing Grant 07-0333-07-1900:					
2009	95.62				95.62

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

	Balance Dec. 31, 2013	Accrued In 2014	Received	Balance Cancelled	Balance Dec. 31, 2014
<u>HIGHLANDS WATER PROTECTION &amp; PLANNING COUNCIL:</u>					
County Planning Assistance Grants:					
Parcel Data/MOD IV 06-033-04-1900	\$ 10,000.00				\$ 10,000.00
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>NJ DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT:</u>					
2013/14 Work First NJ TANF & GA/Food Stamps		\$ 50,000.00	\$ 50,000.00		
	<u>\$ 1,956,428.33</u>	<u>\$ 3,219,442.84</u>	<u>\$ 2,561,981.68</u>	<u>\$ 365,467.71</u>	<u>\$ 2,248,421.78</u>
<u>Ref.</u>	A				A
Cash Received			\$ 2,383,020.74		
Unappropriated Grant Reserves			178,960.94		
			<u>\$ 2,561,981.68</u>		

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Accrued In</u> <u>2014</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
2013 Special Elections for U.S. Senate - Primary & General	\$ 395,973.00		\$ 343,059.57	\$ 52,913.43	
Newton Medical Center: Transitional Care Program		\$ 100,000.00	100,000.00		
Jewish Community Foundation of MetroWest NJ Grotta Fund for Senior Care		46,859.00	42,173.10		\$ 4,685.90
	<u>\$ 395,973.00</u>	<u>\$ 146,859.00</u>	<u>\$ 485,232.67</u>	<u>\$ 52,913.43</u>	<u>\$ 4,685.90</u>

Ref.                      A

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COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014

	Balance Dec. 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
County Administrator's Office:				
Salaries and Wages				
Other Expenses	\$ 7,313.82	\$ 7,313.82	\$ 805.33	\$ 6,508.49
Purchasing Department:				
Salaries and Wages	104.43	104.43		104.43
Other Expenses	1,499.60	1,499.60	676.63	822.97
Central Services:				
Salaries and Wages	643.45	643.45		643.45
Other Expenses	621.75	621.75	489.93	131.82
Employee Services:				
Salaries and Wages	96.93	96.93		96.93
Other Expenses	21,031.11	21,031.11	6,871.89	14,159.22
Public Employees' Award Program:				
Other Expenses	1,984.56	1,984.56	433.89	1,550.67
Board of Chosen Freeholders:				
Salaries and Wages	3,534.39	3,534.39		3,534.39
Other Expenses	5,950.17	5,950.17	1,218.18	4,731.99
Clerk of the Board:				
Salaries and Wages	17,266.11	17,266.11		17,266.11
Other Expenses	10,010.16	10,010.16	1,022.01	8,988.15
County Clerk's Office:				
Salaries and Wages	20,084.72	20,084.72		20,084.72
Other Expenses	34,469.62	34,469.62	19,371.50	15,098.12
Board of Elections:				
Salaries and Wages	136.11	136.11		136.11
Other Expenses	79,101.53	79,101.53	9,047.68	70,053.85
County Clerk (Elections):				
Other Expenses	10,621.34	10,621.34	4.09	10,617.25
County Treasurer's Office:				
Salaries and Wages	24,249.78	24,249.78		24,249.78
Other Expenses	24,808.58	24,808.58	9,079.09	15,729.49
Budget Management:				
Salaries and Wages	1.12	1.12		1.12
Other Expenses	726.15	726.15	299.85	426.30
Annual Audit	124,632.00	124,632.00	124,632.00	
Technology & Information Management:				
Salaries and Wages	19,860.76	19,860.76		19,860.76
Other Expenses	116,767.34	116,767.34	90,841.68	25,925.66
Office of Geographical Information Systems:				
Salaries and Wages	20.16	20.16		20.16
Other Expenses	46,447.38	46,447.38	45,528.50	918.88

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	<u>Balance</u> <u>Dec. 31, 2013</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:				
Records Management:				
Salaries and Wages	\$ 5,411.05	\$ 5,411.05		\$ 5,411.05
Other Expenses	40,381.01	40,381.01	\$ 39,003.66	1,377.35
Board of Taxation:				
Salaries and Wages	4,470.23	4,470.23		4,470.23
Other Expenses	2,024.18	2,024.18	367.67	1,656.51
County Counsel:				
Salaries and Wages	0.72	0.72		0.72
Other Expenses	179,889.81	260,780.81	249,619.05	11,161.76
County Adjuster's Office:				
Salaries and Wages	10,708.43	10,708.43		10,708.43
Other Expenses	7,400.28	7,400.28	3,643.48	3,756.80
County Surrogate:				
Salaries and Wages	191.79	191.79		191.79
Other Expenses	21,382.22	21,382.22	19,068.48	2,313.74
Engineering and Road Administration:				
Salaries and Wages	14,366.57	14,366.57	396.86	13,969.71
Other Expenses	18,178.59	18,178.59	12,109.10	6,069.49
LAND USE ADMINISTRATION:				
Sussex County Planning Department:				
Salaries and Wages	48,644.42	48,644.42		48,644.42
Other Expenses	13,494.00	13,494.00	4,623.56	8,870.44
CODE ENFORCEMENT AND ADMINISTRATION:				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	4,675.00	4,675.00	98.45	4,576.55
Weights and Measures:				
Salaries and Wages	1,918.71	118.71		118.71
Other Expenses	9,293.37	9,293.37	1,831.97	7,461.40
INSURANCE				
Other Insurance Premiums	32,553.64	32,553.64		32,553.64
Risk Management (Safety Programs):				
Other Expenses	952.10	952.10		952.10
Worker's Compensation	55,167.89	12,440.89		12,440.89
Employee Group Insurance	565,184.19	531,683.19	153,273.39	378,409.80
Health Benefit Waiver	19,846.94	19,846.94		19,846.94
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	487,262.71	487,262.71	1,461.32	485,801.39
PUBLIC SAFETY:				
Office of Emergency Management:				
Salaries and Wages	1.52	1.52		1.52
Other Expenses	23,030.94	23,030.94	13,328.71	9,702.23

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<b>PUBLIC SAFETY</b>				
County Medical Examiner:				
Other Expenses	\$ 16,168.64	\$ 23,168.64	\$ 22,367.94	\$ 800.70
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	960.00	960.00	384.00	576.00
Aid to Volunteer Rescue and Ambulance				
Squads (R.S. 40:23-8.9)	2,800.00	2,800.00	2,800.00	
Fire Marshal:				
Salaries and Wages				
Other Expenses	5,651.73	5,651.73	924.13	4,727.60
Fire Academy:				
Other Expenses	89,614.10	89,614.10	88,184.71	1,429.39
Sheriff's Office (Regulation):				
Salaries and Wages	95,273.73	45,073.73	3,913.50	41,160.23
Other Expenses	120,930.01	131,582.01	111,568.55	20,013.46
Sheriff's Office (Judicial):				
Salaries and Wages	39,362.08	39,362.08	5,000.00	34,362.08
Other Expenses	56,464.90	56,464.90	51,464.78	5,000.12
Prosecutor's Office:				
Salaries and Wages	199,355.10	199,355.10	32,571.66	166,783.44
Other Expenses	251,909.87	251,909.87	201,679.16	50,230.71
Jail:				
Salaries and Wages	23,298.98	15,456.98		15,456.98
Other Expenses	381,987.43	381,987.43	213,598.45	168,388.98
Juvenile Center:				
Salaries and Wages	45.24	45.24		45.24
Other Expenses	157,684.51	157,684.51	28,489.88	129,194.63
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	425.69	425.69		425.69
Other Expenses	39,419.80	39,419.80	10,850.00	28,569.80
<b>PUBLIC WORKS:</b>				
Roads and Culverts:				
Salaries and Wages	214,417.68	214,417.68	5,000.00	209,417.68
Other Expenses	284,710.19	284,710.19	148,060.51	136,649.68
Bridges:				
Salaries and Wages	53,813.19	53,813.19	10,000.00	43,813.19
Other Expenses	71,378.07	71,378.07	64,527.45	6,850.62
Parks and Forestry:				
Salaries and Wages	6,308.29	6,308.29		6,308.29
Other Expenses	2,344.93	2,344.93	412.38	1,932.55
Traffic Lights:				
Other Expenses	25,211.57	25,211.57	9,322.86	15,888.71

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Balance Dec. 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>PUBLIC WORKS:</b>				
Garbage and Trash Removal	\$ 38,544.18	\$ 38,544.18	\$ 10,703.20	\$ 27,840.98
Facilities Management:				
Salaries and Wages	80,103.69	80,103.69		80,103.69
Other Expenses	224,678.13	224,678.13	176,745.54	47,932.59
Motor Pool:				
Salaries and Wages	62,994.95	62,994.95		62,994.95
Other Expenses	352,290.76	352,290.76	127,435.78	224,854.98
Mosquito Control:				
Salaries and Wages	17,455.94	17,455.94		17,455.94
Other Expenses	36,901.01	36,901.01	12,110.95	24,790.06
<b>HEALTH AND HUMAN SERVICES:</b>				
Sussex County Chest Clinic:				
Salaries and Wages	2,169.59	69.59		69.59
Other Expenses	3,100.00			
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	30,201.00	30,201.00	6,392.50	23,808.50
Office of Community Services:				
Salaries and Wages	1,101.23	1,101.23		1,101.23
Other Expenses	6,242.75	6,242.75	1,037.41	5,205.34
Office on Aging:				
Salaries and Wages	57,560.44	57,560.44		57,560.44
Other Expenses	14,821.23	14,821.23	11,436.21	3,385.02
County Nutrition Projects:				
Other Expenses	31,170.93	31,170.93	23,169.16	8,001.77
Mental Health Administration:				
Salaries and Wages	0.32	0.32		0.32
Other Expenses	4,647.85	4,647.85	3,333.33	1,314.52
Health and Human Services Administration:				
Salaries and Wages	2,187.76	2,187.76		2,187.76
Other Expenses	4,364.25	4,364.25	617.01	3,747.24
Aid to Interfaith Hospitality (NJSA 40A:23-8.11)	2,698.46	2,698.46	2,698.46	
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	22,900.00	22,900.00	22,900.00	
Aid to New Bridge Services (N.J.S. 40:5-2.9)	23,070.30	23,070.30	15,655.05	7,415.25
<b>EDUCATIONAL:</b>				
Community College Agency (N.J.S. 18A:64A-30 et seq.)				
	468.00	468.00		468.00
Farm and Home Demonstration:				
Salaries and Wages	42,350.33	42,350.33	40,263.83	2,086.50
Other Expenses	12,157.66	12,157.66	7,588.38	4,569.28
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)				
	102,078.61	144,805.61	144,805.61	
County Superintendent of Schools:				
Salaries and Wages	100.08	100.08		100.08
Other Expenses	7,456.00	7,456.00	5,228.35	2,227.65

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Balance Dec. 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>OTHER COMMON OPERATING FUNCTIONS:</b>				
Transit:				
Salaries and Wages	\$ 98.94	\$ 98.94		\$ 98.94
Other Expenses	12,031.24	12,031.24	\$ 2,982.06	9,049.18
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00	
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	50,454.00	50,454.00	50,454.00	
Indirect Cost Rate Study:				
Contractual	5,750.00	5,750.00	5,750.00	
Veterans' Grave Registration:				
Salaries and Wages	0.92	0.92		0.92
Other Expenses	51,969.05	51,969.05	51,573.50	395.55
Aid to Sussex County Arts Council (NJSA 40:23-8.1)	800.00	800.00	800.00	
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>				
Electricity	454,280.46	454,280.46	109,240.32	345,040.14
Lighting of Highways and Bridges	10,632.33	10,632.33	1,988.99	8,643.34
Gas (Natural or Propane)	105,820.67	105,820.67	76,778.60	29,042.07
Water Fees	4,332.71	4,332.71		4,332.71
Sewer Fees	2,114.50	2,114.50		2,114.50
<b>UNCLASSIFIED:</b>				
County Matching Funds for Grants	3,898.00	3,898.00		3,898.00
Matching Funds for the Following Grants:				
Newton Medical Ctr Transitional Care Program	5,000.00	5,000.00		5,000.00
USDOJ Victims of Crime Act Victim Assistance	13,744.00	13,744.00		13,744.00
<b>CAPITAL IMPROVEMENTS:</b>				
Various Facilities Improvements	101,974.95	101,974.95	101,974.95	
<b>DEFERRED CHARGES:</b>				
Prior Year's Bills	394.72	394.72		394.72
<b>STATUTORY EXPENDITURES:</b>				
Social Security System (OASI)	124,862.34	124,862.34	1,507.29	123,355.05
Defined Contribution Retirement System	2,677.00	2,677.00	2,147.42	529.58
	<u>\$ 6,416,600.39</u>	<u>\$ 6,416,600.39</u>	<u>\$ 2,841,585.81</u>	<u>\$ 3,575,014.58</u>
<u>Ref.</u>				
<b>Balance December 31, 2013:</b>				
Unencumbered	A \$ 4,046,556.73			
Encumbered	A 2,370,043.66			
	<u>\$ 6,416,600.39</u>			
Cash Disbursed			\$ 2,714,918.03	
Due to Other Trust Fund -Reserve for Accrued Sick and Vacation			50,000.00	
Due to Other Trust Fund-Reserve for Snow Removal			50,000.00	
Accounts Payable			26,667.78	
			<u>\$ 2,841,585.81</u>	



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

	Balance Dec. 31, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Balance Transfers	Matching Funds Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
							Paid or Charged	Encumbrances Payable	
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</b>									
NJ Department of Health:									
Title III Aging - Area Plan Grant:									
#12-1394-AAA-03:									
Medicaid Match	\$ 0.04					\$ 0.04			
AoA Care Transitions	224.19	\$ 31.63					\$ 31.07		\$ 224.75
#DOAS13AAA039:									
Title III B	3,380.74	8,576.62		\$ 3,098.00		(0.40)	8,859.76		
Title III C-1	5,421.30			5,422.00		(0.70)			
Title III C-2		661.00					661.00		
Title III D	2,728.04	4,792.32		2,516.00		(0.38)	5,004.74		
Title III E	28,232.33	373.00		27,850.00		0.33	755.00		
Medicaid Match	0.30	355.00					355.00		0.30
USDHHS Hurricane Sandy Residential Maintenance	25,818.00							\$ 24,823.00	995.00
#DOAS14AAA008:									
Title III B			\$ 156,898.00	(3,098.00)			92,825.60	52,890.12	14,280.28
Title III C-1			115,278.00	(5,422.00)			113,860.92	911.09	5,927.99
Title III C-2			80,133.00				46,248.57	15,773.43	18,111.00
Title III D			17,925.00	(2,516.00)			14,587.10	5,136.61	717.29
Title III E			43,195.00	(27,850.00)			17,626.32	27,653.32	25,765.36
Medicaid Match				4,188.00			3,749.38	438.00	0.62
AoA Chronic Disease Self-Management Program:									
2013	1,100.99								1,100.99
2014				12,000.00			11,971.89	22.29	5.82
MIPPA Medicare Outreach and Enrollment				40,000.00			34,978.81	5,010.77	10.42
Public Health Preparedness and Response for Bioterrorism:									
2012 (PHLP13LNC02)	60,050.23								60,050.23
2013 PHLP14LNC014 (+\$50,000 SSBG Hurricane Sandy)	203,782.21	235,184.03					397,617.57	7,167.20	34,181.47
2014 (PHLP15LNC007)			264,048.00				119,253.40	3,279.10	141,515.50
NJ Department of Human Services:									
Social Services for the Homeless #SH13019	108,000.00					73,000.00	26,999.80		8,000.20
NACCHO Medical Reserve Corps:									
2009	3,426.26								3,426.26
2010 #MRC 10-0286	4,395.93						140.67		4,255.26
2011 #MRC 11-0286	2,143.90						1,352.00		791.90
2013 #MRC 13-0286	4,000.00						2,412.62		1,587.38
2014 #MRC 14-0286				3,500.00			553.52		2,946.48
Accreditation Support Initiative (ASI) #2013-121204				18,500.00			18,109.04		390.96
Nutrition Services Incentive Program:									
2013		108.00		54.00			54.00		
2014			31,733.00	(54.00)			20,358.00	11,429.00	

(\*) - 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, 2013	Transferred	Balance	Matching Funds	Unexpended	Expenditures		Balance
	Dec. 31, 2013	Encumbrances Payable Returned	From 2014 Budget Appropriation	Transfers	Transfers	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2014
<u>U.S. DEPARTMENT OF JUSTICE:</u>									
NJ Department of Law & Public Safety:									
Division of Criminal Justice:									
Domestic Violence Victim Assistance:									
2013 VOCA Victim Assistance 4/1/13 - 3/31/14	\$ 24,549.19		\$ 98,682.00				\$ 24,549.19		\$ 49,088.49
2014 VOCA Victim Assistance 4/1/14 - 3/31/15							49,593.51		
JAG 1-18-008S Megan's Law 2012	1,303.00					\$ 1,303.00			
JAG 1-22-11 Megan's Law & Local Law Enforcement Asst.			3,746.00				3,746.00		
Violence Against Women Act 11VAWA-87	741.90						741.90		
Violence Against Women Act 12VAWA-69			8,155.00				7,577.18		577.82
Sexual Assault Nurse Examiner:									
2013 #VS-39-12		\$ 22,810.04					19,048.99		
2013 #VS-40-13			56,825.00			3,761.05	55,455.55		1,369.45
Community Oriented Policing Services (COPS):									
2010 Technology Grant	451,727.44						380,981.01		70,746.43
2011 Technology Grant #2010 CKWX0531	45,044.00	110,879.13					54,649.08	\$ 82,474.05	18,800.00
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:									
2013/14 JAG 1-19TF-12	36,171.65						36,171.65		
Victim & Witness Advocacy Fund (VWAF) Supplemental:									
2013 #VWAFPS3-19	9,628.00						9,628.00		
Juvenile Justice Commission:									
(*) Juvenile Accountability Block Grant:									
JABG-13-19 (2014)			3,329.00				3,329.00		
Division of Highway Traffic Safety:									
Driver Sober or Get Pulled Over Year-End Holiday 2013-14	4,400.00						4,400.00		
Driver Sober or Get Pulled Over Year-End Holiday 2014-15			7,500.00						7,500.00
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>									
Hazardous Materials Emergency Preparedness:									
2006		537.79						537.79	
2008	8,119.13								8,119.13
NJ Department of Law & Public Safety:									
State & Local All Hazards Emergency Operation									
Planning (SLAHEOP) Program	2.76								2.76
Citizen Corps & Community Emergency Response Team:									
2003	9.81								9.81
2005	257.86								257.86
2006	14.82								14.82
2007	2,558.94								2,558.94
2012	1,000.00								1,000.00
State Homeland Security Grant Program FY10	23,059.78								23,059.78
State Homeland Security Grant Program FY11 #2011-SS-00120	54,627.41	3,136.95				33,942.65	23,623.31		198.40
State Homeland Security Emergency Management Performance	1,238.17	73,817.35				11,889.73	63,165.79		

(\*) - 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, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Balance Transfers	Matching Funds Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
							Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF HOMELAND SECURITY: (Cont'd)</u>									
NJ Department of Law & Public Safety: (Cont'd)									
State Homeland Security Grant Program #EMW-2013-SS-00032	\$ 100,000.00		\$ 175,672.34				\$ 52,752.00	\$ 180,140.00	\$ 42,780.34
State Homeland Security Grant Program #EMW-2014-SS-00099			100,000.00					1,000.00	99,000.00
Division of State Police:									
Emergency Management Agency Assistance (EMAA): FFY13 #2013-P110-1900			55,000.00						55,000.00
NJ Department of Law & Public Safety:									
Division of State Police:									
Multi-Jurisdictional Hazard Mitigation Plan Update: FEMA Project #HMGP-DR-4086-013			150,000.00					141,540.00	8,460.00
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>									
NJ Department of Environmental Protection: 2006 Municipal Stormwater Regulation Program	25.56					\$ 25.56			
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>									
Federal Local Lead Paving Program:									
2000	23,008.15								23,008.15
2001	55,051.06								55,051.06
2003 - CR565 - STP-AOOS	23,732.21								23,732.21
NJ Department of Transportation:									
North Jersey Transportation Planning Authority:									
FHWA/NJTPA Local Scoping Projects:									
2001	275,258.00	\$ 538.17						538.17	275,258.00
2002	0.92	1,875.66						1,875.66	0.92
2003 - CR5653 -STP-AOOS	4,334.24	117,660.95						117,660.95	4,334.24
2004 - CR605 - STP-9017	3,392.00	95,730.65						95,730.65	3,392.00
2005 - CR517 - STP-0395	656.27	35,229.31						35,229.31	656.27
FHWA Traffic Signal Inventory & Assessment	8,737.71								8,737.71
FHWA High Risk Rural Road Program:									
2010 - CR565 & CR628 - STP-C00S(064)	156,116.50								156,116.50
2011 - CR563 -STP-C00S(206)	153,095.47								153,095.47
Allocation of Interest Earned on State Aid Highway Projects - County Aid			388,000.00				278,316.02	109,683.98	
(*) NJ Transit Corporation:									
Federal Transit Administration - Section 5311 - Operating/Nonoperating:									
2011/12	585.00					585.00			
2013/14	551,992.51						551,992.51		
2014/15			944,752.00				506,654.80		438,097.20
Job Access Reverse Commute (JARC):									
Round 13	112,130.42						112,130.42		
Round 14			110,000.00		\$ 110,000.00		50,464.00		169,536.00
New Freedom:									
FFY 2011 7/1/13 - 6/30/14	137,401.22						103,207.84		34,193.38

(\*) - 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, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Balance Transfers	Matching Funds Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
							Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</u>									
Division of Emergency Management for Emergency Service Needs:									
Special Project - Sussex County Fairgrounds	\$ 14,102.78					\$ 14,102.78			
NJ Department of Community Affairs:									
Small Cities Prog. - Community Development Block Grant 2014	400,000.00						\$ 238,386.00	\$ 161,614.00	
Small Cities Prog. - Community Development Block Grant 2015			\$ 400,000.00						\$ 400,000.00
	<u>\$ 3,136,778.34</u>	<u>\$ 712,297.60</u>	<u>\$ 3,289,059.34</u>	<u>\$ -0-</u>	<u>\$ 110,000.00</u>	<u>\$ 138,608.66</u>	<u>\$ 3,568,929.53</u>	<u>\$ 1,082,558.49</u>	<u>\$ 2,458,038.60</u>
<u>Ref.</u>	A	A						A	A
Federal Financial Assistance									
County Matching Funds			\$ 3,052,538.34						
			<u>236,521.00</u>						
			<u>\$ 3,289,059.34</u>						
Federal Financial Assistance									
County Matching Funds						\$ 2,900,357.32	\$ 774,755.91		
Prior Year Encumbrances						278,544.36			
						<u>390,027.85</u>	<u>307,802.58</u>		
						<u>\$ 3,568,929.53</u>	<u>\$ 1,082,558.49</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, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Balance Transfers	Matching Funds Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
							Paid or Charged	Encumbrances Payable	
<b><u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u></b>									
(*) Health Service Contract - Case Management									
Service to Handicapped Children									
2011/12 #12-xxx-SCH-x-x	\$ 10,837.36					\$ 10,837.36			
2012/13 #DFHS13CSE007	1,151.56					1,151.56			
2013/14 #DFHS14CSE004	69,143.12					4,672.98	\$ 64,470.14		
2014/15 #DFHS15CSE012			\$ 136,033.00				53,811.92	\$ 350.11	\$ 81,870.97
Right to Know:									
2012/13 #EPID13RTK17L		\$ 4,706.00					4,706.00		
2013/14 #EPID14RTK19L			9,380.00				9,380.00		
2014/15 #EPID15RTK11L			9,380.00				4,683.84		4,696.16
Tobacco Age of Sale Enforcement (TASE) Program:									
2008		1,111.23						1,111.23	
NJ Comprehensive Cancer Control Plan:									
2011/12 #DFHS12CCC002	1,657.41								1,657.41
2012/13 #DFHS13CCC008	661.13	0.77					114.24		547.66
2013/14 #DFHS14CCC004	43,320.41	51,916.19					95,224.22		12.38
2014/15 #DFHS15CCC004			130,800.00				38,640.28	54,616.42	37,543.30
NJ Cancer Education & Early Detection (CEED):									
2013/14 #DFHS14CED016	62,725.30	122,381.81					105,801.36		79,305.75
2014/15 #DFHS15DEC017			223,500.00				65,648.60	114,750.35	43,101.05
Senior Farmers Market Nutrition Program:									
2014 #DFHS14WMN004			500.00				498.99		1.01
Division of Aging Services - Sussex County Area Plan Grant:									
Senior Health Insurance Program:									
2011	0.02					0.02			
2012	0.41					0.41			
2013	14,572.16	256.94					14,829.10		
2014			23,500.00				18,181.20	305.92	5,012.88
State Matching Funds:									
Title III B-D									
2013	206.00	140.00		\$ 195.00			151.00		
2014			19,600.00				11,891.56	7,670.44	38.00
Title III E:									
2013	5,177.00	434.00		5,107.00			504.00		
2014			12,959.00	(5,302.00)			6,803.07	6,062.93	5,395.00
State Weekend/Home Delivered Meals (SWHDM):									
2012	214.00					214.00			
2014			13,000.00				12,678.00	322.00	
Safe Housing & Transportation Program (SHTP):									
2012	1.08					1.08			
2013	0.17	1,110.00					1,110.00		0.17

(\*) - 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, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Balance Transfers	Matching Funds Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
							Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES: (Cont'd)</u>									
Division of Aging Services - Sussex County Area Plan Grant: (Cont'd)									
Safe Housing & Transportation Program (SHTP): (Cont'd)									
2014			\$ 11,283.00				\$ 9,688.41	\$ 1,594.01	\$ 0.58
Cost of Living Allowance (COLA)									
2012	\$ 191.00					\$ 191.00			
2013	898.00	\$ 1,953.00					2,003.00		848.00
2014			52,079.00				43,302.24	8,776.76	
State Home Delivered Meals (SHDM):									
2014			19,486.00				14,508.00	4,978.00	
Social Services Block Grant (SSBG):									
2013	0.60	2,969.00					2,969.00		0.60
2014			13,145.00				11,802.59	1,342.00	0.41
Care Management Quality Assurance (CMQA):									
2012	0.13					0.13			
2013	2,144.95								2,144.95
2014			23,810.00				23,788.51		21.49
State Aid Reimbursement:									
2013	0.57					0.57			
2014			58,000.00				57,991.82		8.18
Adult Protective Services/Vulnerable Adults (APS):									
2013		23,204.00					23,204.00		
2014			74,903.00				56,126.00	18,777.00	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>									
Division of Mental Health & Addiction Services:									
(*) Alcoholism Services:									
2012 #12-541-ADA-C-0	1,005.92					1,005.92			
2013 #13-541-ADA-C-0	23.36	1,319.58				70.22	1,272.72		0.00
2014 #14-541-ADA-C-0			364,774.00				331,845.46	32,591.10	337.44
Intoxicated Driver Resource Center:									
2012	30,198.00					30,198.00			
2013	0.53	4,094.00				4,094.53			
2014			92,705.00				88,599.24	4,094.00	11.76
Division of Family Development:									
Work First New Jersey:									
Special Initiatives & Transportation Contract 7/1/13-6/30/14	0.38	21,927.07				0.38	21,927.07		
Special Initiatives & Transportation Contract 7/1/14-6/30/15			33,660.00				2,018.88		31,641.12
Social Services for the Homeless:									
2013 #SH13019		27,735.63					26,481.93		1,253.70
2014 6 Mos. Jan-Jun #SH14019			95,393.00				95,393.00		
2014/15 #SH15019			172,695.00				26,178.47	138,293.53	8,223.00

(\*) - 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, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Balance Transfers	Matching Funds Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
							Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)</u>									
Division of Disability Services:									
Personal Assistance Services Program:									
2013 #13AVWN	\$ 0.94					\$ 0.94			
2014 #14AVWN			\$ 12,400.90				\$ 11,479.20		\$ 921.70
<u>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</u>									
Human Services Advisory Council/Child Abuse/Missing Children:									
2013 #12ALUN Mod #1	20.41					0.41	20.00		
2014 #14ALUN			79,862.00				66,635.14	\$ 1,295.25	11,931.61
Division of Children's System of Care:									
Youth Incentive Program:									
2011 #11BDUN	1.08					1.08			
2014 #14OGUR			36,874.00				36,473.76		400.24
<u>NJ DEPARTMENT OF THE TREASURY:</u>									
Governor's Council on Alcoholism & Drug Abuse:									
Municipal Alliance to Prevent Alcoholism/Drug Abuse:									
2012	18,149.92					18,149.92			
2013	9,475.26	\$ 77,534.83					84,383.78		2,626.31
2014 6 Mos. Jan-Jun			101,226.00				75,721.71		25,504.29
2014/15			210,366.00				42,934.12	121,974.11	45,457.77
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u>									
Veterans Transportation Services:									
2013/14 #VL14T82	5,250.00						5,250.00		
2014/15 #VL15T82			9,000.00				2,250.00		6,750.00
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>									
Juvenile Justice Commission:									
State/Community Partnership Grant Program:									
2004	2.28					2.28			
2006	0.24					0.24			
2007	492.99					492.99			
2011	50,991.26					50,991.26			
2013	60,000.00	63,203.50				37,857.00	85,346.50		
2014			363,206.00				256,641.34	45,787.75	60,776.91
Division of Highway Traffic Safety:									
County Prosecutor's Insurance Fraud Reimbursement Program:									
2013	41,469.15					41,469.15			
2014			109,915.00				44,934.63		64,980.37
Division of Criminal Justice:									
Body Armor Replacement Fund - Sheriff's Office:									
2012		3,132.17					3,132.17		
2013	2,712.89	8,470.13					9,328.13	887.79	967.10

(\*) - 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, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Balance Transfers	Matching Funds Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
							Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY: (Cont'd)</u>									
Division of Criminal Justice: (Cont'd)									
Body Armor Replacement Fund - Sheriff's Office: (Cont'd)									
2014			\$ 14,884.80				\$ 934.00	\$ 9,546.00	\$ 4,404.80
2015			10,790.86						10,790.86
Body Armor Replacement Fund - Prosecutor's Office:									
2014			2,897.47				2,897.47		
2015			2,271.38						2,271.38
<u>NJ TRANSIT CORPORATION:</u>									
Senior Citizens & Disabled Residents Transportation:									
Operating:									
2012	\$ 82,628.19					\$ 82,628.19			
2013	51,852.54	\$ 23,125.66					25,168.92		49,809.28
2014			370,405.00		\$ (60,000.00)		132,687.67	18,408.21	159,309.12
Administration:									
2012	99,849.95			\$ (32.69)		99,882.64			
2013	20,937.49	22,288.67		32.69			6,109.37		37,084.10
2014			99,595.00				72,809.35	1,194.86	25,590.79
<u>NJ DEPARTMENT OF AGRICULTURE:</u>									
State Agricultural Development Committee:									
Right to Farm Activities:									
2000	6,476.19								6,476.19
2001	5,205.85								5,205.85
2003	4,516.30								4,516.30
Comprehensive Farmland Preservation Plan	30,000.00						1,400.00		28,600.00
Sussex County Agritourism Marketing Grant:									
2007	1,000.00								1,000.00
2009	14,284.48								14,284.48
<u>NJ OFFICE OF TRAVEL &amp; TOURISM:</u>									
FY013 Cooperative Marketing Grant		380.00					380.00		
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>									
County Environmental Health Act (CEHA):									
2013	10,421.76	7,591.85				2,811.55	15,202.06		
2013/14			129,000.00				123,999.54		5,000.46
2014 #EN14-028CY			40,720.00				40,720.00		
Clean Communities Program:									
2010	4,802.06	393.53					5,137.33	58.26	0.00
2011	4,326.76						4,326.76		
2012	9,268.24						9,268.24		
2013	52,628.79	750.00					42,850.00	400.00	10,128.79
2014			90,116.43				42,000.00		48,116.43

(\*) - 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, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Balance Transfers	Matching Funds Transfers	Unexpended Balance Cancelled	<u>Expenditures</u>		Balance Dec. 31, 2014
							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 - 2009	\$ 22,122.46	\$ 79.46					\$ 13,737.15	\$ 79.46	\$ 8,385.31
Section 604b Quality Management Grant	23,397.10								23,397.10
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>									
Law Enforcement Agency Security Enhancement (LEASE):									
2009	18,524.94								18,524.94
2010	13,294.85								13,294.85
2010 (7/1/10 - 6/30/11)	32,367.39								32,367.39
2011 (7/1/11 - 6/30/12)	51,058.28								51,058.28
<u>HIGHLANDS WATER PROTECTION &amp; PLANNING COUNCIL:</u>									
County Planning Assistance Grants:									
Outstanding Approvals	15,000.00								15,000.00
Sewer and Water Service Area	10,540.51								10,540.51
Commercial Kitchen 2012/13	13,980.00								13,980.00
<u>NJ DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT:</u>									
2012/13 Work First NJ TANF & GA/Food Stamps			\$ 50,000.00		\$ (50,000.00)				
	<u>\$ 1,031,181.12</u>	<u>\$ 472,209.02</u>	<u>\$ 3,324,115.84</u>	<u>\$ -0-</u>	<u>\$ (110,000.00)</u>	<u>\$ 386,725.81</u>	<u>\$ 2,612,386.20</u>	<u>\$ 595,267.49</u>	<u>\$ 1,123,126.48</u>
Ref.	A	A						A	A
State Financial Assistance			\$ 3,219,442.84						
County Matching Funds			104,673.00						
			<u>\$ 3,324,115.84</u>						
State Financial Assistance						\$ 2,078,977.07	\$ 594,156.26		
County Matching Funds						100,465.65			
Prior Year Encumbrances						432,943.48	1,111.23		
						<u>\$ 2,612,386.20</u>	<u>\$ 595,267.49</u>		

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

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

	Balance Dec. 31, 2013	Dec. 31, 2013 Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
					Paid or Charged	Encumbrances Payable	
County Prosecutor Fire Investigation Program	\$ 0.70			\$ 0.70			
Newton Medical Center:							
Transitional Care Program 2013 (*)	47,859.69	\$ 9,966.92			\$ 40,431.65	\$ 16,390.18	\$ 1,004.78
Transitional Care Program 2014 (*)			\$ 200,000.00		200,000.00		
Jewish Community Foundation of MetroWest NJ:							
Grotta Fund for Senior Care (*)			50,859.00		23,446.90	27,275.07	137.03
2013 Special Elections for U.S. Senate - Primary & General	64,876.03	100.00		52,913.43	12,062.60		
FM Global Fire Prevention Fire Marshal	61.00			61.00			
	<u>\$ 112,797.42</u>	<u>\$ 10,066.92</u>	<u>\$ 250,859.00</u>	<u>\$ 52,975.13</u>	<u>\$ 275,941.15</u>	<u>\$ 43,665.25</u>	<u>\$ 1,141.81</u>
<u>Ref.</u>	A	A				A	A
Private Financial Assistance			\$ 146,859.00				
County Matching Funds			104,000.00				
			<u>\$ 250,859.00</u>				

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

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2013	Received in Current Fund	Transferred to 2014 Budget Revenue	Balance Dec. 31, 2014
NJ Department of Human Services:				
Sussex County Area Plan Grant:				
State Aid Reimbursement	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00
Intoxicated Driver Resource Center (IDRC) 2013	8,160.52	14,946.00		23,106.52
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	424,232.49	14.62	388,000.00	36,247.11
NJ Department of Law & Public Safety:				
Body Armor Replacement Fund:				
Sheriff's Office:				
2014	14,884.80		14,884.80	
2015		10,790.86	10,790.86	
Prosecutor's Office:				
2014	2,897.47		2,897.47	
2015		2,271.38	2,271.38	
NJ Department of Environmental Protection:				
Clean Communities FY14		90,116.43	90,116.43	
	<u>\$ 508,175.28</u>	<u>\$ 176,139.29</u>	<u>\$ 566,960.94</u>	<u>\$ 117,353.63</u>
Ref.	A			A

State Grant Funds Receivable	\$ 178,960.94
Federal Grant Funds Receivable	<u>388,000.00</u>
	<u>\$ 566,960.94</u>

**COUNTY OF SUSSEX**  
**2014**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	<u>Ref.</u>	
Balance December 31, 2013	B	\$ 9,016,896.84
Increased by Cash Receipts:		
Escrow and Other Deposits		\$ 26,652.24
Motor Vehicle Fines and Interest		560,898.07
Tax Appeal Filing Fees:		
Transfer from Board of Taxation		24,595.00
Interest		199.48
County Clerk Filing Fees:		
Transfer from Current Fund		54,200.00
Interest		544.71
Open Space:		
Taxes Receivable		395,949.00
Interest		18,568.36
State of NJ Farmland Preservation and Local Municipal Funds		137,642.00
County Surrogate Fees:		
Transfer from County Surrogate		12,162.00
Interest		1.74
Forfeited Assets and Interest		111,124.74
Self Insurance Reimbursements and Interest		186,772.99
Self Insurance-Prescription Reimbursements and Interest		526.07
Self Insurance-Medical Reimbursements and Interest		24.27
Environmental Quality Enforcement Funds		153,084.67
Weights and Measures Fees and Interest		25,566.11
Due to/from Current Fund:		
Interfund Returned		114,495.98
Interest Earned		440.92
Due to/from Health Fund:		
Reserve for Environmental Quality Enforcement Funds		800.00
Work Release Program:		
Fees and Interest		0.69
County Sheriff Fees:		
Transfer from County Sheriff		14,775.55
Interest		7.29
Sheriff's Labor Assistance Program:		
Transfer from County Jail		38,084.58
Interest		46.47
Employee Flexible Spending Account:		
Payroll Withholding		58,129.09
State Unemployment Insurance		113,889.41
Inmate Welfare		19,117.91

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:

Interest	\$ 617.14
Uniform Fire Code Enforcement	103,157.44
Congregate Nutrition Program	33,374.32

Jail Inmate Interest Account:

Interest	64.12
Transfer from County Jail	8,785.00

	\$ 2,214,297.36
	11,231,194.20

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	48,861.16
Motor Vehicles - Transfer to Current Fund	550,000.00
Tax Appeal Expenses	22,459.64
County Clerk Filing Fees Expenses	268,765.17
County Surrogate Filing Fees Expenses	3,276.29
County Sheriff Fees Expenses	947.23
Weights and Measures Expenses	15,000.00
Self Insurance-Medical	21,140.97
Self Insurance Fund-Prescription	455,878.52
State Unemployment Insurance Payments	128,544.63
Forfeited Assets	146,787.13
Replacement of Damaged Vehicles	285,626.26
Environmental Quality Enforcement Fund Expenses	94,199.56
Farmland and Open Space Trust Expenses	1,180,613.23
Employee Flexible Spending Account Expenses	49,488.47
Prosecutor U.S Treasury Account Expenses	54,102.64
Due to/from Current Fund:	
Interfund Advanced	14,495.98
Due to/from Health Fund:	
Reserve for Environmental Quality Enforcement Funds	1,775.00
Inmate Welfare	9,028.15
Uniform Fire Code Enforcement Expenses	56,252.26
Congregate Nutrition Program Expenses	38,482.68
Sheriff's Labor Assistance Program Expenses	80,246.64

	3,525,971.61
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Balance December 31, 2014

B

	\$ 7,705,222.59
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COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2013	2014 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2014
Andover Borough	\$ 0.23	\$ 1,750.59	\$ 11.19	\$ 1,750.82	\$ 11.19
Andover Township	3.73	16,232.26	15.51	16,235.99	15.51
Branchville Borough	0.21	3,211.60	10.32	3,211.81	10.32
Byram Township	60.98	22,616.98	39.84	22,677.96	39.84
Frankford Township	55.28	19,454.11	103.74	19,509.39	103.74
Franklin Borough	10.16	9,263.51	21.31	9,273.67	21.31
Fredon Township	8.61	10,372.52	15.52	10,381.13	15.52
Green Township	8.74	10,681.27	30.40	10,690.01	30.40
Hamburg Borough	29.55	5,965.63	37.46	5,995.18	37.46
Hampton Township	81.93	14,065.89	19.51	14,147.82	19.51
Hardyston Township	112.18	26,072.13	85.80	26,184.31	85.80
Hopatcong Borough	2.09	37,784.95	166.74	37,787.04	166.74
Lafayette Township	7.69	8,549.34	6.62	8,557.03	6.62
Montague Township	10.97	7,665.13	124.31	7,676.10	124.31
Town of Newton	11.95	14,349.76	8.41	14,361.71	8.41
Ogdensburg Borough	0.00	4,592.57	0.19	4,592.57	0.19
Sandyston Township	12.35	5,843.60	17.52	5,855.95	17.52
Sparta Township	175.07	71,723.33	323.40	71,898.40	323.40
Stanhope Borough	15.49	7,563.19	16.52	7,578.68	16.52
Stillwater Township	20.94	10,018.74	7.43	10,039.68	7.43
Sussex Borough	2.18	2,772.91	2.38	2,775.09	2.38
Vernon Township	222.33	56,830.59	69.79	57,052.92	69.79
Walpack Township		80.27		80.27	
Wantage Township	93.55	27,541.92	21.62	27,635.47	21.62
	<u>\$ 946.21</u>	<u>\$ 395,002.79</u>	<u>\$ 1,155.53</u>	<u>\$ 395,949.00</u>	<u>\$ 1,155.53</u>
<u>Ref.</u>	B				B
Added and Omitted Taxes Receivable	<u>\$ 946.21</u>				<u>\$ 1,155.53</u>
2014 County Taxes				\$ 395,002.79	
Prior Year Added & Omitted Taxes				<u>946.21</u>	
				<u>\$ 395,949.00</u>	

**COUNTY OF SUSSEX**  
**2014**  
**GENERAL CAPITAL FUND**



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	<u>Ref.</u>	
Balance December 31, 2013	C	\$ 27,301,566.27
Increased by Receipts:		
Serial Bond Proceeds	\$ 47,394,000.00	
NJ Department of Transportation Grants Receivable	3,085,126.03	
Sussex County Vocational School Reimbursement on Old Vocational School Ordinance	49,850.67	
Budget Appropriation:		
Capital Improvement Fund	550,000.00	
Payment of Bond Anticipation Note Principal	1,587,000.00	
Due to/from Current Fund:		
Cash Advances and Interest Earned	12,471.87	
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned	3,100.00	
Arbitrage Rebate	21,073.41	
Payment of Vocational School Debt Service	90,170.23	
Payment of Debt Service	4,606,184.56	
	<u>57,398,976.77</u>	<u>84,700,543.04</u>
Decreased by Disbursements:		
Payment of Bond Anticipation Notes	34,000,000.00	
Reserve for Arbitrage Rebate	150,000.00	
Anticipated as Budgeted Revenues in Current Fund:		
Capital Fund Balance	500,000.00	
Reserve for Payment of Debt Service	1,300,000.00	
Reserve for Payment of Vocational School Debt Improvement Authorizations	150,000.00	
	<u>16,502,867.85</u>	<u>52,602,867.85</u>
Balance December 31, 2014	C	<u>\$ 32,097,675.19</u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

	Balance (Deficit) Dec. 31, 2013	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2014
		Budget	Serial	Miscellaneous	Improvement	Bond Anticipation	Miscellaneous	From	To	
		Appropriation	Bonds							
Capital Fund Balance	\$ 757,621.04			\$ 49,850.67			\$ 500,000.00	\$ 22,120.00	\$ 715,639.86	\$ 1,000,991.57
Capital Improvement Fund	392,363.56	\$ 550,000.00						522,600.00		419,763.56
NJ Department of Transportation Grants Receivable	(3,433,851.79)			3,085,126.03				400,000.00		(748,725.76)
NJ Schools Development Authority Grants Receivable	(780,642.25)							354,000.00		(1,134,642.25)
Due to State of NJ-Ch. 12 Bonds	308,912.77									308,912.77
Reserve for Payment of Debt Service	2,205,573.84			4,606,184.56						5,511,758.40
Reserve for Payment of Vocational School Debt	158,548.39			90,170.23						98,718.62
Reserve for NJ Department of Transportation										
Grants - Bridge Improvements	587,849.15			3,100.00						590,949.15
Reserve for Arbitrage Rebate	540,029.44			21,073.41						411,102.85
Due to/(from) Current Fund	(8,095.98)			12,471.87						4,375.89
Reserve for Bridge Improvements-Insurance Recovery	85,000.00									85,000.00
Reserve for Various Capital Projects:										
Departmental Improvements	53,300.00									53,300.00
<u>Ord.</u>										
<u>No.</u>	<u>Improvement Description</u>	<u>Ord.</u>								
		<u>Date</u>								
02-02	Cost of Replacement of Bridge E-07	02/27/02	863,945.77		\$ 798,165.77			65,780.00		
02-03	Various Capital Improvements	05/08/02	1,783.50							1,783.50
04-02	Various Capital Improvements	04/14/04	100.80					100.80		
05-02	Various Capital Improvements	03/09/05	0.20					0.20		
06-01	Various Capital Improvements	04/12/06	147,420.61		59,970.13				65,780.00	153,230.48
07-01	Various Capital Improvements	04/11/07	35,977.86		1,500.00					34,477.86
08-01	Various Capital Improvements	04/23/08	773,052.32		183,214.04			258,399.84		331,438.44
08-02	Departmental Improvements- Surrogate's Office	06/04/08	37,728.80							37,728.80
09-04	Various Capital Improvements	05/13/09	592,478.97		322,839.60			249,394.18		20,245.19
09-06	Various Facility Improvements	07/08/09	20,487.78		8,225.00					12,262.78
09-07	Acquisition of Property Located on Wheatsworth Road, Reno- vations, and Office Furniture	10/14/09	4,717.35		2,683.00					2,034.35
10-01	Various Capital Improvements Roads and Bridges	04/14/10	198,505.91					207,744.84	9,238.93	
10-04	SCCC Various Capital Improvements	07/07/10	867,907.82		98,186.58					769,721.24

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2013	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2014
				Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
10-05	Various Capital Improvements	07/07/10	\$ 720,260.35				\$ 111,227.92			\$ 9,238.93		\$ 599,793.50
11-01	Various Improvements to Sussex County Vocational School	03/09/11	152,982.89		\$ 717,000.00		1,589.23	\$ 717,600.00				150,793.66
11-02	Various Capital Improvements	05/11/11	2,151,857.62		5,223,000.00		519,158.70	5,223,400.00				1,632,298.92
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/11	3,931,645.58	\$ 1,587,000.00	8,413,000.00		625,419.40	10,000,000.00				3,306,226.18
12-01	Various Improvements to Sussex County Vocational School	01/25/12	701,572.18		2,103,000.00		936,606.57	1,059,000.00				808,965.61
12-02	Various Capital Improvements	05/09/12	1,280,079.37		7,162,000.00		981,263.17	6,250,000.00				1,210,816.20
12-03	Various Improvements to Sussex County Community College	05/09/12	1,478,917.24				190,759.62					1,288,157.62
12-04	Various Improvements to Sussex County Community College	05/23/12	2,655,670.28				679,880.82					1,975,789.46
13-01	Facilities Improvements Related to the 911/Emergency Operations Center (EOC) Project	02/13/13	49,322.00				49,322.00					
13-02	Various Capital Improvements	05/22/13	7,395,507.93		10,496,000.00		3,816,528.87	10,000,000.00				4,074,979.06
13-03	Various Improvements to Sussex County Vocational School	05/22/13	335,122.15		1,280,000.00		750,011.96	750,000.00				115,110.19
13-04	NJDOT Local Bridges, Future Needs Program(LBFN) for the Rehabilitation of the Bridge E-06	06/26/13	138,812.82				138,812.82					
13-05	NJDOT Local Aid for Rehabilitation of Various Bridges and Roads Including But Not Limited to Bridge E-07 and the County Road Resurfacing Program	09/11/13	1,874,100.00				1,874,100.00					
13-06	Acquisition of Paper Ballot Scanner for the Board of Elections	12/11/13	25,000.00				25,000.00					
14-01	Acquisition of 2 Vehicles by NJ Transit for Transit/Skylands Ride-Capital Matching Funds	02/26/14					22,120.00			\$ 22,120.00		
14-02	Various Capital Improv.-Facilities and Roads	02/26/14			5,035,000.00		3,266,362.99				251,750.00	2,020,387.01
14-04	Various Additional Capital Improvements	04/23/14			5,417,000.00		635,989.78				270,850.00	5,051,860.22
14-05	Various Improvements to Sussex County Vocational School	04/23/14			1,548,000.00		3,929.88				354,000.00	1,898,070.12
14-06	NJDOT Local Bridges, Future Needs Program (LBFN) for the Rehabilitation of Bridge V-39	08/13/14					400,000.00				400,000.00	
			<u>\$ 27,301,566.27</u>	<u>\$ 2,137,000.00</u>	<u>\$ 47,394,000.00</u>	<u>\$ 7,867,976.77</u>	<u>\$ 16,502,867.85</u>	<u>\$ 34,000,000.00</u>	<u>\$ 2,100,000.00</u>	<u>\$ 2,089,378.79</u>	<u>\$ 2,089,378.79</u>	<u>\$ 32,097,675.19</u>

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2013	2014 Improvement Authorizations	Funded by Budget Appropriation	Authorizations Canceled	Serial Bonds Issued	Balance Dec. 31, 2014	Analysis of Balance
									December 31, 2014
04-03	Supplemental Appropriation for the Sussex County Vocational School Improvements	06/22/05	\$ 7,000.00					\$ 7,000.00	\$ 7,000.00
10-01	Various Capital Improvements Roads and Bridges	04/14/10	405,939.91			\$ 405,939.91			
11-01	Various Improvements to Sussex County Vocational School	03/09/11	717,600.00				\$ 717,000.00	600.00	600.00
11-02	Various Capital Improvements	05/11/11	5,223,400.00				5,223,000.00	400.00	400.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged by Hurricane Irene and Tropical Storm Lee	10/26/11	10,000,000.00		\$ 1,587,000.00		8,413,000.00		
12-01	Various Improvements to Sussex County Vocational School	01/25/12	2,103,000.00				2,103,000.00		
12-02	Various Capital Improvements	05/09/12	7,162,000.00				7,162,000.00		
13-02	Various Capital Improvements	05/22/13	10,496,000.00				10,496,000.00		
13-03	Various Improvements to Sussex County Vocational School	05/22/13	1,280,000.00				1,280,000.00		
14-02	Various Capital Improve-Facilities and Roads	02/26/14		\$ 5,035,000.00			5,035,000.00		
14-04	Various Additional Capital Improvements	04/23/14		5,417,000.00			5,417,000.00		
14-05	Various Improvements to Sussex County Vocational School	04/23/14		1,548,000.00			1,548,000.00		
14-07	Road Reconstruction and Resurfacing Program-High Risk Rural Roads	11/25/14		1,948,544.00				1,948,544.00	1,948,544.00
			<u>\$ 37,394,939.91</u>	<u>\$ 13,948,544.00</u>	<u>\$ 1,587,000.00</u>	<u>\$ 405,939.91</u>	<u>\$ 47,394,000.00</u>	<u>\$ 1,956,544.00</u>	<u>\$ 1,956,544.00</u>
	<u>Ref.</u>		C					C	

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2013	C	\$ 392,363.56
Increased by:		
2014 Budget Appropriation		550,000.00
		<u>942,363.56</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations		522,600.00
		<u>522,600.00</u>
Balance December 31, 2014	C	<u>\$ 419,763.56</u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2013		2014 Authorizations			Paid or Charged	Reclassification	Unexpended Balance Cancelled	Balance Dec. 31, 2014	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded				Funded	Unfunded
02-02	Cost of Replacement of Bridge E-07	02/27/02	\$ 10,000,000.00	\$ 863,945.77				\$ 798,165.77	\$ 65,780.00				
02-03	Various Capital Improvements	05/08/02 10/23/02	6,892,000.00	1,783.50								\$ 1,783.50	
04-02	Various Capital Improvements	03/10/04	3,317,150.00	100.80							\$ 100.80		
05-02	Various Capital Improvements	03/09/05	5,702,550.00	0.20							0.20		
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	200,000.00		\$ 7,000.00								\$ 7,000.00
06-01	Various Capital Improvements	04/12/06	7,289,100.00	147,420.61				59,970.13	(65,780.00)			153,230.48	
07-01	Various Capital Improvements	04/11/07	3,383,100.00	35,977.86				1,500.00				34,477.86	
08-01	Various Capital Improvements	04/23/08	6,195,000.00	773,052.32				183,214.04			258,399.84	331,438.44	
08-02	Departmental Improvements - Surrogate's Office	06/04/08	37,728.80	37,728.80								37,728.80	
09-04	Various Capital Improvements	05/13/09	5,958,750.00	592,478.97				322,839.60			249,394.18	20,245.19	
09-06	Various Facility Improvements	07/08/09	237,000.00	20,487.78				8,225.00				12,262.78	
09-07	Acquisition of Property Located on Wheatsthorn Road, Renovations and Office Furniture	10/14/09	2,550,000.00	4,717.35				2,683.00				2,034.35	
10-01	Various Capital Improvements Roads and Bridges	04/14/10	4,377,420.00		604,445.82					(9,238.93)	613,684.75		
10-04	SCCC Various Capital Improvements	07/07/10	2,353,000.00	867,907.82				98,186.58				769,721.24	
10-05	Various Capital Improvements	07/07/10	4,287,150.00	720,260.35				111,227.92	9,238.93			599,793.50	
11-01	Various Improvements to Sussex County Vocational School	03/09/11	1,096,000.00		152,982.89			1,589.23				150,793.66	600.00
11-02	Various Capital Improvements	05/11/11	6,281,520.00		2,151,857.62			519,158.70				1,632,298.92	400.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/11	11,250,000.00		3,931,645.58			625,419.40				3,306,226.18	
12-01	Various Improvements to Sussex County Vocational School	01/25/12	3,505,000.00		1,745,572.18			936,606.57				808,965.61	
12-02	Various Capital Improvements	05/09/12	7,520,100.00		2,192,079.37			981,263.17				1,210,816.20	
12-03	Various Improvements to Sussex County Community College	05/09/12	1,500,000.00		1,478,917.24			190,759.62				1,288,157.62	
12-04	Various Improvements to Sussex County Community College	05/23/12	3,400,000.00		2,655,670.28			679,880.82				1,975,789.46	

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

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2013		2014 Authorizations			Reclassification	Unexpended Balance Cancelled	Balance Dec. 31, 2014		
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded			Paid or Charged	Funded	Unfunded
13-01	Facilities Improvements Related to the 911/Emergency Operations Center (EOC) Project	02/13/13	\$ 49,322.00	\$ 49,322.00					\$ 49,322.00				
13-02	Various Capital Improvements	05/22/13	11,020,800.00		\$ 7,891,507.93				3,816,528.87			\$ 4,074,979.06	
13-03	Various Improvements to Sussex County Vocational School	05/22/13	1,280,000.00		865,122.15				750,011.96			115,110.19	
13-04	NJDOT Local Bridges, Future Needs Program (LBFN) for the Rehabilitation of the Bridge E-06	06/26/13	580,000.00	138,812.82					138,812.82				
13-05	NJDOT Local Aid for Rehabilitation of Various Bridges and Roads Including But Not Limited to Bridge E-07 and the County Road Resurfacing Program	09/11/13	1,874,100.00	1,874,100.00					1,874,100.00				
13-06	Acquisition of Paper Ballot Scanner for the Board of Elections	12/11/13	25,000.00	25,000.00					25,000.00				
14-01	Acquisition of 2 Vehicles by NJ Transit for Transit/Skylands Ride-Capital Matching Funds	02/26/14	22,120.00				\$ 22,120.00		22,120.00				
14-02	Various Capital Improve-Facilities and Roads	02/26/14	5,286,750.00			\$ 251,750.00		\$ 5,035,000.00	3,266,362.99			2,020,387.01	
14-04	Various Additional Capital Improvements	04/23/14	5,687,850.00			270,850.00		5,417,000.00	635,989.78			5,051,860.22	
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,902,000.00				354,000.00	1,548,000.00	3,929.88			1,898,070.12	
14-06	NJDOT Local Bridges, Future Needs Program (LBFN) for the Rehabilitation of Bridge V-39	08/13/14	400,000.00				400,000.00		400,000.00				
14-07	Road Reconstruction and Resurfacing Program-High Risk Rural Roads	11/25/14	1,948,544.00					1,948,544.00				\$ 1,948,544.00	
				<u>\$ 10,287,684.47</u>	<u>\$ 19,542,213.54</u>	<u>\$ 522,600.00</u>	<u>\$ 776,120.00</u>	<u>\$ 13,948,544.00</u>	<u>\$ 16,502,867.85</u>	<u>\$ -0-</u>	<u>\$ 1,121,579.77</u>	<u>\$ 25,496,170.39</u>	<u>\$ 1,956,544.00</u>

Ref.	C	C									C	C
	General Capital Fund Balance						\$ 22,120.00					
	NJ Schools Development Authority Grants						354,000.00					
	Due From NJ Department of Transportation						400,000.00					
							<u>\$ 776,120.00</u>					

Analysis of Unexpended Balance Cancelled:	
Capital Fund Balance	\$ 715,639.86
Deferred Charges to Future Taxation-Unfunded	405,939.91
	<u>\$ 1,121,579.77</u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES  
YEAR ENDED DECEMBER 31, 2014

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2013	Matured
		Original Issue	Issue	Maturity			
11-01	Various Improvements to Sussex County Vocational School	12/21/11	06/28/13	06/27/14	1.00%	\$ 717,600.00	\$ 717,600.00
11-02	Various Capital Improvements	12/21/11	06/28/13	06/27/14	1.00%	5,223,400.00	5,223,400.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	12/21/11	06/28/13	06/27/14	1.00%	10,000,000.00	10,000,000.00
12-01	Various Improvements to Sussex County Vocational School	06/29/12	06/28/13	06/27/14	1.00%	1,059,000.00	1,059,000.00
12-02	Various Capital Improvements	09/18/12	06/28/13	06/27/14	1.00%	6,250,000.00	6,250,000.00
13-02	Various Capital Improvements	06/28/13	06/28/13	06/27/14	1.00%	10,000,000.00	10,000,000.00
13-03	Various Improvements to Sussex County Vocational School	06/28/13	06/28/13	06/27/14	1.00%	750,000.00	750,000.00
						<u>\$ 34,000,000.00</u>	<u>\$ 34,000,000.00</u>

Ref.

C

Funded by:

Budget Appropriations  
 Serial Bonds Issued

\$ 1,587,000.00  
32,413,000.00  
\$ 34,000,000.00



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2014		Int. Rate	Balance Dec. 31, 2013	Issued	Matured	Balance Dec. 31, 2014
			Date	Amount					
Vocational School	07/01/01	\$ 1,260,000.00	07/01/2015-2016	\$ 105,000.00	4.40%	\$ 315,000.00		\$ 105,000.00	\$ 210,000.00
Vocational School	09/01/07	500,000.00	09/01/2015	50,000.00	4.25%				
			09/01/2016	60,000.00	4.25%				
			09/01/2017	60,000.00	4.375%	220,000.00		50,000.00	170,000.00
Vocational School	08/15/10	1,300,000.00	08/15/2015	125,000.00	2.00%				
			08/15/2016-2018	150,000.00	2.00%				
			08/15/2019	150,000.00	2.125%				
			08/15/2020	150,000.00	2.25%	1,000,000.00		125,000.00	875,000.00
Vocational School	06/27/14	5,648,000.00	02/15/2015	305,000.00	2.00%				
			02/15/2016	375,000.00	2.00%				
			02/15/2017-2018	440,000.00	2.00%				
			02/15/2019-2020	455,000.00	2.00%				
			02/15/2021	455,000.00	4.00%				
			02/15/2022	505,000.00	4.00%				
			02/15/2023-2024	535,000.00	5.00%				
			02/15/2025	560,000.00	5.00%				
			02/15/2026	588,000.00	5.00%		\$ 5,648,000.00		5,648,000.00
Total Vocational School Bonds						1,535,000.00	5,648,000.00	280,000.00	6,903,000.00
General Improvement	07/15/03	12,570,000.00				1,770,000.00		1,770,000.00	
General Improvement	07/15/04	15,824,000.00				2,224,000.00		2,224,000.00	
General Improvement	09/01/06	15,691,000.00	09/01/2015	2,300,000.00	4.00%				
			09/01/2016	2,200,000.00	4.00%	10,891,000.00		6,391,000.00	4,500,000.00
General Improvement	09/01/07	3,220,000.00	09/01/2015-2016	325,000.00	3.75%				
			09/01/2017	430,000.00	3.75%	1,405,000.00		325,000.00	1,080,000.00
General Improvement	08/15/10	17,277,000.00	08/15/2015-2017	1,800,000.00	2.00%				
			08/15/2018	1,900,000.00	2.00%				
			08/15/2019	1,900,000.00	2.125%				
			08/15/2020	1,877,000.00	2.25%	12,877,000.00		1,800,000.00	11,077,000.00
Refunding Bonds	08/15/10	2,000,000.00				500,000.00		500,000.00	

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, 2013	Issued	Matured	Balance Dec. 31, 2014
			Outstanding Dec. 31, 2014 Date	Amount					
Refunding Bonds	01/31/12	\$ 2,380,000.00	05/01/2015	\$ 220,000.00	1.950%				
			05/01/2016	245,000.00	2.224%				
			05/01/2017	265,000.00	2.574%				
			05/01/2018	290,000.00	2.894%				
			05/01/2019	325,000.00	2.994%				
			05/01/2020	360,000.00	3.318%				
			05/01/2021	395,000.00	3.518%	\$ 2,300,000.00		\$ 200,000.00	\$ 2,100,000.00
Refunding Bonds	06/16/14	7,350,000.00	09/01/2017	2,590,000.00	3.00%				
			09/01/2018	1,860,000.00	4.00%				
			09/01/2019	1,850,000.00	4.00%				
			09/01/2020-2021	485,000.00	4.00%		\$ 7,350,000.00	80,000.00	7,270,000.00
General Improvement	06/27/14	41,746,000.00	02/15/2015	2,650,000.00	2.00%				
			02/15/2016	3,200,000.00	2.00%				
			02/15/2017	3,500,000.00	2.00%				
			02/15/2018	3,700,000.00	2.00%				
			02/15/2019	4,600,000.00	2.00%				
			02/15/2020	4,050,000.00	2.00%				
			02/15/2021	5,150,000.00	4.00%				
			02/15/2022	4,950,000.00	4.00%				
			02/15/2023	4,950,000.00	5.00%				
			02/15/2024	4,996,000.00	5.00%			41,746,000.00	41,746,000.00
			Total General Improvement Bonds						31,967,000.00
County College	07/01/01	1,316,000.00				39,000.00		39,000.00	
County College	05/01/03	2,771,000.00	05/01/2015	186,000.00	3.125%	421,000.00		235,000.00	186,000.00
County College	07/15/04	4,229,000.00	07/15/2015	500,000.00	3.625%	1,000,000.00		500,000.00	500,000.00
County College	09/01/06	6,000,000.00	09/01/2015-2016	500,000.00	4.00%	4,000,000.00		3,000,000.00	1,000,000.00
County College	09/01/07	3,000,000.00	09/01/2015-2017	200,000.00	3.75%				
			09/01/2018	200,000.00	4.00%				
			09/01/2019-2022	265,000.00	4.00%	2,060,000.00		200,000.00	1,860,000.00

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, 2013	Issued	Matured	Balance Dec. 31, 2014
			Outstanding Dec. 31, 2014	Amount					
			Date						
County College	08/15/10	\$ 1,177,000.00	08/15/2015-2016	\$ 120,000.00	2.00%				
			08/15/2017-2018	140,000.00	2.00%				
			08/15/2019	160,000.00	2.125%				
			08/15/2020	137,000.00	2.25%	\$ 937,000.00		\$ 120,000.00	\$ 817,000.00
County College	06/29/12	1,700,000.00	01/15/2015	155,000.00	2.00%				
			01/15/2016	160,000.00	2.00%				
			01/15/2017	170,000.00	2.00%				
			01/15/2018	175,000.00	2.00%				
			01/15/2019	180,000.00	2.00%				
			01/15/2020	185,000.00	2.00%				
			01/15/2021	190,000.00	2.125%				
			01/15/2022	195,000.00	3.00%	1,560,000.00		150,000.00	1,410,000.00
County College	06/28/13	750,000.00	01/15/2015-2018	75,000.00	3.00%				
			01/15/2019-2023	75,000.00	4.00%	750,000.00		75,000.00	675,000.00
Total County College Bonds						10,767,000.00		4,319,000.00	6,448,000.00
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	1,316,000.00				56,000.00		56,000.00	
County College Bond Act	09/01/06	6,000,000.00	09/01/2015-2016	300,000.00	4.125%	3,900,000.00		3,300,000.00	600,000.00
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	3,000,000.00	09/01/2015	200,000.00	3.75%				
			09/01/2016-2022	200,000.00	4.00%	1,800,000.00		200,000.00	1,600,000.00
County College Bond Act (P.L. 1971, Chapter 12)	08/15/10	1,176,000.00	08/15/2015-18	120,000.00	2.00%				
			08/15/2019	120,000.00	2.125%				
			08/15/2020	96,000.00	2.25%	816,000.00		120,000.00	696,000.00
County College Bond Act (P.L. 1971, Chapter 12)	06/29/12	1,700,000.00	01/15/2015-20	170,000.00	2.00%				
			01/15/2021	170,000.00	2.125%				
			01/15/2022	170,000.00	3.00%	1,530,000.00		170,000.00	1,360,000.00
County College Bond Act (P.L. 1971, Chapter 12)	06/28/13	750,000.00	01/15/2015-2018	75,000.00	3.00%				
			01/15/2019-2023	75,000.00	4.00%	750,000.00		75,000.00	675,000.00

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, 2014		Int. Rate	Balance Dec. 31, 2013	Issued	Matured	Balance Dec. 31, 2014
			Date	Amount					
County College Bond Act (P.L. 1971, Chapter 12) Refunding Bonds	06/16/14	\$ 2,955,000.00	09/01/2017	\$ 300,000.00	3.00%				
			09/01/2018-2020	295,000.00	4.00%				
			09/01/2021-2025	290,000.00	4.00%				
			09/01/2026	285,000.00	4.00%		\$ 2,955,000.00	\$ 35,000.00	\$ 2,920,000.00
Total County College Bond Act (P.L. 1971, Chapter 12)						\$ 8,852,000.00	2,955,000.00	3,956,000.00	7,851,000.00
TOTAL ALL BONDS						\$ 53,121,000.00	\$ 57,699,000.00	\$ 21,845,000.00	\$ 88,975,000.00
						<u>Ref.</u>	C		C
New Issue							\$ 47,394,000.00		
Refunding Bonds							10,305,000.00		
							<u>\$ 57,699,000.00</u>		
Paid by Budget Appropriation								\$ 11,454,000.00	
Paid from Refunding Bond Proceeds								10,391,000.00	
								<u>\$ 21,845,000.00</u>	

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE  
YEAR ENDED DECEMBER 31, 2014

NOT APPLICABLE

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

Ord. No.	Improvement Description	Balance Dec. 31, 2013	2014 Improvement Authorizations	Unexpended Balances Cancelled	Bond Anticipation Notes Matured	Serial Bonds Issued	Balance Dec. 31, 2014
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	\$ 7,000.00					\$ 7,000.00
10-01	Various Capital Improvements Roads and Bridges	405,939.91		\$ 405,939.91			
11-01	Various Improvements to Sussex County Vocational School				\$ 717,600.00	\$ 717,000.00	600.00
11-02	Various Capital Improvements				5,223,400.00	5,223,000.00	400.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee				8,413,000.00	8,413,000.00	
12-01	Various Improvements to Sussex County Vocational School	1,044,000.00			1,059,000.00	2,103,000.00	
12-02	Various Capital Improvements	912,000.00			6,250,000.00	7,162,000.00	
13-02	Various Capital Improvements	496,000.00			10,000,000.00	10,496,000.00	
13-03	Various Improvements to Sussex County Vocational School	530,000.00			750,000.00	1,280,000.00	
14-02	Various Capital Improvements-Facilities and Roads		\$ 5,035,000.00			5,035,000.00	
14-04	Various Additional Capital Improvements		5,417,000.00			5,417,000.00	
14-05	Various Improvements to Sussex County Vocational School		1,548,000.00			1,548,000.00	
14-07	Road Reconstruction and Resurfacing		1,948,544.00				1,948,544.00
		<u>\$ 3,394,939.91</u>	<u>\$ 13,948,544.00</u>	<u>\$ 405,939.91</u>	<u>\$ 32,413,000.00</u>	<u>\$ 47,394,000.00</u>	<u>\$ 1,956,544.00</u>

**COUNTY OF SUSSEX**  
**2014**  
**COUNTY HEALTH FUND**

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

	<u>Ref.</u>	
Balance December 31,2013	D	\$ 689,324.76
Increased by Cash Receipts:		
County Health Taxes Receivable		\$ 2,236,171.42
Public Health Priority Funds, Supplemental		
Fees, P.L. 2003		219,711.00
Flu Shots		40,572.78
2014 Appropriation Refunds		366,894.39
Nonbudget Revenue		36,034.48
Reserve for 2014 Levy Overbill		519,995.00
Due to Other Trust Funds:		
Environmental Quality Enforcement Funds		975.00
Due from Current Fund		<u>109,011.82</u>
		<u>3,529,365.89</u>
		4,218,690.65
Decreased by Cash Disbursements:		
2014 Appropriations		2,925,572.65
2013 Appropriation Reserves		50,275.57
Due from Current Fund		<u>109,011.82</u>
		<u>3,084,860.04</u>
Balance December 31, 2014	D	<u>\$ 1,133,830.61</u>



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

	Balance Dec. 31, 2013	2014 Tax Levy	Prepaid Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2014
Andover Borough	\$ 1.47	\$ 9,859.40	\$ 2,286.71	\$ 77.19	\$ 12,147.85	\$ 76.92
Andover Township	18.86	91,448.96	21,261.93	93.78	112,729.75	93.78
Branchville Borough	1.64	18,078.96	4,201.36	87.69	22,281.97	87.68
Byram Township	282.37	127,399.47	29,568.74	218.79	157,250.58	218.79
Frankford Township	257.96	109,571.33	25,418.85	947.54	135,248.14	947.54
Franklin Borough	66.23	52,142.99	12,144.65	180.73	64,353.87	180.73
Fredon Township	40.16	58,428.41	13,562.64	85.97	72,031.21	85.97
Green Township	61.05	60,149.56	13,959.73	216.53	74,170.34	216.53
Hamburg Borough	177.21	33,585.50	7,839.13	215.04	41,601.84	215.04
Hampton Township	368.63	79,222.88	18,384.99	110.46	97,976.50	110.46
Hardyston Township	485.85	146,963.59	34,181.90	727.15	181,631.34	727.15
Hopatcong Borough	9.76	213,434.90	49,565.76	1,047.49	263,010.42	1,047.49
Lafayette Township	35.89	48,231.00	11,243.26	36.99	59,510.15	36.99
Montague Township	73.03	43,163.69	10,020.88	971.72	53,257.60	971.72
Town of Newton	51.71	80,935.62	18,859.07	67.05	99,846.40	67.05
Ogdensburg Borough		25,874.17	6,043.08	1.08	31,917.25	1.08
Sandyston Township	44.97	32,901.99	7,666.48	89.94	40,613.44	89.94
Sparta Township	694.11	404,727.29	94,505.30	1,772.92	499,926.70	1,772.92
Stanhope Borough	72.08	42,610.47	9,896.28	99.13	52,578.83	99.13
Stillwater Township	100.50	56,432.97	13,098.13	41.42	69,631.60	41.42
Sussex Borough	9.43	15,638.60	3,655.42	12.75	19,303.45	12.75
Vernon Township	980.86	325,445.62	76,449.35	404.30	402,875.83	404.30
Walpack Township		452.09	104.85		556.94	
Wantage Township	510.37	155,127.54	36,076.51	115.51	191,714.42	115.51
	<u>\$ 4,344.14</u>	<u>\$ 2,231,827.00</u>	<u>\$ 519,995.00</u>	<u>\$ 7,621.17</u>	<u>\$ 2,756,166.42</u>	<u>\$ 7,620.89</u>

Ref.

D

D

2014 County Health Taxes	\$ 2,231,827.00
2013 Added & Omitted County Health Taxes	4,344.14
2014 Added & Omitted County Health Taxes	0.28
	<u>2,236,171.42</u>
Prepaid Tax Levy	519,995.00
	<u>\$ 2,756,166.42</u>

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY HEALTH FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
Public Health Nursing:				
Salaries and Wages	\$ 4,201.06	\$ 4,201.06	\$ 539.75	\$ 3,661.31
Other Expenses	82,524.66	82,524.66	20,659.98	61,864.68
Environmental Health Operations:				
Salaries and Wages	30.72	30.72		30.72
Other Expenses	214,170.93	214,170.93	29,816.25	184,354.68
	<u>\$ 300,927.37</u>	<u>\$ 300,927.37</u>	<u>\$ 51,015.98</u>	<u>\$ 249,911.39</u>

Analysis of Balance December 31, 2013:

	<u>Ref.</u>		
Unencumbered	D	\$ 251,736.20	
Encumbered	D	<u>49,191.17</u>	
		<u>\$ 300,927.37</u>	
Cash Disbursed			\$ 50,275.57
Accounts Payable			<u>740.41</u>
			<u>\$ 51,015.98</u>

**COUNTY OF SUSSEX**  
**2014**  
**COUNTY LIBRARY FUND**

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

	<u>Ref.</u>	
Balance December 31, 2013	E	\$ 2,020,877.43
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,333,620.58	
Deferred Revenue - State Per Capita Aid	45,039.00	
Petty Cash Returned	50.00	
2014 Appropriation Refunds	30,851.47	
Reserve for 2014 Levy Overbill	645,397.00	
Nonbudget Revenue	<u>143,028.25</u>	
		<u>5,197,986.30</u>
		<u>7,218,863.73</u>
Decreased by Cash Disbursements:		
2014 Budget Appropriations	4,480,829.60	
2013 Appropriation Reserves	246,012.22	
Accounts Payable	269,118.66	
Petty Cash Advanced	<u>50.00</u>	
		<u>4,996,010.48</u>
Balance December 31, 2014	E	<u><u>\$ 2,222,853.25</u></u>

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

	Balance Dec. 31, 2013	2014 Tax Levy	Prepaid Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2014
Andover Borough	\$ 4.04	\$ 23,340.34	\$ 3,468.55	\$ 179.20	\$ 26,812.93	\$ 179.20
Andover Township	45.22	216,481.57	32,250.70	206.37	248,777.49	206.37
Branchville Borough	3.78	42,802.26	6,372.76	190.86	49,178.80	190.86
Byram Township	672.74	301,592.27	44,850.70	492.93	347,115.71	492.93
Frankford Township	608.08	259,390.57	38,556.04	2,099.89	298,554.69	2,099.89
Franklin Borough	147.85	123,469.14	18,421.35	393.37	142,038.34	393.37
Fredon Township	91.92	138,322.65	20,572.21	188.14	158,986.78	188.14
Green Township	139.52	142,396.43	21,174.52	500.07	163,710.47	500.07
Hamburg Borough	427.14	79,502.99	11,890.62	488.66	91,820.75	488.66
Hampton Township	900.09	187,545.22	27,886.88	234.12	216,332.20	234.12
Hardyston Township	1,161.64	347,902.58	51,848.08	1,625.70	400,912.30	1,625.70
Hopatcong Borough	23.70	505,173.04	75,182.76	2,320.60	580,379.50	2,320.60
Lafayette Township	82.05	114,195.89	17,054.10	84.14	131,332.04	84.14
Montague Township	168.07	102,185.09	15,199.95	2,156.33	117,553.11	2,156.33
Town of Newton	119.29	191,616.16	28,605.99	155.07	220,341.44	155.07
Ogdensburg Borough	-	61,253.16	9,166.32	2.29	70,419.48	2.29
Sandyston Township	110.71	77,907.46	11,628.74	200.92	89,646.91	200.92
Stanhope Borough	169.94	100,866.91	15,010.97	220.30	116,047.82	220.30
Stillwater Township	238.88	133,594.56	19,867.61	92.00	153,701.05	92.00
Sussex Borough	22.49	37,010.58	5,544.64	27.10	42,577.71	27.10
Vernon Township	2,363.87	770,048.66	115,960.54	918.97	888,373.67	918.37
Walpack Township		1,070.24	159.04		1,229.28	
Wantage Township	1,130.95	367,197.23	54,723.93	261.96	423,175.11	138.96
	<u>\$ 8,631.97</u>	<u>\$ 4,324,865.00</u>	<u>\$ 645,397.00</u>	<u>\$ 13,038.99</u>	<u>\$ 4,979,017.58</u>	<u>\$ 12,915.38</u>

Ref. E

Added and Omitted Taxes Receivable \$ 8,631.97 \$ 12,915.38

2014 County Library Taxes	\$ 4,324,865.00
2013 Added & Omitted County Library Taxes	8,631.97
2014 Added & Omitted County Library Taxes	123.61
	<u>4,333,620.58</u>
Prepaid Tax Levy	<u>645,397.00</u>
	<u>\$ 4,979,017.58</u>

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014

	<u>Balance</u> <u>Dec. 31, 2013</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	\$ 90,450.95	\$ 90,450.95		\$ 90,450.95
Other Expenses	484,073.72	484,073.72	\$ 246,012.22	238,061.50
	<u>\$ 574,524.67</u>	<u>\$ 574,524.67</u>	<u>\$ 246,012.22</u>	<u>\$ 328,512.45</u>

Ref.Balance December 31, 2013:

Unencumbered	E	\$ 350,809.16
Encumbered	E	<u>223,715.51</u>
		<u>\$ 574,524.67</u>

**COUNTY OF SUSSEX**  
**2014**  
**COUNTY CLERK**

COUNTY OF SUSSEX  
COUNTY CLERK  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 441,190.46	\$ 556,167.05
Cash - Change Fund		350.00	350.00
Accounts Receivable - Fees		2,284.10	92.15
<u>TOTAL ASSETS</u>		<u>\$ 443,824.56</u>	<u>\$ 556,609.20</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 98,940.93	\$ 87,004.00
Fees - (P.L. 2001, Ch. 370)		45,244.95	63,639.60
Public Health Priority Funds		17,843.50	21,433.75
Interest		120.17	256.39
Due State of New Jersey:			
Realty Transfer Fees		229,822.10	321,479.95
Secretary of State		463.50	328.50
Overpayments		250.00	80.00
Reserve for Change Fund		350.00	350.00
Attorney Deposits		48,465.48	59,713.08
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 443,824.56</u>	<u>\$ 556,609.20</u>



COUNTY OF SUSSEX  
COUNTY CLERK  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2013	G	\$ 556,167.05
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 1,144,727.87
Fees - County Clerk (P.L. 2001, Ch. 370)		472,033.40
Fees - Public Health Priority Funds		216,120.75
Interest		120.17
Overpayments		10,103.25
Fees Due State:		
Secretary of State		3,366.00
State Realty Transfer Fees		3,159,323.44
		5,005,794.88
		5,561,961.93
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,132,790.94
Fees - County Clerk (P.L. 2001, Ch. 370)		490,428.05
Fees - Public Health Priority Funds:		
Health Fund		219,711.00
Interest		256.39
Attorney Deposits		13,439.55
Overpayments		9,933.25
Paid State:		
Secretary of State		3,231.00
State Realty Transfer Fees		3,250,981.29
		5,120,771.47
Balance December 31, 2014	G	\$ 441,190.46

**COUNTY OF SUSSEX**  
**2014**  
**PLANNING BOARD**

COUNTY OF SUSSEX  
PLANNING BOARD  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	\$ 907.50	\$ 1,385.00
<u>TOTAL ASSETS</u>		<u>\$ 907.50</u>	<u>\$ 1,385.00</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ 907.50	\$ 1,385.00
<u>TOTAL LIABILITIES</u>		<u>\$ 907.50</u>	<u>\$ 1,385.00</u>

COUNTY OF SUSSEX  
PLANNING BOARD  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2013	H	\$ 1,385.00
Increased by:		
Fees Collected		<u>8,007.50</u>
		9,392.50
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue		<u>8,485.00</u>
Balance December 31, 2014	H	<u>\$ 907.50</u>

**COUNTY OF SUSSEX**  
**2014**  
**PUBLIC HEALTH NURSING**

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	<u>\$ 9.77</u>	<u>\$ 1,219.50</u>
<u>TOTAL ASSETS</u>		<u>\$ 9.77</u>	<u>\$ 1,219.50</u>
 <u>RESERVES</u>			
Due to County Treasurer		<u>\$ 9.77</u>	<u>\$ 1,219.50</u>
<u>TOTAL RESERVES</u>		<u>\$ 9.77</u>	<u>\$ 1,219.50</u>

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2013	I	\$ 1,219.50
Increased by:		
Medicare Reimbursement for Various Clinics		\$ 25,284.40
Interest		<u>3.09</u>
		<u>25,287.49</u>
		<u>26,506.99</u>
Decreased by:		
Paid to County Treasurer - Health Fund		<u>26,497.22</u>
Balance December 31, 2014	I	<u><u>\$ 9.77</u></u>

**COUNTY OF SUSSEX**  
**2014**  
**COUNTY SHERIFF**



COUNTY OF SUSSEX  
SHERIFF  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 570,713.42	\$ 427,626.76
Accounts Receivable		261.38	261.38
<u>TOTAL ASSETS</u>		<u>\$ 570,974.80</u>	<u>\$ 427,888.14</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 24,587.64	\$ 7,900.30
Fees - (P.L. 2001, Ch. 370)		12,666.81	4,070.72
Fees - Sheriff's Trust Account		1,656.00	678.00
Attorneys' Fees		679.66	2,116.07
Reserve for Court Orders		489,679.67	413,123.05
Unallocated		41,705.02	
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 570,974.80</u>	<u>\$ 427,888.14</u>

COUNTY OF SUSSEX  
SHERIFF  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2013	J	\$ 427,626.76
Increased by:		
Due to County Treasurer:		
Fees		\$ 208,851.86
Fees - (P.L. 2001, Ch. 370)		94,865.44
Fees - County Sheriff Trust Account		15,753.55
MRNA - Void Outstanding Checks		27,022.96
Attorney's Fees and Court Orders		2,169,267.96
Petty Cash		1,000.00
		2,516,761.77
		2,944,388.53
Decreased by:		
Paid to County Treasurer:		
Fees		192,164.52
Fees - (P.L. 2001, Ch. 370)		86,269.35
Fees - Trust Account		14,775.55
MRNA - Void Outstanding Checks		27,022.96
Attorney's Fees and Court Orders		2,052,442.73
Petty Cash		1,000.00
		2,373,675.11
Balance December 31, 2014	J	\$ 570,713.42

**COUNTY OF SUSSEX**  
**2014**  
**COUNTY SURROGATE**

COUNTY OF SUSSEX  
COUNTY SURROGATE  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2014	2013
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 6,352,699.97	\$ 6,212,154.08
Investments - Guardianship Accounts		501,533.27	397,209.39
	K-1	6,854,233.24	6,609,363.47
Surrogate's Account	K-1	15,047.52	16,006.31
Change Fund		200.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 6,869,480.76</u>	<u>\$ 6,625,469.78</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 6,854,233.24	\$ 6,609,363.47
Due to County Treasurer:			
Fees		6,931.16	6,558.61
Fees - (P.L. 2001, Ch. 370)		3,970.00	4,265.00
Fees - Surrogate Trust Account		954.00	988.00
Due Secretary of State		63.80	67.14
Attorneys' Deposits		3,128.56	4,127.56
Reserve for Change Fund		200.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 6,869,480.76</u>	<u>\$ 6,625,469.78</u>

COUNTY OF SUSSEX  
COUNTY SURROGATE  
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2013	K	\$ 16,006.31	\$ 6,609,363.47
Increased by Receipts:			
Due to County Treasurer:			
Fees		92,309.23	
Fees - (P.L. 2001, Ch. 370)		61,946.86	
Fees - Surrogate Trust Account		12,128.00	
Secretary of State Fees		146.81	
Attorney Deposits		9,850.00	
Deposits Pursuant to Court Orders			4,698,552.78
Interest			98,829.34
		<u>176,380.90</u>	<u>4,797,382.12</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		91,936.68	
Fees - (P.L. 2001, Ch. 370)		62,241.86	
Fees - Surrogate Trust Account		12,162.00	
Attorneys' Deposits		10,849.00	
Secretary of State		150.15	
Payments in Accordance with Court Orders			4,552,512.35
		<u>177,339.69</u>	<u>4,552,512.35</u>
Balance December 31, 2014	K	<u>\$ 15,047.52</u>	<u>\$ 6,854,233.24</u>

**COUNTY OF SUSSEX**  
**2014**  
**BOARD OF TAXATION**

COUNTY OF SUSSEX  
BOARD OF TAXATION  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	\$ 69.57	\$ 64.99
<u>TOTAL ASSETS</u>		<u>\$ 69.57</u>	<u>\$ 64.99</u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 56.40	\$ 48.45
Reserve for Tax Appeal Filing Fees		13.17	16.54
<u>TOTAL RESERVES</u>		<u>\$ 69.57</u>	<u>\$ 64.99</u>

COUNTY OF SUSSEX  
BOARD OF TAXATION  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2013	L	\$ 64.99
Increased by:		
Tax Appeal Filing Fees		\$ 24,595.00
Copy Fees		26.93
Interest- Due County Treasurer		7.95
		24,629.88
		24,694.87
Decreased by:		
Paid to County Treasurer - Trust Funds		24,595.00
Paid to County Treasurer - Nonbudget Revenue/Refunds		30.30
		24,625.30
Balance December 31, 2014	L	\$ 69.57



**COUNTY OF SUSSEX**

**2014**

**COUNTY JAIL**

COUNTY OF SUSSEX  
COUNTY JAIL  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	M-1	\$ 82,656.44	\$ 53,255.76
Inmate Interest Account	M-1	3,200.00	2,000.00
Work Release Program	M-1	1,156.00	1,156.00
Sheriff's Labor Assistance Program	M-1	8,033.00	1,795.00
Inmate Processing Fees Account	M-1	2,781.78	2,053.13
<u>TOTAL ASSETS</u>		<u>\$ 97,827.22</u>	<u>\$ 60,259.89</u>
<u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Inmate Processing Fees		\$ 2,681.78	\$ 1,953.13
Due to County Treasurer - Other Miscellaneous Fees		555.73	401.55
Accounts Payable		282.00	
Reserve for Inmate Trust		47,890.35	40,046.65
Reserve for Recreational Purchases			
for Inmates		37,128.36	14,807.56
Reserve for Work Release Program		1,156.00	1,156.00
Reserve for Sheriff's Labor Assistance			
Program		8,033.00	1,795.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 97,827.22</u>	<u>\$ 60,259.89</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, 2013	M	\$ -0-	\$ 53,255.76	\$ 2,000.00	\$ 1,156.00	\$ 1,795.00	\$ 2,053.13
Increased by Receipts:							
Bail Received		1,149.00					
Sheriff's Labor Assistance Program Fees						13,238.00	
Inmate Processing Fee Account							25,911.59
Inmate Deposits and Miscellaneous Profits from Commissary Sales due Inmate Interest Account			161,206.05				
Interest Earned - Due Inmate Interest			33,872.18				
Social Security Insurance Collected			21.17				
Interest, Profits and Miscellaneous				7,200.00			
		<u>1,149.00</u>	<u>195,099.40</u>	<u>18,249.13</u>	<u>                    </u>	<u>31,084.58</u>	<u>25,911.59</u>
				<u>25,449.13</u>	<u>                    </u>	<u>44,322.58</u>	<u>                    </u>
Decreased by Disbursements:							
Bail Disbursed		1,149.00					
Returned to Inmates/Inmate Purchases			147,449.59				
Profits from Commissary Sales Turned Over to Inmate Interest Account			18,249.13				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue							25,182.94
Turned over to County Treasurer - Other Trust Funds				24,249.13		38,084.58	
		<u>1,149.00</u>	<u>165,698.72</u>	<u>24,249.13</u>	<u>                    </u>	<u>38,084.58</u>	<u>25,182.94</u>
Balance December 31, 2014	M	\$ -0-	\$ 82,656.44	\$ 3,200.00	\$ 1,156.00	\$ 8,033.00	\$ 2,781.78

**COUNTY OF SUSSEX**  
**2014**  
**DEPARTMENT OF ENVIRONMENTAL AND**  
**PUBLIC HEALTH SERVICES**

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

	Ref.	December 31,	
		<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	N-1	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>TOTAL ASSETS</u>		<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>
 <u>LIABILITIES</u>			
Due to County Treasurer		<u>\$ -0-</u>	<u>\$ -0-</u>
<u>TOTAL LIABILITIES</u>		<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

COUNTY OF SUSSEX  
DEPARTMENT OF ENVIRONMENTAL AND PUBLIC HEALTH SERVICES  
SCHEDULE OF CASH

	<u>Ref:</u>		
Balance December 31, 2013	N	\$	-0-
Increased by:			
Cash Receipts			<u>153,084.67</u>
			153,084.67
Decreased by:			
Paid to County Treasurer - Health Fund			<u>153,084.67</u>
Balance December 31, 2014	N	\$	<u><u>-0-</u></u>

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2014

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/Program Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</b>								
Passed Through New Jersey Dept. of Health and Senior Services:								
Aging Cluster:								
Title III B	93.044	13-100-046-4144-262-J004-6110-13B	\$ 156,454.00		01/01/13	12/31/14	\$ 283.14	\$ 153,356.40
Title III B	93.044	14-100-046-4144-262-J004-6110-13B	156,898.00	\$ 78,227.00	01/01/14	12/31/15	145,715.72	145,715.72
			313,352.00	78,227.00			145,998.86	299,072.12
Title III C-1	93.045	14-100-046-4144-061-J004-6110-13C1	115,278.00	66,566.00	01/01/13	12/31/14	114,772.01	114,772.01
Title III C-2	93.045	14-100-046-4144-061-J004-6110-13C2	80,133.00	28,964.00	01/01/14	12/31/15	62,022.00	62,022.00
			195,411.00	95,530.00			176,794.01	176,794.01
Nutrition Services Incentive Program:								
2012	93.053	12-100-046-4144-049-6110-12IP	27,767.00		01/01/12	12/31/13		27,713.00
2013	93.053	14-100-046-4144-049-6110-13IP	31,787.00	8,985.00	01/01/14	12/31/14	31,787.00	31,787.00
			59,554.00	8,985.00			31,787.00	59,500.00
Total Aging Cluster			568,317.00	182,742.00			354,579.87	535,366.13
Title III D	93.043	13-100-046-4144-265-J004-6110-12D	20,234.00		01/01/13	12/31/14	212.42	17,718.38
Title III D	93.043	14-100-046-4144-265-J004-6110-12D	20,441.00	8,950.00	01/01/14	12/31/15	19,723.71	19,723.71
			40,675.00	8,950.00			19,936.13	37,442.09
Title III E	93.052	13-100-046-4144-331-1004-6110-13E	42,312.00		01/01/13	12/31/14	382.00	14,461.67
Title III E	93.052	14-100-046-4144-331-1004-6110-13E	71,045.00	19,951.00	01/01/14	12/31/15	45,279.64	45,279.64
			113,357.00	19,951.00			45,661.64	59,741.31
Medicaid Match	93.778	14-100-046-4144-244-1004-6110-5753	4,188.00	4,188.00	01/01/14	12/31/15	4,187.38	4,187.38
Total Area Plan Grant			206,838.00	33,089.00			69,785.15	149,764.31
Empowering Older Adults and Adults with Disabilities Through Chronic Disease Self-Management:								
2014	93.734	100-046-4141-396-J004-6110	12,000.00	12,000.00	01/01/14	12/31/15	11,994.18	11,994.18
			12,000.00	12,000.00			11,994.18	11,994.18
TANF Cluster:								
Social Services for the Homeless #SH13019-SHRAP	93.558	100-054-7550-489-LLLL-6130	108,000.00		01/01/13	12/31/14	26,999.80	26,999.80
			108,000.00				26,999.80	26,999.80
Total TANF Cluster			108,000.00				26,999.80	60,659.42
Hurricane Sandy Relief Cluster:								
Residential Maintenance Relief	93.095	N/A	25,818.00		01/01/13	12/31/15	24,823.00	24,823.00
			25,818.00				24,823.00	24,823.00
Medicare Enrollment Assistance Program	93.071	N/A	40,000.00	20,000.00	01/01/14	12/31/15	39,989.58	39,989.58



COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/Program Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>								
Passed Through New Jersey Dept. of Health and Senior Services:								
Hospital Preparedness Program (HPP) and Public Health Emergency								
Preparedness (PHEP) Aligned Cooperative Agreements								
Emergency Preparedness for Metropolitan	93.074	100-046-4L10-360-6120	\$ 629,254.00	\$ 250,058.00	08/31/13	08/31/15	\$ 169,600.74	\$ 595,072.53
Emergency Bioterrorism Preparedness		100-046-4L10-360-6120	264,048.00	51,034.00	08/31/14	08/31/16	122,532.50	122,532.50
			<u>893,302.00</u>	<u>301,092.00</u>			<u>292,133.24</u>	<u>717,605.03</u>
National Association of County and City Health Officials (NACCHO) Medical Reserve Corps:								
2010	93.008	N/A	5,000.00		01/01/10	12/31/14	140.67	744.74
2011	93.008	N/A	5,000.00		01/01/11	12/31/14	1,352.00	4,208.10
2013	93.008	N/A	4,000.00		01/01/13	12/31/14	2,412.62	2,412.62
2014	93.008	N/A	3,500.00	3,500.00	01/01/14	12/31/15	553.52	553.52
			<u>17,500.00</u>	<u>3,500.00</u>			<u>4,458.81</u>	<u>7,918.98</u>
Counseling on Health Insurance for Medicare Enrollees - Accreditation Support Initiative	93.324	ASI-2013-121204	18,500.00	18,500.00	01/01/13	12/31/14	18,109.04	18,109.04
<b>TOTAL DEPT. OF HEALTH &amp; HUMAN SERVICES</b>			<u>1,891,091.00</u>	<u>570,923.00</u>			<u>842,872.67</u>	<u>1,566,229.67</u>
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through New Jersey Dept. of Law & Public Safety:								
Division of Criminal Justice:								
JAG Program Cluster:								
Local Law Enforcement Block Grant - Megan's Law:								
Sex Offender Internet Registry(JAG1-20-07)								
JAG 1-22-11	16.738	100-066-1020-364-6010	3,746.00	3,746.00	02/01/14	02/01/15	3,746.00	3,746.00
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:								
2013/2014 JAG 1-19-TF-12								
Total JAG Program Cluster	16.738	10-100-066-1020-421	44,705.00	2,613.34	02/01/13	02/01/14	36,171.65	44,705.00
			<u>48,451.00</u>	<u>6,359.34</u>			<u>39,917.65</u>	<u>48,451.00</u>
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through New Jersey Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Domestic Violence Victim Assistance:								
2013 VOCA	16.575	100-066-1020-142-6010	94,977.00	94,212.72	04/01/13	03/31/14	24,549.19	94,977.00
2014 VOCA	16.575	100-066-1020-142-6010	98,682.00		04/01/14	03/31/15	49,593.51	49,593.51
			<u>193,659.00</u>	<u>94,212.72</u>			<u>74,142.70</u>	<u>144,570.51</u>
Victim & Witness Advocacy Fund (VWAF) Supplemental:								
2013#VWAFPS3-19								
	16.544	100-066-1020-093-6110	9,628.00	4,644.05	01/01/13	12/31/14	9,628.00	9,628.00
			<u>9,628.00</u>	<u>4,644.05</u>			<u>9,628.00</u>	<u>9,628.00</u>
Sexual Assault Nurse Examiner:								
VS-39-13	16.575	100-066-1020-142-6010	54,925.00	19,048.99	10/01/13	09/30/14		54,925.00
VS-39-14	16.575	100-066-1020-142-6010	56,825.00	47,439.22	10/01/14	09/30/15	55,455.55	55,455.55
			<u>111,750.00</u>	<u>66,488.21</u>			<u>55,455.55</u>	<u>110,380.55</u>
Violence Against Women Act								
	16.588	11VAWA-87	9,060.00	9,060.00	02/01/13	03/31/14	741.90	9,060.00
Violence Against Women Act	16.588	11VAWA-87	8,155.00		02/01/14	03/31/15	7,577.18	7,577.18
			<u>17,215.00</u>	<u>9,060.00</u>			<u>8,319.08</u>	<u>16,637.18</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/Program Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF JUSTICE:</u>								
Juvenile Accountability Incentive Block Grant:								
JAIBG (2013)	16.523	100-066-1500-121-6010	\$ 3,948.00	\$ 3,948.00	01/01/13	12/31/14		\$ 3,948.00
JAIBG (2014)	16.523	100-066-1500-121-6010	2,996.00	2,996.00	01/01/14	12/31/14	\$ 2,996.00	2,996.00
			<u>6,944.00</u>	<u>6,944.00</u>			<u>2,996.00</u>	<u>6,944.00</u>
Community Oriented Policing Services (COPS):								
2009CKWX0562 Law Enforcement Technology	16.710	N/A	950,000.00		03/11/09	06/30/15	380,981.01	879,253.57
2010CKWX0531 Law Enforcement Technology	16.710	N/A	1,000,000.00		12/06/09	06/30/15	26,244.00	981,200.00
			<u>1,950,000.00</u>				<u>407,225.01</u>	<u>1,860,453.57</u>
TOTAL DEPT. OF JUSTICE			<u>2,337,647.00</u>	<u>187,708.32</u>			<u>597,683.99</u>	<u>2,197,064.81</u>
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Highway Planning and Construction Cluster:								
Passed Through New Jersey Department of Transportation:								
Allocation of Interest Earned on State Aid:								
Highway Projects County Aid	20.205	480-078-6320-TCAP-6010	388,000.00	388,000.00	01/01/14	12/31/14	388,000.00	388,000.00
Local Bridges, Future Needs-Bridge E-07 IA	20.205	480-078-6320-AK5-6010	600,000.00	450,000.00	08/30/13	12/31/15		600,000.00
Local Bridges, Future Needs-Bridge V-39 IA	20.205	480-078-6320-AK5-6010	400,000.00	300,000.00	11/2/12	12/31/15	400,000.00	400,000.00
			<u>1,000,000.00</u>	<u>750,000.00</u>			<u>400,000.00</u>	<u>1,000,000.00</u>
North Jersey Transportation Planning Authority:								
FHWA High Risk Rural Road Program:								
2010 - CR565 & CR628 - STP-C00S(064)	20.205	N/A	422,000.00	110,611.70	06/29/11	12/31/14		265,883.50
Total Highway Planning and Construction Cluster			<u>1,810,000.00</u>	<u>1,248,611.70</u>			<u>788,000.00</u>	<u>1,653,883.50</u>
Passed thru New Jersey Dept. of Law & Public Safety:								
Drive Sober or Get Pulled Over (2014)	20.616	100-066-1160-057-6010	4,400.00	4,400.00	8/19/13	12/31/14	4,400.00	4,400.00
			<u>4,400.00</u>	<u>4,400.00</u>			<u>4,400.00</u>	<u>4,400.00</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/Program Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Transit Services Programs Cluster								
Passed Through North Jersey Transportation Planning Authority:								
Job Access: Reverse Commute								
2013 (Round 12)	20.516	N/A	\$ 110,000.00	\$ 90.87	01/01/14	12/31/14		\$ 110,000.00
2014 (Round 13)	20.516	N/A	110,000.00	109,019.52	01/01/14	12/31/14	\$ 102,786.22	110,000.00
2015 (Round 14)	20.516	N/A	210,000.00		01/01/14	12/31/15	46,258.67	46,258.67
			<u>430,000.00</u>	<u>109,110.39</u>			<u>149,044.89</u>	<u>266,258.67</u>
New Freedom FY10	20.516	N/A	150,000.00	13,839.99	01/01/12	06/30/14		150,000.00
New Freedom FY11	20.516	N/A	150,000.00	87,512.49	01/01/13	06/30/15	103,207.84	115,806.62
			<u>300,000.00</u>	<u>101,352.48</u>			<u>103,207.84</u>	<u>265,806.62</u>
Total Transit Services Programs Cluster			<u>730,000.00</u>	<u>210,462.87</u>			<u>252,252.73</u>	<u>536,465.29</u>
Passed Through New Jersey Transit Corporation:								
Federal Transit Authority - Section 5311 Grants:								
Operating & Nonoperating:								
2013/2014	20.509	Vendor #04270	680,740.00	680,740.00	07/01/13	06/30/14	413,994.38	680,740.00
2014/2015	20.509	Vendor #04270	708,564.00		07/01/14	06/30/15	379,991.10	379,991.10
			<u>1,389,304.00</u>	<u>680,740.00</u>			<u>793,985.48</u>	<u>1,060,731.10</u>
TOTAL DEPT. OF TRANSPORTATION			<u>3,933,704.00</u>	<u>2,144,214.57</u>			<u>1,838,638.21</u>	<u>3,255,479.89</u>
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
Pass Through New Jersey Department of Community Affairs:								
Economic Development Initiative:								
Small Cities Program - 2013	14.228	100-022-8020-078-6120	400,000.00	238,386.00	03/01/13	03/31/15	400,000.00	400,000.00
Small Cities Program - 2014	14.228	100-022-8020-078-6120	400,000.00		03/01/14	03/31/16		
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			<u>800,000.00</u>	<u>238,386.00</u>			<u>400,000.00</u>	<u>400,000.00</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>								
Pass Through New Jersey Department of Law and Public Safety:								
State Homeland Security Grant Program - FY10	97.067	100-066-1200-893-6131	408,046.17		07/01/10	06/30/14		384,986.39
State Homeland Security Grant Program - FY11	97.067	100-066-1200-893-6131	258,639.52	119,803.56	07/01/11	06/30/14	20,486.36	224,498.47
State Homeland Security Emergency Mgmt. Performance:								
2013	97.067	100-066-1200-893-6131	136,705.80	102,023.90	07/01/12	06/30/14		136,705.80
2013	97.067	100-066-1200-893-6131	275,672.34	21,153.00	07/01/13	06/30/15	232,892.00	232,892.00
2014	97.067	100-066-1200-893-6131	100,000.00		07/01/14	06/30/16	1,000.00	1,000.00
			<u>771,017.66</u>	<u>242,980.46</u>			<u>254,378.36</u>	<u>595,096.27</u>
Disaster Grants - Public Assistance (FEMA):								
Hurricane Irene	97.036	N/A	286,969.30	286,969.30	08/31/11	02/28/13	286,969.30 *	286,969.30
Hurricane Sandy	97.036	N/A	25,033.18	25,033.18	10/30/12	04/30/14	25,033.18 *	25,033.18
			<u>312,002.48</u>	<u>312,002.48</u>			<u>312,002.48</u>	<u>312,002.48</u>
Division of State Police:								
Multi-Jurisdictional Hazard Mitigation Plan Update:								
FEMA Project #HMGP-DR-4086-013	97.036	N/A	150,000.00		01/01/14	12/31/14	141,540.00	141,540.00
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>1,233,020.14</u>	<u>554,982.94</u>			<u>707,920.84</u>	<u>1,048,638.75</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/Program Number	Grant Award	Current Year Grant Receipts	Grant Period From To	Current Year Grant Expenditures	Cumulative Expenditures
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 10,195,462.14</u>	<u>\$ 3,696,214.83</u>		<u>\$ 4,387,115.71</u>	<u>\$ 8,067,413.12</u>

N/A - Not Available/Not Applicable

\* - Expended in 2013

Analysis of Receipts:

Current Fund:

Federal Grants Receivable	\$ 2,634,212.35
Miscellaneous Revenue Not Anticipated	49,364.04
General Capital Fund:	
New Jersey Department of Transportation	750,000.00
FEMA - Hurricane Irene	262,638.44
Total	<u>\$ 3,696,214.83</u>

Analysis of Expenditures:

Current Fund:

Paid	\$ 2,900,357.32
Encumbered	774,755.91
Miscellaneous Revenue Not Anticipated	49,364.04
	<u>3,724,477.27</u>
General Capital:	
New Jersey Department of Transportation	400,000.00
FEMA - Hurricane Irene	262,638.44
	<u>662,638.44</u>
Total	<u>\$ 4,387,115.71</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2014

State Funding Department	State Grant Account #/ Program #	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 Services to Handicapped Children:								
	#DFHS13CSE004	491-046-4572-	\$ 85,692.00	\$ 85,692.00	07/01/13	06/30/14	\$ 38,791.34	\$ 81,019.02
	#DFHS14CSE012	011-6140	86,587.00	15,616.00	07/01/14	06/30/15	34,602.19	34,602.19
			<u>172,279.00</u>	<u>101,308.00</u>			<u>73,393.53</u>	<u>115,621.21</u>
County Comprehensive Alcoholism and Drug Services:								
	#12-541-ADA-C-0		290,799.00	16,861.00	01/01/12	12/31/12		290,799.00
	#13-541-ADA-C-0	760-054-4219-	293,708.00	147,865.00	01/01/13	12/31/13		293,687.64
	#14-541-ADA-C-0	162-6110	325,573.00	250,864.00	01/01/14	12/31/14	325,235.56	325,235.56
			<u>910,080.00</u>	<u>415,590.00</u>			<u>325,235.56</u>	<u>909,722.20</u>
Right-to-Know Act:								
	#11-2241-RTK-00	100-046-4771-	9,380.00	9,380.00	07/01/13	06/30/14	9,380.00	9,380.00
	#11-2241-RTK-00	105-6110	9,380.00		07/01/14	06/30/15	4,683.84	4,683.84
			<u>18,760.00</u>	<u>9,380.00</u>			<u>14,063.84</u>	<u>14,063.84</u>
Office on Aging - Sussex County Area Plan Grant:								
State Aid Reimbursement:								
	2014	100-046-4144- 227-6110	58,000.00	58,000.00	01/01/14	12/31/14	57,991.82	57,991.82
			<u>58,000.00</u>	<u>58,000.00</u>			<u>57,991.82</u>	<u>57,991.82</u>
State Matching Funds:								
	2013	100-046-4144-	33,022.00		01/01/13	12/31/14	81.00	27,720.00
	2014	228-6010	37,861.00	15,659.00	01/01/14	12/31/15	32,428.00	32,428.00
			<u>70,883.00</u>	<u>15,659.00</u>			<u>32,509.00</u>	<u>60,148.00</u>
Weekend/Home Delivered Meals:								
	2014	491-046-4144- 080-6110	13,000.00	7,129.00	01/01/14	12/31/14	13,000.00	13,000.00
			<u>13,000.00</u>	<u>7,129.00</u>			<u>13,000.00</u>	<u>13,000.00</u>
Social Services Block Grant:								
	2013	100-046-4110-	13,192.00		01/01/13	12/31/13		13,191.40
	2014	248-6110	13,145.00	5,214.00	01/01/14	12/31/14	13,144.59	13,144.59
			<u>26,337.00</u>	<u>5,214.00</u>			<u>13,144.59</u>	<u>26,335.99</u>
Safe Housing & Transportation Program:								
	2014	491-046-4144 077-6110	11,283.00	5,632.00	01/01/14	12/31/14	11,282.42	11,282.42
			<u>11,283.00</u>	<u>5,632.00</u>			<u>11,282.42</u>	<u>11,282.42</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2014

State Funding Department	State Grant Account #/ Program #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Cost of Living Allowance (COLA):							
2013	491-046-4144	\$ 53,100.00	\$ 24,032.00	01/01/13	12/31/14	\$ 50.00	\$ 52,252.00
2014	077-6110	52,079.00	26,951.00	01/01/14	12/31/15	52,079.00	52,079.00
		<u>105,179.00</u>	<u>50,983.00</u>			<u>52,129.00</u>	<u>104,331.00</u>
Home Delivered Meals:							
2014	100-046-4144-	19,486.00	13,872.00	01/01/14	12/31/14	19,486.00	19,486.00
	227-6110	<u>19,486.00</u>	<u>13,872.00</u>			<u>19,486.00</u>	<u>19,486.00</u>
Care Coordination - State Match:							
2014	100-046-4144-	23,810.00	11,907.00	01/01/14	12/31/15	23,788.51	23,788.51
	228-6110	<u>23,810.00</u>	<u>11,907.00</u>			<u>23,788.51</u>	<u>23,788.51</u>
Adult Protective Services for Vulnerable Adults:							
2012		73,632.00	10,329.00	01/01/12	12/31/14		73,632.00
2014	100-046-4144-	74,903.00	35,364.00	01/01/14	12/31/16	74,903.00	74,903.00
	226-6110	<u>148,535.00</u>	<u>45,693.00</u>			<u>74,903.00</u>	<u>148,535.00</u>
Senior Health Insurance Program:							
2013	100-046-4144-	29,000.00	11,600.00	04/01/13	03/31/14	14,572.16	29,000.00
2014	056-6110	23,500.00	18,500.00	04/01/14	03/31/15	18,487.12	18,487.12
		<u>52,500.00</u>	<u>30,100.00</u>			<u>33,059.28</u>	<u>47,487.12</u>
Senior Farmers' Market Nutrition Program							
	N/A	500.00	500.00	06/01/14	09/30/14	498.98	498.98
		<u>500.00</u>	<u>500.00</u>			<u>498.98</u>	<u>498.98</u>
NJ Comprehensive Cancer Control Plan:							
2012	100-046-4753-	132,763.00		07/01/12	06/30/15	113.47	132,215.34
2013	434-6140	130,800.00	130,788.00	07/01/13	06/30/14	43,308.03	130,787.62
2014		130,800.00		07/01/14	06/30/15	93,256.70	93,256.00
		<u>394,363.00</u>	<u>130,788.00</u>			<u>136,678.20</u>	<u>356,258.96</u>
NJ Comprehensive Education & Early Detection							
2013/14 #DFHS14CED016	N/A	223,500.00	107,079.00	07/01/13	06/30/15		144,194.25
2013/14 #DFHS14CED016	N/A	223,500.00		07/01/14	06/30/15	180,398.95	180,398.95
		<u>447,000.00</u>	<u>107,079.00</u>			<u>180,398.95</u>	<u>324,593.20</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		<u>2,471,995.00</u>	<u>1,008,834.00</u>			<u>1,061,562.68</u>	<u>2,233,144.25</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014

State Funding Department	State Grant Account #/ Program #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Human Services Advisory Council/Child Abuse/Missing Children:							
#13ALUN	100-016-1610-	\$ 63,836.00		01/01/13	12/31/14	\$ 20.00	\$ 63,835.59
#14ALUN	023-6130	63,836.00	\$ 63,836.00	01/01/14	12/31/15	51,904.39	51,904.39
		<u>127,672.00</u>	<u>63,836.00</u>			<u>51,924.39</u>	<u>115,739.98</u>
Youth Incentive Program:							
#14BDUN	100-016-1610-	36,874.00	36,874.00	01/01/14	12/31/15	36,473.76	36,473.76
	023-6130	<u>36,874.00</u>	<u>36,874.00</u>			<u>36,473.76</u>	<u>36,473.76</u>
Division of Disability Services:							
Personal Assistance Services Program (PASP):							
#14AVWN	100-054-1014-	12,400.90	12,400.90	01/01/14	12/31/15	11,479.20	11,479.20
	005-6130	<u>12,400.90</u>	<u>12,400.90</u>			<u>11,479.20</u>	<u>11,479.20</u>
County Mental Health Board							
	N/A	9,000.00	9,000.00	01/01/14	12/31/15	9,000.00	9,000.00
	N/A	3,000.00	3,000.00	01/01/15	12/31/16	3,000.00	3,000.00
		<u>12,000.00</u>	<u>12,000.00</u>			<u>12,000.00</u>	<u>12,000.00</u>
Division of Family Development:							
Social Services for the Homeless:							
#SH13019	100-054-7550-	106,003.00		01/01/13	12/31/14		104,749.30
#SH14019	072-6030	95,393.00	22,542.00	01/01/14	12/31/15	95,393.00	95,393.00
#SH15019		172,695.00	138,575.00	01/01/15	12/31/16	164,472.00	164,472.00
		<u>374,091.00</u>	<u>161,117.00</u>			<u>259,865.00</u>	<u>364,614.30</u>
Workfirst New Jersey:							
Special Initiative, Transportation and TANF Initiative for Parents Contract:							
SFY2014	100-054-7550-	33,660.00	25,245.00	7/1/14	6/30/15		33,660.00
SFY2015	-424-6130	33,660.00		7/1/15	6/30/16	2,018.88	2,018.88
		<u>67,320.00</u>	<u>25,245.00</u>			<u>2,018.88</u>	<u>35,678.88</u>
Intoxicated Driver Resource Center:							
2014	N/A	92,705.00	92,705.00	01/01/14	12/31/15	92,693.24	92,693.24
2015	N/A	14,946.00	14,946.00	01/01/14	12/31/15		
		<u>107,651.00</u>	<u>107,651.00</u>			<u>92,693.24</u>	<u>92,693.24</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>738,008.90</u>	<u>419,123.90</u>			<u>466,454.47</u>	<u>668,679.36</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014

State Funding Department	State Grant Account #/ Program #	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	\$ 541,753.03 470,000.00	\$ 187,833.66 162,524.87	01/01/13 01/01/14	12/31/14 12/31/15	\$ 2,043.26 285,100.09	\$ 454,826.96 285,100.09
TOTAL NJ TRANSIT CORPORATION		1,011,753.03	350,358.53			287,143.35	739,927.05
<u>NJ DEPARTMENT OF EDUCATION:</u>							
Debt Service - Type I (Vo-Tech)	N/A	4,215.00	4,215.00	01/01/14	12/31/14	4,215.00	4,215.00
Debt Service - Type I (Vo-Tech)	N/A	57,853.00	57,853.00	01/01/15	12/31/15	57,853.00	57,853.00
TOTAL NJ DEPARTMENT OF EDUCATION		62,068.00	62,068.00			62,068.00	62,068.00
<u>NJ DEPARTMENT OF CORRECTIONS:</u>							
Purchase for Inmates Incarcerated in County Penal Facilities	N/A N/A	4,307.00 3,808.00	4,307.00 3,808.00	01/01/14 01/01/15	12/31/14 12/31/15	4,307.00 3,808.00	4,307.00 3,808.00
TOTAL NJ DEPARTMENT OF CORRECTIONS		8,115.00	8,115.00			8,115.00	8,115.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)	100-042-4840- 094-6110	117,170.00 129,000.00 40,720.00	75,020.05 175.00	01/01/13 01/01/14 01/01/15	12/31/14 12/31/15 12/31/16	7,610.21 123,999.54 40,720.00	114,358.45 123,999.54 40,720.00
		286,890.00	75,195.05			172,329.75	279,077.99
Clean Communities Program	765-042-4900- 005-6010	83,925.35 83,064.81 81,657.94 95,630.38 90,116.43	90,116.43	01/01/10 01/01/11 01/01/12 01/01/13 01/01/14	12/31/14 12/31/14 12/31/14 12/31/15 12/31/15	4,802.06 4,326.76 9,268.24 42,500.00 42,000.00	83,925.35 83,064.81 81,657.94 85,501.59 42,000.00
		434,394.91	90,116.43			102,897.06	376,149.69
Division of Watershed Management: Northwest Watershed Region Program Grant: Watershed and Strategic Growth Management Initiative	09-100-042-4801- 504-6110	100,000.00	13,787.69	12/31/09	12/31/15	13,737.15	91,614.69
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		845,849.91	179,099.17			288,963.96	748,010.27
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
Comprehensive Farmland Preservation Plan	N/A	30,000.00 30,000.00		01/01/13	12/31/14	1,400.00 1,400.00	1,400.00 1,400.00
TOTAL NJ DEPARTMENT OF AGRICULTURE		153,305.00				1,400.00	88,964.33
<u>NJ DEPARTMENT OF STATE:</u>							
Division of Travel & Tourism: FY2013 Cooperative Marketing	41-869-12435	2,480.00	620.00	01/01/13	12/31/14		620.00
TOTAL NJ DEPARTMENT OF STATE		2,480.00	620.00				620.00



COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2014

State Funding Department	State Grant Account #/ Program #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<b><u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u></b>							
Veterans Transportation Services:							
2013/2014	100-067-3610-	\$ 9,000.00		07/01/13	06/30/14	\$ 5,250.00	\$ 9,000.00
2014/2015	058-6130	9,000.00	\$ 9,000.00	07/01/14	06/30/15	2,250.00	2,250.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS		18,000.00	9,000.00			7,500.00	11,250.00
<b><u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u></b>							
County Prosecutor Insurance Fraud Reimbursement Program							
2013	100-066-1020-305-6110	110,555.00	17,520.40	01/01/13	12/31/14		110,555.00
2014		109,915.00	36,125.74	01/01/14	12/31/15	44,934.63	44,934.63
		220,470.00	53,646.14			44,934.63	155,489.63
Body Armor Replacement Fund							
Sheriff's Office - 2013	718-066-	11,183.02		01/01/13	12/31/15	1,745.79	10,215.92
Sheriff's Office - 2014	001-1020;	14,884.80		01/01/14	12/31/15	10,480.00	10,480.00
Sheriff's Office - 2015	718-066-	10,790.86	10,790.86	01/01/15	12/31/15		
Prosecutor's Office - 2014	001-1020	2,897.47		01/01/14	12/31/15	2,897.47	2,897.47
Prosecutor's Office - 2015		2,271.38	2,271.38	01/01/14	12/31/15		
		42,027.53	13,062.24			15,123.26	23,593.39
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2013	100-066-	373,777.00	205,668.76	01/01/13	12/31/14	22,143.00	335,920.00
2014	1500-007	363,206.00	189,107.35	01/01/14	12/31/14	302,429.09	302,429.09
		736,983.00	394,776.11			324,572.09	638,349.09
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		999,480.53	461,484.49			384,629.98	817,432.11
<b><u>NJ DEPARTMENT OF TRANSPORTATION:</u></b>							
Local Bridges, Future Needs-Bridge E-07 IA	572-078-6220-041-6010	2,335,126.03	2,335,126.03	1/1/14	12/31/14	934,811.61	2,335,126.03
TOTAL NJ DEPARTMENT OF TRANSPORTATION		2,335,126.03	2,335,126.03			934,811.61	2,335,126.03
<b><u>NJ DEPARTMENT OF THE TREASURY:</u></b>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
	100-082-C001-044-6010	202,452.00	81,165.08	07/01/13	06/30/14	6,848.95	199,825.69
		101,226.00	11,460.24	07/01/14	06/30/15	75,721.71	75,721.71
		210,366.00		07/01/15	06/30/16	164,908.23	164,908.23
		514,044.00	92,625.32			247,478.89	440,455.63
Higher Education Administration:							
P.L. 1971, c. 12 Debt Service							
	100-082-2155-016	1,226,824.25	1,226,824.25	01/01/14	12/31/14	1,226,824.24	1,226,824.24
		1,226,824.25	1,226,824.25			1,226,824.24	1,226,824.24
TOTAL NJ DEPARTMENT OF THE TREASURY		1,740,868.25	1,319,449.57			1,474,303.13	1,667,279.87

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014

State Funding Department	State Grant Account #/ Program #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF EDUCATION</u>							
Work First NJ TANF & GA/Food Stamps 2013/2014	N/A	\$ 50,000.00	\$ 50,000.00	01/01/13	12/31/14	\$ 50,000.00	\$ 50,000.00
		<u>50,000.00</u>	<u>50,000.00</u>			<u>50,000.00</u>	<u>50,000.00</u>
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)	5070-150- 510140-60	45,397.00	45,397.00	01/01/14	12/31/14	45,397.00	45,397.00
		<u>45,397.00</u>	<u>45,397.00</u>			<u>45,397.00</u>	<u>45,397.00</u>
TOTAL STATE AWARD EXPENDITURES		<u>\$ 11,160,846.65</u>	<u>\$ 6,248,675.69</u>			<u>\$ 5,072,349.18</u>	<u>\$ 9,768,747.54</u>

N/A - Not Available or Not Applicable

Analysis of Receipts

<u>Current Fund</u>	
Received	\$ 2,383,020.74
Miscellaneous Revenue Not Anticipated	20,115.00
Unappropriated Grant Reserves	176,124.67
	<u>2,579,260.41</u>
Higher Education Bonds	1,226,824.25
<u>General Capital Fund:</u>	
New Jersey Department of Transportation	2,335,126.03
Debt Service - Type I (Vo-Tech)	62,068.00
Library Fund	45,397.00
Total	<u>\$ 6,248,675.69</u>

Analysis of Expenditures

<u>Current Fund:</u>	
Paid	\$ 2,188,977.07
Encumbered	594,156.26
Miscellaneous Revenue Not Anticipated	20,115.00
	<u>2,803,248.33</u>
Higher Education Bonds	1,226,824.24
<u>General Capital Fund:</u>	
NJ Department of Transportation	934,811.61
Debt Service - Type I (Vo-Tech)	62,068.00
Library Fund	45,397.00
	<u>\$ 5,072,349.18</u>

COUNTY OF SUSSEX  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014

A. BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards (the “Schedules”) include the federal and state grant activity of the County of Sussex under programs of the federal and state governments for the year ended December 31, 2014. The information in these schedules is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations* and New Jersey's OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying schedules of expenditures of federal and state awards are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governmental Units*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through identifying numbers are presented where available.

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 federal and state Type A and B programs was \$300,000. The County qualified as a “low-risk” auditee under the provisions of section 530 of the federal Circular for federal and state programs.



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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*

Independent Auditor's Report

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

We have audited, 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, the financial statements - *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements and have issued our report thereon dated May 1, 2015. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

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

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

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

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

control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2014-01, that we consider to be a significant deficiency.

### **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*.

### **The County's Response to the Finding**

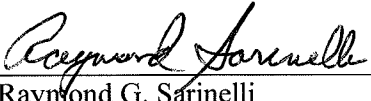
The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mt. Arlington, NJ  
May 1, 2015

NISIVOCCIA LLP

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



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Report on Compliance for Each Major Federal and State Program;  
 Report on Internal Control Over Compliance Required by OMB Circular A-133  
 and New Jersey OMB's Circular 04-04

Independent Auditors' Report

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

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

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2014. 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.

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$1,321,898 in federal and state awards which are not included on the schedules of expenditures of federal and state awards for the year ended December 31, 2014. Our audit, described below, did not include the operations of the Division of Social Services because the respective component unit engaged auditors to perform an audit in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey's OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2014.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJOMB 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

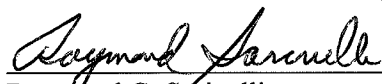
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and New Jersey OMB's Circular 04-04. Accordingly, this report is not suitable for any other purpose.

Mt. Arlington, NJ  
May 1, 2015

NISIVOCCIA LLP



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

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey.
- A significant deficiency was disclosed during the audit of the financial statements as reported in the *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*. No material weaknesses are reported.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no material weaknesses or significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by OMB Circular A-133 and New Jersey's OMB Circular 04-04*.
- The auditor's report on compliance for the major federal and state programs for the County expresses an unmodified opinion on all major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported in accordance with New Jersey's OMB Circular 04-04 or Section 510(a) of Federal OMB Circular A-133.
- The County's programs tested as major federal programs for the current fiscal year consisted of the following federal programs:

	<u>CFDA #</u>	<u>Grant Expenditures</u>
U.S. Department of Justice:		
Community Oriented Policing Services (COPS)	16.710	\$ 407,225.01
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
Allocation of Interest Earned on State Aid:		
Highways Projects - County Aid	20.205	388,000.00
Local Bridges - Future Needs	20.205	400,000.00
U.S. Department of Housing and Urban Development:		
Small Cities Program	14.228	400,000.00



COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014

Summary of Auditors' Results:

- The County's programs tested as major state programs for the current year consisted of the following state programs:

	State Grant Account #	Grant Expenditures
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	100-082-2155-016	\$ 1,226,824.24
County Comprehensive Alcoholism and Drug Services	14-541-ADA-C-024-6110	325,235.35

- The single audit threshold identified in Federal OMB Circular A-133 and New Jersey's OMB Circular 04-04 is \$500,000.
- The threshold used for distinguishing between both Type A and B programs was \$300,000.
- The County qualified as a "low-risk" auditee under the provisions of section 530 of the federal Circular for federal and state programs.

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

2014-01 In certain outside departments, the duties of collecting and recording of receipts and issuance of permits, licenses and/or other documents are performed by the same employee. 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. This is due, in part, to the limited number of personnel in certain County outside departments. 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

The County is aware of the finding and it has been evaluated; however, due to budgetary constraints no resolution can be made at this time.

Findings and Questioned Costs for Federal Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in section 510(a) of the federal Circular.

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for state awards as defined in section 510(a) of the federal Circular or NJ OMB 04-04.

COUNTY OF SUSSEX  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2014

The prior year finding with respect to segregation of duties with respect to certain County outside offices has not been resolved. This finding is included on the Schedule of Findings and Questioned Costs.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2014

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."

Effective January 1, 2011 and thereafter the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$17,500, and with a qualified purchasing agent the threshold may be up to \$36,000.

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.

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 accounting software systems under use that provide this accumulation. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. None were noted.

New Jersey Administrative Code Accounting Requirements

The Division of Local Government Services has established three (3) accounting requirements which are prescribed by the New Jersey Administrative Code. They are as follows:

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

The County is currently conforming to the above accounting requirements.

Appropriated Grant Reserves and Grants Receivable

The Schedules of Federal and State Appropriated Reserves and Federal and State Grant Receivables include balances from prior years. The County has made a great effort over the last couple of years to continually review grant balances and further action has been taken in 2015. Therefore, no formal recommendation is warranted.

County Departments

County Sheriff

Our review of the Sheriff's records indicated that the Sheriff's Office Trial Balance for the Writs and Execution and Summons Accounts differed with the bank reconciliation cash balance overall. The difference from 2013 to 2014 between the Trial Balance and the bank reconciliations did not change. We noted that during 2014 the Sheriff's Office made significant improvements as compared to the prior year, including bank reconciliations being prepared on a monthly basis and the correction of previous turnover errors which decreased the difference between book ledger balance and the computer system trial balance. However, there is still a remaining unallocated difference between the two that should be rectified.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

County Departments (Cont'd)

Department of Environmental and Public Health Services

During our review of the Department of Environmental and Public Health Service's records, we noted that pre-numbered receipts are not issued for all collections.

It is recommended that:

1. The Sheriff's Office resolve the unallocated difference between book ledger balance and computer system trial balance so that they have a reconciled Trial Balance for the Writs and Executions and Summons Accounts.
2. Department of Environmental and Public Health Services issue pre-numbered receipts for all collections.

Management's Response

The administration of the various departments, where applicable, will ensure that a reconciled Trial Balance is prepared and pre-numbered receipts are issued.

Single Audit

Community Oriented Policing Services

During our review, we noted that there were no reimbursement requests filed for expenses incurred in 2014. We also noted that the required listing of fixed assets acquired with grant funds was not prepared.

It is recommended that reimbursement requests be filed in a timely manner and the required listing of fixed assets acquired with grant funds is prepared.

Management's Response

Management will ensure that reimbursement requests will be filed in a timely manner and that a listing of all fixed asset acquisitions will be maintained.

Highway Planning and Construction - Local Bridges

During our review, we noted that certified payrolls from the contractor are obtained, however they are not being reviewed to ensure prevailing wages are being paid in accordance with the Davis Bacon Act.

It is recommended that certified payrolls be reviewed to ensure prevailing wages are being paid in accordance with the Davis Bacon Act.

Management's Response

Management will ensure that certified payrolls are being reviewed.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

County Comprehensive Alcoholism and Drug Services

During our review, we noted that quarterly expenditure reports were filed; however they were not timely. We also noted through inquiry of the County's monitoring procedures that subrecipient audits were not on file.

It is recommended that expenditure reports be filed in a timely manner and that subrecipient audits be obtained and kept on file.

Management's Response

Management will ensure expenditure reports are filed in a timely manner and that subrecipient audits are on file.

Corrective Action Plan

Prior year recommendation 2a regarding bank reconciliations for the Surrogate's Overage Account and Guardianship Account and Sheriff's Account being prepared properly on a monthly basis and including all outstanding items that have not cleared the bank, recommendation 2b regarding Planning Board collections being deposited within 48 hours of receipt and collections be maintained in a secure location prior to being deposited and recommendation 3 regarding the Title III grant coordinator carefully reviewing invoices and supporting documentation submitted by service providers to ensure mathematical accuracy prior to submission for payment and performing fiscal monitoring were resolved during the current year. The County is in the process of implementing procedures to resolve the remaining comments from the 2013 audit report, where possible.

COUNTY OF SUSSEX  
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County maintain an adequate segregation of duties with respect to certain County outside departments.
2. Outside Departments:
  - a) The Sheriff's Office resolve the unallocated difference between book ledger balance and computer system trial balance so that they have a reconciled Trial Balance for the Writs and Executions and Summons Accounts.
  - b) The Department of Environmental and Public Health Services issue pre-numbered receipts for all collections.
3. Single Audit
  - a) Community Oriented Policing Services reimbursement requests be filed in a timely manner and the required listing of fixed assets acquired with grant funds is prepared.
  - b) Highway Planning and Construction – Local Bridges certified payrolls be reviewed to ensure prevailing wages are being paid in accordance with the Davis Bacon Act.
  - c) County Comprehensive Alcoholism and Drug Services expenditure reports be filed in a timely manner and that subrecipient audits be obtained and kept on file.

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