

COUNTY OF SUSSEX

REPORT OF AUDIT

2022

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2022

COUNTY OF SUSSEX
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2022

<u>Part I – Financial Statements and Supplementary Data</u>	<u>Page</u>
Independent Auditors' Report	1-3
<u>Financial Statements</u>	<u>Exhibit</u>
<u>Current Fund</u>	
Comparative Balance Sheet – Regulatory Basis	A
Comparative Statement of Operations and Change in Fund Balance – Regulatory Basis	A-1
Statement of Revenue – Regulatory Basis	A-2
Statement of Expenditures – Regulatory Basis	A-3
<u>Trust Funds</u>	
Comparative Balance Sheet – Regulatory Basis	B
Statement of Fund Balance – Regulatory Basis (Not Applicable)	B-1
<u>General Capital Fund</u>	
Comparative Balance Sheet – Regulatory Basis	C
Statement of Fund Balance – Regulatory Basis	C-1
<u>Special Revenue - County Library Fund</u>	
Comparative Balance Sheet – Regulatory Basis	D
Comparative Statement of Operations and Change in Fund Balance – Regulatory Basis	D-1
Statement of Revenue – Regulatory Basis	D-2
Statement of Expenditures – Regulatory Basis	D-3
<u>General Fixed Assets Account Group</u>	
Comparative Balance Sheet – Regulatory Basis	E
	<u>Page</u>
<u>Notes to Financial Statements</u>	1-33
<u>Supplementary Data</u>	<u>Schedule</u>
Officials in Office and Surety Bonds	1
<u>Current Fund</u>	
Schedule of Cash - Treasurer	A-4
Schedule of Investments - U.S. Government Securities (Not Applicable)	A-5
Schedule of County Taxes Receivable	A-6
Schedule of Revenue Accounts Receivable	A-7
Schedule of Federal Grant Funds Receivable – Federal and State Grant Fund	A-8
Schedule of State Grant Funds Receivable – Federal and State Grant Fund	A-9
Schedule of Private Grant Funds Receivable – Federal and State Grant Fund	A-10
Schedule of 2021 Appropriation Reserves	A-11

COUNTY OF SUSSEX
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Part I – Financial Statements and Supplementary Data (Continued)

<u>Supplementary Data (Continued)</u>	<u>Schedule</u>
<u>Current Fund</u>	
Schedule of Reserve for Federal Grant Fund Expenditures – Federal and State Grant Fund	A-12
Schedule of Reserve for State Grant Fund Expenditures – Federal and State Grant Fund	A-13
Schedule of Reserve for Private Grant Fund Expenditures – Federal and State Grant Fund	A-14
Schedule of Unappropriated Grant Reserves – Federal and State Grant Fund	A-15
<u>Trust Funds</u>	
Schedule of Cash - Treasurer	B-2
Schedule of Open Space Taxes Receivable	B-3
<u>General Capital Fund</u>	
Schedule of Cash and Investments - Treasurer	C-2
Analysis of General Capital Cash	C-3
Schedule of Deferred Charges to Future Taxation - Unfunded	C-4
Schedule of Capital Improvement Fund	C-5
Schedule of Improvement Authorizations	C-6
Schedule of Bond Anticipation Notes	C-7
Schedule of General Serial Bonds	C-8
Schedule of Bonds and Notes Authorized but not Issued	C-9
<u>Special Revenue - County Library Fund</u>	
Schedule of Cash and Investments - Treasurer	D-4
Schedule of County Library Taxes Receivable	D-5
Schedule of 2021 Appropriation Reserves	D-6
<u>County Clerk</u>	
Comparative Balance Sheet	F
Schedule of Cash	F-1
<u>Planning Board</u>	
Comparative Balance Sheet	G
Schedule of Cash	G-1
<u>Public Health Nursing</u>	
Comparative Balance Sheet	H
Schedule of Cash	H-1
<u>County Sheriff</u>	
Comparative Balance Sheet	I
Schedule of Cash	I-1
<u>County Surrogate</u>	
Comparative Balance Sheet	J
Schedule of Cash and Investments	J-1
<u>Board of Taxation</u>	
Comparative Balance Sheet	K
Schedule of Cash	K-1

COUNTY OF SUSSEX
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

<u>Part I – Financial Statements and Supplementary Data (Cont’d)</u>	
<u>Supplementary Data (Cont’d)</u>	<u>Schedule</u>
<u>County Jail</u>	
Comparative Balance Sheet	L
Schedule of Cash	L-1
<u>Department of Environmental and Public Health Services</u>	
Comparative Balance Sheet	M
Schedule of Cash	M-1
<u>Part II – Single Audit</u>	<u>Page</u>
Schedule of Expenditures of Federal Awards	1-7
Schedule of Expenditures of State Awards	8-16
Notes to Schedules of Expenditures of Federal and State Awards	17
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 <i>Government Auditing Standards</i>	18-19
Independent Auditors' Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey’s OMB Circular 15-08	20-22
Schedule of Findings and Questioned Costs	23-25
Summary Schedule of Prior Audit Findings	26
<u>Part III – Comments and Recommendations</u>	
Comments and Recommendations	27-29
Summary of Recommendations	30

COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2022

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements – *regulatory basis* - of the various funds and account group of the County of Sussex (the "County") as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of each fund and account group of the County as of December 31, 2022 and 2021, and the results of operations and changes in fund balance, where applicable, of such funds and account group, thereof for the years then ended in accordance with the accounting practices prescribed or permitted, as described in Note 1, by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division").

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying 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 and account group of the County as of December 31, 2022 and 2021, or the changes in financial position where applicable, thereof for the years then ended.

Basis for Opinions

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division's regulatory basis of accounting and the budget laws of New Jersey.

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

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

Emphasis of Matter

As discussed in Note 20 to the financial statements, the District implemented GASB Statement No. 87, *Leases*, during the year ended December 31, 2022. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey (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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards* and audit requirements prescribed by the Division, we:

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

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

The Honorable Director and Members
of the Board of County Commissioners
County of Sussex
Page 3

Supplementary Information

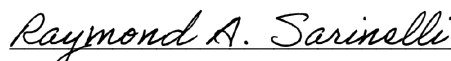
Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds and account group that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the various fund and account group financial statements. The information has been subjected to the auditing procedures applied in the audit of the various fund and account group 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 and account group financial statements or to the various fund and account group 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 various fund and account group 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 4, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
May 4, 2023

NISIVOCIA LLP



Raymond A. Sarinelli
Certified Public Accountant
Registered Municipal Accountant No. 563

COUNTY OF SUSSEX
2022
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2022	2021
<u>ASSETS</u>			
Regular Fund			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 64,910,180.94	\$ 54,365,053.51
Change Funds		1,050.00	1,050.00
		<u>64,911,230.94</u>	<u>54,366,103.51</u>
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	330,431.75	360,115.36
Revenue Accounts Receivable	A-7	434,273.50	304,602.09
Due from Trust Fund	B		810,000.00
Due from General Capital Fund	C		500,000.00
Accounts Receivable - Sussex County Municipal Utilities Authority		<u>324,949.42</u>	<u>324,949.42</u>
Total Receivables and Other Assets With Full Reserves		<u>1,089,654.67</u>	<u>2,299,666.87</u>
Total Regular Fund		<u>66,000,885.61</u>	<u>56,665,770.38</u>
Federal and State Grant Fund:			
Grant Funds Receivable:			
Federal	A-8	3,919,178.74	3,811,548.23
State	A-9	2,768,889.85	2,971,332.61
Private	A-10		4,002.50
Total Grants Receivable		<u>6,688,068.59</u>	<u>6,786,883.34</u>
Due from Current Fund	A	<u>22,079,564.60</u>	<u>13,958,477.79</u>
Total Federal and State Grant Fund		<u>28,767,633.19</u>	<u>20,745,361.13</u>
<u>TOTAL ASSETS</u>		<u>\$ 94,768,518.80</u>	<u>\$ 77,411,131.51</u>

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
(Continued)

	Ref.	December 31,	
		2022	2021
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 11,422,523.93	\$ 10,914,542.44
Encumbered	A-3;A-11	3,197,362.70	3,015,212.84
Total Appropriation Reserves		14,619,886.63	13,929,755.28
Accounts Payable - Vendors		311,410.31	204,341.59
Contracts Payable		2,599,636.00	2,599,636.00
Due to Federal and State Grant Fund	A	22,079,564.60	13,958,477.79
Reserve for Sale of County Assets		4,766,107.87	4,747,237.52
		44,376,605.41	35,439,448.18
Reserve for Receivables	A	1,089,654.67	2,299,666.87
Fund Balance	A-1	20,534,625.53	18,926,655.33
 Total Regular Fund		 66,000,885.61	 56,665,770.38
Federal and State Grant Fund:			
Appropriated Reserves for Grants			
Federal Grants	A-12	22,192,328.86	16,711,131.58
State Grants	A-13	2,086,706.29	2,219,747.43
Private Grants	A-14	1,830.34	86,261.14
Reserve for Unappropriated Grants	A-15	708,794.72	60,674.21
Reserve for Encumbrances			
Federal Grants	A-12	3,259,964.58	811,469.32
State Grants	A-13	516,221.45	854,357.02
Private Grants	A-14	1,786.95	1,720.43
Total Federal and State Grant Fund		28,767,633.19	20,745,361.13
 <u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		 <u>\$ 94,768,518.80</u>	 <u>\$ 77,411,131.51</u>

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

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

	Year Ended December 31,	
	2022	2021
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 7,200,000.00	\$ 6,196,000.00
Miscellaneous Revenue Anticipated	30,434,026.48	32,400,502.74
Receipts from Current Taxes	99,653,238.00	97,398,233.00
Nonbudget Revenue	2,444,670.39	1,998,397.16
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	2,099,867.31	3,908,825.75
Balances Cancelled:		
Accounts Payable	83,979.20	
Reserve for Private, State and Federal Grant		
Fund Expenditures-Net - Federal and State Grant Fund	96,558.96	69,127.85
Collection of Added & Omitted Taxes	392,695.34	434,986.16
Prior Years Interfunds Returned	1,310,000.00	458,387.29
 Total Income	 <u>143,715,035.68</u>	 <u>142,864,459.95</u>
 <u>Expenditures</u>		
Budget Appropriations:		
Operations	109,880,696.59	109,342,321.30
Capital Improvements	2,000,000.00	1,500,000.00
County Debt Service	14,825,522.50	14,874,471.39
Deferred Charges and Statutory Expenditures	8,162,459.10	8,131,279.74
Prior Year Appropriation Refunds Applied	37,476.35	
Refund of Prior Year Revenue	910.94	
Interfund Advances		810,000.00
 Total Expenditures	 <u>134,907,065.48</u>	 <u>134,658,072.43</u>

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

(Continued)

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2022</u>	<u>2021</u>
Excess in Revenue		\$ 8,807,970.20	\$ 8,206,387.52
<u>Fund Balance</u>			
Balance January 1		<u>18,926,655.33</u>	<u>16,916,267.81</u>
		27,734,625.53	25,122,655.33
Decreased by:			
Utilization as Anticipated Revenue		<u>7,200,000.00</u>	<u>6,196,000.00</u>
Balance December 31	A	<u>\$ 20,534,625.53</u>	<u>\$ 18,926,655.33</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, 2022

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 7,200,000.00		\$ 7,200,000.00	
Miscellaneous Revenue:				
County Clerk Fees	1,385,500.00		2,549,866.99	\$ 1,164,366.99
County Surrogate Fees	89,500.00		121,003.61	31,503.61
County Sheriff Fees	220,000.00		303,877.68	83,877.68
Fines	8,500.00		17,660.00	9,160.00
Interest on Investments and Deposits	205,000.00		946,485.08	741,485.08
Rental - County Buildings	195,000.00		199,852.00	4,852.00
Franchise Tax on Stock Insurance				
NJSA 54:16A	79,000.00		231,137.49	152,137.49
State Aid - College Bonds				
(NJSA 44:7-35 et. seq.)	1,747,170.00		1,481,300.00	265,870.00 *
Social and Welfare Services				
(P.L. 1990, Ch. 66):				
Supplemental Social Security Income	179,117.00		103,667.00	75,450.00 *
U.S. DEPARTMENT OF AGRICULTURE:				
NJ Department of Health and Senior Services:				
Senior Farmers' Market Nutrition Program:				
#DFHS22WMN005 06/01/22 - 09/30/22		\$ 925.00	925.00	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:				
NJ Department of Children & Families:				
Promising Path to Success:				
NJ Promise 2.0 Youth & Family Voice #21-ADUR 10/01/21 - 09/29/22	10,000.00		10,000.00	
NJ Promise 2.0 Youth & Family Voice #23-ADUR 09/29/22 - 09/30/23		5,000.00	5,000.00	
Passed through NJ Department of Health and Senior Services:				
Immunization Cooperative Agreements:				
COVID-19 Vaccination Supplemental Fund #OLPH22VSF014 07/01/21 - 06/30/22		150,000.00	150,000.00	
Overdose Fatality Review Team (OFRT):				
#OLPH21OFR020 10/01/20 - 09/30/22	49,000.00		49,000.00	
#OLPH23OFR024 10/01/22 - 09/30/23		75,000.00	75,000.00	
PHEP Cooperative Agreement (Base \$148,310; CRI \$122,818)		271,128.00	271,128.00	
ELC Cooperative Agreement (COVL \$325,000)		325,000.00	325,000.00	
Public Health Emergency Response Cooperative Agreement (CVG \$100,000)		100,000.00	100,000.00	
Comprehensive Cancer Control Planning:				
#DCHS23CCC008 07/01/22 - 06/30/23		6,980.00	6,980.00	
Cancer Education & Early Detection (CEED):				
#DFHS23CED008 07/01/22 - 06/30/23		36,579.00	36,579.00	
Title III - Aging - Area Plan Grant				
#DOAS22AAA020 07/01/22 - 09/30/24				
American Rescue Plan (ARP) Act:				
Title III B		93,741.00	93,741.00	
Title III C-1		38,063.00	38,063.00	
Title III C-2		71,498.00	71,498.00	
Title III D		9,545.00	9,545.00	
Title III E		22,844.00	22,844.00	
Expanding the Public Health Workforce		78,610.00	78,610.00	
Title III B	78,227.00	82,830.00	161,057.00	
Title III C-1	69,678.00	78,436.00	148,114.00	
Title III C-2	41,755.00	50,771.00	92,526.00	
Title III D	5,998.00	6,611.00	12,609.00	
Title III E	27,417.00	35,173.00	62,590.00	
Medicaid Match	5,739.00	29.00	5,768.00	
Federal Financial Participation (FFP)	71,697.00		71,697.00	
Nutrition Services Incentive Program (NSIP)	8,123.00	27,925.00	36,048.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Health & Human Services:				
Passed through N.J. Department of Health and Senior Services:				
MIPPA Medicare Enrollment Assistance Program:				
#DOAS21MPA010 10/01/21 - 08/31/22	\$ 40,000.00		\$ 40,000.00	
#DOAS22MPA010 11/01/22 - 08/31/23		\$ 40,000.00	40,000.00	
State Health Insurance Assistance Program (SHIP):				
#DOAS22SHF002 04/01/22 - 03/31/23		36,000.00	36,000.00	
Transportation Block Grant:				
#TS22019 01/01/22 - 12/31/22	18,000.00		18,000.00	
Social Services for the Homeless (SSH) - TANF				
#SH22019 01/01/22 - 12/31/22	24,000.00		24,000.00	
NJ Department of the Treasury:				
Governor's Council on Alcoholism & Drug Abuse:				
Block Grant for Prevention & Treatment of Substance Abuse:				
Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant		17,467.00	17,467.00	
NJ Transit Corporation:				
Job Access Reverse Commute (JARC):				
SFY2023 NJ JARC 9 07/01/22 - 06/30/23		20,000.00	20,000.00	
U.S. DEPARTMENT OF HOMELAND SECURITY:				
NJ Department of Law & Public Safety:				
State Homeland Security Emergency Management Performance:				
FFY20 #EMW-2022-SS-00028 09/01/22 - 07/31/25		135,332.15	135,332.15	
Emergency Management Agency Assistance(EMAA)				
FY21 #FY21-EMPG-EMAA-1900	55,000.00		55,000.00	
U.S. DEPARTMENT OF JUSTICE:				
NJ Department of Law & Public Safety:				
Violence Against Women Act (VAWA):				
FFY21 #VAWA-49-21 07/01/22 - 06/30/23		10,371.00	10,371.00	
Victims of Crime Act (VOCA) Victim Assistance:				
#V-19-21 07/01/22 - 06/30/23		252,076.00	252,076.00	
Operation Helping Hand (OHH):				
FFY21 #FFYOHH-19-2022 09/01/22 - 08/31/23		50,000.00	50,000.00	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):				
#VS-84-19 10/01/21 - 09/30/22		63,776.00	63,776.00	
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:				
#JAG 1-19TF-18 07/01/19 - 06/30/20		42,404.00	42,404.00	
U.S. DEPARTMENT OF TRANSPORTATION:				
Federal Transit Administration - Section 5310 - Operating/Non-Operating:				
FY18 #NJ-2020-024-00 (NJ-16-X015) 01/01/22 - 12/31/22	100,000.00		100,000.00	
Federal Transit Administration - Section 5311 - Operating:				
CY2021 #NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/22	579,908.00		579,908.00	
U.S. DEPARTMENT OF THE TREASURY:				
American Rescue Plan (ARP) Act:				
Coronavirus Local Fiscal Recovery Fund (CLFRF) #SLFRP2838 03/03/21 - 12/31/24		13,644,073.50	13,644,073.50	
Passed through NJ Department of State:				
Early Voting 2021 Election Reimbursement Program		24,174.59	24,174.59	
U.S. ELECTION ASSISTANCE COMMISSION:				
NJ Department of State:				
2018 Help America Vote Act (HAVA) Election Security Grant - Byram Twp		900.00	900.00	
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):				
NJ Department of Environmental Protection:				
County Environmental Health Act (CEHA):				
#CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22		15,980.00	15,980.00	
FEDERAL COMMUNICATIONS COMMISSION:				
Emergency Connectivity Fund (ECF) 07/01/21 - 06/30/22	39,258.00		39,258.00	
FEDERAL COMMUNICATIONS COMMISSION:				
Hazard Mitigation Grant Program (HMGP) #FEMA-4488-0005-DR-NJ 09/10/22 - 08/05/25		200,000.00	200,000.00	
THE INSTITUTE OF MUSEUM & LIBRARY SERVICES:				
Library Services & Technology Act (LSTA) #2023-1378 - 09-01-22 - 08/31/23		19,448.00	19,448.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
NJ DEPARTMENT OF CHILDREN & FAMILIES:				
Human Services Advisory Council (HSAC):				
#23ALUN 07/01/22 - 06/30/23		\$ 61,336.00	\$ 61,336.00	
Youth Incentive Program (YIP):				
#23-OGUR 07/01/22 - 06/30/23		36,874.00	36,874.00	
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
County Environmental Health Act (CEHA):				
GY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22		165,816.00	165,816.00	
Clean Communities Program Grant:				
FY21 07/01/22 - 06/30/23		110,437.80	110,437.80	
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:				
Overdose Fatality Review Team (OFRT):				
#OLPH21OFR020 10/01/22 - 09/30/22	\$ 51,000.00		51,000.00	
Special Child Health Services - Case Management:				
#DFHS22CSE026 07/01/22 - 06/30/23		86,000.00	86,000.00	
Right to Know:				
#EPID23RTK21L 07/01/22 - 06/30/23		9,380.00	9,380.00	
NJ Comprehensive Cancer Control Planning Grant:				
#DCHS23CCC008 07/01/22 - 06/30/23		99,710.00	99,710.00	
NJ Cancer Education & Early Detection (NJCEED):				
#DCHS23CED008 07/01/22- 06/30/23		76,764.00	76,764.00	
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:				
#OLPH23CLP020 07/01/22 - 06/30/23		53,256.00	53,256.00	
NJ DEPARTMENT OF HUMAN SERVICES:				
County Comprehensive Alcoholism & Drug Abuse Services:				
#22-541-ADA-0 01/01/22 - 12/31/22	368,162.00		368,162.00	
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:				
Title III - Aging - Area Plan Contract:				
#DOAS22AAA020 01/01/22 - 12/31/22:				
State Matching Funds:				
Title III B-D	10,359.00	11,803.00	22,162.00	
Title III E	8,225.00	11,197.00	19,422.00	
State Weekend Home Delivered Meals (SWHDM)	13,000.00		13,000.00	
Safe Housing & Transportation Program (SHTP)	13,693.00		13,693.00	
Supplemental/Cost of Living Allowance (COLA)	61,656.00		61,656.00	
Supplemental Home Delivered Meals (SHDM)	19,486.00		19,486.00	
Supplemental Aging Supportive Services (SASS) <i>formerly SSBG</i> :	13,191.00		13,191.00	
Care Management Quality Assurance (CMQA):	23,810.00		23,810.00	
Adult Protective Services (APS)/Vulnerable Adults	85,807.00		85,807.00	
State Aid Reimbursement Program:				
CY2022 01/01/22 - 12/31/22	58,000.00		58,000.00	
Medication-Assisted Treatment (MAT):				
#23-928-ADA-B3 07/01/22 - 06/30/23		144,896.00	144,896.00	
Social Services for the Homeless (SSH):				
#SH21019 01/01/22 - 12/31/22	169,260.00	25,000.00	194,260.00	
Personal Assistance Services Program (PASP):				
#21AVWN 01/01/21 - 06/30/22	6,660.00	644.00	7,304.00	
#23AVWN 07/01/22 - 06/30/22		13,320.00	13,320.00	
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:				
Operation Helping Hand (OHH):				
SFY22 #SFYOH-19-2022 09/01/22 - 08/31/23		123,809.50	123,809.50	
Juvenile Justice Commission:				
Juvenile Detention Alternatives Initiative (JDAI):				
#JDAI-22-IF-19 01/01/22 - 12/31/22	5,512.50		5,512.50	
State/Community Partnership Program & Family Court Services:				
FC-22-19, SCP-22-PS-19, SCP-22-PM-19 01/01/22 - 12/31/22	368,500.00		368,500.00	
County Prosecutor Insurance Fraud Reimbursement Program:				
Cycle 22 01/01/22 - 12/31/22	174,885.00		174,885.00	
Body Armor Replacement Fund (BARF) - Sheriff:				
SFY21	3,332.42		3,332.42	
Body Armor Replacement Fund (BARF) - Prosecutor:				
SFY21	1,335.20		1,335.20	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:				
Veterans Transportation Services:				
#VL32T82 07/01/22 - 06/30/23		\$ 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:				
FY23 07/01/22 - 06/30/23		115,989.00	115,989.00	
NJ TRANSIT CORPORATION:				
Federal Transit Administration - Section 5311 (State Share):				
Operating/Non-Operating:				
CY2022 #NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/22	\$ 289,954.00		289,954.00	
Job Access Reverse Commute (JARC):				
SFY2023 NJ JARC 9 07/01/22 - 06/30/23		100,000.00	100,000.00	
Senior Citizen & Disabled Resident Transportation Assistance Program:				
Operating:				
CY2022 01/01/22 - 12/31/22	460,841.93		460,841.93	
Administration:				
CY2022 01/01/22 - 12/31/22	73,153.00		73,153.00	
Private Grants:				
Newton Medical Center Community Advisory Board				
Narcan Administration Program- Sheriff		4,400.00	4,400.00	
Reserve to Pay Debt Service	600,000.00		600,000.00	
Reserve to Pay Vocational School	150,000.00		150,000.00	
County Clerk (P.L. 2001, Ch. 370)	611,000.00		844,919.35	\$ 233,919.35
County Surrogate (P.L. 2001, Ch. 370)	57,853.00		71,917.00	14,064.00
County Sheriff (P.L. 2001, Ch. 370)	100,000.00		152,395.13	52,395.13
Trust Fund Reserve for Motor Vehicle Fines	250,000.00		250,000.00	
State of N.J. Salary Reimbursement of County Prosecutor	96,238.00		48,119.24	48,118.76 *
Reserve for Uniform Fire Code Enforcement	100,000.00		100,000.00	
Weights & Measures Trust Fund	25,000.00		25,000.00	
9-1-1 Emergency Communication Center	299,619.00		299,619.00	
County Transit-Transportation Agreements	285,000.00		255,530.77	29,469.23 *
Public Health Priority Funds/Supplemental Fees	365,000.00		688,359.75	323,359.75
Intoxicated Driver Resource Center	60,000.00		79,728.00	19,728.00
Flu Shots/Clinic Revenue	5,000.00		11,642.80	6,642.80
Total Miscellaneous Revenue	10,617,120.05	17,398,322.54	30,434,026.48	2,418,583.89
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	99,653,238.00		99,653,238.00	
Budget Totals	117,470,358.05	17,398,322.54	137,287,264.48	\$2,418,583.89
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,444,670.39	
	<u>\$ 117,470,358.05</u>	<u>\$ 17,398,322.54</u>	<u>\$ 139,731,934.87</u>	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 2,549,866.99
	\$ 2,549,866.99

Sherriff Fees

Cash Received	\$ 303,877.68
	\$ 303,877.68

Interest on Investments and Deposits:

Cash Received	\$ 946,485.08
	\$ 946,485.08

Analysis of Nonbudget Revenue:

Cash Received:	
Planning Department	\$ 13,743.08
Emergency Management Reimbursements	55,000.00
Payment In Lieu of Taxes	34,012.49
Misc. Revenue from Other County Departments	7,715.00
Grant Program Benefit Reimbursement	235,790.29
Prior Year Grant Expenditure Refunds	318,155.18
NJ Institute of Technology-Salary Reimbursement	52,830.16
Miscellaneous Reimbursements	21,948.32
Bail Forfeitures	1,081.32
Prior Year Welfare Surplus	400,000.00
Title IV-D Probation Facility Reimbursement	371,590.48
Medicare D Prescription Reimbursement	223,914.51
Mental Health Salary Reimbursement	12,000.00
Roadway/Driveway Openings and Violation Assessments	121,975.00
Developmental Disabled Facilities Reimbursement	12,857.69
Refund of Prior Year Expenses	391,429.54
Health Department Fees	22,500.00
Other Miscellaneous Revenue	148,127.33
	\$ 2,444,670.39

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
County Administrator's Office:					
Salaries and Wages	\$ 276,500.00	\$ 276,500.00	\$ 193,154.27	\$ 83,345.73	
Other Expenses	15,600.00	15,600.00	12,005.68	3,594.32	
Purchasing Department:					
Salaries and Wages	191,000.00	191,000.00	172,595.47	18,404.53	
Other Expenses	41,000.00	41,000.00	24,676.10	16,323.90	
Central Services:					
Salaries and Wages	193,500.00	193,500.00	170,024.97	23,475.03	
Other Expenses	459,115.00	419,115.00	325,383.99	93,731.01	
Employee Services:					
Salaries and Wages	295,000.00	295,000.00	249,004.48	45,995.52	
Other Expenses	145,176.00	145,176.00	94,589.69	50,586.31	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	3,169.41	1,830.59	
Board of Chosen Freeholders:					
Salaries and Wages	169,000.00	219,000.00	207,315.20	11,684.80	
Other Expenses	134,400.00	134,400.00	52,159.44	82,240.56	
Clerk of the Board:					
Salaries and Wages	138,000.00	138,000.00	128,103.17	9,896.83	
Other Expenses	7,650.00	7,650.00	5,268.41	2,381.59	
County Clerk:					
Salaries and Wages	819,000.00	819,000.00	803,075.92	15,924.08	
Other Expenses	166,488.00	166,488.00	162,486.55	4,001.45	
Board of Elections:					
Salaries and Wages	554,960.00	589,960.00	577,203.43	12,756.57	
Other Expenses	197,170.00	162,170.00	107,732.43	54,437.57	
County Clerk (Elections):					
Other Expenses	131,995.00	131,995.00	94,226.76	37,768.24	
County Treasurer's Office:					
Salaries and Wages	604,000.00	604,000.00	584,889.86	19,110.14	
Other Expenses	119,105.00	119,105.00	87,724.95	31,380.05	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Annual Audit	\$ 147,585.00	\$ 147,585.00	\$ 147,585.00		
Technology & Information Management:					
Salaries and Wages	602,000.00	602,000.00	403,300.43	\$ 198,699.57	
Other Expenses	794,717.00	794,717.00	590,265.06	204,451.94	
Office of Geographical Information Systems:					
Other Expenses	253,000.00	253,000.00	253,000.00		
Records Management Office:					
Salaries and Wages	233,000.00	233,000.00	219,073.18	13,926.82	
Other Expenses	167,917.00	167,917.00	166,846.13	1,070.87	
Board of Taxation:					
Salaries and Wages	231,434.00	231,434.00	207,442.25	23,991.75	
Other Expenses	45,710.00	45,710.00	44,395.28	1,314.72	
County Counsel:					
Salaries and Wages	128,600.00	133,600.00	120,342.87	13,257.13	
Other Expenses	761,350.00	761,350.00	610,253.69	151,096.31	
County Adjuster's Office:					
Salaries and Wages	107,000.00	107,000.00	102,034.88	4,965.12	
Other Expenses	78,840.00	78,840.00	54,541.00	24,299.00	
County Surrogate:					
Salaries and Wages	423,724.00	433,724.00	429,512.01	4,211.99	
Other Expenses	38,070.00	38,070.00	38,034.15	35.85	
Engineering and Road Administration:					
Salaries and Wages	1,314,500.00	1,309,500.00	1,012,460.56	297,039.44	
Other Expenses	179,900.00	179,900.00	93,710.10	86,189.90	
TOTAL GENERAL GOVERNMENT	10,171,006.00	10,191,006.00	8,547,586.77	1,643,419.23	
LAND USE ADMINISTRATION:					
Sussex County Planning Department:					
Salaries and Wages	261,000.00	266,000.00	229,889.04	36,110.96	
Other Expenses	69,050.00	69,050.00	20,609.01	48,440.99	
TOTAL LAND USE ADMINISTRATION	330,050.00	335,050.00	250,498.05	84,551.95	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
CODE ENFORCEMENT AND ADMINISTRATION:					
Uniform Construction Code:					
Appeal Board:					
Other Expenses	\$ 3,850.00	\$ 3,850.00	\$ 565.31	\$ 3,284.69	
Weights and Measures:					
Salaries and Wages	162,000.00	162,000.00	132,669.34	29,330.66	
Other Expenses	18,990.00	18,990.00	13,843.85	5,146.15	
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	184,840.00	184,840.00	147,078.50	37,761.50	
INSURANCE:					
Other Insurance Premiums	1,267,232.00	1,267,232.00	1,167,380.00	99,852.00	
Workmen's Compensation	1,118,367.00	1,118,367.00	1,035,592.35	82,774.65	
Group Insurance Plan for Employees	18,422,946.00	18,120,846.00	15,359,533.53	2,761,312.47	
Health Benefit Waiver	250,000.00	250,000.00	131,541.00	118,459.00	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	50,000.00	50,000.00	5,196.08	44,803.92	
TOTAL INSURANCE	21,108,545.00	20,806,445.00	17,699,242.96	3,107,202.04	
PUBLIC SAFETY:					
9-1-1 Emergency Communications Center:					
Salaries and Wages	1,198,000.00	1,198,000.00	1,077,917.64	120,082.36	
Other Expenses	519,585.00	519,585.00	465,159.22	54,425.78	
Office of Emergency Management:					
Salaries and Wages	218,000.00	218,000.00	180,373.64	37,626.36	
Other Expenses	154,895.00	159,895.00	139,608.79	20,286.21	
County Medical Examiner:					
Other Expenses	306,000.00	306,000.00	303,500.00	2,500.00	
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	5,184.00	5,184.00	4,975.00	209.00	
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	72,000.00	72,000.00	72,000.00	0.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC SAFETY:					
Fire Marshal:					
Salaries and Wages	\$ 203,000.00	\$ 203,000.00	\$ 165,026.25	\$ 37,973.75	
Other Expenses	42,930.00	42,930.00	30,933.67	11,996.33	
Fire Academy:					
Other Expenses	340,000.00	340,000.00	241,546.52	98,453.48	
Sheriff's Office (Regulation):					
Salaries and Wages	6,032,900.00	6,032,900.00	5,546,534.92	486,365.08	
Other Expenses	664,107.00	664,107.00	597,750.82	66,356.18	
Prosecutor's Office:					
Salaries and Wages	4,917,028.00	4,917,028.00	4,405,897.69	511,130.31	
Other Expenses	647,507.00	647,507.00	474,291.08	173,215.92	
Jail:					
Salaries and Wages	3,212,500.00	3,212,500.00	2,923,410.41	289,089.59	
Other Expenses	2,984,417.00	2,979,417.00	2,540,300.90	439,116.10	
JDC & Youth Services (NJSA 2A:4A-91)					
Salaries and Wages	427,400.00	427,400.00	302,583.29	124,816.71	
Other Expenses	529,229.00	529,229.00	359,301.37	169,927.63	
TOTAL PUBLIC SAFETY	22,474,682.00	22,474,682.00	19,831,111.21	2,643,570.79	
PUBLIC WORKS:					
Roads and Culverts:					
Salaries and Wages	3,593,500.00	3,593,500.00	3,008,400.58	585,099.42	
Other Expenses	1,771,985.00	1,771,985.00	1,660,198.04	111,786.96	
Bridges:					
Salaries and Wages	1,031,000.00	1,031,000.00	901,890.85	129,109.15	
Other Expenses	867,376.00	867,376.00	829,671.72	37,704.28	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	261,000.00	261,000.00	182,331.05	78,668.95	
Other Expenses	15,592.00	15,592.00	10,519.45	5,072.55	
Traffic Lights:					
Other Expenses	55,971.00	55,971.00	50,072.60	5,898.40	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC WORKS:					
Garbage and Trash Removal	\$ 90,000.00	\$ 90,000.00	\$ 82,398.99	\$ 7,601.01	
Facilities Management:					
Salaries and Wages	1,490,500.00	1,390,500.00	1,262,456.20	128,043.80	
Other Expenses	1,680,685.00	1,780,685.00	1,480,884.67	299,800.33	
Motor Pool:					
Salaries and Wages	995,000.00	995,000.00	826,594.82	168,405.18	
Other Expenses	1,044,670.00	1,194,670.00	1,135,209.13	59,460.87	
Mosquito Control:					
Salaries and Wages	324,600.00	324,600.00	242,120.10	82,479.90	
Other Expenses	315,236.00	315,236.00	258,871.52	56,364.48	
TOTAL PUBLIC WORKS	13,537,115.00	13,687,115.00	11,931,619.72	1,755,495.28	
HEALTH AND HUMAN SERVICES:					
Office of Public Health Nursing:					
Salaries and Wages	528,000.00	528,000.00	305,084.55	222,915.45	
Other Expenses	140,635.00	165,635.00	73,207.47	92,427.53	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)					
Office of Environmental Health:					
Salaries and Wages	1,223,809.00	1,223,809.00	1,071,015.00	152,794.00	
Other Expenses	1,181,500.00	1,181,500.00	973,726.46	207,773.54	
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	75,776.00	75,776.00	57,689.49	18,086.51	
Office of Community Services:					
Other Expenses	48,000.00	48,000.00		48,000.00	
Office of Community Services:					
Salaries and Wages	47,500.00	57,500.00	38,997.34	18,502.66	
Other Expenses	51,230.00	51,230.00	45,015.84	6,214.16	
Office on Aging:					
Salaries and Wages	294,500.00	294,500.00	282,088.99	12,411.01	
Other Expenses	16,550.00	16,550.00	16,549.77	0.23	
County Nutrition Projects:					
Other Expenses	151,500.00	151,500.00	151,362.00	138.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND HUMAN SERVICES:					
County Welfare Agency:					
Administration	\$ 1,312,349.00	\$ 1,312,349.00	\$ 1,312,349.00		
Services	268,942.00	268,942.00	268,942.00		
Assistance for Dependent Children	9,793.00	9,793.00	\$ 9,793.00		
Assistance to Supplemental Security Income Recipients	179,117.00	179,117.00	179,117.00		
Mental Health Administration:					
Salaries and Wages	13,500.00	14,500.00	13,833.12	666.88	
Other Expenses	5,833.00	5,833.00	3,333.00	2,500.00	
Human Services Administration:					
Salaries and Wages	307,000.00	297,000.00	270,695.92	26,304.08	
Other Expenses	29,110.00	29,110.00	20,920.21	8,189.79	
Intoxicated Driver Resource Center					
Salaries and Wages	63,000.00	64,000.00	62,146.29	1,853.71	
Other Expenses	33,364.00	33,364.00	28,422.00	4,942.00	
Aid to Family Intervention Services (R.S. 40:5-2.9)	71,574.00	71,574.00	71,574.00		
Aid to Samaritan Inn - Homeless	36,000.00	46,000.00	46,000.00		
Aid to New Bridge Services (N.J.S. 40:5-2.9)	45,676.00	45,676.00	45,676.00		
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)	40,000.00	30,000.00	30,000.00		
TOTAL HEALTH AND HUMAN SERVICES	6,174,258.00	6,201,258.00	5,367,745.45	833,512.55	
EDUCATIONAL:					
Community College Agency (NJS 18A:64A-30 et seq.)	4,020,000.00	4,020,000.00	4,020,000.00		
Farm and Home Demonstration:					
Salaries and Wages	31,600.00	31,600.00	30,513.05	1,086.95	
Other Expenses	135,514.00	135,514.00	95,080.01	40,433.99	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	200,000.00	200,000.00	114,732.48	85,267.52	
County Vocational School	7,500,161.00	7,500,161.00	7,500,161.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 85,100.00	\$ 85,100.00	\$ 83,758.00	\$ 1,342.00	
Other Expenses	38,135.00	38,135.00	30,956.80	7,178.20	
TOTAL EDUCATIONAL	12,010,510.00	12,010,510.00	11,875,201.34	135,308.66	
OTHER COMMON OPERATING FUNCTIONS:					
Transit:					
Salaries and Wages	216,000.00	66,000.00		66,000.00	
Other Expenses	104,100.00	104,100.00	73,097.85	31,002.15	
Provisions for Salary Adjustments	50,000.00				
Accumulated Leave & Retro Compensation	150,000.00	150,000.00	131,907.58	18,092.42	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	58,537.00	58,537.00	58,537.00		
Fixed Asset Accounting/Reporting	4,000.00	4,000.00		4,000.00	
Indirect Cost Rate Study:					
Contractual	11,750.00	11,750.00	9,500.00	2,250.00	
Memorial Day Observance (R.S. 40:23-8.25)	1,000.00	1,000.00	1,000.00		
Veterans' Grave Registration:					
Salaries and Wages	4,778.00	4,878.00	4,800.00	78.00	
Other Expenses	9,430.00	9,430.00	9,250.00	180.00	
Aid to Sussex County Arts Council (N.J.S.A. 40:23-8.25)	7,500.00	7,500.00	7,500.00		
TOTAL OTHER COMMON OPERATING FUNCTIONS	617,095.00	417,195.00	295,592.43	121,602.57	
UTILITY EXPENSES AND BULK PURCHASES:					
Electricity	732,350.00	717,350.00	538,506.97	178,843.03	
Lighting of Highways and Bridges	22,250.00	22,250.00	17,303.64	4,946.36	
Gas (Natural or Propane)	302,250.00	317,250.00	300,729.41	16,520.59	
Gasoline and Diesel Fuel	590,000.00	890,000.00	510,812.32	379,187.68	
Water	63,000.00	63,000.00	15,715.74	47,284.26	
Sewer	24,800.00	24,800.00	4,960.89	19,839.11	
TOTAL UTILITY EXPENSES AND BULK PURCHASES	1,734,650.00	2,034,650.00	1,388,028.97	646,621.03	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
County Matching Funds for Grants	\$ 499.00	\$ 499.00		\$ 499.00	
Matching Funds For the Following Grants:					
USDOT FTA Section 5310	100,000.00	100,000.00	\$ 100,000.00		
USDOT FTA Section 5311 Grant Operating	289,954.00	289,954.00	289,954.00		
USDOT FTA Section 5316 Job Access: Reverse Commute	120,000.00	120,000.00	120,000.00		
Special Child Health, Case Management	60,528.00	60,528.00	60,528.00		
Alcoholism Service Program	48,993.00	48,993.00	48,993.00		
Human Services Advisory Council (HSAC)	16,026.00	16,026.00	15,334.00	692.00	
TOTAL UNCLASSIFIED	636,000.00	636,000.00	634,809.00	1,191.00	

PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:

U.S. DEPARTMENT OF AGRICULTURE:					
NJ Department of Health and Senior Services:					
Senior Farmers' Market Nutrition Program (NJSA 40A:4-87 + \$925.00)		925.00	925.00		
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of Children & Families:					
Promising Path to Success:					
NJ Promise 2.0 Youth & Family Voice #21-ADUR	10,000.00	10,000.00	10,000.00		
NJ Promise 2.0 Youth & Family Voice #23-ADUR (NJSA 40A:4-87 + \$5,000.00)		5,000.00	5,000.00		
Passed through NJ Department of Health and Senior Services:					
COVID-19 Vaccination Supplemental Fund (NJSA 40A:4-87 +\$150,000.00)		150,000.00	150,000.00		
Overdose Fatality Review Team (OPRT):					
#OLPH21OFR020 10/01/20 - 09/30/22	49,000.00	49,000.00	49,000.00		
#OLPH23OFR024 10/01/22 - 09/30/23 (NJSA 40A:4-87 +\$75,000.00)		75,000.00	75,000.00		
Public Health Preparedness and Response for Bioterrorism:					
#PHLP23LNC022 07/01/22 - 06/30/23:					
PHEP Cooperative Agreement (NJSA 40A:4-87 + \$271,128.00)		271,128.00	271,128.00		
ELC Cooperative Agreement (NJSA 40A:4-87 + \$325,000.00)		325,000.00	325,000.00		
ELC Enhancing Detection Expansion (NJSA 40A:4-87 + \$100,000.00)		100,000.00	100,000.00		
Comprehensive Cancer Control Planning (NJSA 40A:4-87 +\$6,980.00)		6,980.00	6,980.00		
Cancer Education & Early Detection (CEED)(NJSA 40A:4-87 + \$36,579.00)		36,579.00	36,579.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(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 HEALTH & HUMAN SERVICES:					
Passed through NJ Department of Health and Senior Services: (Cont'd)					
Title III - Aging - Area Plan Grant:					
#DOAS22AAA020 01/01/22 - 12/31/22:					
American Rescue Plan (ARP) Act:					
Title III B (NJSA 40A:4-87 + \$93,741.00)	\$	93,741.00	\$	93,741.00	
Title III C-1 (NJSA 40A:4-87 + \$38,063.00)		38,063.00		38,063.00	
Title III C-2 (NJSA 40A:4-87 + \$71,498.00)		71,498.00		71,498.00	
Title III D (NJSA 40A:4-87 + \$9,545.00)		9,545.00		9,545.00	
Title III E (NJSA 40A:4-87 + \$22,844.00)		22,844.00		22,844.00	
Expanding the Public Health Workforce (NJSA 40A:4-87 + \$78,610.00)		78,610.00		78,610.00	
#DOAS22AAA020 01/01/22 - 12/31/22:					
Title III B (NJSA 40A:4-87 + \$82,830.00)	\$	78,227.00	\$	161,057.00	
Title III C-1 (NJSA 40A:4-87 + \$78,436.00)		69,678.00		148,114.00	
Title III C-2 (NJSA 40A:4-87 + \$50,771.00)		41,755.00		92,526.00	
Title III D (NJSA 40A:4-87 + \$6,611.00)		5,998.00		12,609.00	
Title III E (NJSA 40A:4-87 + \$35,173.00)		27,417.00		62,590.00	
Medicaid Match (NJSA 40A:4-87 + \$29.00)		5,739.00		5,768.00	
Federal Financial Participation (FFP)		71,697.00		71,697.00	
Nutrition Services Incentive Program (NJSA 40A:4-87 + \$27,925.00)		8,123.00		36,048.00	
MIPPA Medicare Enrollment Assistance Program:					
#DOAS21MPA010 10/01/21 - 08/31/22		40,000.00		40,000.00	
#DOAS22MPA010 11/01/22 - 08/31/23 (NJSA 40A:4-87 + \$40,000.00)		40,000.00		40,000.00	
State Health Insurance Assistance Program (NJSA 40A:4-87 + \$36,000.00)		36,000.00		36,000.00	
Transportation Block Grant		18,000.00		18,000.00	
Social Services for the Homeless (SSH) - TANF		24,000.00		24,000.00	
NJ Department of the Treasury:					
Governor's Council on Alcoholism & Drug Abuse:					
Block Grant for Prevention & Treatment of Substance Abuse:					
Alliance to Prevent Alcoholism & Drug Abuse					
DMHAS Youth Leadership Grant (NJSA 40A:4-87 + \$17,467.00)		17,467.00		17,467.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(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 HOMELAND SECURITY:					
NJ Transit Corporation:					
Job Access Reverse Commute (JARC):					
SFY2023 NJ JARC 9 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$20,000.00)	\$	20,000.00	\$	20,000.00	
State Homeland Security Emergency Management Performance:					
FFY22 #EMW-2022-SS-00028 09/01/22 - 07/31/25 (NJSA 40A:4-87 + \$135,332.15)		135,332.15		135,332.15	
Emergency Management Agency Assistance (EMAA):					
FY21 #FY21-EMPG-EMAA-1900	\$	55,000.00		55,000.00	
U.S. DEPARTMENT OF JUSTICE:					
NJ Department of Law & Public Safety:					
Violence Against Women Act (VAWA):					
FFY21 #VAWA-49-21 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$10,371.00)		10,371.00		10,371.00	
Victims of Crime Act Victim Assistance (NJSA 40A:4-87 + \$252,076.00)		252,076.00		252,076.00	
Operation Helping Hand (OHH):					
FY22 #FFYOHH-19-2022 09/01/22 - 08/31/23 (NJSA 40A:4-87 + \$50,000.00)		50,000.00		50,000.00	
Sexual Assault Response Team (NJSA 40A:4-87 + \$63,776.00)		63,776.00		63,776.00	
Multi-Jurisdictional Gang, Guns & Narcotic Task Force:					
#JAG 1-19TF-18 07/01/19 - 06/30/20 (NJSA 40A:4-87 + \$42,404.00)		42,404.00		42,404.00	
U.S. DEPARTMENT OF TRANSPORTATION:					
NJ Transit Corporation:					
Federal Transit Administration - Section 5310 - Operating/Non-Operating:					
FY18 #NJ-2020-024-00 (NJ-16-X015) 01/01/22 - 12/31/22	100,000.00	100,000.00		100,000.00	
Federal Transit Administration - Section 5311 - Operating/Non-Operating:					
CY2022 #NJ-2020-015-00 (NJ-18-X031) 01/01/22 - 12/31/22	579,908.00	579,908.00		579,908.00	
U.S. DEPARTMENT OF THE TREASURY:					
American Rescue Plan (ARP) Act:					
Coronavirus Local Fiscal Recovery Fund (NJSA 40A:4-87 + \$13,644,073.50)		13,644,073.50		13,644,073.50	
Passed through NJ Department of State:					
Early Voting 2021 Election Reimbursement Program (NJSA 40A:4-87 + \$24,174.59)		24,174.59		24,174.59	
U.S. ELECTION ASSISTANCE COMMISSION:					
NJ Department of State:					
2018 Help America Vote Act Election Security Grant - Byram Twp (NJSA 40A:4-87 + \$900.00)		900.00		900.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):					
NJ Department of Environmental Protection:					
County Environmental Health Act					
FY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22					
(NJSA 40A:4-87 + \$15,980.00)	\$	15,980.00	\$	15,980.00	
FEDERAL COMMUNICATIONS COMMISSION:					
Emergency Connectivity Fund (ECF) 07/01/21 - 06/30/22	\$	39,258.00		39,258.00	
Hazard Mitigation Grant Program (HMGP)					
#FEMA-4488-0005-DR-NJ 08/10/22 - 08/05/25 (NJSA 40A:4-87 + \$200,000.00)		200,000.00	200,000.00		
THE INSTITUTE OF MUSEUM & LIBRARY SERVICES:					
Library Services & Technology Act (LSTA 22) #2023-1378					
(NJSA 40A:4-87 + \$19,448.00)		19,448.00	19,448.00		
NJ DEPARTMENT OF CHILDREN & FAMILIES:					
Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:					
#23ALUN 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$61,336.00)		61,336.00	61,336.00		
Youth Incentive Program (YIP):					
#23-OGUR 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$36,874.00)		36,874.00	36,874.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Act (NJSA 40A:4-87 + \$165,816.00)		165,816.00	165,816.00		
Clean Communities Program Grant(NJSA 40A:4-87 + \$110,437.80)		110,437.80	110,437.80		
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Overdose Fatality Review Team (OFRT)					
Special Child Health Services - Case Management (NJSA 40A:4-87 + \$86,000.00)	51,000.00	51,000.00	51,000.00		
Right to Know:					
#EPID23RTK21L 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
NJ Comprehensive Cancer Control Planning Grant:					
#DCHS23CCC008 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$99,710.00)		99,710.00	99,710.00		
NJ Cancer Education & Early Detection (NJCEED):					
#DCHS23CED008 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$76,764.00)		76,764.00	76,764.00		
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:					
#OLPH23CLP020 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$53,256.00)		53,256.00	53,256.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
(*) County Comprehensive Alcoholism & Drug Abuse Services:					
#22-541-ADA-0 01/01/22 - 12/31/212	368,162.00	368,162.00	368,162.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(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 AND SENIOR SERVICES:					
Title III - Aging - Area Plan Contract:					
#DOAS22AAA020 01/01/22 - 12/31/22:					
State Matching Funds:					
Title III B-D (NJSA 40A:4-87 + \$11,803.00)	\$ 10,359.00	\$ 22,162.00	\$ 22,162.00		
Title III E (NJSA 40A:4-87 + \$11,197.00)	8,225.00	19,422.00	19,422.00		
Title III - Aging - Area Plan Contract:					
State Weekend Home Delivered Meals (SWHDM)	13,000.00	13,000.00	13,000.00		
Safe Housing & Transportation Program (SHTP)	13,693.00	13,693.00	13,693.00		
Cost of Living Allowance (COLA)	61,656.00	61,656.00	61,656.00		
State Home Delivered Meals (SHDM)	19,486.00	19,486.00	19,486.00		
Supplemental Aging Supportive Services (SASS)	13,191.00	13,191.00	13,191.00		
Care Coordination/Care Management Quality Assurance (CMQA)	23,810.00	23,810.00	23,810.00		
Adult Protective Services (APS)/Vulnerable Adults	85,807.00	85,807.00	85,807.00		
State Aid Reimbursement Program:					
2022 01/01/22 - 12/31/22	58,000.00	58,000.00	58,000.00		
Medication-Assisted Treatment (MAT):					
#23-928-ADA-B3 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$144,896.00)		144,896.00	144,896.00		
Social Services for the Homeless (SSH):					
#SH21019 01/01/22 - 12/31/22 (NJSA 40A:4-87 + \$25,000.00)	169,260.00	194,260.00	194,260.00		
Personal Assistance Services Program (PASP):					
#21AVVN 01/01/21 - 12/31/21 (NJSA 40A:4-87 + \$644.00)	6,660.00	7,304.00	7,304.00		
#23AVVN 01/01/22 - 12/31/23 (NJSA 40A:4-87 + \$13,320.00)		13,320.00	13,320.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Operation Helping Hand (OHH):					
SFY22 #SFY OHH-19-2022 09/01/22 - 08/31/23 (NJSA 40A:4-87 + \$123,809.50)		123,809.50	123,809.50		
Juvenile Justice Commission:					
Juvenile Detention Alternatives Initiative (JDAI):					
#JDAI-22-IF-19 01/01/22 - 12/31/22	5,512.50	5,512.50	5,512.50		
State/Community Partnership Program & Family Court Services:					
FC-22-19, SCP-22-PS-19, SCP-22-PM-19 01/01/22 - 12/31/22	368,500.00	368,500.00	368,500.00		
County Prosecutor Insurance Fraud Reimbursement Program:					
Cycle 22 01/01/22 - 12/31/22	174,885.00	174,885.00	174,885.00		
Body Armor Replacement Fund (BARF) - Sheriff's Office:	3,332.42	3,332.42	3,332.42		
Body Armor Replacement Fund (BARF) - Prosecutor's Office:	1,335.20	1,335.20	1,335.20		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(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 MILITARY & VETERANS AFFAIRS:					
Veterans Transportation Services					
#VL23T82 07/01/22 - 06/30/23 (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:					
FY23 07/01/22 - 06/30/23 (NJSA 40A:4-87 + \$115,989.00)		115,989.00		115,989.00	
NJ TRANSIT CORPORATION:					
Federal Transit Administration - Section 5311 (State Share):					
Operating/Non-Operating:					
CY2022 #NJ-2020-015-00 (NJ-18-X032) 01/01/22 - 12/31/22	\$	289,954.00		289,954.00	
(*) Job Access Reverse Commute (JARC):					
SFY2022 NJ JARC 8 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$100,000.00)		100,000.00		100,000.00	
Senior Citizen & Disabled Resident Transportation Assistance Program:					
Operating:					
CY22 01/01/22 - 12/31/22	460,841.93	460,841.93		460,841.93	
Administration:					
CY22 01/01/22 - 12/31/22	73,153.00	73,153.00		73,153.00	
Private Grants:					
Newton Medical Center Community Advisory Board					
Narcan Administration Program- Sheriff (NJSA 40A:4-87 + \$4,400.00)		4,400.00		4,400.00	
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	3,503,623.05	20,901,945.59	20,901,945.59		
TOTAL OPERATIONS	92,482,374.05	109,880,696.59	98,870,459.99	\$ 11,010,236.60	
Detail:					
Salaries and Wages	33,581,124.00	33,383,224.00	29,165,180.07	4,218,043.93	
Other Expenses	58,901,250.05	76,497,472.59	69,705,279.92	6,792,192.67	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	2,000,000.00	2,000,000.00	2,000,000.00		
TOTAL CAPITAL IMPROVEMENTS	2,000,000.00	2,000,000.00	2,000,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	\$ 1,345,000.00	\$ 1,345,000.00	\$ 1,345,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,545,000.00	1,545,000.00	1,545,000.00		
Vocational School Bonds	785,000.00	785,000.00	785,000.00		
Other Bonds	7,130,000.00	7,130,000.00	7,130,000.00		
Interest on Bonds:					
County College Bonds	147,345.00	147,345.00	147,345.00		
State Aid - County College Bonds	202,170.00	202,170.00	202,170.00		
Vocational School Bonds	259,549.00	259,549.00	259,548.33		\$ 0.67
Other Bonds	1,911,460.00	1,911,460.00	1,911,459.17		0.83
Sussex County Guarantee for Solar Project Morris County Improvement Authority	1,500,000.00	1,500,000.00	1,500,000.00		
TOTAL DEBT SERVICE	14,825,524.00	14,825,524.00	14,825,522.50		1.50
DEFERRED CHARGES:					
Prior Year's Bills	24,434.00	24,434.00	24,434.00		
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	2,949,532.00	2,949,532.00	2,949,531.52		0.48
Social Security System (OASI)/Medicare	2,575,006.00	2,575,006.00	2,185,932.36	\$ 389,073.64	
Police & Firemen's Retirement System	2,556,488.00	2,556,488.00	2,556,487.58		0.42
Defined Contribution Retirement System	57,000.00	57,000.00	33,786.31	23,213.69	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	8,162,460.00	8,162,460.00	7,750,171.77	412,287.33	0.90
Subtotal General Appropriations for County Purposes	117,470,358.05	134,868,680.59	123,446,154.26	11,422,523.93	2.40
TOTAL GENERAL APPROPRIATIONS	\$ 117,470,358.05	\$ 134,868,680.59	\$ 123,446,154.26	\$ 11,422,523.93	\$ 2.40

Ref.

A

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

		Analysis of	
<u>Ref.</u>	<u>Budget After</u>	<u>Paid or</u>	<u>Charged</u>
<u>Modification</u>	<u></u>	<u></u>	<u></u>
<u>Analysis of Budget After Modification</u>			
Adopted Budget	\$ 117,470,358.05		
Appropriation by NJSA 40A:4-87	17,398,322.54		
	\$ 134,868,680.59		
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed		\$ 98,712,036.97	
Encumbrances Payable	A	3,197,362.70	
Transfer to Federal and State Grant Fund Expenditures:			
Federal Programs		17,772,445.24	
State Programs		3,759,909.35	
Private Programs		4,400.00	
		\$ 123,446,154.26	

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

COUNTY OF SUSSEX
2022
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2022	2021
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents	B-2	\$ 20,738,051.37	\$ 19,523,715.53
Added and Omitted Taxes Receivable	B-3	1,659.89	1,801.00
<u>TOTAL ASSETS</u>		<u>\$ 20,739,711.26</u>	<u>\$ 19,525,516.53</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Current Fund	A		\$ 810,000.00
Escrow/Other Deposits		\$ 682,386.34	704,975.16
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		409,944.37	350,534.67
Tax Appeal Fees		138,015.80	163,933.26
County Surrogate Fees		72,475.57	62,945.61
County Clerk Fees		225,742.13	191,256.93
County Sheriff Fees		81,856.84	97,783.79
State Unemployment Insurance		684,656.17	630,319.92
Forfeited Assets		1,002,457.27	970,739.01
Self Insurance Fund - Damage to County Vehicles		413,180.07	420,863.35
Mosquito Control		443,436.80	313,436.80
Environmental Quality Enforcement		822,825.61	691,770.22
Open Space		5,563,275.14	5,261,889.71
Weights and Measures		70,472.06	68,758.29
Work Release Program		471.03	8,596.65
Sheriff's Labor Assistance Program		202,872.16	119,647.09
Jail Inmate Interest Account		1,070.73	115,528.03
Prosecutor's US Treasury Account		394,156.93	381,090.81
Accrued Sick and Vacation		2,873,091.19	2,805,263.04
Storm Recovery		5,961,161.47	4,674,064.60
Inmate Welfare		171,044.05	171,044.05
Uniform Fire Code Enforcement		513,029.41	469,815.78
Congregate Nutrition Program		12,090.12	41,259.76
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 20,739,711.26</u>	<u>\$ 19,525,516.53</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
YEAR ENDED DECEMBER 31, 2022

NOT APPLICABLE

COUNTY OF SUSSEX
2022
GENERAL CAPITAL FUND

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

	Ref.	December 31,	
		2022	2021
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 47,661,650.82	\$ 46,141,875.19
Accounts Receivable:			
NJ Schools Development Authority Grant		354,000.00	354,000.00
NJ Department of Transportation		15,956,932.01	9,148,979.51
Sussex County Technical School		4,760,517.00	
State of NJ - Library Association Grant		3,080,875.00	3,080,875.00
Deferred Charges to Future Taxation:			
Funded		70,159,000.00	78,294,000.00
Unfunded	C-4	22,246,236.00	8,623,880.00
<u>TOTAL ASSETS</u>		<u>\$ 164,219,210.83</u>	<u>\$ 145,643,609.70</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 8,817,000.00	
General Improvement Serial Bonds	C-8	51,471,000.00	\$ 58,601,000.00
Vocational School Serial Bonds	C-8	6,683,000.00	7,468,000.00
County College Bonds	C-8	5,425,000.00	5,435,000.00
County College Bonds (Chapter 12)	C-8	6,580,000.00	6,790,000.00
Improvement Authorizations:			
Funded	C-6	42,360,216.82	44,880,907.85
Unfunded	C-6	22,199,901.20	8,623,880.00
Capital Improvement Fund	C-5	9,761,660.56	6,897,125.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Due to Current Fund	A		500,000.00
Reserve for:			
Payment of Vocational School Debt Service		183,366.01	236,429.53
Payment of Debt Service		1,386,944.73	1,754,324.73
Future Capital Projects:			
Sewer Project - Frankford Complex		993,427.22	993,427.22
NJ Department of Transportation Grants -			
Bridge Improvements		816,428.00	748,604.71
Arbitrage Rebate		680,991.80	739,185.92
Sussex Solar Renewable Energy Program		1,040,973.80	1,040,973.80
Receivable - Vocational School Grant		4,760,517.00	
Fund Balance	C-1	749,870.92	625,837.61
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 164,219,210.83</u>	<u>\$ 145,643,609.70</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, 2021	C	\$ 625,837.61
Increased by:		
Cancellation of Improvement Authorizations		<u>124,033.31</u>
Balance December 31, 2022	C	<u><u>\$ 749,870.92</u></u>

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

COUNTY OF SUSSEX
2022
COUNTY LIBRARY FUND

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

	Ref.	December 31,	
		2022	2021
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 2,167,074.36	\$ 2,133,613.50
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	19,402.86	17,126.96
Revenue Accounts Receivable		2,928.63	3,535.41
		<u>22,331.49</u>	<u>20,662.37</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,189,405.85</u>	<u>\$ 2,154,275.87</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 608,523.43	\$ 587,535.62
Encumbered	D-3;D-6	199,964.01	221,439.63
Total Appropriation Reserves		808,487.44	808,975.25
Contracts Payable		163,381.13	163,381.13
Deferred Revenue:			
Unrestricted State per Capita Library Aid		64,167.00	71,082.00
Reserve for Donations		680.87	680.87
		1,036,716.44	1,044,119.25
Reserve for Receivables		22,331.49	20,662.37
Fund Balance	D-1	1,130,357.92	1,089,494.25
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,189,405.85</u>	<u>\$ 2,154,275.87</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>2022</u>	<u>2021</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 600,000.00	\$ 550,000.00
Receipts from Current Taxes		5,893,575.00	5,658,176.00
Miscellaneous Revenue Anticipated		71,082.00	56,127.00
Nonbudget Revenue		68,460.76	60,502.85
Other Credits to Income:			
Collection of Added and Omitted Taxes		19,507.45	11,193.26
Unexpended Balance of Appropriation Reserves		552,895.46	677,874.36
Total Income		<u>7,205,520.67</u>	<u>7,013,873.47</u>
 <u>Expenditures</u>			
Expenditures:			
Budget Appropriations:			
Salaries and Wages		2,938,426.00	2,881,281.00
Other Expenses		<u>3,626,231.00</u>	<u>3,383,022.00</u>
Total Expenditures		<u>6,564,657.00</u>	<u>6,264,303.00</u>
Excess in Revenue		640,863.67	749,570.47
 <u>Fund Balance</u>			
Balance January 1		<u>1,089,494.25</u>	<u>889,923.78</u>
		1,730,357.92	1,639,494.25
Decreased by:			
Utilization as Anticipated Revenue		<u>600,000.00</u>	<u>550,000.00</u>
Balance December 31	D	<u><u>\$ 1,130,357.92</u></u>	<u><u>\$ 1,089,494.25</u></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, 2022

	<u>Budget</u>	<u>Realized</u>	<u>Excess or Deficit *</u>
Fund Balance Anticipated	\$ 600,000.00	\$ 600,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	<u>71,082.00</u>	<u>71,082.00</u>	
Total Miscellaneous Revenue	<u>71,082.00</u>	<u>71,082.00</u>	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	<u>5,893,575.00</u>	<u>5,893,575.00</u>	
Budget Totals	6,564,657.00	6,564,657.00	
Nonbudget Revenue		<u>68,460.76</u>	<u>\$ 68,460.76</u>
	<u>\$ 6,564,657.00</u>	<u>\$ 6,633,117.76</u>	<u>\$ 68,460.76</u>

Analysis of Nonbudget Revenue:

Fees	\$ 41,351.12
Miscellaneous	94.32
Interest on Investments	<u>27,015.32</u>
	<u>\$ 68,460.76</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31,2022

	<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	\$ 2,938,426.00	\$ 2,938,426.00	\$ 2,631,418.77	\$ 307,007.23
Other Expenses	<u>3,626,231.00</u>	<u>3,626,231.00</u>	<u>3,324,714.80</u>	<u>301,516.20</u>
	<u>\$ 6,564,657.00</u>	<u>\$ 6,564,657.00</u>	<u>\$ 5,956,133.57</u>	<u>\$ 608,523.43</u>
	<u>Ref.</u>			D
		<u>Ref.</u>		
Cash Disbursed			\$ 5,756,169.56	
Encumbrances		D	<u>199,964.01</u>	
			<u>\$ 5,956,133.57</u>	

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

COUNTY OF SUSSEX
2022
GENERAL FIXED ASSETS ACCOUNT GROUP

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

<u>ASSETS</u>	December 31,	
	2022	2021
Land	\$ 16,511,452.00	\$ 16,511,452.00
Buildings	89,299,900.00	89,019,564.00
Machinery, Equipment and Vehicles	31,907,984.00	30,651,315.00
Construction In Progress	2,936,283.00	2,262,393.00
 <u>TOTAL ASSETS</u>	 \$ 140,655,619.00	 \$ 138,444,724.00
 <u>RESERVE</u>		
Reserve for Fixed Assets	\$ 140,655,619.00	\$ 138,444,724.00
 <u>TOTAL RESERVE</u>	 \$ 140,655,619.00	 \$ 138,444,724.00

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

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. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents. (2) The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization. (3). The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. 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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
 (Continued)

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

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:

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 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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
 (Continued)

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

C. Basis of Accounting (Cont'd)

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.

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.

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 or budgeted; and inventories would not be reflected as expenditures at the time of purchase, investments would generally be stated at fair value, lease assets and payable as well as the related expense would be recorded for leases for which the County is a lessee, lease receivables and deferred lease resources as well as the related revenue would be recorded for leases for which the County is a lessor, a financed purchases payable would be recorded for financed purchase agreements under which the County acquires and owns a fixed asset, and the County's net OPEB liability and net pension liability and related deferred inflows and outflows, where applicable, would be recorded.

- 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 financed purchases agreements.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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

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.

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.

General Fixed Assets Account Group – 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 historical cost, or adjusted historical cost. 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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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

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

Note 2: Long-Term Debt

Summary of County Debt

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

	<u>December 31,</u>		
	<u>2022</u>	<u>2021</u>	<u>2020</u>
Issued:			
General Bonds	\$ 70,159,000	\$ 78,294,000	\$ 57,999,000
Notes	8,817,000		21,428,000
Authorized but not Issued:			
General Bonds and Notes	13,429,236	8,623,880	11,184,720
	<u>92,405,236</u>	<u>86,917,880</u>	<u>90,611,720</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	1,386,945	1,754,325	1,681,848
Reserve to Pay Vocational School Bonds	183,366	236,430	124,464
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	6,580,000	6,790,000	8,180,000
	<u>8,150,311</u>	<u>8,780,754</u>	<u>9,986,311</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 84,254,925</u>	<u>\$ 78,137,126</u>	<u>\$ 80,625,409</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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

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

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

Fund	Balance 12/31/2020	Additions	Retirements	Balance 12/31/2021
Serial Bonds:				
General Capital Fund	\$ 57,999,000.00	\$ 30,360,000.00	\$ 10,065,000.00	\$ 78,294,000.00
Bond Anticipation Notes:				
General Capital Fund	21,428,000.00		21,428,000.00	
	<u>\$ 79,427,000.00</u>	<u>\$ 30,360,000.00</u>	<u>\$ 31,493,000.00</u>	<u>\$ 78,294,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

Fund	Balance 12/31/2021	Additions	Retirements	Balance 12/31/2022
Serial Bonds:				
General Capital Fund	\$ 78,294,000.00	\$ 2,670,000.00	\$ 10,805,000.00	\$ 70,159,000.00
Bond Anticipation Notes:				
General Capital Fund		8,817,000.00		8,817,000.00
	<u>\$ 78,294,000.00</u>	<u>\$ 11,487,000.00</u>	<u>\$ 10,805,000.00</u>	<u>\$ 78,976,000.00</u>

The County's debt issued and outstanding at December 31, 2022 is as follows:

Vocational School Serial Bonds

Purpose	Final Maturity	Rate	Balance Dec. 31, 2022
Vocational School	02/15/2026	5.00%	\$ 2,218,000
Vocational School	06/01/2032	2.00-4.00%	2,865,000
Vocational School	06/15/2036	2.00-3.00%	1,600,000
			<u>6,683,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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

The County's debt issued and outstanding at December 31, 2022 is as follows: (Cont'd)

General Improvement Serial Bonds

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
General Improvements	02/15/2024	5.00%	\$ 9,946,000
General Improvements	06/01/2032	2.00% -4.00%	16,735,000
General Improvements	06/15/2036	2.00-3.00%	24,790,000
			<u>51,471,000</u>

County College Bonds

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College	01/15/2023	4.00%	\$ 75,000
County College	03/15/2024	2.00%	360,000
County College	03/15/2025	2.00%	510,000
County College	03/15/2028	2.625-4.00%	895,000
County College	06/01/2030	2.00-4.00%	1,145,000
County College	06/15/2027	2.00-3.00%	1,105,000
County College	06/15/2028	2.00-4.00%	1,335,000
			<u>5,425,000</u>

County College Bonds (Ch. 12)

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College (Ch. 12)	01/15/2023	4.00%	\$ 75,000
County College (Ch. 12)	09/01/2026	4.00%	1,155,000
County College (Ch. 12)	03/15/2024	2.00%	360,000
County College (Ch. 12)	03/15/2025	2.00%	510,000
County College (Ch. 12)	03/15/2028	2.625-4.00%	895,000
County College (Ch. 12)	06/01/2030	2.00-4.00%	1,145,000
County College (Ch. 12)	06/15/2027	2.00-3.00%	1,105,000
County College (Ch. 12)	06/15/2028	2.00- 4.00%	1,335,000
			<u>6,580,000</u>

Total Serial Bonds Outstanding \$ 70,159,000

Bond Anticipation Notes

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
Various Capital Improvements	06/28/2023	3.25%	\$ 8,817,000

Total Debt Issued and Outstanding \$ 78,976,000

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(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 .495%.

	Gross Debt	Deductions	Net Debt
General, Vocational School and County College Debt	\$ 103,595,236	* \$ 8,150,311	\$ 95,444,925

Net Debt \$95,444,925 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$19,279,637,577 = 0.495%.

*Includes \$2,750,000 Sussex County Guaranteed Renewable Energy Program (REP) Lease Revenue Bonds Series 2015. Also includes \$8,440,000 Bonds issued by the Morris County Improvement Authority which are included as part of the Gross and Net Debt. See Note 15 for further information.

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

2% Average Equalized Valuation of Real Property	\$ 385,592,752
Net Debt	95,444,925
Remaining Borrowing Power	\$ 290,147,827

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
Each Five Year Interval Thereafter for Bonded Debt Issued and Outstanding

Calendar Year	General Improvements		Vocational School		County College*		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2023	\$ 7,660,000	\$ 1,344,300	\$ 815,000	\$ 208,975	\$ 1,110,000	\$ 161,511	\$ 11,299,786
2024	8,301,000	1,016,900	950,000	172,125	1,085,000	111,675	11,636,700
2025	3,435,000	815,850	975,000	134,950	915,000	84,650	6,360,450
2026	3,435,000	738,400	1,003,000	96,450	740,000	60,650	6,073,500
2027	3,415,000	644,075	415,000	69,875	745,000	37,275	5,326,225
2028-2032	17,905,000	1,811,225	2,075,000	179,325	830,000	23,000	22,823,550
2033-2036	7,320,000	292,800	450,000	17,800			8,080,600
	\$ 51,471,000	\$ 6,663,550	\$ 6,683,000	\$ 879,500	\$ 5,425,000	\$ 478,761	\$ 71,600,811

* 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, 2022
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2022 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2022 are as follows:

Current Fund	\$ 7,200,000
County Library Fund	625,000

Note 4: Pension Plans

County employees participate in one of two contributory, defined benefit public employee retirement systems: the State of New Jersey Public Employee's Retirement System (PERS) or the State of New Jersey Police and Firemen's Retirement System (PFRS); or the Defined Contribution Retirement Program (DCRP), a tax-qualified defined contribution money purchase pension plan under Internal Revenue Code (IRC) 401(a).

A. Public Employees' Retirement System (PERS)

Plan Description

The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about the PERS, please refer to the annual financial statements which can be found at www.state.nj.us/treasury/pensions/annual-reports.shtml.

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service.

The following represents the membership tiers for PERS:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 with 25 or more years of service credit before age 62 and Tier 5 with 30 or more years of service credit before age 65.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Benefits Provided (Cont'd)

Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Contributions

The contribution policy for PERS is set by N.J.S.A. 43:15A and requires contributions by active members and contributing members.

The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of assets.

County contributions to PERS amounted to \$3,320,704 for 2022.

The employee contribution rate was 7.50% effective July 1, 2018.

Special Funding Situation

Under N.J.S.A. 43:15A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is as follows: Chapter 366, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation are considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specified financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Pension Liabilities and Pension Expense

At June 30, 2021, the County's liability was \$33,590,788 for its proportionate share of the net pension liability. The net pension liability, which includes certain component units of the County, was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2021, the County's proportion was .2836%, which was an increase of 0.0101% from its proportion measured as of June 30, 2020. The County has rolled forward the net pension liability as of June 30, 2021 with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2021 information in the Notes to the Financial Statements as the June 30, 2022 information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$1,944,201 as of June 30, 2021. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2021, the State's proportion was 1.540%, which was an increase of 0.054% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2022, the County recognized actual pension expense in the amount of \$3,320,704. During the fiscal year ended June 30, 2021, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$171,383.

County's Proportionate Share of the Net Pension Liability	\$ 33,590,788
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>1,944,201</u>
Total Net Pension Liability	<u>\$ 35,534,989</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00 – 6.00% based on years of service
Thereafter	3.00 – 7.00% based on years of service
Investment Rate of Return	7.00%

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

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2021 are summarized in the following table:

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2021 calculated using the discount rate as disclosed below, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2021		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the Net Pension Liability	\$ 45,743,842	\$ 33,590,788	\$ 23,277,200

Pension Plan Fiduciary Net Position

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

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

Plan Description

The State of New Jersey, State of New Jersey Police and Firemen's Retirement System (PFRS), is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey Division of Pensions and Benefits (the Division). For additional information about the PFRS, please refer to the Division's annual financial statements which can be found at www.nj.gov/treasury/pensions/annual-reports.shtml.

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:16A. The PFRS provides retirement as well as death and disability benefits. All benefits vest after ten years of service, except for disability benefits, which vest after 4 years of service.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

The following represents the membership tiers for PFRS:

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

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

Contributions

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing members. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal costs and unfunded accrued liability. For fiscal year 2021, the State contributed an amount less than the actuarially determined amount.

The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual amounts over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of the assets.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

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

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specified financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer.

County contributions to PFRS amounted to \$2,556,488 for the year ended December 31, 2022. During the fiscal year ended June 30, 2021, the State of New Jersey contributed \$390,988 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$501,266.

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

Pension Liabilities and Pension Expense

At June 30, 2021, the County's liability for its proportionate share of the net pension liability was \$16,003,131. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2021, the County's proportion was 0.2189%, which was a decrease of 0.0476% from its proportion measured as of June 30, 2020.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

The County has rolled forward the net pension liability as of June 30, 2021 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2021 information in the Notes to the Financial Statements as the June 30, 2022 information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$4,500,877 as of June 30, 2021. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2021, the State's proportion was 0.2189%, which was a decrease of 0.0476% from its proportion measured as of June 30, 2020 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 16,003,131
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>4,500,877</u>
Total Net Pension Liability	<u>\$ 20,504,008</u>

For the year ended December 31, 2022, the County recognized total pension expense of \$2,556,488.

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	2.75%
Salary Increases:	
Through all future years	3.25 – 15.25% based on years of service
Investment Rate of Return	7.00%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

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

Actuarial Assumptions (Cont'd)

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

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS' target asset allocation as of June 30, 2021 are summarized in the following table:

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Management Strategies	3.00%	3.35%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 4: Pension Plans (Cont'd)

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

Sensitivity of the Total Net Pension Liability (including the State's proportionate share of the net pension liability attributable to the County) to Changes in the Discount Rate

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2021 calculated using the discount rate as disclosed above, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2021		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 31,134,694	\$ 20,504,008	\$ 11,655,109

Pension Plan Fiduciary Net Position - PFRS

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

C. Defined Contribution Retirement Program (DCRP)

Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. If an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP. 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 DCRP. 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.

Employers are required to contribute at an actuarially determined rate. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. 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.

For DCRP, the County recognized pension expense of \$83,898 for the year ended December 31, 2022. Employee contributions to DCRP amounted to \$115,283 for the year ended December 31, 2022.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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 \$2,461,457 at December 31, 2022 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 primarily reserved in the Reserve for Accrued Sick and Vacation of \$2,873,091 on the Other Trust Funds balance sheet at December 31, 2022.

Note 6: Selected Tax Information

County Tax Calendar

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

Comparison of Tax Levies and Collection Currently

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

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2022	\$ 99,653,238	\$ 99,653,238	100.00%
2021	97,398,233	97,398,233	100.00%
2020	95,958,850	95,958,850	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2022	\$ 395,000	\$ 395,000	100.00%
2021	395,000	395,000	100.00%
2020	395,000	395,000	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2022	\$ 5,893,575	\$ 5,893,575	100.00%
2021	5,658,176	5,658,176	100.00%
2020	5,602,714	5,602,714	100.00%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 6: Selected Tax Information (Cont'd)

Comparison of Tax Levies and Collection Currently (Cont'd)

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 Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2022	\$ 19,093,482,643	\$ 0.523	\$ 0.038	\$ 0.002
2021	17,891,080,055	0.545	0.039	0.002
2020	17,670,926,983	0.544	0.039	0.002

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 \$324,949.42 at December 31, 2022.

The \$324,949.42 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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 8: Commitment

The County of Sussex and the Sussex County Municipal Utilities Authority (the "SCMUA") have entered into a Deficiency Advance Contract in order to provide security to the holders of obligations of the SCMUA relative to the existing \$93,462,923 Solid Waste New Jersey Infrastructure Bank Bonds, Upper Wallkill Wastewater Facilities Revenue Bonds and the Paulinskill Water Reclamation Facilities USDA – Rural Development Loans. 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 November 30, 2022 the SCMUA had outstanding approximately \$35,994,884 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 November 30, 2022, the SCMUA had outstanding approximately \$4,280,839 of Solid Waste New Jersey Infrastructure Bank Bonds, a \$40,661,546 New Jersey Infrastructure Bank Note and \$5,375,000 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.

As of November 30, 2022, the SCMUA had outstanding approximately \$7,150,654 of Paulinskill Basin Water Reclamation Facility USDA –Rural Development Loans which are supported by a Deficiency Advance Contract. The SCMUA's Paulinskill Facility'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.

The SCMUA prepared a 2023 budget which anticipates operating revenues will meet all operating and debt service expenses for 2023. Should the actual revenue plus available reserve funds be insufficient, and if the SCMUA has no other source of funding, the county will be required to advance fund to the SCMUA under the Deficiency Advance Contract to the extent other revenue is not obtained to finance the SCMUA's operations.

In 2017, Mountain Creek filed under Federal Chapter 11 for bankruptcy protection, wherein Vernon Township, a municipal participant of the SCMUA, was listed as an unsecured creditor. While Vernon Township ultimately secures the debt to SCMUA, if they are unable to pay SCMUA, SCMUA may have to draw on the Deficiency Advance Contract with the County. However, Vernon Township pledges ad valorem taxes as security for the amount owed to SCMUA. The County is working with legal counsel and with the Division of Local Government Services, who has taken the position that Vernon Township is responsible for the debt payments, to protect the interest of the County.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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. 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 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.

Custodial Credit Risk – The County's policy with respect to custodial credit risk requires that the County ensures that County funds are only deposited in financial institutions in which NJ counties are permitted to invest their funds.

Deposits

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

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

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

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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

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, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law" P.L. 1983, c. 313 (C.40A:5A-1 et seq.) Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Local Government Services in the Department of Community Affairs for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or
- (8) Agreements for the repurchase of fully collateralized securities if:
 - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection a. or are bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties and entities subject to the "Local Authorities Fiscal Control Law", P.L. 1983 c.313 (C.40A:5A-1 et seq.);
 - (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 section 1 of P.L. 1970, c.236 (C.17:9-41); 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, 2022
(Continued)

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

As of December 31, 2022, cash and cash equivalents of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Total</u>
Current	\$ 1,050	\$ 64,910,181	\$ 64,911,231
Other Trust		20,738,051	20,738,051
General Capital		47,661,651	47,661,651
County Library	690	2,166,384	2,167,074
	<u>\$ 1,740</u>	<u>\$ 135,476,267</u>	<u>\$ 135,478,007</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2022, was \$135,478,007 and the bank balance was \$136,270,177.

Note 10: 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 their health benefit coverage through Horizon Blue Cross/Blue Shield of NJ.

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 10: Risk Management (Cont'd)

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

The December 31, 2022 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, 2021 is as follows:

	Statewide Insurance Fund December 31, 2021
Total Assets	\$ 50,984,456
Net Position	\$ 15,544,217
Total Revenue	\$ 27,206,768
Total Expenses	\$ 28,536,856
Change in Net Position	\$ (1,330,088)
Member Dividends	\$ 863,028

Financial statements for the Fund is available at the office of the Fund's Executive Directors

Statewide Insurance Fund
One Sylvan Way
Parsippany, NJ 07054
(862) 260-2050

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>County/ Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2022	\$ 4,852.75	\$ 86,593.08	\$ 37,109.58	\$ 684,656.17
2021	2,565.13	69,481.98	28,183.39	630,319.92
2020	6,945.86	75,496.25	130,709.14	586,456.20

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 11: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2022:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund		\$ 22,079,564.60
Federal & State Grant Fund	\$ 22,079,564.60	
	<u>\$ 22,079,564.60</u>	<u>\$ 22,079,564.60</u>

The interfund receivable in the Federal and State Grant Fund and the interfund payable in the Current Fund are the result of grant revenues received by the Current Fund that have not been transferred in cash to the Federal and State Grant Fund prior to year-end.

Note 12: 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 13: 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 2023 was set at \$.002 per \$100. As of December 31, 2022 the balance in the Open Space Trust Fund was \$5,563,275.14.

Note 14: 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.

Note 15: 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 its financial position.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 15: Contingent Liabilities (Cont'd)

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). Additionally, in 2015 the Morris County Improvement Authority issued bonds or notes in the principal amount of \$6,750,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Notes and Bonds, Series 2015. On January 28, 2021, the Morris County Improvement Authority issued Refunding Bonds for the 2011 Issue in the principal amount of \$10,500,000. The purpose of these fundings 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. 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 \$8,440,000 of outstanding debt at December 31, 2022. 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 2023 County Budget includes an appropriation of \$1,500,000 to support the County guarantee.

Note 16: Related Party Transactions

During the years ended December 31, 2022 and 2021, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2022</u>	<u>2021</u>
Sussex County Technical School	\$ 7,500,161	\$ 7,353,077
Sussex County Community College	4,020,000	4,020,000
Sussex County Division of Social Services	1,760,408	1,660,748
	<u>\$ 13,280,569</u>	<u>\$ 13,033,825</u>

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 17: Post-Retirement Benefits Other than Pensions (OPEB)

General Information about the County's OPEB Plan

Plan Description and Benefits Provided

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

1. Police (PBA, including officers, sheriffs, prosecutors): Generally, an employee must retire with at least 25 years of service in a New Jersey pension system (and also either 10, 20 or 25 years with the County).
2. Other employees: Generally, an employee must retire after age 55 with at least 25 years of service in a New Jersey pension system (and also 15 years with the County).

Generally, the costs of post-retirement benefits are 100% County funded. However, if an employee did not have 20 years of service as of June 28, 2011, some level of retiree contribution is required according to the state mandated scale.

Deductibles of up to \$1,500 per year per person will be reimbursed by the County for the Sheriff's Unit (PBA#138).

Prosecutors hired after 2007 only receive coverage until age 65.

The County's funding policy is to contribute the current annual premium (net of employee contributions) for all retired participants (i.e. pay-as-you-go). Current New Jersey state law prohibits counties from pre-funding retiree medical benefit obligations in a Trust.

Employees Covered by Benefit Terms

As of December 31, 2021, there was a total of 876 employees and retirees, reflecting the sum of 493 active employees and 383 retirees.

Total OPEB Liability

The County's OPEB liability of \$220,933,064 was measured as of December 31, 2022 and was determined by an actuarial valuation as of January 1, 2022 (12/31/2022 census).

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.31%
Salary Increases	3.00% per year
Inflation Assumptions	3.00% per year

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 17: Post-Retirement Benefits Other than Pensions (OPEB) (Cont'd)

General Information about the County's OPEB Plan (Cont'd)

Actuarial Assumptions and Other Inputs (Cont'd)

The actuarial valuation assumed the following:

- 1 – The contribution percentage was 20% for future retirees who did not have 20 years of service as of June 28, 2011.
- 2 - The current and future retirees and dependents in the Sheriff's Unit (PBA #138) are expected to utilize 100% of the annual deductible.
- 3 – 100% of eligible retirees are expected to participate.

The selected discount rate was based on the Standard and Poor's Municipal bond 20-year High Grade Index as of December 31, 2022 which is 4.31%.

The following are the health care cost trend rates:

<u>Year</u>	<u>Assumed Increase</u>
1	8.0%
2	7.5%
3	7.0%
4	6.5%
5	6.0%
6	5.5%
7+	5.0%

Mortality rates were based on the PUB 2010 mortality table and MP-2021 projection.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at January 1, 2022	\$ 450,950,687
Changes for Year:	
Service Cost	11,239,718
Interest Cost	10,039,998
Benefit Payments	(9,457,148)
Changes of Benefit Terms	16,029,718
Changes in Assumptions	(89,281,662)
Difference between Expected and Actual Experience	<u>(168,588,247)</u>
Net Changes	<u>(230,017,623)</u>
Balance at December 31, 2022	<u>\$ 220,933,064</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 17: Post-Retirement Benefits Other than Pensions (OPEB) (Cont'd)

General Information about the County's OPEB Plan (Cont'd)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (3.31 percent) or 1 percentage higher (5.31 percent) than the current discount rate:

	December 31, 2022		
	1%	Discount Rate	1%
	Decrease (3.31%)	(4.31%)	Increase (5.31%)
Total OPEB Liability	\$ 257,159,587	\$ 220,933,064	\$ 192,146,670

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage lower or 1 percentage higher than the valuation healthcare cost trend rates:

	December 31, 2022		
	1% Decrease (7.0% Decreasing to 4.0%)	Healthcare Trend Rates (8.0% Decreasing to 5.0%)	1% Increase (9.0% Increasing to 6.0%)
	Total OPEB Liability	\$ 192,547,140	\$ 220,933,064

OPEB Expense

For the year ended December 31, 2022, the County's OPEB benefit was \$4,418,045 as determined by the actuarial valuation.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2022 and 2021, the County had approximately 385 and 375 employees who met eligibility requirements and recognized expenses of approximately \$8,990,361 and \$8,998,055, respectively.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 18: Fixed Assets

The following is a schedule of the County of Sussex's fixed assets at December 31, 2022:

	Balance Dec. 31, 2021	Additions	Adjustments/ Deletions	Balance Dec. 31, 2022
Land	\$ 16,511,452			\$ 16,511,452
Buildings	89,019,564	\$ 280,336		89,299,900
Machinery, Equipment and Vehicle	30,651,315	1,998,188	\$ (741,519)	31,907,984
Construction In Progress	2,262,393	673,890		2,936,283
	<u>\$ 138,444,724</u>	<u>\$ 2,952,414</u>	<u>\$ (741,519)</u>	<u>\$ 140,655,619</u>

Note 19: Tax Abatement

Governmental Accounting Standards Board (GASB) requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

County property tax revenues were potentially reduced by approximately \$1,131,377 under agreements entered by several municipalities in the County, however, because the County property tax levy is guaranteed to be paid in full by the municipalities, the County collected its full tax levy in 2022. The entities (including nonprofit organizations and redevelopers) under these agreements pay the municipalities an annual service charge or payment in lieu of taxes. Under a certain number of these agreements, the municipalities remit 5% of the annual service charges to the County.

Note 20: Leases

The County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the current year.

The County entered into four lease agreements, with three separate entities for radio equipment and 9-1-1 communication antenna sites throughout the County. The terms of the leases are for 2 to 10 years with various renewal option terms. The County made total lease payments of approximately \$70,000 to the three entities for 2022.

COUNTY OF SUSSEX
SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2022

Name	Title	Amount of Bond	Name of Corporate Surety
Anthony Fasano	Commissioner Director	(A)	
Christopher Carney	Deputy Commissioner Director	(A)	
Herbert Yardley	Commissioner	(A)	
Dawn Fantasia	Commissioner	(A)	
Sylvia Petillo	Commissioner (1/1/2022-4/7/2022)	(A)	
Jill Space	Commissioner (5/1/2022-12/31/2022)	(A)	
Gregory V. Poff II	County Administrator (1/1/2022- 5/31/2022)	(A)	
John Lovell	Temporary County Administrator (6/1/2022 - 09/15/2022)	(A)	
Ronald Tappan	County Administrator (9/19/2022- 12/31/2022)	(A)	
Teresa Lyons	Clerk of the Board of County Commissioners	(A)	
Elke Yetter	County Treasurer; Administrator of Finance & Library Services	\$ 1,000,000.00	Statewide Insurance Fund
William Koppenaal	County Engineer; Administrator of Engineering & Planning	(A)	
Jeffrey M. Parrott	County Clerk	(A)	
Douglas Steinhardt	County Counsel	(A)	
Michael F. Strada	County Sheriff	(A)	
Gary Chiusano	County Surrogate	(A)	
Francis A. Koch	County Prosecutor (1/1/2022 - 06/30/2022)	(A)	
Ann Marie Taggart	Acting County Prosecutor (7/1/2022 - 12/31/2022)	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Robert J. Maikis, Jr.	Fiscal Management Division Director	(A)	
MaryLee VanHooker	Budget Management 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
2022
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2021	A	\$ 54,365,053.51
Increased by Receipts:		
County Taxes Receivable	\$ 100,045,933.34	
Nonbudget Revenue	2,444,670.39	
Interest on Investments	946,485.08	
Revenue Accounts Receivable	8,585,595.81	
Petty Cash Funds Returned	5,000.00	
Reserve for the Sale of County Assets	18,870.35	
Due to/from Other Trust Funds	810,000.00	
Due to/from General Capital Fund	500,000.00	
Due to Federal and State Grant Fund:		
Grant Funds Receivable:		
Federal Grants	3,346,012.79	
State Grants	3,060,632.41	
Private Grants	8,402.00	
Reserve for Unappropriated Grants	14,378,342.60	
		134,149,944.77
		188,514,998.28
Decreased by Disbursements:		
2022 Budget Appropriations	98,712,036.97	
2021 Appropriation Reserves	11,645,748.36	
Accounts Payable	30,568.04	
Due to Federal and State Grant Fund:		
Appropriated Grant Reserves:		
Federal Grants	8,127,092.55	
State Grants	3,566,412.42	
Private Grants	17,048.06	
Transfer to General Capital Fund	1,500,000.00	
Petty Cash Funds Advanced	5,000.00	
Refund of Prior Year Grant Cancellation	910.94	
		123,604,817.34
Balance December 31, 2022	A	\$ 64,910,180.94

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2022

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2021	2022 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2022
Andover Borough	\$ 649.48	\$ 390,180.93	\$ 3,055.68	\$ 390,830.41	\$ 3,055.68
Andover Township	15,166.26	4,099,282.10	4,349.29	4,114,448.36	4,349.29
Branchville Borough	234.91	682,908.63	3,513.40	686,656.94	
Byram Township	9,013.80	5,697,962.14	8,622.71	5,706,975.94	8,622.71
Frankford Township	10,195.73	4,445,336.55	17,293.55	4,472,825.83	
Franklin Borough	6,386.37	2,556,232.67	21,118.11	2,562,619.04	21,118.11
Fredon Township	2,486.11	2,364,791.07	6,339.76	2,367,277.18	6,339.76
Green Township	22,568.35	2,608,772.91	3,082.42	2,634,423.68	
Hamburg Borough	6,522.32	1,598,184.20	8,092.38	1,604,706.52	8,092.38
Hampton Township	12,034.06	3,848,991.40	6,017.25	3,861,025.46	6,017.25
Hardyston Township	54,665.48	6,323,701.36	53,554.50	6,378,366.84	53,554.50
Hopatcong Borough	14,384.94	9,512,851.65	16,329.34	9,527,236.59	16,329.34
Lafayette Township	6,450.63	1,864,400.26	10,451.53	1,870,850.89	10,451.53
Montague Township	4,517.84	2,130,777.04	8,690.61	2,143,985.49	
Town of Newton	12,025.83	3,707,277.41	46,427.29	3,719,303.24	46,427.29
Ogdensburg Borough	1,563.70	1,096,511.67	371.33	1,098,075.37	371.33
Sandyston Township	3,491.74	1,516,739.05	3,229.76	1,520,230.79	3,229.76
Sparta Township	123,045.31	18,430,022.75	64,804.75	18,553,068.06	64,804.75
Stanhope Borough	3,472.98	1,831,754.09	2,073.30	1,835,227.07	2,073.30
Stillwater Township	9,264.85	2,653,723.09	11,020.18	2,662,987.94	11,020.18
Sussex Borough	2,446.89	720,735.04	1,610.73	723,181.93	1,610.73
Vernon Township	22,577.83	14,551,721.27	39,917.18	14,574,299.10	39,917.18
Walpack Township		15,904.57		15,904.57	
Wantage Township	16,949.95	7,004,476.15	23,046.68	7,021,426.10	23,046.68
	<u>\$ 360,115.36</u>	<u>\$ 99,653,238.00</u>	<u>\$ 363,011.73</u>	<u>\$ 100,045,933.34</u>	<u>\$ 330,431.75</u>

Ref. A

A

2022 County Taxes	\$ 99,653,238.00
2021 Added & Omitted Taxes	360,115.36
2022 Added & Omitted Taxes	32,579.98
	<u>\$ 100,045,933.34</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Accrued In</u> <u>2022</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
County Clerk:				
Fees	\$ 207,376.20	\$ 2,437,857.70	\$ 2,549,866.99	\$ 95,366.91
County Surrogate:				
Fees	8,581.28	119,626.33	121,003.61	7,204.00
County Sheriff:				
Fees	8,958.56	313,400.18	303,877.68	18,481.06
County Clerk - (P.L. 2001, Ch. 370)	69,653.30	808,578.30	844,919.35	33,312.25
Surrogate - (P.L. 2001, Ch. 370)	5,540.00	71,148.00	71,917.00	4,771.00
Sheriff - (P.L. 2001, Ch. 370)	4,492.75	157,170.66	152,395.13	9,268.28
Fines:				
Other		17,660.00	17,660.00	
Rental - County Buildings		199,852.00	199,852.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		231,137.49	231,137.49	
State Aid - County College Bonds		1,747,170.00	1,481,300.00	265,870.00
Social and Welfare Services:				
Supplemental Social Security Income		103,667.00	103,667.00	
Transit Revenue		255,530.77	255,530.77	
Reserve to Pay Debt Service		600,000.00	600,000.00	
Reserve to Pay Vocational School Debt Service		150,000.00	150,000.00	
Weights and Measures Trust Fund		25,000.00	25,000.00	
9-1-1 Emergency Communication Center		299,619.00	299,619.00	
Trust Fund Reserve for Motor Vehicle Fines -				
Pledged to Road Maintenance and Repair		250,000.00	250,000.00	
Intoxicated Driver Resource Center		79,728.00	79,728.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		48,119.24	48,119.24	
Reserve for Uniform Fire Code Enforcement		100,000.00	100,000.00	
Public Health Priority Funds/Supplemental Fees		688,359.75	688,359.75	
Flu Shots/Clinics Revenue		11,642.80	11,642.80	
	<u>\$ 304,602.09</u>	<u>\$ 8,715,267.22</u>	<u>\$ 8,585,595.81</u>	<u>\$ 434,273.50</u>

Ref.

A

A

COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
U.S. DEPARTMENT OF AGRICULTURE:						
NJ Department of Health:						
Senior Farmers' Market Nutrition Program: #DFHS22WMN005 06/01/22 - 09/30/22	\$	925.00	\$ 925.00			\$ 34.08
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:						
NJ Association of County & City Health Officials (NJACCHO):						
FFY20 Cooperative Agreement for Emergency Response: Public Health Crisis Response 01/20/20 - 02/21/21	\$	34.08				\$ 34.08
NJ Department of Children & Families:						
Promising Path to Success:						
NJ Promise 2.0 Youth & Family Voice #21-ADUR 10/01/21 - 09/29/22		10,000.00	10,000.00			5,000.00
NJ Promise 2.0 Youth & Family Voice #23-ADUR 09/29/22 - 09/30/23		5,000.00				5,000.00
NJ Department of Health and Senior Services:						
Immunization Cooperative Agreements:						
COVID-19 Vaccination Supplemental Fund #OLPH22V5F014 07/01/21 - 06/30/22	142,143.00	150,000.00	155,343.00			136,800.00
Overdose Fatality Review Team (OFRT):					\$	55,579.00
#OLPH21OFR020 10/01/20 - 09/30/22	56,387.00	49,000.00	49,808.00			75,000.00
#OLPH23OFR024 10/01/22 - 06/30/23		75,000.00				75,000.00
Public Health Preparedness and Response for Bioterrorism:						
#PHLP22LNC019 07/01/21 - 06/30/22:						
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000)	271,128.00		250,088.00		21,040.00	
ELC Cooperative Agreement (COVL \$325,000)	325,000.00		293,866.00		31,134.00	
ELC Enhancing Detection Expansion (CVG \$100,000)	100,000.00		86,877.00		13,123.00	
#PHLP23LNC022 07/01/22 - 06/30/23:						
PHEP Cooperative Agreement (Base \$148,310; CRI \$122,818)	271,128.00					271,128.00
ELC Cooperative Agreement (COVL \$325,000)	325,000.00					325,000.00
Public Health Emergency Response Cooperative Agreement (CVG \$100,000)	100,000.00					100,000.00
Comprehensive Cancer Control Planning:						
#DCHS22CCC009 07/01/21 - 06/30/22		6,980.00	52,000.00			6,980.00
#DCHS23CCC008 07/01/22 - 06/30/23						
NJ Cancer Education & Early Detection (NJ CEED):						
#DFHS22CED016 07/01/21 - 06/30/22	8,398.00		8,398.00			36,001.00
#DFHS23CED008 07/01/22 - 06/30/23		36,579.00	578.00			36,001.00

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

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)						
NJ Department of Human Services:						
Title III - Aging - Area Plan Contract:						
#DOAS21AAA008 01/01/21 - 12/31/21:						
Title III B	\$ 78,658.00	\$	78,658.00			
Title III C-1	73,894.00		73,894.00			
Title III C-2	44,782.00		44,782.00			
Title III D	5,705.00		5,705.00			
Title III E	28,745.00		28,745.00			
Consolidated Appropriations Act (CAA):						
Title III C2 04/01/21 - 09/30/22	38,999.00		38,999.00			
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA):						
Adult Protective Services (APS) 04/01/21 - 09/30/22	21,166.00		21,166.00			
Federal Financial Participation (FFP)	5,798.00			\$	5,798.00	
ADRC/NWD COVID-19 Vaccine Access Supplemental Funding:						
COVID-19 Vaccine Funding 04/01/21 - 09/30/22	8,914.00		8,914.00			
Expanding Access to COVID-19 Vaccine via the Aging Network:						
VAC 5 COVID-19 Vaccine Funding 04/01/21 - 09/30/22	20,490.00		20,490.00			
Nutrition Services Incentive Program (NSIP)	25,052.00		25,052.00			
Title III - Aging - Area Plan Contract:						
#DOAS22AAA020 07/01/22 - 09/30/24:						
American Rescue Plan (ARP) Act:						
Title III B	\$ 93,741.00	\$			6,047.00	\$ 87,694.00
Title III C-1	38,063.00				6,217.00	31,846.00
Title III C-2	71,498.00				4,410.00	67,088.00
Title III D	9,545.00				1,735.00	7,810.00
Title III E	22,844.00					22,844.00
Expanding the Public Health Workforce	78,610.00					78,610.00
#DOAS22AAA020 01/01/22 - 12/31/22:						
Title III B	161,057.00		78,227.00			82,830.00
Title III C-1	148,114.00		69,678.00	\$ (45,000.00)	1,155.00	32,281.00
Title III C-2	92,526.00		41,755.00	45,000.00		95,771.00
Title III D	12,609.00		5,998.00			4,915.00
Title III E	62,590.00		27,417.00		1,696.00	35,173.00
Medicaid Match	5,768.00		5,739.00			29.00
Federal Financial Participation (FFP)	71,697.00					71,697.00
Nutrition Services Incentive Program (NSIP)	36,048.00		8,123.00			27,925.00
MIPPA Medicare Enrollment Assistance Program:					493.00	
#DOAS19MPA004 11/01/19 - 09/29/20	493.00					
#DOAS21MPA010 10/01/21 - 08/31/22	40,000.00		19,999.00			20,001.00
#DOAS22MPA010 11/01/22 - 08/31/23	40,000.00					40,000.00

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

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)</u>						
State Health Insurance Assistance Program (SHIP):						
#DOAS21SHF017 04/01/21 - 03/31/22	\$ 36,000.00	\$ 36,000.00	\$ 35,999.00		\$ 1.00	\$ 28,784.00
#DOAS22SHF002 04/01/22 - 03/31/23			7,216.00			
Transportation Block Grant:						
#TS21019 01/01/21 - 12/31/21	16,070.00	18,000.00	1,350.00		16,070.00	16,650.00
#TS22019 01/01/22 - 12/31/22						
Social Services for the Homeless (SSH) - TANF						
#SH21019 01/01/21 - 12/31/21	22,181.00	24,000.00	12,656.00		9,525.00	24,000.00
#SH22019 01/01/22 - 12/31/22						
<u>NJ Department of the Treasury:</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Block Grant for Prevention & Treatment of Substance Abuse:						
Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant		17,467.00				17,467.00
07/01/22 - 03/30/23						
<u>NJ Transit Corporation:</u>						
Job Access Reverse Commute (JARC):						
SFY2022 NJ JARC 8 07/01/21 - 06/30/22		20,000.00	20,000.00	\$ 20,000.00		20,000.00
SFY2023 NJ JARC 9 07/01/22 - 06/30/23		20,000.00				
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>						
<u>NJ Department of Law & Public Safety:</u>						
State Homeland Security Emergency Management Performance:						
FFY19 #EMW-2019-SS-00022 09/01/19 - 08/31/22	68,641.34		68,640.66		0.68	54,041.04
FFY20 #EMW-2020-SS-00042 09/01/20 - 08/31/23	140,870.57		86,829.53			135,811.19
FFY21 #EMW-2020-SS-000162 10/01/21 - 09/30/24	135,811.19					135,332.15
FFY22 #EMW-2022-SS-00028 09/01/22 - 07/31/25		135,332.15				
Emergency Management Agency Assistance (EMAA):						
FY21 #FY21-EMPG-EMAA-1900		55,000.00	55,000.00			
Pre-Disaster Mitigation Competitive (PDMC) Grant Program:						
#PDMC-PL-02-NJ-2018-002 10/01/18 - 04/01/22						
Hazard Mitigation Grant Program (HMGP) #FEMA-4488-0005-DR-NJ 08/10/22 - 08/05/25	124,998.50	200,000.00	124,998.50			200,000.00
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:</u>						
<u>NJ Department of Community Affairs:</u>						
Small Cities Community Development Block Grant (CDBG):						
Grant Agreement #2020-02292-0080-00 01/01/20 - 12/31/21	186,700.00		97,934.78			88,765.22
Grant Agreement #2021-02292-0324-00 01/01/21 - 12/31/22	107,000.00					107,000.00

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

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
U.S. DEPARTMENT OF JUSTICE:						
NJ Department of Law & Public Safety:						
Violence Against Women Act (VAWA):						
FFY18 #VAWA-49-18 07/01/20 - 06/30/21	\$ 16,395.00		\$ 16,395.00			
FFY19 #VAWA-49-19 07/01/20 - 06/30/21	16,052.00		5,095.66		\$ 10,956.34	
FFY20 #VAWA-49-20 07/01/21 - 06/30/22	12,950.00		11,425.40		1,524.60	
FFY21 #VAWA-49-21 07/01/22 - 06/30/23		\$ 10,371.00	4,042.38			\$ 6,328.62
Victims of Crime Act (VOCA) Victim Assistance:						
FFY20 #V-61-19 07/01/21 - 06/30/22	208,984.42		153,669.52		55,314.90	185,582.97
FFY21 #V-19-21 07/01/22 - 06/30/23		252,076.00	66,493.03			
Addressing the Training Needs of Juvenile Prosecutors:						
FFY18 01/01/20 - 08/31/21	6,656.00		483.16			6,172.84
Operation Helping Hand (OHH):						
FFY21 #FFYOHH-17-2021 09/01/21 - 08/31/22	52,631.57		52,631.57			50,000.00
FFY22 #FFYOHH-19-2022 09/01/22 - 08/31/23		50,000.00				
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):						
FFY19 #VS-40-19 10/01/20 - 09/30/21	29,473.70		13,337.48		16,136.22	10,633.04
FFY19 #VS-84-19 10/01/21 - 09/30/22		63,776.00	53,142.96			
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:						
#JAG 1-19TF-17 07/01/18 - 09/30/22	47,234.00		47,234.00			42,404.00
#JAG 1-19TF-18 07/01/19 - 06/30/20		42,404.00				
U.S. DEPARTMENT OF TRANSPORTATION:						
NJ Transit Corporation:						
Federal Transit Administration - Section 5311 - Operating/Non-Operating						
- CARES Act FFY2020 CARES Act Supplemental Agreement						
Operating 03/01/20 - 07/31/21	33,659.82		33,622.60		37.22	
Non-Operating 03/01/20 - 07/31/21	1,220.00				1,220.00	
Federal Transit Administration - Section 5310 - Operating/Non-Operating:						
FFY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21	25,554.19		25,554.19			32,520.94
FFY18 #NJ-2020-024-00 (NJ-16-X015) 01/01/22 - 12/31/22		100,000.00	67,479.06			
FFY16 #NJ-2018-019-00 (NJ-16-X013) 01/01/19 - 12/31/20 - Mobility Mgt	60,000.00		58,614.11			
FFY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21 - Mobility Mgt	52,000.00		2,655.58		1,385.89	49,344.42
Federal Transit Administration - Section 5311 - Operating:						
CY2020 #NJ-2019-004-00 (NJ-18-X029) 01/01/20 - 06/30/22	496,345.13		496,345.13			402,049.11
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/22	581,024.00		178,974.89			579,908.00
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/22		579,908.00				
U.S. DEPARTMENT OF THE TREASURY:						
American Rescue Plan (ARP) Act:						
Coronavirus Local Fiscal Recovery Fund (CLFRF) #SLFRP2838 03/03/21 - 12/31/24						
Early Voting 2021 Election Reimbursement Program		13,644,073.50	13,644,073.50			
		24,174.59	24,174.59			

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

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
<u>U.S. ELECTION ASSISTANCE COMMISSION:</u>						
NJ Department of State:						
2018 Help America Vote Act (HAVA) Election Security Grant - Byram Twp	\$ 11,033.72	\$ 900.00				\$ 11,933.72
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):</u>						
NJ Department of Environmental Protection:						
County Environmental Health Act (CEHA):						
FY21 #EN21-005 07/01/30 - 06/30/21	14,276.00		\$ 14,276.00			
FY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22		15,980.00				15,980.00
<u>FEDERAL COMMUNICATIONS COMMISSION</u>						
Emergency Connectivity Fund (ECF) 07/01/21 - 06/30/22		39,258.00	22,692.60			16,565.40
<u>INSTITUTE OF MUSEUM & LIBRARY SERVICES, THE</u>						
Library Services & Technology Act (LSTA 22) #2023-1378 - 09-01-22 - 08/31/23		19,448.00				19,448.00
	<u>\$ 3,811,548.23</u>	<u>\$ 17,362,490.24</u>	<u>\$ 17,014,260.88</u>	<u>\$ 20,000.00</u>	<u>\$ 260,598.85</u>	<u>\$ 3,919,178.74</u>

Ref. A

A

Cash Received	\$ 3,323,320.19
Due from Current Fund	22,692.60
Unappropriated Grant Reserves	13,668,248.09
	<u>\$ 17,014,260.88</u>

COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>						
Human Services Advisory Council (HSAC):						
#21ALUN 07/01/21 - 06/30/22	\$ 25,557.00	\$ 61,336.00	\$ 25,557.00			\$ 61,336.00
#23ALUN 07/01/22 - 06/30/23	18,436.00	36,874.00	18,436.00 18,438.00			18,436.00
Youth Incentive Program (YIP):						
#22-OGUR 07/01/21 - 06/30/22						
#23-OGUR 07/01/22 - 06/30/23						
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>						
Local Efficiency Achievement Program (LEAP) Implementation Grant:						
FY20 - Transportation Vehicles Funding (Sheriff's Office) 11/01/19 - 06/30/21	93,000.00		92,434.37		\$ 565.63	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
County Environmental Health Act (CEHA):						
FY21 #EN21-005 07/01/20 - 06/30/21	170,930.00	165,816.00	165,551.09		5,378.91	165,816.00
FY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22						
Clean Communities Program Grant:						
FY22 07/01/22 - 06/30/23		110,437.80	110,437.80			
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>						
Overdose Fatality Review Team (OFRT):						
#OLPH21OFR020 10/01/20 - 09/30/22		51,000.00	16,446.00		34,554.00	
Special Child Health Services - Case Management:						
#DFHS22CSE026 07/01/21 - 06/30/22	68,050.00	86,000.00	68,050.00 19,653.00			66,347.00
#DFHS23CSE001 07/01/22 - 06/30/23						
Right to Know:						
#EPID22RTK07L 07/01/21 - 06/30/22	7,035.00	9,380.00	7,035.00 2,345.00			7,035.00
#EPID23RTK21L 07/01/22 - 06/30/23						
NJ Comprehensive Cancer Control Planning Grant:						
#DCHS22CCC009 07/01/21 - 06/30/22	89,252.00	99,710.00	88,393.00 10,058.00		859.00	89,652.00
#DCHS23CCC008 07/01/22 - 06/30/23						
NJ Cancer Education & Early Detection (NJ CEED):						
#DCHS22CED016 07/01/21 - 06/30/22	81,693.00	76,764.00	62,355.00 17,425.00		19,338.00	59,339.00
#DCHS23CED008 07/01/22 - 06/30/23						
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:						
#OLPH22CLP010 07/01/21 - 06/30/22	53,256.00	53,256.00	53,237.54		18.46	53,256.00
#OLPH23CLP020 07/01/22 - 06/30/23						

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

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
NJ DEPARTMENT OF HUMAN SERVICES:						
County Comprehensive Alcoholism & Drug Abuse Services:						
#20-541-ADA-01/01/20 - 12/31/20	\$ 75,868.00				\$ 75,868.00	
#21-541-ADA-01/01/21 - 12/31/21	305,915.00		\$ 240,924.00		64,991.00	
#22-541-ADA-01/01/22 - 12/31/22		\$ 368,162.00	20,942.00			\$ 347,220.00
Title III - Aging - Area Plan Contract:						
#DOAS21AAA008 01/01/21 - 12/31/21:						
State Matching Funds:						
Title III B-D						
Title III E						
State Weekend Home Delivered Meals (SWHDM)	10,749.00		10,749.00			
Safe Housing & Transportation Program (SHTP)	8,624.00		8,624.00			
Supplemental/Cost of Living Allowance (COLA)	1,555.00		1,555.00			
Supplemental Home Delivered Meals (SHDM)	2,212.00		2,212.00			
Supplemental Aging Supportive Services (SASS)	193.00		134.00		59.00	
Care Management Quality Assurance (CMQA)	1,872.00		1,872.00			
Adult Protective Services (APS)/Vulnerable Adults	1,795.00				1,795.00	
#DOAS22AAA020 01/01/22 - 12/31/22:	3,969.00		3,969.00			
State Matching Funds:	10,630.00		10,630.00			
Title III B-D						
Title III E						
State Weekend Home Delivered Meals (SWHDM)		22,162.00	10,359.00			11,803.00
Safe Housing & Transportation Program (SHTP)		19,422.00	8,225.00			11,197.00
Supplemental/Cost of Living Allowance (COLA)		13,000.00	8,335.00			4,665.00
Supplemental Home Delivered Meals (SHDM)		13,693.00	6,835.00			6,858.00
Supplemental Aging Supportive Services (SASS)		61,656.00	61,066.00			590.00
Care Management Quality Assurance (CMQA)		19,486.00	13,872.00			5,614.00
Adult Protective Services (APS)/Vulnerable Adults		13,191.00	7,807.00			5,384.00
State Aid Reimbursement Program:		23,810.00	11,115.00			12,695.00
CY2022 01/01/22 - 12/31/22		85,807.00	52,709.00			33,098.00
Medication-Assisted Treatment (MAT):		58,000.00	58,000.00			
#20-928-ADA-01/01/20 - 06/30/21	72,448.00					72,448.00
#22-928-ADA-B3 07/01/21 - 06/30/22	72,446.00		72,446.00			
#23-928-ADA-B3 07/01/22 - 06/30/23		144,896.00	72,450.00			72,446.00
Social Services for the Homeless (SSH):						
#SH21019 01/01/21 - 12/31/21	187,809.00		105,102.00		82,707.00	
#SH22019 01/01/22 - 12/31/22		194,260.00				194,260.00

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

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
Personal Assistance Services Program (PASP):						
#21AVVN 01/01/21 - 06/30/22	\$ 7,304.00	\$ 7,304.00	7,304.00			\$ 6,660.00
#23AVVN 07/01/22 - 06/30/23	13,320.00	13,320.00	6,660.00			
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:						
Operation Helping Hand (OHH):						
SFY21 #SFYOH-19-2021 09/01/21 - 08/31/22	\$ 90,476.19	123,809.50	90,476.19			123,809.50
SFY22 #SFYOH-19-2022 09/01/22 - 08/31/23						
Juvenile Justice Commission:						
Juvenile Detention Alternatives Initiative (JDAI):						
#JDAI-21-IF-19 01/01/21 - 12/31/21	33,891.50	5,512.50	1,342.21		\$ 32,549.29	4,274.10
#JDAI-22-IF-19 01/01/22 - 12/31/22			1,238.40			
State/Community Partnership Program & Family Court Services:						
#FC-21-19, #SCP-21-PS-19, #SCP-21-PM-19, #DCIU-21-19 01/01/21 - 12/31/21	245,447.35	368,500.00	101,841.16		143,606.19	115,774.54
#FC-22-19, #SCP-22-PS-19, #SCP-22-PM-19, #DCIU-22-19 01/01/22 - 12/31/22			252,725.46			
County Prosecutor Insurance Fraud Reimbursement Program:						
Cycle 21 01/01/21 - 12/31/21	102,785.82	174,885.00	29,453.08		73,332.74	110,363.28
Cycle 22 01/01/22 - 12/31/22			64,521.72			
Body Armor Replacement Fund (BARF) - Sheriff:						
FY21		3,332.42	3,332.42			
FY21		1,335.20	1,335.20			
Body Armor Replacement Fund (BARF) - Prosecutor:						
Body-Worn Camera (BWC) Grant Program:						
SFY21 #21-BWC-428 01/01/21 - 12/31/25 (Sheriff)	86,411.00		86,411.00			5,250.00
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS						
Veterans Transportation Services:						
#VL22T82 07/01/21 - 06/30/22	5,250.00	9,000.00	5,250.00			
#VL23T82 07/01/22 - 06/30/23			3,750.00			
NJ DEPARTMENT OF THE TREASURY:						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
FY21 10/01/20 - 06/30/21	60,314.08		41,513.09		18,800.99	68,773.82
FY22 07/01/21 - 06/30/22	115,989.00		47,215.18			115,989.00
FY23 07/01/22 - 06/30/23		115,989.00				

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

	Balance Dec. 31, 2021	Accrued In 2022	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2022
NJ TRANSIT CORPORATION:						
Federal Transit Administration - Section 5310 - Operating/Non-Operating: FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21 - Mobility Mgt	\$ 13,000.00	\$	663.90			\$ 12,336.10
Federal Transit Administration - Section 5311 (State Share):						
Operating/Non-Operating:						
CY2020 #NJ-2019-004-00 (NJ-18-X029) 01/01/20 - 06/30/22	248,173.07		248,173.07			290,512.00
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/22	290,512.00					289,954.00
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/22		\$ 289,954.00				
Job Access Reverse Commute (JARC):						
SFY2022 NJ JARC 8 07/01/21 - 06/30/22	120,000.00		96,414.09	\$ (20,000.00)	\$ 3,585.91	100,000.00
SFY2023 NJ JARC 9 07/01/22 - 06/30/23		100,000.00				
Senior Citizen & Disabled Resident Transportation Assistance Program: Transit-on-Demand Pilot Program 11/01/18 - 12/31/21	17,659.65		15,941.05			1,718.60
Operating:						
CY2021 01/01/21 - 12/31/21	146,025.19		118,237.51		27,787.68	
CY2022 01/01/22 - 12/31/22		460,841.93	260,236.78			200,605.15
Administration:						
CY2021 01/01/21 - 12/31/21	32,103.76		23,008.86		9,094.90	
CY2022 01/01/22 - 12/31/22		73,153.00	49,778.24			23,374.76
	<u>\$ 2,971,332.61</u>	<u>\$ 3,535,055.35</u>	<u>\$ 3,122,606.41</u>	<u>\$ (20,000.00)</u>	<u>\$ 594,891.70</u>	<u>\$ 2,768,889.85</u>
Ref:	A					A
Cash Received			\$ 3,000,632.41			
Due from Current Fund			60,000.00			
Unappropriated Grant Reserves			61,974.00			
			<u>\$ 3,122,606.41</u>			

COUNTY OF SUSSEX
 FEDERAL AND STATE GRANT FUND
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2021	Accrued in 2022	Received	Cancelled	Balance Dec. 31, 2022
Jewish Community Foundation of Metro West NJ	\$ 0.50			0.50	
Grotta Fund for Senior Care: 2014					
Newton Medical Center: Community Advisory Board:		\$ 4,400.00	\$ 4,400.00		
Narcan Administration Program - Sheriff Elizabethtown Gas:			4,002.00		
First Responders Grant Program	\$ 4,002.50	\$ 4,400.00	\$ 8,402.00	\$ 0.50	\$ -0-

Ref. A A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022

	Balance Dec. 31, 2021	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
County Administrator's Office:				
Salaries and Wages	\$ 65,385.06	\$ 15,385.06	\$ 15,000.00	\$ 385.06
Other Expenses	8,282.80	8,282.80	419.45	7,863.35
Purchasing Department:				
Salaries and Wages	28,710.66	8,710.66		8,710.66
Other Expenses	7,987.86	7,987.86	251.15	7,736.71
Central Services:				
Salaries and Wages	24,081.06	24,081.06	20,000.00	4,081.06
Other Expenses	188,145.48	88,145.48	83,566.32	4,579.16
Employee Services:				
Salaries and Wages	24,928.02	4,928.02		4,928.02
Other Expenses	58,625.00	58,625.00	51,731.53	6,893.47
Public Employees' Award Program:				
Other Expenses	1,279.16	1,279.16	600.00	679.16
Board of County Commissioners				
Salaries and Wages	435.63	435.63		435.63
Other Expenses	37,846.80	37,846.80	34,372.69	3,474.11
Clerk of the Board:				
Salaries and Wages	3,398.96	3,398.96		3,398.96
Other Expenses	4,225.95	4,225.95	691.50	3,534.45
County Clerk's Office:				
Salaries and Wages	4,646.40	4,646.40	157.99	4,488.41
Other Expenses	44,593.95	44,593.95	10,516.01	34,077.94
Board of Elections:				
Salaries and Wages	119,855.34	44,855.34		44,855.34
Other Expenses	92,224.88	92,224.88	39,426.83	52,798.05
County Clerk (Elections):				
Other Expenses	26,570.36	26,570.36	8,019.24	18,551.12
County Treasurer's Office:				
Salaries and Wages	4,041.56	4,041.56	156.39	3,885.17
Other Expenses	47,772.89	47,772.89	11,276.37	36,496.52
Annual Audit	144,691.00	144,691.00	144,691.00	
Technology & Information Management:				
Salaries and Wages	23,130.18	23,130.18		23,130.18
Other Expenses	384,402.70	284,402.70	278,094.26	6,308.44
Office of Geographical Information Systems:				
Other Expenses	14,986.00	14,986.00	14,986.00	
Records Management:				
Salaries and Wages	6,022.07	6,022.07		6,022.07
Other Expenses	52,602.66	52,602.66	28,235.59	24,367.07
Board of Taxation:				
Salaries and Wages	35,490.99	35,490.99		35,490.99
Other Expenses	11,407.81	11,407.81	1,189.49	10,218.32

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Balance Dec. 31, 2021	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
County Counsel:				
Salaries and Wages	\$ 6,161.40	\$ 6,161.40		\$ 6,161.40
Other Expenses	466,157.56	316,157.56	\$ 311,421.21	4,736.35
County Adjuster's Office:				
Salaries and Wages	11,863.07	11,863.07	164.47	11,698.60
Other Expenses	50,459.00	50,459.00	14,236.47	36,222.53
County Surrogate:				
Salaries and Wages	9,086.05	9,086.05		9,086.05
Other Expenses	4,607.34	4,607.34	1,989.85	2,617.49
Engineering and Road Administration:				
Salaries and Wages	269,284.16	69,284.16	65,202.15	4,082.01
Other Expenses	136,622.28	136,622.28	55,602.63	81,019.65
LAND USE ADMINISTRATION:				
Sussex County Planning Department:				
Salaries and Wages	67,081.08	27,081.08	25,159.42	1,921.66
Other Expenses	37,607.11	37,607.11	1,107.09	36,500.02
CODE ENFORCEMENT AND ADMINISTRATION:				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	3,594.08	3,594.08	38.70	3,555.38
Weights and Measures:				
Salaries and Wages	17,086.44	17,086.44		17,086.44
Other Expenses	12,609.83	12,609.83	737.51	11,872.32
INSURANCE				
Other Insurance Premiums	99,433.93	49,433.93	20,456.04	28,977.89
Worker's Compensation	64,704.00	24,704.00		24,704.00
Employee Group Insurance	2,661,168.51	661,168.51	595,552.19	65,616.32
Health Benefit Waiver	110,854.62	110,854.62	55,327.05	55,527.57
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	25,438.98	25,438.98		25,438.98
PUBLIC SAFETY:				
9-1-1 ECC:				
Salaries and Wages	40,281.02	40,281.02	838.98	39,442.04
Other Expenses	204,341.85	154,341.85	134,064.39	20,277.46
Office of Emergency Management:				
Salaries and Wages	15,871.16	15,871.16	2,834.82	13,036.34
Other Expenses	93,276.33	93,276.33	85,137.08	8,139.25
County Medical Examiner:				
Other Expenses	44,331.55	44,331.55	25,485.58	18,845.97
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	209.00	209.00		209.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Balance Dec. 31, 2021	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY				
Aid to Volunteer Rescue and Ambulance				
Squads (R.S. 40:23-8.9)	\$ 7,000.00	\$ 7,000.00		\$ 7,000.00
Fire Marshal:				
Salaries and Wages	37,628.05	37,628.05	\$ 131.67	37,496.38
Other Expenses	14,026.97	14,026.97	3,294.21	10,732.76
Fire Academy:				
Other Expenses	98,309.16	98,309.16	95,754.97	2,554.19
Sheriff's Office (Regulation):				
Salaries and Wages	481,319.01	481,319.01	421,567.88	59,751.13
Other Expenses	388,907.16	388,907.16	365,465.71	23,441.45
Prosecutor's Office:				
Salaries and Wages	383,847.85	383,847.85	369,851.09	13,996.76
Other Expenses	307,052.04	307,052.04	292,802.27	14,249.77
Jail:				
Salaries and Wages	152,055.07	102,055.07	100,000.00	2,055.07
Other Expenses	1,350,509.37	550,509.37	518,367.94	32,141.43
Juvenile Center:				
Salaries and Wages	115,360.11	65,360.11	60,535.68	4,824.43
Other Expenses	204,339.97	129,339.97	126,213.59	3,126.38
PUBLIC WORKS:				
Roads and Culverts:				
Salaries and Wages	318,140.15	318,140.15	301,178.25	16,961.90
Other Expenses	413,385.31	613,385.31	596,198.53	17,186.78
Bridges:				
Salaries and Wages	61,620.58	61,620.58	60,000.00	1,620.58
Other Expenses	88,241.03	88,241.03	73,490.75	14,750.28
Parks and Forestry:				
Salaries and Wages	11,399.97	11,399.97		11,399.97
Other Expenses	48,257.86	48,257.86	42,577.18	5,680.68
Traffic Lights:				
Other Expenses	28,287.97	28,287.97	11,408.74	16,879.23
Garbage and Trash Removal	11,824.13	11,824.13	6,606.89	5,217.24
Facilities Management:				
Salaries and Wages	226,665.32	76,665.32	75,152.82	1,512.50
Other Expenses	368,123.46	468,123.46	360,442.92	107,680.54
Motor Pool:				
Salaries and Wages	92,368.70	92,368.70	75,000.00	17,368.70
Other Expenses	281,903.92	206,903.92	185,416.32	21,487.60
Mosquito Control:				
Salaries and Wages	47,622.47	47,622.47	40,000.00	7,622.47
Other Expenses	70,942.47	95,942.47	91,017.67	4,924.80

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Balance Dec. 31, 2021	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES:				
Public Health Nursing				
Salaries and Wages	\$ 162,920.46	\$ 112,920.46	\$ 104,983.81	\$ 7,936.65
Other Expenses	65,259.32	65,259.32	10,315.07	54,944.25
Environmental Health				
Salaries and Wages	97,366.26	72,366.26	854.91	71,511.35
Other Expenses	62,427.59	37,427.59	8,829.92	28,597.67
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	47,580.00	47,580.00		47,580.00
Office of Community Services:				
Salaries and Wages	9,308.33	9,308.33		9,308.33
Other Expenses	20,892.08	20,892.08	5,823.77	15,068.31
Office on Aging:				
Salaries and Wages	26,403.93	26,403.93		26,403.93
Other Expenses	7,697.51	7,697.51	365.98	7,331.53
County Nutrition Projects:				
Other Expenses	77,372.44	77,372.44	19,458.66	57,913.78
County Welfare Agency:				
Assistance to SSI Recipients	89,700.00	89,700.00		89,700.00
Assistance to Dependent Children	10,636.00	10,636.00		10,636.00
Mental Health Administration:				
Salaries and Wages	937.72	937.72		937.72
Other Expenses	2,271.47	2,271.47		2,271.47
Health and Human Services Administration:				
Salaries and Wages	21,229.52	21,229.52		21,229.52
Other Expenses	4,690.81	4,690.81	2,365.55	2,325.26
Intoxicated Drive Resource Center				
Salaries and Wages	3,159.30	3,159.30	486.02	2,673.28
Other Expenses	12,870.50	12,870.50	1,773.50	11,097.00
Aid to Family Intervention Services (R.S. 40:5-2.9)	2,150.65	2,150.65	2,138.23	12.42
Aid to Samaritan Inn Homeless (N.J.S. 40:5-2.9)	23,256.00	23,256.00	23,256.00	
Aid to New Bridge Services (N.J.S. 40:5-2.9)	3,126.78	3,126.78	2,775.03	351.75
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-	2,604.34	2,604.34	(7,309.06)	9,913.40
EDUCATIONAL:				
Farm and Home Demonstration:				
Salaries and Wages	1,399.92	1,399.92	70.08	1,329.84
Other Expenses	95,848.21	95,848.21	77,169.36	18,678.85
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	87,592.46	87,592.46	84,084.60	3,507.86
County Superintendent of Schools:				
Salaries and Wages	1,464.22	1,464.22		1,464.22
Other Expenses	10,368.26	10,368.26	2,392.81	7,975.45

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
OTHER COMMON OPERATING FUNCTIONS:				
Transit:				
Salaries and Wages	\$ 158,866.00	\$ 58,866.00	\$ 3,516.32	\$ 55,349.68
Other Expenses	74,210.71	44,210.71	13,139.37	31,071.34
Provisions for Salary Adjustments	10,000.00	10,000.00		10,000.00
Accumulated Leave & Retro Compensation	108,856.35	108,856.35	100,114.96	8,741.39
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	57,389.00	57,389.00	57,389.00	
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00	
Indirect Cost Rate Study:				
Contractual	11,750.00	11,750.00	11,500.00	250.00
Veterans' Grave Registration:				
Salaries and Wages	1,437.50	1,437.50		1,437.50
Other Expenses	3,302.80	3,302.80	1,941.83	1,360.97
Aid to Sussex County Arts Council (NJSA 40:23-8.1)				
	1,875.00	1,875.00	1,875.00	
UTILITY EXPENSES AND BULK PURCHASES:				
Electricity	261,611.45	241,611.45	213,119.95	28,491.50
Lighting of Highways and Bridges	8,073.60	8,073.60	4,075.64	3,997.96
Gas (Natural or Propane)	72,628.93	92,628.93	80,600.59	12,028.34
Water Fees	33,379.40	33,379.40		33,379.40
Sewer Fees	16,740.78	16,740.78		16,740.78
Gasoline & Diesel Fuel	272,034.94	172,034.94	161,368.97	10,665.97
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund		4,300,000.00	4,300,000.00	
STATUTORY EXPENDITURES:				
Social Security System (OASI)	335,837.39	135,837.39	126,199.58	9,637.81
Defined Contribution Retirement System	20,187.67	20,187.67		20,187.67
	<u>\$ 13,929,755.28</u>	<u>\$ 13,929,755.28</u>	<u>\$ 11,829,887.97</u>	<u>\$ 2,099,867.31</u>
	<u>Ref.</u>			
Balance December 31, 2021:				
Unencumbered	A \$ 10,914,542.44			
Encumbered	A 3,015,212.84			
	<u>\$ 13,929,755.28</u>			
Cash Disbursed			\$ 11,645,748.36	
Accounts Payable			221,615.96	
			<u>11,867,364.32</u>	
Less Refunds			37,476.35	
			<u>\$ 11,829,887.97</u>	

**COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES**

	Dec. 31, 2021 Balance	Dec. 31, 2021 Encumbrances Payable Returned	Transferred From 2022 Budget Appropriation	Expenditures		Reclass- ification	Transfer to General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2022
				Paid or Charged	Encumbrances Payable				
U.S. DEPARTMENT OF AGRICULTURE:									
NJ Department of Health:									
Senior Farmers' Market Nutrition Program:			\$ 925.00	\$ 925.00					
#DFHS22WMN005 06/01/22 - 09/30/22									
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:									
National Association of County & City Health Officials (NACCHO):									
Medical Reserve Corps (MRC):	\$ 984.88			149.50					\$ 835.38
2014 #MRC 14-0286									
2015 #MRC 15-0286	1,655.65								1,655.65
NJ Association of County & City Health Officials (NJACCHO):									
FFY20 Cooperative Agreement for Emergency Response:									
Public Health Crisis Response 01/20/20 - 02/21/21	951.20								951.20
NJ Department of Children & Families:									
Promising Path to Success:									
NJ Promise 2.0 Youth & Family Voice #21-ADUR 10/01/21 - 09/29/22			10,000.00	3,051.85					6,948.15
NJ Promise 2.0 Youth & Family Voice #23-ADUR 09/29/22 - 09/30/23			5,000.00						5,000.00
NJ Department of Health and Senior Services:									
Immunization Cooperative Agreements:									
COVID-19 Vaccination Supplemental Fund #OLPH22V5F014 07/01/21 - 06/30/22	80,668.34	\$ 26,984.61	150,000.00	147,171.09	\$ 16,700.55				93,781.31
Overdose Fatality Review Team (OFRT):									
#OLPH21OFR020 10/01/20 - 09/30/22			49,000.00	27,083.10					
#OLPH23OFR024 10/01/22 - 06/30/23	33,290.63	371.49	75,000.00	9,272.45			\$ 55,579.02		65,727.55
Public Health Preparedness and Response for Bioterrorism:									
#PHLP22LNC019 07/01/21 - 06/30/22:									
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000)	168,070.84	5,699.93		152,730.22				21,040.55	
ELC Cooperative Agreement (COVL \$325,000)	199,975.09	3,465.88		172,308.09				31,132.88	
ELC Enhancing Detection Expansion (CVG \$100,000)	93,650.66	667.95		81,195.84				13,122.77	
#PHLP23LNC022 07/01/22 - 06/30/23:									
PHEP Cooperative Agreement (Base \$148,310; CRI \$122,818)			271,128.00	70,969.96				200,158.04	
ELC Cooperative Agreement (COVL \$325,000)			325,000.00	130,982.75				194,017.25	
Public Health Emergency Response Cooperative Agreement (CVG \$100,000)			100,000.00	54,576.93				45,423.07	
Comprehensive Cancer Control Planning:									
#DCHS21CC009 07/01/21 - 06/30/22			6,980.00	\$8,142.02			857.98		3,490.00
#DCHS23CC008 07/01/22 - 06/30/23									
NJ Cancer Education & Early Detection (NJ CEED):									
#DFHS22CED016 07/01/21 - 06/30/22		14,544.92	36,580.00	14,544.92					6,749.00
#DFHS23CED008 07/01/22 - 06/30/23				3,776.95					26,054.05

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

COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES
(Continued)

	Dec. 31, 2021 Balance	Dec. 31, 2021 Encumbrances Payable	Transferred From 2022 Budget Appropriation	Expenditures		Reclass- ification	Transfer to General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2022
				Paid or Charged	Encumbrances Payable				
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)									
NJ Department of Human Services:									
Title III - Aging - Area Plan Grant:									
#DOAS21AAA008 01/01/21 - 12/31/21:									
Title III B	\$ 5,427.88	\$ 42,845.60	\$	\$ 42,590.64		\$ (5,682.84)			
Title III C-1	60,162.90	22,437.86		12,343.73		(70,257.03)			
Title III C-2	1,999.00	63,098.95		30,221.10		(34,876.85)			
Title III D	8,621.59	7,295.29		6,180.00		(9,736.88)			
Title III E	435.45	67,410.00		7,743.45		(60,102.00)			
Medicaid Match	155.74	1,026.00		1,181.74					
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSA):									
Adult Protective Services (APS) 04/01/21 - 09/30/22	303,577.32	28,221.00		6,056.00		(22,165.00)			
Federal Financial Participation (FFP)		78,781.01		65,085.95		(317,272.38)			
Coronavirus Aid, Relief, and Economic Security (CARES) Act:									
Title III E 04/01/20 - 09/30/21	9.05	9.05		9.05		(12,077.96)			
Aging & Disability Resource Centers (ADRC) 04/01/20 - 09/30/21	2,973.36	9,596.80		492.20		(8,914.00)			
Aging & Disability Resource Centers (ADRC) /No Wrong Door (NWD):									
COVID-19 Vaccine Access Supplemental Funding	8,914.00					(9,004.92)			
Expanding Access to COVID-19 Vaccines via the Aging Network:									
VAC 5 COVID-19 Vaccine Funding	14,747.46	5,742.54		5,742.54		(9,004.92)			
Nutrition Services Incentive Program (NSIP)	1.00	35,365.91		9,797.91		(25,569.00)			
#DOAS22AAA020 07/01/22 - 09/30/24:									
American Rescue Plan (ARP) Act:									
Title III B		93,741.00	\$				\$	6,047.00	\$ 87,694.00
Title III C-1		38,063.00						6,217.00	31,846.00
Title III C-2		71,498.00						4,410.00	67,088.00
Title III D		9,545.00						1,735.00	7,810.00
Title III E		22,844.00							20,864.00
Expanding the Public Health Workforce		78,610.00		1,980.00					70,632.40
#DOAS22AAA020 01/01/22 - 12/31/22:									
Title III B		161,057.00		108,243.38		5,682.84		(0.16)	6,306.38
Title III C-1		148,114.00		105,985.62		25,257.03		1,155.03	44,528.34
Title III C-2		92,526.00		118,996.75		33,981.25		0.85	19,424.00
Title III D		12,609.00		11,360.00		8,310.00			980.00
Title III E		62,590.00		9,094.00		113,598.00		1,695.88	
Medicaid Match		5,768.00		4,289.00		1,479.00			
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSA):									
Adult Protective Services (APS) 04/01/21 - 09/30/22				18,603.15		3,561.85			190,948.51
Federal Financial Participation (FFP)				50,057.69		147,963.18			
Coronavirus Aid, Relief, and Economic Security (CARES) Act:									
Aging & Disability Resource Centers (ADRC) 04/01/20 - 09/30/22				12,077.96		12,077.96		(0.04)	0.04
Aging & Disability Resource Centers (ADRC) /No Wrong Door (NWD):									
COVID-19 Vaccine Access Supplemental Funding				8,914.00		8,914.00		(0.08)	0.08
Expanding Access to COVID-19 Vaccines via the Aging Network:									
VAC 5 COVID-19 Vaccine Funding				9,004.92		9,004.92			
Nutrition Services Incentive Program (NSIP)				48,028.75		13,588.25			
MIPPA Medicare Enrollment Assistance Program:									
#DOAS19MPA004 11/01/19 - 09/29/20								493.36	324.28
#DOAS21MPA010 10/01/21 - 08/31/22	493.36			39,675.72					40,000.00
#DOAS22MPA010 11/01/21 - 08/31/23									
State Health Insurance Assistance Program (SHIP):									
#DOAS21SHF017 04/01/21 - 03/31/22	21,145.39			21,144.28				1.11	25,388.62
#DOAS22SHF002 04/01/22 - 03/31/23				10,611.38					

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

**COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES**
(Continued)

	Dec. 31, 2021 Balance	Dec. 31, 2021 Encumbrances Payable	Transferred From 2022 Budget Appropriation	Expenditures		Reclass- ification	Transfer to General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2022
				Paid or Charged	Encumbrances Payable				
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)									
Transportation Block Grant:									
#TS21019 01/01/21 - 12/31/21		\$ 16,071.00	\$ 18,000.00	\$ 1,350.36	\$ 16,071.00		\$ 16,071.00	\$ 578.64	
#TS22019 01/01/22 - 12/31/22									
Social Services for the Homeless (SSH) - TANF									
#SH21019 01/01/21 - 12/31/21	\$ 329.55	12,350.00	24,000.00	3,154.40	5,736.54		9,525.15	2,200.00	
#SH22019 01/01/22 - 12/31/22				16,063.46					
NJ Department of the Treasury:									
Governor's Council on Alcoholism & Drug Abuse:									
Block Grant for Prevention & Treatment of Substance Abuse:									
Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant			17,467.00					17,467.00	
07/01/22 - 03/30/23						\$ 40,000.00		40,000.00	
NJ Transit Corporation:									
Job Access Reverse Commute (JARC):									
SFY2022 NJ JARC 8 07/01/21 - 06/30/22	10,651.12	45,138.41		55,788.85			0.68	15,239.19	
SFY2023 NJ JARC 9 07/01/22 - 06/30/23	54,041.04	26,945.73	40,000.00	26,945.73	54,041.04			135,332.15	
SFY2021 NJ JARC 9 07/01/21 - 09/30/24	135,811.19	26,945.73		112,915.04	7,656.96			135,332.15	
FFY22 #EMW-2022-SS-00028 09/01/22 - 07/31/25			135,332.15						
Emergency Management Agency Assistance (EMAA):									
FY21 #FY21-EMPG-EMAA-1900			55,000.00	55,000.00					
Pre-Disaster Mitigation Competitive (PDMC) Grant Program:									
#PDMC-PL-02-NJ-2018-002 10/1/18 - 4/1/22	65.41		200,000.00	65.41	199,965.62			34.38	
Hazard Mitigation Grant Program (HMGP) #FEMA-4488-0005-DR-NJ 08/10/22 - 08/05/23									
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:									
NJ Department of Community Affairs:									
Small Cities Program - Community Development Block Grant (CDBG):									
Grant Agreement #2020-02292-0080-00 01/01/20 - 12/31/22	107,000.00	186,700.00		142,156.78	44,543.22			107,000.00	
Grant Agreement #2021-02292-0324-00 01/01/21 - 12/31/22									
U.S. DEPARTMENT OF JUSTICE:									
NJ Department of Law & Public Safety:									
Violence Against Women Act (VAWA):									
FFY18 #VAWA-49-18 07/01/20 - 06/30/21	43.48	5,628.74		1,196.28	5,672.22			5,672.22	
FFY19 #VAWA-49-19 07/01/20 - 06/30/21	184.86	6,295.54		7,809.24	5,284.12			5,284.12	
FFY20 #VAWA-49-20 07/01/21 - 06/30/22	3,168.61	6,165.23		6,361.85	1,524.60			1,524.60	
FFY21 #VAWA-49-21 07/01/22 - 06/30/23			10,371.00	837.24				3,171.91	
Victims of Crime Act (VOCA) Victim Assistance:									
FFY20 #V-61-19 07/01/21 - 06/30/22	188,052.71	3,779.20	252,076.00	136,517.01	2,134.93			153,538.00	
FFY21 #V-19-21 07/01/22 - 06/30/23				96,403.07				55,314.90	
Operation Helping Hand (OHH):									
FFY21 #FFYOHH-19-2020 09/01/20 - 08/31/21	17,856.71	17,828.73		35,618.90	66.54			82.57	
FFY22 #FFYOHH-19-2022 09/01/22 - 08/31/23	52,631.57		50,000.00	52,549.00				50,000.00	
Addressing the Training Needs of Juvenile Prosecutors:									
FFY18 01/01/20 - 09/30/22	6,656.00			749.03	600.00			5,306.97	

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

COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES
(Continued)

	Dec. 31, 2021 Encumbrances Payable	Transferred From 2022 Budget Appropriation	Expenditures		Reclass- ification	Transfer to General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2022
			Paid or Charged	Encumbrances Payable				
U.S. DEPARTMENT OF JUSTICE: (Cont'd.)								
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):								
FFY19 #VS-40-19 10/01/20 - 09/30/21	\$ 29,473.70	\$ 63,776.00	\$ 13,337.48	\$ 10,633.04		\$ 16,136.22		
FFY19 #VS-84-19 10/01/21 - 09/30/22			53,142.96					
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:								
#JAG 1-19TFE-17 07/01/18 - 6/30/19		42,404.00	47,234.00					\$ 42,404.00
#JAG 1-19TFE-18 07/01/19 - 06/30/20								
U.S. DEPARTMENT OF TRANSPORTATION:								
NJ Transit Corporation:								
Federal Transit Administration - Section 5311 - Operating/Non-Operating								
- CARES Act FFY2020 CARES Act Supplemental Agreement:								
Operating 03/01/20 - 12/31/21	10,566.84		33,545.70			37.22		
Non-Operating 03/01/20 - 12/31/21	1,220.00					1,220.00		
(*) Federal Transit Administration - Section 5310 - Operating/Non-Operating:								
FY18 #NJ-2020-024-00 (NJ-16-X015) 01/01/22 - 12/31/22		200,000.00	200,000.00					
FY18 #NJ-2020-024-00 (NJ-16-X015) 01/01/22 - 12/31/22			58,614.11			1,385.89		49,344.42
Federal Transit Administration - Section 5310 - Non-Operating:								
FY16 #NJ-2018-019-00 (NJ-16-X013) 01/01/19 - 12/31/20 - Mobility Mgt	60,000.00		2,655.58					
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21 - Mobility Mgt	52,000.00		394,328.24					
(*) Federal Transit Administration - Section 5311 - Operating/Non-Operating:								
CY2020 #NJ-2019-004-00 (NJ-18-X029) 01/01/20 - 06/30/22	394,328.24		674,943.79					
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/22	871,536.00	869,862.00						
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/22								
U.S. DEPARTMENT OF THE TREASURY:								
American Rescue Plan (ARP) Act:								
Coronavirus Local Fiscal Recovery Fund (CLFRF) #SLFRP2838 03/03/21 - 12/31/24	13,644,073.50	13,644,073.50	4,082,394.94	2,464,452.29		\$ 1,500,000.00		19,241,299.77
Passed through NJ Department of State								
Early Voting 2021 Election Reimbursement Program	24,174.59	24,174.59	24,174.59					
U.S. ELECTION ASSISTANCE COMMISSION:								
NJ Department of State:								
2018 Help America Vote Act (HAVA) Election Security Grant - Byram Twp	11,033.72	900.00	11,933.72					
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):								
NJ Department of Environmental Protection:								
County Environmental Health Act (CEHA):								
FY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22	15,980.00	15,980.00	15,980.00					
FEDERAL COMMUNICATIONS COMMISSION:								
Emergency Connectivity Fund (ECF) 07/01/21 - 06/30/22	39,258.00	39,258.00	22,692.60					
THE INSTITUTE OF MUSEUM & LIBRARY SERVICES								
Library Services & Technology Act (LSTA 22) #2023-1378 - 09-01-22 - 08/31/23	19,448.00	19,448.00	9,078.85	2,630.15				7,739.00
	\$ 16,711,131.58	\$ 17,772,445.24	\$ 8,127,092.55	\$ 3,259,964.58	\$ 40,000.00	\$ 1,500,000.00	\$ 255,660.15	\$ 22,192,328.86
	A	A		A				A
Federal Financial Assistance		\$ 17,362,491.24						
County Matching Funds		409,954.00						
		\$ 17,772,445.24						

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

COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF STATE APPROPRIATED GRANT RESERVES

	Dec. 31, 2021 Balance	Dec. 31, 2021 Encumbrances Payable	Transferred from 2022 Budget Appropriations	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2022
				Paid or Charged	Encumbrances Payable			
<u>NI DEPARTMENT OF CHILDREN & FAMILIES:</u>								
(*) Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:								
#18ALUN 01/01/18 - 12/31/18		\$ 866.00		\$ 866.00				
#19ALUN 01/01/19 - 12/31/19		33.75		33.75				
#20ALUN 01/01/20 - 12/31/20		6,309.00		6,309.00				
#21ALUN 07/01/21 - 06/30/22				41,221.44				
#23ALUN 07/01/22 - 06/30/23	\$ 41,221.44		\$ 76,670.00	53,333.07				\$ 23,336.93
Youth Incentive Program (YIP):								
#20-OGUR 01/01/20 - 12/31/20		6,449.31		6,449.31				
#21-OGUR 01/01/21 - 06/30/21	2,739.84				\$ 2,739.84			
#21-OGUR 07/01/21 - 06/30/22	23,675.71		36,874.00	18,805.60	4,870.11			
#23-OGUR 07/01/22 - 06/30/23				15,128.50				21,745.50
<u>NI DEPARTMENT OF COMMUNITY AFFAIRS:</u>								
Local Efficiency Achievement Program (LEAP) Implementation Grant:								
FY20 - Transportation Vehicles Funding (Sheriff's Office)	565.63						\$ 565.63	
<u>NI DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health Act (CEHA):								
FY21 #EN21-005 07/01/20 - 06/30/21	5,378.91		165,816.00	161,405.58			5,378.91	4,410.42
FY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22								
Clean Communities Program Grant:								
FY19 07/01/19 - 06/30/20	36.97	1,285.00		1,294.50				27.47
FY20 07/01/20 - 06/30/21	3,504.47	448.03		3,859.03				93.47
FY21 07/01/21 - 06/30/22	81,508.16	400.00		75,845.00	1,450.00			4,613.16
FY22 07/01/22 - 06/30/23			110,437.80	51,000.00				59,437.80
<u>NI DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>								
Overdose Fatality Review Team (OFRT):								
#OLPH21OFR020 10/01/20 - 09/30/22			51,000.00	16,446.91			34,553.09	
Special Child Health Services - Case Management:								
#DFHS22CSE026 07/01/21 - 06/30/22	89,359.00	647.06	146,528.00	81,175.66			8,830.40	
#DFHS23CSE001 07/01/22 - 06/30/23				72,185.86	347.28			
Right to Know:								
#EPID22RTK07L 07/01/21 - 06/30/22	7,035.00		9,380.00	7,035.00				
#EPID23RTK21L 07/01/22 - 06/30/23				2,345.00				
NJ Comprehensive Cancer Control Planning Grant:								
#DCHS22CCC008 07/01/21 - 06/30/22	37,913.50	31,791.00	99,710.00	69,703.50			1.00	
#DCHS23CCC008 07/01/22 - 06/30/23				40,975.60	21,352.80			
NJ Cancer Education & Early Detection (NJ CEED):								
#DCHS22CED016 07/01/21 - 06/30/22	29,792.17	30,549.32	76,763.00	41,003.87			19,337.62	
#DCHS23CED008 07/01/22 - 06/30/23				37,202.41	12,640.51			
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:								
#OLPH22CLP010 07/01/21 - 06/30/22	53,256.00		53,256.00	53,237.76			18.24	
#OLPH23CLP020 07/01/22 - 06/30/23				25,786.18				27,469.82

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

COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF STATE APPROPRIATED GRANT RESERVES
(Continued)

	Dec. 31, 2021 Balance	Dec. 31, 2021 Encumbrances Payable	Transferred from 2022 Budget Appropriations	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2022
				Paid or Charged	Encumbrances Payable			
DEPARTMENT OF HUMAN SERVICES:								
(*) County Comprehensive Alcoholism & Drug Abuse Services:								
#20-541-ADA-0 01/01/20 - 12/31/20	\$ 88,596.81			\$ 1,705.00			\$ 86,891.81	
#21-541-ADA-0 01/01/21 - 12/31/21	11,670.49	\$ 102,740.83	\$ 417,155.00	41,985.32	\$ 122,685.50		72,426.00	\$ 43,601.32
#22-541-ADA-0 01/01/22 - 12/31/22				250,868.18				
Title III - Aging - Area Plan Contract:								
#DOAS21AAA008 01/01/21 - 12/31/21:								
State Matching Funds:								
Title III B-D								
Title III E								
State Weekend Home Delivered Meals (SWHDM)								
Safe Housing & Transportation Program (SHTP)		18,909.00		8,842.00		\$ (10,067.00)		
Supplemental/Cost of Living Allowance (COLA)		23,896.80		1,606.00		(22,290.00)	0.80	
Supplemental Home Delivered Meals (SHDM)	285.91	2,043.00		2,043.00			1,427.00	
Supplemental Aging Supportive Services (SASS)		3,196.00		2,054.91			53.00	
Care Management Quality Assurance (CMQA)	338.37	12,355.90		12,302.90			136.00	
Adult Protective Services (APS)/Vulnerable Adults	138.41	4,486.00		4,350.00				
#DOAS22AAA020 01/01/22 - 12/31/22:		2,893.00		3,231.37				
State Matching Funds:								
Title III B-D								
Title III E								
State Weekend Home Delivered Meals (SWHDM)								
Safe Housing & Transportation Program (SHTP)		22,162.00		27,668.00		10,067.00		
Supplemental/Cost of Living Allowance (COLA)		19,422.00		1,293.00		40,419.00		
Supplemental Home Delivered Meals (SHDM)		13,000.00		10,681.95		2,318.05		
Supplemental Aging Supportive Services (SASS)		13,693.00		4,995.00		8,698.00		
Care Management Quality Assurance (CMQA)		61,656.00		45,936.00		15,720.00		
Adult Protective Services (APS)/Vulnerable Adults		19,486.00		19,486.00				
Care Management Quality Assurance (CMQA)		13,191.00		9,899.00		3,292.00		
Adult Protective Services (APS)/Vulnerable Adults		23,810.00		23,809.00				1.00
Care Management Quality Assurance (CMQA)		85,807.00		64,353.00		21,454.00		
State Aid Reimbursement Program:								
CY2021 01/01/21 - 12/31/21	9,643.77			9,643.77				
CY2022 01/01/22 - 12/31/22			58,000.00	58,000.00				
Medication-Assisted Treatment (MAT):								
#20-928-ADA-0 01/01/20 - 06/30/21	58,103.50							58,103.50
#21-928-ADA-B3 07/01/21 - 06/30/22	132,069.54			42,012.09				90,057.45
#23-928-ADA-B3 07/01/22 - 06/30/23			144,896.00					129,916.00
Social Services for the Homeless (SSH):								
#SH21019 01/01/21 - 12/31/21		130,104.00		47,397.46			82,706.54	
#SH22019 01/01/22 - 12/31/22			194,260.00	56,878.52				
Personal Assistance Services Program (PASP):								
#20AVVN 01/01/20 - 12/31/20	1,801.32	5,953.50		7,439.18				
#21AVVN 01/01/21 - 06/30/22			13,320.00	6,395.11				
#23AVVN 07/01/22 - 06/30/23								6,924.89

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

COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF STATE APPROPRIATED GRANT RESERVES
(Continued)

	Dec. 31, 2021 Balance	Dec. 31, 2021 Encumbrances Payable	Transferred from 2022 Budget Appropriations	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2022
				Paid or Charged	Encumbrances Payable			
<u>NI DEPARTMENT OF LAW & PUBLIC SAFETY:</u>								
Operation Helping Hand (OHH):								
SFY21 #SFYOH-19-2021 09/01/21 - 08/31/22	\$ 90,476.19		\$ 123,809.50	\$ 40,302.94			\$ 32,549.29	\$ 50,173.25
SFY22 #SFYOH-19-2022 09/01/22 - 08/31/23								123,809.50
Division of Highway and Traffic Safety:								
Drunk Driving Enforcement Fund - 2016	339.08			847.56				339.08
Drunk Driving Enforcement Fund - 2017	1,894.58							1,047.02
Drunk Driving Enforcement Fund - 2019	2,700.06							2,700.06
Juvenile Justice Commission:								
Juvenile Detention Alternatives Initiative (JDAl):								
#JDAI-21-IF-19 01/01/21 - 12/31/21	1,641.00	\$ 31,168.29	5,512.50	260.00	\$ 4,674.60			262.50
#JDAI-22-IF-19 01/01/22 - 12/31/22				575.40				
State/Community Partnership Program & Family Court Services:								
#FC-21-19, #SCP-21-PS-19, #SCP-21-PM-19, #DCIU-21-19 01/01/21 - 12/31/21	60,000.00	116,550.23	368,500.00	32,944.04	54,649.99		143,606.19	3,003.19
#FC-22-19, #SCP-22-PS-19, #SCP-22-PM-19, #DCIU-22-19 01/01/22 - 12/31/22				310,846.82				
County Prosecutor Insurance Fraud Reimbursement Program:								
Cycle 21 01/01/21 - 12/31/21	82,076.97		174,885.00	8,744.23			73,332.74	51,968.51
Cycle 22 01/01/22 - 12/31/22				122,916.49				
Body Armor Replacement Fund (BARF) - Sheriff's Office:								
FY19	7,735.56		3,332.42	7,735.56				
FY20	5,287.86			5,287.86				
FY21				2,566.14				766.28
FY21			1,335.20		1,335.20			
Body Armor Replacement Fund (BARF) - Prosecutor's Office:								
FY21								
Body-Worn Camera (BWC) Grant Program:								
SFY21 #21-BWC-427 01/01/21 - 12/31/25 (Prosecutor)	15,866.00	31,008.00		31,008.00				15,866.00
SFY21 #21-BWC-428 01/01/21 - 12/31/25 (Sheriff)	40,137.29	66,267.24		74,309.72	750.00			31,344.81
<u>NI DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>								
Veterans Transportation Services								
#VL22TR2 07/01/21 - 06/30/22	5,250.00		9,000.00	5,250.00				5,250.00
#VL23TR2 07/01/22 - 06/30/23				3,750.00				
<u>NI DEPARTMENT OF STATE:</u>								
Early Voting 2021 Election Reimbursement Program								
FY21	568,535.92	93,727.37		269,274.01	6,300.00		386,689.28	
<u>NI DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism & Drug Abuse:								
FY21 10/01/20 - 06/30/21	13,078.81	5,722.18		75,213.01			18,800.99	18,489.84
FY22 07/01/21 - 06/30/22	47,713.85	45,989.00	115,989.00	26,885.01	19,850.00			69,253.99
FY23 07/01/22 - 06/30/23								

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

COUNTY OF SUSSEX
FEDERAL AND STATE GRANT FUND
SCHEDULE OF STATE APPROPRIATED GRANT RESERVES
(Continued)

	Dec. 31, 2021 Balance	Dec. 31, 2021 Encumbrances Payable	Transferred from 2022 Budget Appropriations	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2022
				Paid or Charged	Encumbrances Payable			
NI TRANSIT CORPORATION:								
Federal Transit Administration - Section 5311 (State Share):								
Operating/Non-Operating:								
CY2020 #NJ-2019-004-00 (NJ-18-X029) 01/01/20 - 06/30/22	\$ 131,636.71			\$ 131,636.71				\$ 272,141.28
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/22	290,512.00			18,370.72				289,954.00
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/22			\$ 289,954.00					
Federal Transit Administration - Section 5310 (State Share):								
Operating/Non-Operating:								
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21 - Mobility Mgt	13,000.00			663.90				12,336.10
(*) Job Access Reverse Commute (JARC):								
SFY2022 NJ JARC 8 07/01/21 - 06/30/22	129,554.61			82,382.80		\$ (40,000.00)	\$ 7,171.81	84,994.41
SFY2023 NJ JARC 9 07/01/22 - 06/30/23			200,000.00	115,005.59				
Senior Citizen & Disabled Resident Transportation Assistance Program:								
(*) Transit-on-Demand Pilot Program 11/01/18 - 06/30/22		\$ 25,865.15		25,865.15				
Operating:								
CY2021 01/01/21 - 12/31/21	25,039.59	29,966.14	460,841.93	27,218.05	\$ 33,819.79		27,787.68	21,374.20
CY2022 01/01/22 - 12/31/22				405,647.94				
Administration:								
CY2021 01/01/21 - 12/31/21	8,636.43	1,281.92	73,153.00	823.45	150.54		9,094.90	2,034.84
CY2022 01/01/22 - 12/31/22				70,967.62				
	<u>\$ 2,219,747.43</u>	<u>\$ 854,357.02</u>	<u>\$ 3,759,909.35</u>	<u>\$ 3,566,412.42</u>	<u>\$ 516,221.45</u>	<u>\$ (40,000.00)</u>	<u>\$ 624,673.64</u>	<u>\$ 2,086,706.29</u>
	Ref. A	A	A		A			A
State Financial Assistance			\$ 3,535,054.35					
County Matching Funds			<u>224,855.00</u>					
			<u>\$ 3,759,909.35</u>					

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

COUNTY OF SUSSEX
 FEDERAL AND STATE GRANT FUND
 SCHEDULE OF PRIVATE APPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2021	Dec. 31, 2021 Encumbrances Payable Returned	Transferred From 2022 Budget Appropriations	Expenditures		Cancelled	Balance Dec. 31, 2022
				Paid or Charged	Encumbrances Payable		
Newton Medical Center:							
(*) Transitional Care Program 2015	\$ 67,715.72					\$ 67,715.72	
Jewish Community Foundation of MetroWest NJ:							
(*) Grotta Fund for Senior Care: 2014	14,386.56		\$ 10,386.06			4,000.50	
Atlantic Health System:							
Healthy Communities Initiative:							
NJ Health Communities Network (NJHCN) - Community Grants Program	66.52	\$ 1,720.43		\$ 1,786.95			
Newton Medical Center, Community Advisory Board:							
Narcan Administration Program- Prosecutor	90.34		\$ 4,400.00	2,660.00			\$ 90.34
Narcan Administration Program- Sheriff							1,740.00
Elizabethtown Gas:							
First Responders Grant Program	4,002.00			4,002.00			
	<u>\$ 86,261.14</u>	<u>\$ 1,720.43</u>	<u>\$ 4,400.00</u>	<u>\$ 17,048.06</u>	<u>\$ 1,786.95</u>	<u>\$ 71,716.22</u>	<u>\$ 1,830.34</u>
<u>Ref.</u>	A	A			A		A

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

COUNTY OF SUSSEX
 FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	<u>Balance</u> Dec. 31, 2021	<u>Received</u>	<u>Transferred</u> to 2022 Budget Revenue	<u>Balance</u> Dec. 31, 2022
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	\$ 36,882.20	\$ 160.85		\$ 37,043.05
NJ Department of Health and Senior Services:				
Title III Area Plan Contract:				
State Aid Reimbursement Program		116,000.00	\$ 58,000.00	58,000
Personal Assistance Services Program (PASP)		3,974.00	3,974.00	
NJ Department of Law & Public Safety:				
Body Armor Replacement Fund (BARF):		4,475.08		4,475.08
Sheriff's Office		1,735.50		1,735.50
Prosecutor's Office				
US Department of the Treasury:				
American Rescue Plan Act:				
Coronavirus Local Fiscal Recovery Fund	23,792.01	13,964,759.89	13,644,073.50	344,478.40
Passed Through NJ Department of State:				
Early Voting 2021 Election Reimbursement Program		24,174.59	24,174.59	
National Opioid Litigation Settlements:				
Janssen Settlement Agreement Allocations		263,062.69		263,062.69
	<u>\$ 60,674.21</u>	<u>\$ 14,378,342.60</u>	<u>\$ 13,730,222.09</u>	<u>\$ 708,794.72</u>
	Ref.	A		A
Federal Grant Funds Receivable		\$ 13,668,248.09		
State Grant Funds Receivable		<u>61,974.00</u>		
		<u>\$ 13,730,222.09</u>		

COUNTY OF SUSSEX
2022
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

Balance December 31, 2021	<u>Ref.</u> B		\$ 19,523,715.53
Increased by Cash Receipts:			
Escrow and Other Deposits		\$ 218,532.44	
Motor Vehicle Fines and Interest		309,409.70	
Tax Appeal Filing Fees:			
Transfer from Board of Taxation		5,415.00	
Interest		1,030.38	
County Clerk Filing Fees:			
Clerk Fees		74,002.00	
Interest		1,574.52	
Open Space:			
Taxes Receivable		396,951.57	
Interest		77,250.18	
State of NJ Farmland Preservation and Local Municipal Funds		97,435.04	
County Surrogate Fees:			
Transfer from County Surrogate		14,496.00	
Interest		505.78	
Forfeited Assets and Interest		225,746.41	
Self Insurance Reimbursements and Interest		63,109.92	
Environmental Quality Enforcement Funds		272,433.01	
Weights and Measures Fees and Interest		26,713.77	
Work Release Program:			
Fees and Interest		53.84	
County Sheriff Fees:			
Transfer from County Sheriff		6,142.00	
Interest		601.11	
Sheriff's Labor Assistance Program:			
Transfer from County Jail		2,600.00	
Criminal Alien Assistance Program		45,296.80	
Other		39,822.20	
Interest		1,144.92	
State Unemployment Insurance		91,445.83	

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER
(Continued)

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:			
Confiscated funds transfer	\$	10,286.15	
Interest		2,779.97	
Reserve for Accrued Sick and Vacation		517,828.15	
Reserve for Storm Recovery Trust		1,392,821.31	
Uniform Fire Code Enforcement		158,652.79	
Congregate Nutrition Program		39,288.41	
Mosquito Control		130,000.00	
Jail Inmate Interest Account:			
Interest		1,936.05	
Transfer from County Jail		1,600.00	
		4,226,905.25	\$ 4,226,905.25
			23,750,620.78

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	241,121.26		
Motor Vehicles - Transfer to Current Fund	250,000.00		
Tax Appeal Expenses	32,362.84		
County Clerk Filing Fees Expenses	41,091.32		
County Surrogate Filing Fees Expenses	5,471.82		
County Sheriff Fees Expenses	22,670.06		
Weights and Measures Expenses	25,000.00		
Self Insurance-Vehicles	70,793.20		
State Unemployment Insurance Payments	37,109.58		
Forfeited Assets	194,028.15		
Environmental Quality Enforcement Fund Expenses	141,377.62		
Farmland and Open Space Trust Expenses	270,110.25		
Jail Inmate Interest Account Expenses	117,993.35		
Reserve for Accrued Sick and Vacation	450,000.00		
Work Release Program	8,179.46		
Uniform Fire Code Enforcement Expenses	115,439.16		
Congregate Nutrition Program Expenses	68,458.05		
Sheriff's Labor Assistance Program Expenses	5,638.85		
Storm Recovery	105,724.44		
Due to/from Current Fund:			
Interfund Returned	810,000.00		
	3,012,569.41		3,012,569.41

Balance December 31, 2022

B

\$ 20,738,051.37

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2021	2022 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2022
Andover Borough	\$ 3.76	\$ 1,546.18	\$ 15.76	\$ 1,549.94	\$ 15.76
Andover Township	71.63	16,228.81	20.75	16,300.44	20.75
Branchville Borough	1.27	2,707.97	19.57	2,728.81	
Byram Township	45.42	22,591.33	42.14	22,636.75	42.14
Frankford Township	47.68	17,623.01	86.35	17,757.04	
Franklin Borough	31.81	10,135.27	99.67	10,167.08	99.67
Fredon Township	9.02	9,377.31	31.67	9,386.33	31.67
Green Township	111.77	10,343.54	15.36	10,470.67	
Hamburg Borough	32.08	6,335.80	38.26	6,367.88	38.26
Hampton Township	58.96	15,261.73	28.61	15,320.69	28.61
Hardyston Township	276.66	25,073.74	273.19	25,350.40	273.19
Hopatcong Borough	65.43	37,718.84	73.19	37,784.27	73.19
Lafayette Township	33.30	7,390.03	55.30	7,423.33	55.30
Montague Township	22.67	8,449.27	29.29	8,501.23	
Town of Newton	58.59	14,692.36	225.02	14,750.95	225.02
Ogdensburg Borough	8.20	4,347.19	1.98	4,355.39	1.98
Sandyston Township	17.07	6,015.67	14.52	6,032.74	14.52
Sparta Township	622.46	73,045.96	323.39	73,668.42	323.39
Stanhope Borough	16.97	7,263.54	10.04	7,280.51	10.04
Stillwater Township	43.94	10,521.40	51.09	10,565.34	51.09
Sussex Borough	12.57	2,857.96	5.54	2,870.53	5.54
Vernon Township	122.09	57,661.18	230.14	57,783.27	230.14
Walpack Township		63.07		63.07	
Wantage Township	87.65	27,748.84	119.63	27,836.49	119.63
	<u>\$ 1,801.00</u>	<u>\$ 395,000.00</u>	<u>\$ 1,810.46</u>	<u>\$ 396,951.57</u>	<u>\$ 1,659.89</u>

<u>Ref.</u>	B	B
2021 Added and Omitted Taxes Receivable	<u>\$ 1,801.00</u>	2022 Added and Omitted Taxes Receivable <u>\$ 1,659.89</u>
Added and Omitted Taxes Receivable	<u>\$ 1,801.00</u>	<u>\$ 1,659.89</u>
2022 County Taxes		\$ 395,000.00
Prior Year Added & Omitted Taxes		1,801.00
Current Year Added & Omitted Taxes		<u>150.57</u>
		<u>\$ 396,951.57</u>

COUNTY OF SUSSEX
2022
GENERAL CAPITAL FUND

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

	<u>Ref.</u>	
Balance December 31, 2021	C	\$ 46,141,875.19
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 8,817,000.00	
Serial Bond Proceeds	2,670,000.00	
NJ Department of Transportation Grants Receivable	1,165,473.50	
Premium on Serial Bonds Issued		
Chapter 12 Bonds	130,000.00	
Budget Appropriation:		
Capital Improvement Fund	2,000,000.00	
2021 Appropriation Reserves:		
Capital Improvement Fund	6,800,000.00	
Due to/from Federal Grant Fund	1,500,000.00	
Reserve for:		
NJ Department of Transportation Grants - Bridge		
Improvements:		
Interest Earned	67,823.29	
Arbitrage Rebate	100,286.73	
Payment of Vocational School Debt Service	37,119.00	
Payment of Debt Service	181,065.36	
	23,468,767.88	69,610,643.07
Decreased by Disbursements:		
Due from/to Current Fund:		
Return of Interfunds	500,000.00	
Reserve for Arbitrage Rebate	45,936.13	
Due to State of NJ - Interest Earned on County College		
Chapter 12 Bonds	1,172.60	
Payments Applied to Due to Current Fund-		
Reserve for Payment of Debt Service	600,000.00	
Reserve for Payment of Vocational School Debt	150,000.00	
Improvement Authorizations	20,651,883.52	
	21,948,992.25	21,948,992.25
Balance December 31, 2022	C	\$ 47,661,650.82

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

Ord. No.	Improvement Description	Ord. Date	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2022	
			Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To			
	Capital Fund Balance												
	Capital Improvement Fund		\$ 625,837.61								\$ 5,935,465.00	\$ 124,033.31	\$ 749,870.92
	Reserve for Sewer Project - Frankford Complex		6,897,125.56	\$ 2,000,000.00		\$ 6,800,000.00					\$ 5,935,465.00	\$ 124,033.31	\$ 9,761,660.56
	NJ Department of Transportation Grants Receivable		993,427.22										993,427.22
	NJ Library Association Grant Receivable		(9,148,979.51)			1,165,473.50					7,973,426.00		(15,956,932.01)
	NJ Schools Development Authority Grants Receivable		(3,080,875.00)										(3,080,875.00)
	Due Sussex County Technical School District		(354,000.00)								4,760,517.00		(354,000.00)
	Due to State of NJ-Ch. 12 Bonds		308,912.77										(4,760,517.00)
	Reserve for Payment of Debt Service		1,754,324.73			181,065.36			\$ 601,172.60			52,727.24	308,912.77
	Reserve for Payment of Vocational School Debt		236,429.53			37,119.00			150,000.00			59,817.48	1,386,944.73
	Reserve for NJ Department of Transportation Grants - Bridge Improvements		748,604.71			67,823.29							183,366.01
	Reserve for Arbitrage Rebate		739,185.92			100,286.73			45,936.13		112,544.72		816,428.00
	Due to/(from) Current Fund		500,000.00			1,500,000.00			500,000.00		1,500,000.00		680,991.80
	Due to/(from) Grant Fund												
	Reserve for Sussex Solar Renewable Energy Program		1,040,973.80										1,040,973.80
	Reserve for Receivable - Sussex County Technical School Grant											4,760,517.00	4,760,517.00
	11-05/ 20-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	175,155.09					\$ 118,044.46			57,110.63		
	12-04	Various Improvements to Sussex County Community College	16,586.18					5,000.00					11,586.18
	13-02	Various Capital Improvements	70,048.22										70,048.22
	14-04	Various Additional Capital Improvements	210,575.89					19,354.72					191,221.17
	14-05	Various Improvements to Sussex County Vocational School	894,040.56										894,040.56
	15-02	Various Improvements to Sussex County Community College	57,952.11					37,919.12					20,032.99
	15-03	Various Capital Improvements	178,831.05		\$ 150,000.00			184,426.28					144,404.77
	16-01	Various Capital Improvements	125,907.68					45,478.28			66,922.68		13,506.72
	16-02	Various Capital Improvements	246,727.67					93,358.64					153,369.03
	16-03	Various Improvements to Sussex County Community College	25,344.56					1,192.94					24,151.62
	16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	8,997.68										8,997.68
	17-01	Various Capital Improvements	1,151,093.62					412,234.34					738,859.28

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

Ord. No.	Improvement Description	Ord. Date	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2022
			Balance (Deficit) Dec. 31, 2021	Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
18-01	Various Capital Improvements	03/28/18	\$ 966,180.23		\$ 563,000.00							\$ 573,724.88
18-02	Various Improvements to Sussex County Community College	04/11/18	953,275.90									953,275.90
19-04	Various Improvements at Sussex County Community College	04/24/19	270,946.75					136,854.13				134,092.62
19-05	Various Capital Improvements	05/15/19	2,311,654.47		854,000.00			2,352,394.04				813,260.43
19-09	Various Capital Improvements	05/15/19	398,473.14					1,964.92				396,508.22
19-10	NIDOT, FY 19 Local Aid, FY 15 ATP County Grants	06/26/19	428,650.50					428,650.50				644,694.13
20-01	Various Capital Improvements	03/11/20	1,515,792.03					871,097.90				1,819,132.44
20-02	Various Capital Improvements	04/22/20	9,113,067.25		1,000,000.00			8,293,934.81				1,819,132.44
20-03	Various Improvements to Sussex County Technical School	04/22/20	462,966.19					199,658.80				263,307.39
20-06	Various Improvements at Sussex County Community College	11/24/20	2,717,284.51					1,558,475.15				1,158,809.36
21-01	Renovations to Dennis Library	02/10/21	6,580,475.00					36,000.00				6,544,475.00
21-02	Various Capital Improvements	04/28/21	2,546,812.56					1,012,767.31				1,534,045.25
21-03	Various Capital Improvements	04/28/21	11,521,413.69					2,772,453.54				9,998,960.15
21-04	Various Improvements to Sussex County Technical School	04/28/21	897,062.32									897,062.32
21-07	Re-Appropriation of Various Capital Improvements	07/28/21	1,035,593.00					48,100.00				987,493.00
22-01	Various Improvements at Sussex County Community College	4/6/2022				\$ 2,670,000.00		77,765.92				2,722,234.08
22-03	Various Capital Improvements	4/6/2022			5,000,000.00			69,781.43		\$ 1,284,209.00		6,214,427.57
22-04	Various Capital Improvements	4/6/2022						919,120.94				5,317,135.06
22-05	Various Improvements to Sussex County Technical School	4/6/2022						400.00				814,600.00
22-09	Various Capital Bridge and Roadway Improvements	8/10/2022								2,059,133.00		2,059,133.00
22-10	Various Capital Roadway Improvements	10/19/2022								5,014,293.00		5,014,293.00
			\$ 46,141,875.19	\$ 2,000,000.00	\$ 8,817,000.00	\$ 2,670,000.00	\$ 9,981,767.88	\$ 20,651,883.52	\$ 1,297,108.73	\$ 20,405,986.03	\$ 20,405,986.03	\$ 47,661,650.82

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2021	C	\$ 6,897,125.56
Increased by:		
2022 Budget Appropriation		2,000,000.00
2021 Appropriation Reserves		6,800,000.00
		15,697,125.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		5,935,465.00
Balance December 31, 2022	C	\$ 9,761,660.56

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2021		Capital Improvement Fund	2022 Authorizations		Deferred Charges to Future Taxation Unfunded	Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2022	
				Funded	Unfunded		American Rescue Plan SLFRF Grant	New Jersey Department of Transportation Grant				Funded	Unfunded
11-05/ 20-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/11; 04/22/20	\$ 11,250,000.00	\$ 175,155.09						\$ 118,044.46	\$ 57,110.63		
12-04/ 19-03	Various Improvements to Sussex County Community College	05/23/12	3,400,000.00	16,586.18						5,000.00		\$ 11,586.18	
13-02	Various Capital Improvements	05/22/13	11,020,800.00	70,048.22								70,048.22	
14-04	Various Additional Capital Improvements	04/23/14	5,687,850.00	210,575.89						19,354.72		191,221.17	
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,902,000.00	894,040.56								894,040.56	
15-02/ 19-02	Various Capital Improvements at the Sussex County Community College	05/27/15	3,200,000.00	57,952.11						37,919.12		20,032.99	
15-03	Various Capital Improvements	06/10/15	8,749,651.00	178,831.05	\$ 333,720.00					184,426.28		13,506.72	\$ 328,124.77
16-01	Various Capital Improvements	02/24/16	1,656,900.00	125,907.68						45,478.28		66,922.68	
16-02	Various Capital Improvements	05/11/16	6,323,100.00	246,727.67	101,000.00					93,358.64		153,369.03	101,000.00
16-03/ 19-01	Various Capital Improvements at the Sussex County Community College	05/11/16	3,000,000.00	25,344.56						1,192.94		24,151.62	
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	06/22/16	53,300.00	8,997.68								8,997.68	
17-01	Various Capital Improvements	04/26/17	9,061,500.00	1,151,093.62	430,000.00					412,234.34		738,859.28	430,000.00
18-01	Various Capital Improvements	03/28/18	8,299,000.00	966,180.23	1,337,000.00					955,455.35		10,724.88	1,337,000.00
18-02	Various Capital Improvements at the Sussex County Community College	04/11/18	2,800,000.00	953,275.90								953,275.90	
19-04	Various Capital Improvements at the Sussex County Community College	04/24/19	3,000,000.00	270,946.75						136,854.13		134,092.62	
19-05	Various Capital Improvements	05/15/19	10,086,000.00	2,311,654.47	1,004,000.00					2,352,394.04		396,508.22	963,260.43
19-09	Various Capital Improvements	05/15/19	1,189,506.00	398,473.14						1,964.92			
19-10	NJDOT, FY19 Local Aid, FY15 ATP County Grants	06/26/19	5,778,950.19	428,650.50						428,650.50			

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

Ord. No.	Improvement Description	Date	Ordinance	Balance Dec. 31, 2021		Capital Improvement Fund	American Rescue Plan SLFRF Grant	New Jersey Department of Transportation Grant	Deferred Charges to Future Taxation Unfunded	Paid or Charged	Balance Dec. 31, 2022		
				Funded	Unfunded						Funded	Unfunded	
20-01	Various Capital Improvements	03/11/20	\$ 2,505,951.00	\$ 1,515,792.03						\$ 871,097.90	\$ 644,694.13		
20-02	Various Capital Improvements	04/22/20	14-811,465.00	9,113,067.25	\$ 1,805,000.00					8,293,934.81	819,132.44	\$ 1,805,000.00	
20-03	Various Improvements to Sussex County Technical School	04/22/20	895,000.00	462,966.19						199,658.80	263,307.39		
20-06	Various Capital Improvements at the Sussex County Community College	11/24/20	2,800,000.00	2,717,284.51						1,558,475.15	1,158,809.36		
21-01	Renovations to Dennis Library	02/10/21	6,580,875.00	6,580,475.00						36,000.00	6,544,475.00		
21-02	Various Capital Improvements	04/28/21	3,125,503.00	2,546,812.56						1,012,767.31	1,534,045.25		
21-03	Various Capital Improvements	04/28/21	15,179,319.00	11,521,413.69	3,613,160.00					2,772,453.54	8,748,960.15	3,613,160.00	
21-04	Various Improvements to Sussex County Technical School	04/28/21	900,000.00	897,062.32						48,100.00	897,062.32		
21-07	Re-Appropriation of Various Capital Improvements	07/28/21	1,035,593.00	1,035,593.00									
22-01	Various Capital Improvements at the Sussex County Community College	4/6/2022	2,800,000.00						\$ 2,800,000.00	77,765.92	2,722,234.08		
22-02	Various Improvements to Sussex County Technical School- Secure Our Children's Future Bond Act	4/6/2022	6,372,356.00						6,372,356.00			6,372,356.00	
22-03	Various Capital Improvements	4/6/2022	8,534,209.00			\$ 384,209.00	\$ 900,000.00			69,781.43	1,214,427.57	7,250,000.00	
22-04	Various Capital Improvements	4/6/2022	6,236,256.00			4,736,256.00	\$ 1,500,000.00			919,120.94	5,317,135.06		
22-05	Various Improvements to Sussex County Technical School	4/6/2022	815,000.00			815,000.00				400.00	814,600.00		
22-09	Various Capital Bridge & Roadway Improvements	8/10/2022	2,059,133.00					2,059,133.00			2,059,133.00		
22-10	Various Capital Roadway Improvements	10/19/2022	5,014,293.00					5,014,293.00			5,014,293.00		
						\$ 44,880,907.85	\$ 8,623,880.00	\$ 7,973,426.00	\$ 16,422,356.00	\$ 20,651,883.52	\$ 124,033.31	\$ 42,360,216.82	\$ 22,199,901.20

Ref.

C C C

C C C

Analysis of Unexpended Balance Cancelled:
Capital Fund Balance

\$ 124,033.31

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2022

Ord. No.	Improvement Description	Date of			Interest Rate	Issued	Balance Dec. 31, 2022
		Original Issue	Issue	Maturity			
15-03	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	\$ 150,000.00	\$ 150,000.00
18-01	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	563,000.00	563,000.00
19-05	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	854,000.00	854,000.00
20-02	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	1,000,000.00	1,000,000.00
21-03	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	1,250,000.00	1,250,000.00
22-03	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	5,000,000.00	5,000,000.00
						<u>\$ 8,817,000.00</u>	<u>\$ 8,817,000.00</u>

Ref.

C

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, 2022		Int. Rate	Balance Dec. 31, 2021	Issued	Matured	Balance Dec. 31, 2022
			Date	Amount					
Vocational School	06/27/14	\$ 5,648,000.00	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%	\$ 2,723,000.00		\$ 505,000.00	\$ 2,218,000.00
Vocational School *	06/20/19	3,350,000.00	06/01/2023	165,000.00	4.00%				
			06/01/2024	300,000.00	3.00%				
			06/01/2025	300,000.00	2.00%				
			06/01/2026-2029	300,000.00	3.00%				
			06/01/2030	300,000.00	2.00%				
			06/01/2031-32	300,000.00	3.00%	3,030,000.00		165,000.00	2,865,000.00
Vocational School	06/16/21	1,715,000.00	06/15/2023-2026	115,000.00	2.00%				
			06/15/2027-2028	115,000.00	3.00%				
			06/15/2029-2034	115,000.00	2.00%				
			06/15/2035-2036	110,000.00	2.00%	1,715,000.00		115,000.00	1,600,000.00
Total Vocational School Bonds				7,468,000.00				785,000.00	6,683,000.00
General Improvement	06/27/14	41,746,000.00	02/15/2023	4,950,000.00	5.00%				
			02/15/2024	4,996,000.00	5.00%	14,896,000.00		4,950,000.00	9,946,000.00
General Improvement *	06/20/19	19,625,000.00	06/01/2023	985,000.00	4.00%				
			06/01/2024	1,750,000.00	3.00%				
			06/01/2025	1,750,000.00	2.00%				
			06/01/2026-2029	1,750,000.00	3.00%				
			6/1/2030	1,750,000.00	2.00%				
			06/01/2031-2032	1,750,000.00	3.00%	17,720,000.00		985,000.00	16,735,000.00

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, 2021	Issued	Matured	Balance Dec. 31, 2022
			Outstanding Date	Dec. 31, 2022					
General Improvement *	06/16/21	\$ 25,985,000.00	06/15/2023	\$ 1,725,000.00	2.00%				
			06/15/2024	1,555,000.00	2.00%				
			06/15/2025-2026	1,685,000.00	2.00%				
			06/15/2027	1,665,000.00	3.00%				
			06/15/2028	1,835,000.00	3.00%				
			06/01/2029-2036	1,830,000.00	2.00%	\$ 25,985,000.00		\$ 1,195,000.00	\$ 24,790,000.00
Total General Improvement Bonds				58,601,000.00		58,601,000.00		7,130,000.00	51,471,000.00
County College	09/01/07	3,000,000.00				265,000.00		265,000.00	
County College	06/29/12	1,700,000.00				195,000.00		195,000.00	
County College	06/28/13	750,000.00	01/15/2023	75,000.00	4.00%	150,000.00		75,000.00	75,000.00
County College	6/23/2015	1,600,000.00	3/15/2023-2024	180,000.00	2.00%	540,000.00		180,000.00	360,000.00
County College	6/28/2016	1,500,000.00	3/15/2023-2025	170,000.00	2.00%	680,000.00		170,000.00	510,000.00
County College *	6/25/2018	1,400,000.00	03/15/2023-2024	140,000.00	4.00%				
			03/15/2025	150,000.00	4.00%				
			03/15/2026	150,000.00	3.00%				
			03/15/2027	155,000.00	3.00%				
			03/15/2028	160,000.00	2.625%	1,035,000.00		140,000.00	895,000.00
County College *	06/20/19	1,430,000.00	06/01/2023	95,000.00	4.00%				
			06/01/2024	150,000.00	3.00%				
			06/01/2025	150,000.00	2.00%				
			06/01/2026-2029	150,000.00	3.00%				
			06/01/2030	150,000.00	2.00%	1,240,000.00		95,000.00	1,145,000.00

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, 2022		Int. Rate	Balance Dec. 31, 2021	Issued	Matured	Balance Dec. 31, 2022
			Date	Amount					
County College *	06/16/21	\$ 1,330,000.00	06/15/2023-2023	\$ 225,000.00	2.00%				
			06/15/2024-2026	220,000.00	2.00%				
			6/15/2027	220,000.00	3.00%	\$ 1,330,000.00	\$ 225,000.00	\$ 1,105,000.00	
County College *	6/29/2022	1,335,000.00	6/15/2023	225,000.00	2.00%				
			06/15/2024-2025	225,000.00	3.00%				
			6/15/2026-2028	220,000.00	4.00%	\$ 1,335,000.00		1,335,000.00	
Total County College Bonds						5,435,000.00	1,345,000.00	5,425,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	09/01/07	3,000,000.00				200,000.00	200,000.00		
County College Bond Act (P.L. 1971, Chapter 12)	06/29/12	1,700,000.00				170,000.00	170,000.00		
County College Bond Act (P.L. 1971, Chapter 12)	06/28/13	750,000.00	01/15/2023	75,000.00	4.00%	150,000.00	75,000.00	75,000.00	
County College Bond Act (P.L. 1971, Chapter 12) Refunding Bonds	06/16/14	2,955,000.00	09/01/2023-2025	290,000.00	4.00%				
			09/01/2026	285,000.00	4.00%	1,445,000.00	290,000.00	1,155,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	6/23/2015	1,600,000.00	3/15/2023-2024	180,000.00	2.00%	540,000.00	180,000.00	360,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	6/28/2016	1,500,000.00	3/15/2023-2025	170,000.00	2.00%	680,000.00	170,000.00	510,000.00	

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, 2021	Issued	Matured	Balance Dec. 31, 2022
			Outstanding Date	Amount					
County College Bond Act (P.L. 1971, Chapter 12) *	6/25/2018	\$ 1,400,000.00	03/15/2023-2024	\$ 140,000.00	4.00%				
			03/15/2025	150,000.00	4.00%				
			03/15/2026	150,000.00	3.00%				
			03/15/2027	155,000.00	3.00%				
			03/15/2028	160,000.00	2.625%	\$ 1,035,000.00		\$ 140,000.00	\$ 895,000.00
County College Bond Act (P.L. 1971, Chapter 12) *	06/20/19	1,430,000.00	06/01/2023	95,000.00	4.000%				
			06/01/2024	150,000.00	3.000%				
			06/01/2025	150,000.00	2.000%				
			06/01/2026-2029	150,000.00	3.000%				
			06/01/2030	150,000.00	2.000%	1,240,000.00	95,000.00	1,145,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	06/15/21	1,330,000.00	06/15/2023	225,000.00	2.00%				
			06/15/2024-2026	220,000.00	2.00%				
			06/15/2027	220,000.00	3.00%	1,330,000.00	225,000.00	1,105,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	06/29/22	1,335,000.00	06/15/2023	225,000.00	2.00%				
			06/15/2024-2025	225,000.00	3.00%				
			06/15/2026-2028	220,000.00	4.00%	\$ 1,335,000.00		1,335,000.00	
Total County College Bond Act (P.L. 1971, Chapter 12)						6,790,000.00	1,545,000.00	6,580,000.00	
TOTAL ALL BONDS						\$ 78,294,000.00	\$ 2,670,000.00	\$ 70,159,000.00	

Ref. C

* Callable Bonds

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

Ord. No.	Improvement Description	Balance Dec. 31, 2021	2022 Improvement Authorizations	Bond		Funded By Various Sources	Serial Bonds Issued	Balance Dec. 31, 2022
				Anticipation Notes Issued	Notes Issued			
15-03	Various Capital Improvements	\$ 333,720.00		\$ 150,000.00				\$ 183,720.00
16-02	Various Capital Improvements	101,000.00						101,000.00
17-01	Various Capital Improvements	430,000.00						430,000.00
18-01	Various Capital Improvements	1,337,000.00		563,000.00				774,000.00
19-05	Various Capital Improvements	1,004,000.00		854,000.00				150,000.00
20-02	Various Capital Improvements	1,805,000.00		1,000,000.00				805,000.00
21-03	Various Capital Improvements	3,613,160.00		1,250,000.00				2,363,160.00
22-01	Various Capital Improvements at the Sussex County Community College		\$ 2,800,000.00			\$ 130,000.00	\$ 2,670,000.00	
22-02	Sussex Technical School Improvements under Secure Our Children's Future Bond Act		6,372,356.00					6,372,356.00
22-03	Various Capital Improvements		7,250,000.00	5,000,000.00				2,250,000.00
		<u>\$ 8,623,880.00</u>	<u>\$ 16,422,356.00</u>	<u>\$ 8,817,000.00</u>		<u>\$ 130,000.00</u>	<u>\$ 2,670,000.00</u>	<u>\$ 13,429,236.00</u>
	Premium on Serial Bonds Issued							<u>\$ 130,000.00</u>

COUNTY OF SUSSEX
2022
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2021	D	\$ 2,133,613.50
Increased by Cash Receipts:		
County Library Taxes Receivable		\$ 5,913,082.45
Deferred Revenue - State Per Capita Aid		64,167.00
Petty Cash Returned		150.00
Nonbudget Revenue		68,460.76
		6,045,860.21
		8,179,473.71
Decreased by Cash Disbursements:		
2022 Budget Appropriations		5,756,169.56
2021 Appropriation Reserves		256,079.79
Petty Cash Advanced		150.00
		6,012,399.35
Balance December 31, 2022	D	\$ 2,167,074.36

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

	<u>Balance</u> Dec. 31, 2021	<u>2022</u> Tax Levy	<u>Added &</u> <u>Omitted</u> <u>Taxes</u>	<u>Cash</u> <u>Received</u>	<u>Balance</u> Dec. 31, 2022
Andover Borough	\$ 46.39	\$ 28,311.02	\$ 225.77	\$ 28,357.41	\$ 225.77
Andover Township	1,094.94	297,547.89	318.06	298,642.83	318.06
Branchville Borough	16.90	49,549.86	255.86	49,822.62	
Byram Township	648.35	413,429.40	630.70	414,077.75	630.70
Frankford Township	738.21	322,542.29	1,260.41	324,540.91	
Franklin Borough	463.65	185,472.59	1,550.34	185,936.24	1,550.34
Fredon Township	180.80	171,582.30	465.34	171,763.10	465.34
Green Township	1,638.53	189,284.89	223.84	191,147.26	
Hamburg Borough	470.46	115,960.27	596.05	116,430.73	596.05
Hampton Township	865.20	279,272.19	436.16	280,137.39	436.16
Hardyston Township	3,963.74	458,829.39	3,915.28	462,793.13	3,915.28
Hopatcong Borough	1,043.63	690,225.05	1,193.37	691,268.68	1,193.37
Lafayette Township	459.23	135,279.70	774.63	135,738.93	774.63
Montague Township	325.44	154,602.96	640.38	155,568.78	
Town of Newton	862.78	269,007.98	3,374.84	269,870.76	3,374.84
Ogdensburg Borough	112.14	79,560.28	26.92	79,672.42	26.92
Sandyston Township	250.02	110,048.40	235.14	110,298.42	235.14
Stanhope Borough	248.87	132,906.73	150.70	133,155.60	150.70
Stillwater Township	673.23	192,546.18	806.81	193,219.41	806.81
Sussex Borough	175.90	52,294.43	119.01	52,470.33	119.01
Vernon Township	1,627.23	1,055,858.61	2,920.82	1,057,485.84	2,920.82
Walpack Township		1,153.99		1,153.99	
Wantage Township	1,221.32	508,308.60	1,662.92	509,529.92	1,662.92
	<u>\$ 17,126.96</u>	<u>\$ 5,893,575.00</u>	<u>\$ 21,783.35</u>	<u>\$ 5,913,082.45</u>	<u>\$ 19,402.86</u>

Ref.

D

D

2022 County Library Taxes	\$ 5,893,575.00
2022 Added & Omitted County Library Taxes	2,380.49
2021 Added & Omitted County Library Taxes	<u>17,126.96</u>
	<u>\$ 5,913,082.45</u>

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31,2022

	<u>Balance</u> <u>Dec. 31, 2021</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	\$ 248,175.94	\$ 248,175.94	\$ 2,055.78	\$ 246,120.16
Other Expenses	<u>560,799.31</u>	<u>560,799.31</u>	<u>254,024.01</u>	<u>306,775.30</u>
	<u>\$ 808,975.25</u>	<u>\$ 808,975.25</u>	<u>\$ 256,079.79</u>	<u>\$ 552,895.46</u>

Ref.

Balance December 31, 2021:

Unencumbered	D	\$ 587,535.62
Encumbered	D	<u>221,439.63</u>
		<u>\$ 808,975.25</u>

COUNTY OF SUSSEX
2022
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

		December 31,	
<u>ASSETS</u>	<u>Ref.</u>	2022	2021
County Clerk:			
Cash and Cash Equivalents	F-1	\$ 544,678.47	\$ 1,454,601.72
Cash - Change Fund		500.00	500.00
<u>TOTAL ASSETS</u>		<u>\$ 545,178.47</u>	<u>\$ 1,455,101.72</u>
<u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 95,366.91	\$ 207,376.20
Fees - (P.L. 2001, Ch. 370)		33,312.25	69,653.30
Public Health Priority Funds		23,668.75	56,898.75
Interest		18,441.93	5,741.73
Due State of New Jersey:			
Realty Transfer Fees		321,325.95	1,064,135.76
Secretary of State		129.50	110.00
Overpayments		107.75	107.75
Reserve for Change Fund		500.00	500.00
Attorney Deposits		50,001.50	48,254.30
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 545,178.47</u>	<u>\$ 1,455,101.72</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2021	F	\$ 1,454,601.72
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 2,437,857.70
Fees - County Clerk (P.L. 2001, Ch. 370)		808,578.30
Fees - Public Health Priority Funds		655,129.75
Interest		18,500.38
Attorney Deposits		6,421,171.95
Overpayments		7,736.60
Fees Due State:		
Secretary of State		1,832.00
State Realty Transfer Fees		11,572,840.83
		21,923,647.51
		23,378,249.23
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		2,549,866.99
Fees - County Clerk (P.L. 2001, Ch. 370)		844,919.35
Fees - Public Health Priority Funds:		688,359.75
Interest		5,800.18
Attorney Deposits		6,419,424.75
Overpayments		7,736.60
Paid State:		
Secretary of State		1,812.50
State Realty Transfer Fees		12,315,650.64
		22,833,570.76
Balance December 31, 2022	F	\$ 544,678.47

COUNTY OF SUSSEX
2022
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	2022	2021
<u>ASSETS</u>			
Cash and Cash Equivalents	G-1	\$ 100.00	\$ 0
<u>TOTAL ASSETS</u>		\$ 100.00	\$ 0
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ 100.00	\$ 0
<u>TOTAL LIABILITIES</u>		\$ 100.00	\$ 0

COUNTY OF SUSSEX
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2021	G	\$ -0-
Increased by:		
Fees Collected		<u>13,843.08</u>
		13,843.08
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue		<u>13,743.08</u>
Balance December 31, 2022	G	<u><u>\$ 100.00</u></u>

COUNTY OF SUSSEX
2022
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2022</u>	<u>2021</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	<u>\$ 2,072.82</u>	<u>\$ 658.22</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 2,072.82</u></u>	<u><u>\$ 658.22</u></u>
 <u>RESERVES</u>			
Due to County Treasurer		<u>\$ 2,072.82</u>	<u>\$ 658.22</u>
<u>TOTAL RESERVES</u>		<u><u>\$ 2,072.82</u></u>	<u><u>\$ 658.22</u></u>

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2021	H	\$ 658.22
Increased by:		
Collections - Health Clinics/Screenings		\$ 8,304.75
Interest		<u>109.85</u>
		<u>9,072.82</u>
Decreased by:		
Paid to County Treasurer - Current Fund		<u>7,000.00</u>
Balance December 31, 2022	H	<u><u>\$ 2,072.82</u></u>

COUNTY OF SUSSEX
2022
COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

		<u>December 31,</u>	
	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 597,283.72	\$ 489,230.17
<u>TOTAL ASSETS</u>		<u>\$ 597,283.72</u>	<u>\$ 489,230.17</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 18,481.06	\$ 8,958.56
Fees - (P.L. 2001, Ch. 370)		9,268.28	4,492.75
Fees - Sheriff's Trust Account		476.00	442.00
Attorneys' Fees		114.08	488.64
Reserve for Court Orders		568,944.30	474,848.22
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 597,283.72</u>	<u>\$ 489,230.17</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2021	I	\$ 489,230.17
Increased by:		
Due to County Treasurer:		
Fees		\$ 313,400.18
Fees - (P.L. 2001, Ch. 370)		157,170.66
Fees - County Sheriff Trust Account		6,390.00
Attorney's Fees and Court Orders		8,294,637.80
Petty Cash		<u>1,000.00</u>
		<u>8,772,598.64</u>
		9,261,828.81
Decreased by:		
Paid to County Treasurer:		
Fees		303,877.68
Fees - (P.L. 2001, Ch. 370)		152,395.13
Fees - Trust Account		6,142.00
Attorney's Fees and Court Orders		8,201,130.28
Petty Cash		<u>1,000.00</u>
		<u>8,664,545.09</u>
Balance December 31, 2022	I	<u><u>\$ 597,283.72</u></u>

COUNTY OF SUSSEX
2022
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

		December 31,	
<u>ASSETS</u>	<u>Ref.</u>	2022	2021
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 4,076,176.24	\$ 5,864,820.38
Investments - Guardianship Accounts		101,921.59	101,921.59
	J-1	4,178,097.83	5,966,741.97
Surrogate's Account	J-1	25,738.51	27,878.10
Change Fund		200.00	200.00
<u>TOTAL ASSETS</u>		<u>\$ 4,204,036.34</u>	<u>\$ 5,994,820.07</u>
<u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 4,178,097.83	\$ 5,966,741.97
Due to County Treasurer:			
Fees		7,204.00	8,581.28
Fees - (P.L. 2001, Ch. 370)		4,771.00	5,540.00
Fees - Surrogate Trust Account		1,010.00	1,124.00
Attorneys' Deposits		12,753.51	12,632.82
Reserve for Change Fund		200.00	200.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 4,204,036.34</u>	<u>\$ 5,994,820.07</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH AND INVESTMENTS

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2021	J	\$ 27,878.10	\$ 5,966,741.97
Increased by Receipts:			
Due to County Treasurer:			
Fees		119,626.33	
Fees - (P.L. 2001, Ch. 370)		71,148.00	
Fees - Surrogate Trust Account		14,382.00	
Deposits Pursuant to Court Orders			182,963.93
Interest		274.69	22,453.70
		<u>205,431.02</u>	<u>205,417.63</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		121,003.61	
Fees - (P.L. 2001, Ch. 370)		71,917.00	
Fees - Surrogate Trust Account		14,496.00	
Attorneys' Deposits		154.00	
Payments in Accordance with Court Orders			1,994,061.77
		<u>207,570.61</u>	<u>1,994,061.77</u>
Balance December 31, 2022	J	<u>\$ 25,738.51</u>	<u>\$ 4,178,097.83</u>

COUNTY OF SUSSEX
2022
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2022</u>	<u>2021</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	K-1	\$ 16.14	\$ 143.13
<u>TOTAL ASSETS</u>		<u>\$ 16.14</u>	<u>\$ 143.13</u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 1.54	\$ 10.05
Reserve for Tax Appeal Filing Fees		14.60	133.08
<u>TOTAL RESERVES</u>		<u>\$ 16.14</u>	<u>\$ 143.13</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2021	K	\$ 143.13
Increased by:		
Tax Appeal Filing Fees		\$ 5,295.00
Copy Fees		1.52
Interest- Due County Treasurer		3.06
		5,299.58
		5,442.71
Decreased by:		
Paid to County Treasurer - Trust Funds		5,415.00
Paid to County Treasurer- Interest		11.57
Total Paid to County Treasurer		5,426.57
Balance December 31, 2022	K	\$ 16.14

COUNTY OF SUSSEX
2022
COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2022	2021
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	L-1	\$ 36,458.34	\$ 36,060.42
Inmate Interest Account	L-1	100.00	100.00
Sheriff's Labor Assistance Program	L-1	299.00	377.00
Inmate Processing Fees Account	L-1	100.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 36,957.34</u>	<u>\$ 36,637.42</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Inmate Trust		\$ 36,458.34	36,060.42
Reserve for Recreational Purchases for Inmates		100.00	100.00
Reserve for Sheriff's Labor Assistance Program		299.00	377.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 36,957.34</u>	<u>\$ 36,637.42</u>

COUNTY OF SUSSEX
COUNTY JAIL
SCHEDULE OF CASH

	<u>Ref.</u>	<u>Inmate Trust Account</u>	<u>Inmate Interest Account</u>	<u>Sheriff's Labor Assistance Program</u>	<u>Inmate Processing Fees Account</u>
Balance December 31, 2021	L	\$ 36,060.42	\$ 100.00	\$ 377.00	\$ 100.00
Increased by Receipts:					
Sheriff's Labor Assistance Program Fees		515.72		2,522.00	
Interest Earned - Due Inmate Interest			1,600.00		
Social Security Insurance Collected				32.10	
Interest, Profits and Miscellaneous		<u>515.72</u>	<u>1,600.00</u>	<u>2,554.10</u>	
Decreased by Disbursements:					
Turned over to County Treasurer -					
Current Fund - Nonbudget Revenue				32.10	
Turned over to County Treasurer -					
Other Trust Funds			1,600.00	2,600.00	
Turned over to County Treasurer -					
Interest		117.80			
		<u>117.80</u>	<u>1,600.00</u>	<u>2,632.10</u>	
Balance December 31, 2022	L	<u>\$ 36,458.34</u>	<u>\$ 100.00</u>	<u>\$ 299.00</u>	<u>\$ 100.00</u>

COUNTY OF SUSSEX
2022
DEPARTMENT OF ENVIRONMENTAL AND
PUBLIC HEALTH SERVICES

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2022</u>	<u>2021</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	M-1	\$ -0-	\$ -0-
<u>TOTAL ASSETS</u>		<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ -0-	\$ -0-
<u>TOTAL LIABILITIES</u>		<u>\$ -0-</u>	<u>\$ -0-</u>

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

	<u>Ref:</u>		
Balance December 31, 2021	M	\$	-0-
Increased by:			
Cash Receipts			252,105.00
			<u>252,105.00</u>
Decreased by:			
Paid to County Treasurer - Other Trust Fund			229,605.00
Paid to County Treasurer - Current Fund			22,500.00
			<u>252,105.00</u>
Balance December 31, 2022	M	\$	<u>-0-</u>

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2022

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF AGRICULTURE: Child Nutrition Cluster: Passed Through the NJ Department of Health WIC Special Supplemental Nutrition Program for Women, Infants, & Children: Senior Farmers Market Nutrition Program 2022	10.556	221NJ04W1006	DFFHS22WMN005	100-046-4220-474	\$ 925.00	\$ 925.00	06/01/22	09/30/22	\$ 925.00	\$ 925.00	
TOTAL U.S. DEPT. OF AGRICULTURE					200,000.00	97,934.78	01/01/20	12/31/22	142,156.78	155,456.78	\$ 155,456.78
U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT: Passed Through the NJ Department of Community Affairs Community Development Block Grants/State's Program & Non-Entitlementen Grants in Hawaii: Small Cities Community Development Block Grant (CDBG) 2020/21	14.228	B-19-DC-34-001	2020-02292-0080-00	100-022-8020-078	200,000.00	97,934.78			142,156.78	155,456.78	\$ 155,456.78
TOTAL U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT					200,000.00	97,934.78			142,156.78	155,456.78	155,456.78
U.S. DEPT. OF THE INTERIOR Payments in Lieu of Taxes (PILOT): Payments in Lieu of Taxes 2022, 31, U.S.C. § 6902 Payments in Lieu of Taxes 2022, 31, U.S.C. § 6904	15.226 15.226	02PILT0070210608-311019019 04PILT0070210608-311019019	N/A N/A	N/A N/A	67,812.00 1,017.00	67,812.00 1,017.00	01/01/22 01/01/22	12/31/22 12/31/22	67,812.00 1,017.00	67,812.00 1,017.00	67,812.00 1,017.00
TOTAL U.S. DEPT. OF THE INTERIOR					68,829.00	68,829.00			68,829.00	68,829.00	68,829.00
U.S. DEPT. OF JUSTICE: Passed Through the NJ Department of Law & Public Safety Addressing the Training Needs of Juvenile Prosecutors FY18 Addressing Training Needs for Juvenile Prosecutor	16.540	2018-JX-FX-K051	TJP-9-18	100-066-1020-489	6,656.00	483.16	01/01/20	09/30/23	749.03	749.03	
Crime Victim Assistance: Victims of Crime Act (VOCA): VOCA Victim Assistance FFY 19 2021/22 VOCA Victim Assistance FFY 21 2022/23	16.575 16.575	2019-V2-GX-0051 15POVC-21-GG-00587-ASSI	V-61-19 V-19-21	100-066-1020-142 100-066-1020-142	271,073.00 252,076.00	153,669.52 66,493.03	07/01/21 07/01/22	06/30/22 06/30/23	136,517.01 96,403.07	215,788.10 96,403.07	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE) SART/FNE FFY19 2020/21 SART/FNE FFY19 2021/22	16.575 16.575	2019-V2-GX-0051 2019-V2-GX-0051	VS-40-19 VS-84-19	100-066-1020-142 100-066-1020-142	62,200.00 63,776.00	13,337.48 53,142.96	10/01/20 10/01/21	09/30/21 09/30/22	13,337.48 53,142.96	45,863.78 53,142.96	45,863.78 53,142.96
Subtotal					125,976.00	66,480.44			66,480.44	99,006.74	99,006.74
					649,125.00	286,642.99			299,400.52	411,167.91	99,006.74
Violence Against Women Formula Grants (VAWA) VAWA FFY18 VAWA FFY19 VAWA FFY20 VAWA FFY21	16.588 16.588 16.588 16.588	2018-WF-AX-0050 2019-WF-AX-0016 2020-WF-AX-0034 15JOVW-21-GG-00537-STOP	VAWA-49-18 VAWA-49-19 VAWA-49-20 VAWA-49-21	100-066-1020-246 100-066-1020-246 100-066-1020-246 100-066-1020-246	16,395.00 16,052.00 12,950.00 10,371.00	16,395.00 5,095.66 11,425.40 4,042.38	07/01/20 07/01/20 07/01/21 07/01/22	06/30/21 06/30/21 06/30/22 06/30/23	15,367.37 1,196.28 7,809.24 6,361.85	10,722.78 10,767.88 11,425.40 6,361.85	
Subtotal					55,768.00	36,958.44			15,367.37	39,277.91	
State Criminal Alien Assistance Program (SCAAP) SCAAP FY 2020 SCAAP FY 2021	16.606 16.606	15PBIA20RR00314SCAA 15PBIA21RR04887SCAA	N/A N/A	N/A N/A	29,879.00 55,240.00	29,879.00 55,240.00	01/01/20 01/01/21	12/31/22 12/31/22	29,879.00 85,119.00	29,879.00 55,240.00	
Subtotal					85,119.00	85,119.00			85,119.00	85,119.00	
Edward Byrne Memorial Justice Assistance Grant (JAG) Program Multi-Jurisdictional County Gang, Gun & Narcotics Task Force FY1	16.738	2017-DJ-BX-0078	JAG 1-19TF-17	100-066-1020-564	47,234.00	47,234.00	07/01/18	09/30/22	47,234.00	47,234.00	
TOTAL U.S. DEPT. OF JUSTICE					843,902.00	456,437.59			447,869.92	583,547.85	99,006.74

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF TRANSPORTATION: Highway Planning & Construction Cluster Passed Through the North Jersey Transportation Planning Authority Subregional Transportation Planning (STP) Program FY 2022 Total Highway Planning & Construction Cluster	20.205	PL-NJ-22-01	2016-NJIT-001	N/A	\$ 74,434.00 74,434.00	\$ 74,423.44 74,423.44	07/01/21	06/30/22	\$ 74,423.44 74,423.44	\$ 74,423.44 74,423.44	
Passed Through the NJ Transit Corporation: Formula Grants for Rural Areas & Tribal Transit Program: Section 5311 Operating 2020/22 Section 5311 Operating 2021/22	20.509 20.509	NJ-2019-004-00 (NJ-18-X029) NJ-2020-015-00 (NJ-18-X031)	N/A N/A	N/A N/A	571,817.00 581,024.00 1,152,841.00	496,345.13 178,978.89 675,320.02	01/01/20 01/01/21	06/30/22 12/31/22	262,982.45 501,615.16 764,597.61	571,817.00 501,615.16 1,073,432.16	
COVID-19 Coronavirus Aid, Relief, and Economic Security (CARES) Act: COVID-19 CARES Section 5311 Operating COVID-19 CARES Section 5311 Non-Operating Subtotal	20.509 20.509	NJ-2020-009 NJ-2020-009	N/A N/A	N/A N/A	1,717,398.00 20,000.00 2,890,239.00	33,622.60 33,622.60 708,942.62	03/01/20 03/01/20	06/30/22 06/30/22	33,545.70 33,545.70 798,143.31	1,717,360.78 18,780.00 2,809,572.94	
Transit Services Programs Cluster: Enhanced Mobility of Seniors and Individuals with Disabilities Section 5310 Operating FFY17 Section 5310 Operating FFY18 Section 5310 Non-Operating Mobility Management FFY19 Section 5310 Non-Operating Mobility Management FFY20 Section 5310 Non-Operating Mobility Management FFY21 Section 5310 Non-Operating Mobility Management FFY22 Total Transit Services Programs Cluster	20.513 20.513 20.513 20.513	NJ-2019-015-00 (NJ-16-X014) NJ-2020-024-00 (NJ-16-X015) NJ-2018-019-00 (NJ-16-X013) NJ-2019-015-00 (NJ-16-X014)	N/A N/A N/A N/A	N/A N/A N/A N/A	100,000.00 100,000.00 60,000.00 52,000.00 312,000.00	25,554.19 67,479.06 58,614.11 2,655.58 154,302.94	01/01/21 01/01/22 01/01/19 01/01/21	12/31/21 12/31/22 06/30/22 12/31/22	100,000.00 100,000.00 58,614.11 2,655.58 161,269.69	100,000.00 100,000.00 58,614.11 2,655.58 261,269.69	
TOTAL U.S. DEPT. OF TRANSPORTATION					3,276,673.00	937,669.00			1,033,836.44	3,145,266.07	
U.S. DEPT. OF THE TREASURY: Equitable Sharing: Equitable Sharing Agreement - County Prosecutor's Office 202:	21.016	NJ019013A	N/A	N/A	10,286.35	10,286.35		N/A	7,507.00	7,507.00	
Passed Through the NJ Department of State Coronavirus Relief Fund (CRF): COVID-19 2021 General Election Day Grant Application for Reim	21.019		N/A	100-074-2505-142	36,424.87	36,424.87		N/A	36,424.87	36,424.87	
American Rescue Plan Act (ARPA) COVID-19 Coronavirus State and Local Fiscal Recovery Funds COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF)	21.027	SLFRP2838	N/A	N/A	27,288,147.00	13,644,073.50	03/01/21	12/31/24	4,082,394.94	4,082,394.94	
Passed Through the NJ Department of State: COVID-19 2021 Early Voting Grant Poll Worker Incentive COVID-19 2021 General Election Stipend Subtotal	21.027 21.027		N/A N/A	100-074-2525-036 100-074-2525-036	24,174.59 42,100.00 27,354,421.59	24,174.59 42,100.00 13,710,348.09	N/A N/A	N/A N/A	24,174.59 42,100.00 4,148,669.53	24,174.59 42,100.00 4,148,669.53	
TOTAL U.S. DEPT. OF THE TREASURY					27,401,132.81	13,757,059.31			4,192,601.40	4,192,601.40	
FEDERAL COMMUNICATIONS COMMISSION: Emergency Connectivity Fund (ECF) 2021 SCLF ECF Application	32.009	ECF222117518	N/A	N/A	39,258.00	22,692.60	11/01/21	06/30/22	22,692.60	22,692.60	
TOTAL FEDERAL COMMUNICATIONS COMMISSION					39,258.00	22,692.60			22,692.60	22,692.60	
INSTITUTE OF MUSEUM & LIBRARY SERVICES: Passed Through the NJ State Library: Library Services & Technology Act (LSTA 22	45.310	LS-25247-OLS-22	2023-1378	56-2-5442000-56100	19,448.00		09/01/22	08/31/23	9,078.85	9,078.85	
TOTAL INSTITUTE OF MUSEUM & LIBRARY SERVICES					19,448.00				9,078.85	9,078.85	

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
						From	To			
U.S. ENVIRONMENTAL PROTECTION AGENCY:										
Passed Through the NJ Department of Environmental Protection Performance Partnership Grants:										
66.605	BG99248819	CEHA-2021-SCDOH-00018	100-042-4840-094	\$ 14,276.00	\$ 14,276.00	07/01/20	06/30/21	\$ 15,980.00	\$ 14,276.00	
66.605	BG99248819	CEHA-2022-SCDOH-00020	100-042-4840-094	15,980.00		07/01/21	06/30/22	\$ 15,980.00	15,980.00	
				30,256.00	14,276.00			15,980.00	30,256.00	
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY										
U.S. ELECTION ASSISTANCE COMMISSION:										
Passed Through the NJ Department of State										
90.404	EAC18-1908NJ	NJ18101001	100-074-2525-020	11,933.72		03/23/18	03/22/23	11,933.72	11,933.72	
				11,933.72				11,933.72		
TOTAL U.S. ELECTION ASSISTANCE COMMISSION										
U.S. DEPT. OF HEALTH & HUMAN SERVICES:										
Passed Through National Association of County & City Health Officials Medical Reserve Corps 2014; MRC 14-0286										
93.043	2101NJOAPH	DOAS21AAA008	100-054-7530-060	14,520.00		01/01/21	12/31/21	3,898.88 *	14,520.00	
93.043	2101NJOAPH	DOAS21AAA008	100-054-7530-060	12,018.00	5,705.00	01/01/21	12/31/21	2,281.12 *	2,281.12	
93.043	2201NJOAPH	DOAS22AAA020	100-054-7530-060	9,737.00		01/01/22	12/31/22	9,737.00	9,737.00	
93.043	2201NJOAPH	DOAS22AAA020	100-054-7530-060	10,913.00	5,998.00	01/01/22	12/31/22	1,623.00	1,623.00	
				47,188.00	11,703.00			17,540.00	28,161.12	
Subtotal										
Aging Cluster:										
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers:										
93.044	2101NJOASS	DOAS21AAA008	100-054-7530-058	18,671.00		01/01/21	12/31/21	42,590.64 *	18,671.00	\$ 18,671.00
93.044	2101NJOASS	DOAS21AAA008	100-054-7530-058	156,884.00	78,658.00	01/01/21	12/31/21	5,683.00	151,201.16	104,392.00
93.044	2201NJOASS	DOAS22AAA020	100-054-7530-058	5,683.00		01/01/22	12/31/22	102,560.38	5,683.00	5,683.00
93.044	2201NJOASS	DOAS22AAA020	100-054-7530-058	161,057.00	78,227.00	01/01/22	12/31/22	1,508,344.02	102,560.38	78,973.00
				342,295.00	156,885.00			1,508,344.02	278,115.54	207,719.00
Subtotal										
93.044	2101NJOASS	DOAS21AAA008	100-054-7530-133	20,490.00	20,490.00	01/01/21	12/31/21	5,742.54 *	11,485.08	
93.044	2201NJOASS	DOAS22AAA020	100-054-7530-133	9,005.00		01/01/22	12/31/22	9,004.92	9,004.92	
				29,495.00	20,490.00			14,747.46	20,490.00	
				371,790.00	177,375.00			165,581.48	298,605.54	207,719.00
Subtotal										
COVID-19 Expanding Access to COVID-19 Vaccine VAC 5										
COVID-19 VAC 5 2021, 2021 carryover										
COVID-19 VAC 5 2022, 2021 carryover										
Subtotal										
Special Programs for the Aging, Title III, Part C, Nutrition Services:										
93.045	2101NJOACM	DOAS21AAA008	100-054-7530-056	51,773.00		01/01/21	12/31/21	12,343.73 *	51,773.00	51,773.00
93.045	2101NJOACM	DOAS21AAA008	100-054-7530-056	140,070.00	73,894.00	01/01/21	12/31/21	70,257.00	69,812.97	2,467.00
93.045	2201NJOACM	DOAS22AAA020	100-054-7530-056	70,257.00		01/01/22	12/31/22	35,728.62	70,257.00	54,239.96
93.045	2101NJOACM	DOAS21AAA008	100-054-7530-111	41,578.00	69,678.00	01/01/21	12/31/21	30,221.10 *	41,578.00	41,578.00
93.045	2101NJOACM	DOAS21AAA008	100-054-7530-111	83,890.00	44,782.00	01/01/21	12/31/21	34,876.00	49,013.15	47,013.15
93.045	2201NJOACM	DOAS22AAA020	100-054-7530-111	34,876.00		01/01/22	12/31/22	84,120.75	34,876.00	34,876.00
93.045	2201NJOACM	DOAS22AAA020	100-054-7530-111	137,526.00	41,755.00	01/01/22	12/31/22	267,547.20	84,120.75	84,120.75
				661,929.00	230,109.00			437,159.49	316,067.86	316,067.86
Subtotal										
93.045	2101NJOACM	DOAS21AAA008	100-054-7530-130	51,999.00	38,999.00	01/01/21	12/31/21	267,547.20	51,999.00	51,999.00
				713,928.00	269,108.00			489,158.49	368,066.86	368,066.86

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: (Cont'd) Passed Through NJ Department of Human Services: (Cont'd) Aging Cluster: (Cont'd) Nutrition Services Incentive Program (NSIP) NSIP 2021; 2020 carryover NSIP 2021 NSIP 2022; 2021 carryover NSIP 2022 Subtotal	93.053 93.053 93.053 93.053	2101NJOANS 2101NJOANS 2201NJOANS 2201NJOANS	DOAS21AAA008 DOAS21AAA008 DOAS22AAA020 DOAS22AAA020	100-054-7530-039 100-054-7530-039 100-054-7530-039 100-054-7530-039	\$ 24,356.00 33,175.00 25,569.00 36,048.00 119,148.00	\$ 25,052.00 \$	01/01/21 01/01/21 01/01/22 01/01/22	12/31/21 12/31/21 12/31/22 12/31/22	\$ 2,191.91 * 7,606.00 * 25,569.00 22,459.75 57,826.66	\$ 24,356.00 7,606.00 25,569.00 22,459.75 79,990.75	\$ 24,356.00 7,606.00 25,569.00 22,459.75 79,990.75 867,754.78
Total Aging Cluster					1,204,866.00	479,658.00			490,955.34		655,776.61
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects: COVID-19 CARES Aging & Disabled Resource Connection (ADRC) ADRC 2021; 2020 carryover ADRC 2022; 2021 carryover	93.048 93.048	90NWC30026 90NWC50007	DOAS21AAA005 DOAS22AAA020	100-054-7530-126 100-054-7530-126	15,867.00 12,078.00 27,945.00		01/01/21 01/01/22	12/31/21 12/31/22	492.20 * 12,077.96 12,570.16	3,789.04 12,077.96 15,867.00	1,473.40 1,000.00 2,473.40
COVID-19 ADRC No Wrong Door (NWD): Vaccine Access Supplemental Funding 2021 Vaccine Access Supplemental Funding 2022; 2021 carryover Subtotal	93.048 93.048	90NWC30026 90NWC50007	DOAS21AAA005 DOAS22AAA020	100-054-7530-126 100-054-7530-126	8,914.00 8,914.00 17,828.00 45,773.00	8,914.00	01/01/21 01/01/22	12/31/21 12/31/22	8,914.00 8,914.00 21,484.16	8,914.00 8,914.00 24,781.00	
National Family Caregiver Support, Title III, Part E Title III E 2021; 2020 carryover Title III E 2021 Title III E 2022; 2021 carryover Title III E 2022	93.052 93.052 93.052 93.052	2101NJOAFC 2101NJOAFC 2201NJOAFC 2201NJOAFC	DOAS21AAA008 DOAS21AAA008 DOAS22AAA020 DOAS22AAA020	100-054-7530-062 100-054-7530-062 100-054-7530-062 100-054-7530-062	28,669.00 55,039.00 60,102.00 62,590.00 206,400.00	28,745.00	01/01/21 01/01/21 01/01/22 01/01/22	12/31/21 12/31/21 12/31/22 12/31/22	7,743.45 * 9,094.00 16,837.45	23,606.00 9,094.00 32,700.00	18,347.00 3,571.00 21,924.00
COVID-19 American Rescue Plan Act (ARPA) Title III E COVID-19 CARES Title III E 2021; 2020 carryover Subtotal	93.052 93.052	2201NJOAFC 2101NJOAFC	DOAS22AAA020 DOAS21AAA005	100-054-7530-062 100-054-7530-124	22,844.00 13,987.00 243,231.00		01/01/22 01/01/21	12/31/22 12/31/21	1,980.00 9.05 18,826.50	1,980.00 13,987.00 48,667.00	
Passed Through the NJ Department of Health and Senior Services Public Health Emergency Preparedness (PHEP) PHEP Cooperative Agreement FY22 PHEP Cooperative Agreement FY23 Subtotal	93.069 93.069	5 NU90TP922059-02-00 NU90TP922059	PHLP22LNC019 PHLP23LNC022	100-046-4230-360 100-046-4230-360	271,128.00 271,128.00 542,256.00	250,088.00	07/01/21 07/01/22	06/30/21 06/30/23	152,730.22 * 70,969.96 223,700.18	250,087.45 70,969.96 321,057.41	
Passed Through the NJ Department of Human Services Medicare Improvements for Patients & Providers Act (MIPPA) MIPPA 2021/22	93.071	2101NJMISH	DOAS21MPA010	100-054-7530-103	40,000.00	19,999.00	10/01/21	08/31/22	39,675.72	39,675.72	
Passed Through the NJ Department of Children & Families Promising Path to Success 2.0: NJ Promise 2.0 Youth & Family Voice 2021/22	93.104	H79SM082200	21ADUR	100-016-1620-064	10,000.00	10,000.00	10/01/21	09/29/22	3,051.85	3,051.85	
Passed Through the NJ Department of Health and Senior Services Injury Prevention and Control Research and State and Community Based Programs: Overdose Fatality Review Team (OFRT) FFY21 Overdose Fatality Review Team (OFRT) FFY22	93.136 93.136	NU17CE924966 NU17CE924966-03-00	OLPH21OFR020 OLPH22OFR024	100-046-4E10-544 100-046-4230-544	100,000.00 75,000.00 175,000.00	49,808.00	10/01/20 10/01/22	09/30/22 09/30/23	27,083.10 9,272.45 36,355.55	93,420.98 9,272.45 102,693.43	

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: (Cont'd) Passed Through the NJ Department of Law & Public Safety Injury Prevention and Control Research and State and Community Based Programs:											
Operation Helping Hand (OHH) FFY2C	93.136	5 NUI7CE924966-02-00	FYOH-19-2020	100-066-1000-203	\$ 47,619.00		09/01/19	08/31/21	\$ 35,618.90 *	\$ 47,552.46	
Operation Helping Hand (OHH) FFY2I	93.136	5 NUI7CE924966-02-00	FFYOH-17-2021	100-066-1000-203	52,631.57		09/01/21	08/31/22	52,549.00	100,101.46	
Subtotal					275,230.57				88,167.90	202,794.89	
Subtotal					102,439.57				124,523.45		
Passed Through the NJ Department of Health and Senior Services Immunization Cooperative Agreements											
COVID-19 Vaccination Supplemental Fund (VSF)	93.268	NH231P922594	OLPHE23VSF014	100-046-4E10-558	300,000.00	155,343.00	07/01/21	06/30/23	147,171.09	189,518.14	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC): COVID-19 ELC Cooperative Agreement FY22	93.323	6NU50CK000525-02	PHLP23LNC019	100-046-4230-547	325,000.00	293,866.00	07/01/21	06/30/22	172,308.09	293,867.12	
COVID-19 ELC Enhancing Detection Expansion FY2:	93.323	6NU50CK000525-02	PHLP23LNC019	100-046-4230-556	100,000.00	86,877.00	07/01/21	06/30/22	81,195.84	86,877.23	
COVID-19 ELC Enhancing Detection Expansion FY2:	93.323	NU50CK000525	PHLP23LNC022	100-046-4230-556	325,000.00	384,486.68	07/01/22	06/30/23	130,982.75	130,982.75	
Subtotal					750,000.00	380,743.00			384,486.68	511,727.10	
Passed Through the NJ Department of Human Services State Health Insurance Assistance Program (SHIP)											
SHIP 2021/22 Full 2021	93.324	N/A	DOAS23SHF017	100-054-7530-055	36,000.00	35,999.00	04/01/21	03/31/22	21,144.28	35,998.89	
SHIP 2022/23 Full 2022	93.324	N/A	DOAS23SHF002	100-054-7530-055	36,000.00	7,216.00	04/01/22	03/31/23	10,611.38	10,611.38	
Subtotal					72,000.00	43,215.00			31,755.66	46,610.27	
Passed Through the NJ Department of Health and Senior Services Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response: COVID-19 Public Health Crisis Response Cooperative Agt FY2:	93.354	NU90TP922145	PHLP23LNC022	100-046-4230-562	100,000.00		07/01/22	06/30/23	54,576.93	54,576.93	
Passed Through the NJ Department of Human Services 477 Cluster: Temporary Assistance for Needy Families (TANF) Transportation Block Grant 2022	93.558	N/A	TS22019	100-054-7530-291	18,000.00	1,350.00	01/01/22	12/31/22	1,350.36	1,350.36	
Social Services for the Homeless (SSH)	93.558	N/A	SH21019	100-054-7530-380	24,000.00	12,656.00	01/01/21	12/31/21	3,154.40 *	14,474.85	\$ 12,274.85
SSH - TANF 2021	93.558	N/A	SH22019	100-054-7530-380	24,000.00		01/01/22	12/31/22	16,063.46	16,063.46	16,063.46
SSH - TANF 2022					48,000.00	12,656.00			19,217.86	30,538.31	28,338.31
Passed Through the NJ Transit Corporation: Job Access Reverse Commute (JARC) SFY2022	93.558	200NJITANF 210NJITANF	NJ JARC 8	N/A	20,000.00	20,000.00	07/01/21	06/30/22	20,000.00	20,000.00	28,338.31
Total 477 Cluster					86,000.00	34,006.00			40,568.22	51,888.67	
Passed Through the NJ Judiciary - Administrative Office of the Courts Child Support Enforcement: Child Support & Paternity Program (Title IV-D) Sussex County Family Court Facilities Reimbursement CY2: Sussex County Probation Facilities Reimbursement CY21 Subtotal	93.563 93.563	210NJCSES 210NJCSES	SUSSEX21 SUSSEX21	100-098-9730-038 100-498-9740-040	127,317.32 244,273.16 371,590.48	127,317.32 244,273.16 371,590.48	01/01/21 01/01/21	12/31/22 12/31/22	127,317.32 * 244,273.16 * 371,590.48	127,317.32 244,273.16 371,590.48	
Passed Through the NJ Department of Human Services Elder Abuse Prevention Interventions Program Coronavirus Response & Relief Supplemental Appropriations (CRRSA) COVID-19 Adult Protective Services 2021 COVID-19 Adult Protective Services 2022; 2021 carryover:	93.747 93.747	N/A N/A	DOAS21AAA008 DOAS22AAA020	100-054-7530-134 100-054-7530-134	28,221.00 22,165.00 50,386.00	21,166.00 21,166.00	01/01/21 01/01/22	12/31/21 12/31/22	6,056.00 * 18,603.15 24,659.15	6,056.00 18,603.15 24,659.15	6,056.00 18,603.15 24,659.15

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: (Cont'd) Passed Through the NJ Department of Human Services Medicaid Cluster: Medical Assistance Program: Medicaid Match 2021 Medicaid Match 2022	93.778 93.778		DOAS21AAA008 DOAS22AAA020	100-054-7530-066 100-054-7530-066	\$ 6,091.00 5,768.00 11,859.00	\$ 5,739.00 5,739.00	01/01/21 01/01/22	12/31/21 12/31/22	\$ 1,181.74 * 4,289.00 5,470.74	\$ 6,091.00 4,289.00 10,380.00	\$ 4,061.00 4,289.00 8,350.00
Medicaid Cluster: Federal Financial Participation (FFP) 2021, 2020 carryover Federal Financial Participation (FFP) 2021 Federal Financial Participation (FFP) 2022; 2021 carryover Federal Financial Participation (FFP) 2022	93.778 93.778 93.778 93.778		DOAS21AAA008 DOAS21AAA008 DOAS22AAA020 DOAS22AAA020	100-054-7530-112 100-054-7530-112 100-054-7530-112 100-054-7530-112	271,721.00 153,895.00 317,272.38 71,697.00 814,585.38 826,444.38	5,739.00	01/01/21 01/01/21 01/01/22 01/01/22	12/31/21 12/31/21 12/31/22 12/31/22	65,085.95 * 50,057.69 115,143.64 120,614.38	108,343.62 50,057.69 158,401.31 168,781.31	5,000.00 5,000.00 13,350.00
Total Medicaid Cluster					826,444.38	5,739.00			120,614.38	168,781.31	13,350.00
Passed Through the NJ Department of Health Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations: Comprehensive Cancer Control 2022	93.898	NU58DP006279	DCHS22CCC008	100-046-4285-370	7,000.00	52,000.00	07/01/21	06/30/22	58,142.02	58,142.02	34,641.15
NJ Cancer Education & Early Detection (CEED) 202; NJ Cancer Education & Early Detection (CEED) 202;	93.898 93.898	NU58DP006279 NU58DP007117	DCHS22CED016 DCHS22CED008	100-046-4285-535 100-046-4285-535	17,900.00 36,579.00	8,398.00 578.00	07/01/21 07/01/22	06/30/22 06/30/23	14,544.92 3,776.95	17,900.00 3,776.95	17,900.00 3,776.95
Subtotal					54,479.00 61,479.00	8,976.00 60,976.00			18,321.87 76,463.89	21,676.95 79,818.97	21,676.95 56,318.10
TOTAL U.S. DEPT. OF HEALTH & HUMAN SERVICES					5,029,964.43	2,011,742.05			2,191,793.18	3,035,114.79	813,855.57
U.S. DEPT. OF HOMELAND SECURITY: Passed Through the NJ Office of Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters) COVID-19 Project #332845 - COVID-19 Testing Project Tropical Storm Isais Project #178917 County-wide Debris Removal Subtotal	97.036 97.036	4488DRNJ00000001 4574DRNJ00000001	DR-4488-NJ DR-4574-NJ	100-066-1200-C50 100-066-1200-C73	524,317.63 8,503.68 532,821.31	524,317.63 8,503.68 532,821.31	03/25/20 12/11/20	06/30/22 06/11/21	524,317.63 8,503.68 532,821.31	524,317.63 8,503.68 532,821.31	
Emergency Management Performance Grants Emergency Management Agency Assistance (EMAAA) FY2	97.042	EMN-2021-EP-00007-S01	FY21-EMPG-EMAA-1900	100-066-1200-726	55,000.00	55,000.00	07/01/21	06/30/22	55,000.00	55,000.00	
BRIC-Building Resilient Infrastructure & Communities Pre-Disaster Mitigation Competitive (PDMC) Grant Program	97.047	EMN-2019-PC-0003	PDMC-PL-02-NJ-2018-002	100-066-6110-920	124,998.50	124,998.50	10/01/18	04/01/22	65.41	124,998.50	124,998.50
Homeland Security Grant Program State Homeland Security Emergency Management Performance FFY1 State Homeland Security Emergency Management Performance FFY2 State Homeland Security Emergency Management Performance FFY2 Subtotal	97.067 97.067 97.067	EMW-2018-SS-00028-S01 EMW-2018-SS-00028-S01 EMW-2018-SS-00028-S01	EMW-2019-SS-00022 EMW-2020-SS-00042 EMW-2021-SS-00016	100-066-1005-006 100-066-1005-006 100-066-1005-006	162,855.79 140,870.57 135,811.19 439,537.55	68,640.66 86,829.53 155,470.19	09/01/19 09/01/20 10/01/21	08/31/22 08/31/23 09/30/24	55,788.85 26,945.73 112,915.04 195,649.62	162,855.11 86,829.53 112,915.04 362,599.68	
TOTAL U.S. DEPT. OF HOMELAND SECURITY					1,152,357.36	868,290.00			783,536.34	1,075,419.49	124,998.50
TOTAL FEDERAL AWARD EXPENDITURES					\$ 38,074,679.32	\$ 18,235,855.33			\$ 8,921,233.23	\$ 12,331,121.55	\$ 1,262,146.59

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
Analysis of Receipts:											
Current Fund:											
Budget Refunds						\$ 21,593.28					
Miscellaneous Revenue Not Anticipated						502,945.51					
Due to Municipalities - Payments in Lieu of Tax:						68,829.00					
Grant Fund:											
Grant Receivables:											
Federal						17,014,260.88					
Trust Fund:											
Sheriff's Labor Assistance Program						85,119.00					
Prosecutor's U.S. Treasury Account						10,286.35					
Storm Recovery						532,821.31					
						<u>\$ 182,355,855.33</u>					
Analysis of Expenditures:											
Current Fund:											
Current Year Appropriations									\$ 21,593.28		
Prior Years' Appropriations									502,945.51		
Due to Municipalities - Payments in Lieu of Tax:									68,829.00		
Grant Fund:											
Paid or Charged:											
Federal											
25% Local Match Section 5311									8,127,092.55		
50% Local Match Section 5310									(304,674.42)		
50% Local Match JARC									(100,000.00)		
Trust Fund:											
Sheriff's Labor Assistance Program									85,119.00		
Prosecutor's U.S. Treasury Account									7,507.00		
Storm Recovery									532,821.31		
									<u>\$ 8,921,233.23</u>		

* Liquidation of year accounts payable and/or encumbrance payable
 ** Expended in Prior Year
 N/A - Not applicable/available
 Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior year

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES</u>							
Human Services Advisory Council (HSAC):							
	100-016-1610-039	\$ 63,836.00		01/01/18	12/31/22	\$ 866.00 *	\$ 63,836.00
	HSAC #18ALUN CY2018			01/01/19	12/31/22	33.75 *	63,836.00
	100-016-1610-039	63,836.00		01/01/20	12/31/22	6,309.00 *	63,836.00
	HSAC #19ALUN CY2019			07/01/21	06/30/22	32,977.15	61,336.00
	100-016-1610-039	63,836.00	\$ 25,557.00	07/01/22	06/30/23	42,666.46	42,666.46
	HSAC #20ALUN CY2020					82,852.36	295,510.46
	HSAC #21ALUN SFY2022						
	HSAC #23ALUN SFY2023	314,180.00	25,557.00				
	Subtotal						
Youth Incentive Program (YIP):							
	100-016-1620-013	36,874.00		01/01/20	12/31/22	6,449.31	36,874.00
	YIP #20OGUR CY2020			07/01/21	06/30/22	18,805.60	32,003.89
	100-016-1620-013	36,874.00	18,436.00	07/01/22	06/30/23	15,128.50	15,128.50
	YIP #21OGUR SFY2022					40,383.41	84,006.39
	YIP #23OGUR SFY2023	110,622.00	36,874.00				
	Subtotal						
TOTAL NJ DEPARTMENT OF CHILDREN & FAMILIES							
		424,802.00	62,431.00			123,235.77	379,516.85
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS</u>							
Local Efficiency Achievement Program (LEAP) Implementation Grant:							
	495-022-8030-667	93,000.00	92,434.37	11/01/19	06/30/21		92,434.37
	Transportation Vehicles Funding (Sheriff's Office) FY20						
Universal Service Fund (USF):							
	100-022-8050-B13	1,922.00	1,922.00	07/01/21	06/30/22	1,922.00	1,922.00
	USF CWA Administration #2022-05134-0080-00 2021						
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS							
		94,922.00	94,356.37			1,922.00	94,356.37
<u>NJ DEPARTMENT OF EDUCATION</u>							
NJ School Bond Reserve Act, 1980 N.J. Laws c. 72, as amended:							
	495-034-5120-017	37,119.00	37,119.00	01/01/22	12/31/22	37,119.00	37,119.00
	Vocational-Technical School Bonds Debt Service						
TOTAL NJ DEPARTMENT OF EDUCATION							
		37,119.00	37,119.00			37,119.00	37,119.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>							
County Environmental Health Act (CEHA):							
	100-042-4801-463						
	100-042-4825-072						
	100-042-4850-128						
	495-042-4855-001	170,930.00	165,551.09	07/01/20	06/30/21		165,551.09
	100-042-4801-463						
	100-042-4825-072						
	100-042-4850-128						
	495-042-4855-001	165,816.00	165,551.09	07/01/21	06/30/22	161,405.58	161,405.58
	CEHA #CEHA-2021-SCDOH-00018 SFY2021	336,746.00				161,405.58	326,956.67
	Subtotal						
CEHA #CEHA-2022-SCDOH-00020 SFY2022							

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION (Cont'd)</u>							
Clean Communities Program Grant:							
	765-042-4900-005	\$ 111,067.85		07/01/19	06/30/22	\$ 1,294.50	* \$ 111,040.38
	FY2019			07/01/20	06/30/22	3,859.03	*
	FY2020	100,175.00		07/01/21	06/30/22	75,845.00	100,081.53
	FY2021	106,658.16		07/01/22	06/30/23	51,000.00	100,595.00
	FY2022	110,437.80	\$ 110,437.80				51,000.00
		428,338.81	110,437.80			131,998.53	362,716.91
		765,084.81	275,988.89			293,404.11	689,673.58
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION							
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES</u>							
Overdose Fatality Review Team (OFRT):							
	100-046-4245-191	51,000.00	16,446.00	10/01/20	09/30/22	16,446.91	16,446.91
Special Child Health Services - Case Management (SCHS):							
	100-046-4220-501	91,000.00	68,050.00	07/01/21	06/30/22	53,094.03	91,000.00
	SCHS #DFHS22CSE026 FY2022			07/01/22	06/30/23	41,823.24	41,823.24
	SCHS #DFHS23CSE001 FY2023	86,000.00	19,653.00			94,917.27	132,823.24
	Subtotal	177,000.00	87,703.00				
Right to Know (RTK):							
	100-046-4230-105	9,380.00	7,035.00	07/01/21	06/30/22	7,035.00	9,380.00
	RTK #EPID22RTK07L FY2022			07/01/22	06/30/23	2,345.00	2,345.00
	RTK #EPID23RTK21L FY2023	9,380.00	2,345.00			9,380.00	11,725.00
	Subtotal	18,760.00	9,380.00				
NJ Comprehensive Cancer Control Planning Grant:							
	100-046-4285-434	99,570.00	88,393.00	07/01/21	06/30/22	69,703.50	99,569.00
	Cancer Control #DCHS22CCC008 FY2022			07/01/22	06/30/23	40,975.60	40,975.60
	Cancer Control #DCHS23CCC008 FY2023	99,710.00	10,058.00			110,679.10	140,544.60
	Subtotal	199,280.00	98,451.00				
NJ Cancer Education & Early Detection (NJCEED):							
	100-046-4220-501	81,693.00	62,355.00	07/01/21	06/30/22	41,003.87	62,355.38
	NJCEED #DCHS22CED016 FY2022			07/01/22	06/30/23	37,202.41	37,202.41
	NJCEED #DCHS22CED008 FY2023	76,764.00	17,425.00			78,206.28	99,557.79
	Subtotal	158,457.00	79,780.00				
Passed Through County of Warren:							
	N/A	53,256.00	53,237.54	07/01/21	06/30/22	53,237.76	53,237.76
	Childhood Lead Exposure Prevention (CLEP):			07/01/22	06/30/23	25,786.18	25,786.18
	CLEP #OLPH22CLP010 FY2022	53,256.00	53,237.54			79,023.94	79,023.94
	CLEP #OLPH23CLP020 FY2023	106,512.00					
	Subtotal	159,768.00	106,475.04			104,963.94	104,963.94
TOTAL NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES							

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE A WARDS
YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
County Comprehensive Alcoholism & Drug Abuse Services:							
Chapter 51 #20-541-ADA-0 2022	100-054-7700-162	\$ 341,911.00		01/01/20	12/31/20	\$ 1,705.00	\$ 266,043.90
	760-054-7700-001						
	100-054-4219-162						
Chapter 51 #21-541-ADA-0 2021	760-054-4219-001	\$ 339,590.00	\$ 240,924.00	01/01/21	12/31/21	36,732.52 *	274,600.97
	100-054-4219-162						
Chapter 51 #22-541-ADA-0 2022	760-054-7700-001	368,162.00	20,942.00	01/01/22	12/31/22	214,871.84 *	214,871.84
Subtotal		1,049,663.00	261,866.00			253,309.36	755,516.71
Title III - Aging - Area Plan Contract (APC):							
#DOAS21AAA0008 01/01/21 - 12/31/21:							
State Matching Funds:							
Title III B-D 2021; 2020 carryover	100-054-7530-038	10,792.00		01/01/21	12/31/21		10,792.00
Title III B-D 2021	100-054-7530-038	20,799.00	10,749.00	01/01/21	12/31/21	8,842.00 *	10,732.00
Title III E 2021; 2020 carryover	100-054-7530-038	9,892.00		01/01/21	12/31/21	1,606.00 *	4,113.20
Title III E 2021	100-054-7530-038	16,512.00	8,624.00	01/01/21	12/31/21		
State Weekend Home Delivered Meals (SWHDM) 2021	491-054-7530-009	13,000.00	1,555.00	01/01/21	12/31/21	2,043.00 *	13,000.00
Safe Housing & Transportation Program (SHTP) 2021	491-054-7530-009	13,246.00	2,212.00	01/01/21	12/31/21	2,054.91 *	11,819.00
Supplemental/Cost of Living Allowance (COLA) 2021	491-054-7530-009	60,218.00	134.00	01/01/21	12/31/21	12,302.90 *	60,165.00
Supplemental Home Delivered Meals (SHDM) 2021	100-054-7530-036	19,486.00	1,872.00	01/01/21	12/31/21	4,350.00 *	19,350.00
Supplemental Aging Supportive Services (SASS) 2021	100-054-7530-036	12,905.00		01/01/21	12/31/21	3,231.37 *	12,905.00
Care Management Quality Assurance (CMQA) 2021	100-054-7530-038	23,810.00	3,969.00	01/01/21	12/31/21	138.41 *	23,810.00
Adult Protective Services (APS)/Vulnerable Adults 2021	491-054-7530-009	85,808.00	10,630.00	01/01/21	12/31/21	21,451.00 *	85,804.00
		286,468.00	39,745.00			56,019.59	252,490.20
#DOAS22AAA020 01/01/22 - 12/31/22:							
State Matching Funds:							
Title III B-D 2022; 2021 carryover	100-054-7530-038	10,067.00		01/01/22	12/31/22	10,067.00	10,067.00
Title III B-D 2022	100-054-7530-038	22,162.00	10,359.00	01/01/22	12/31/22	17,601.00	17,601.00
Title III E 2022; 2021 carryover	100-054-7530-038	22,290.00		01/01/22	12/31/22	1,293.00	1,293.00
Title III E 2022	100-054-7530-038	19,422.00	8,225.00	01/01/22	12/31/22		
State Weekend Home Delivered Meals (SWHDM) 2022	491-054-7530-009	13,000.00	8,335.00	01/01/22	12/31/22	10,681.95	10,681.95
Safe Housing & Transportation Program (SHTP) 2022	491-054-7530-009	13,693.00	6,835.00	01/01/22	12/31/22	4,995.00	4,995.00
Supplemental/Cost of Living Allowance (COLA) 2022	491-054-7530-009	61,656.00	61,066.00	01/01/22	12/31/22	45,936.00	45,936.00
Supplemental Home Delivered Meals (SHDM) 2022	100-054-7530-036	19,486.00	13,872.00	01/01/22	12/31/22	19,486.00	19,486.00
Supplemental Aging Supportive Services (SASS) 2022	100-054-7530-036	13,191.00	7,807.00	01/01/22	12/31/22	9,899.00	9,899.00
Care Management Quality Assurance (CMQA) 2022	100-054-7530-036	23,810.00	11,115.00	01/01/22	12/31/22	23,809.00	23,809.00
Adult Protective Services (APS)/Vulnerable Adults 2022	491-054-7530-009	85,807.00	52,709.00	01/01/22	12/31/22	64,353.00	64,353.00
		304,584.00	180,323.00			208,120.95	208,120.95
Subtotal		591,052.00	220,068.00			264,140.54	460,611.15

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)							
State Aid Reimbursement Program:							
	495-054-7530-001	\$ 58,000.00		01/01/21	12/31/21	\$ 9,643.77 *	\$ 58,000.00
	2021	58,000.00		01/01/22	12/31/22	58,000.00	58,000.00
	2022	116,000.00	\$ 58,000.00			67,643.77	116,000.00
	Subtotal		58,000.00				
Medication-Assisted Treatment (MAT):							
	MAT #22-928-ADA-B3 SFY2022	144,896.00	72,446.00	07/01/21	06/30/22	42,012.09	54,838.55
	MAT #23-928-ADA-B3 SFY2023	144,896.00	72,450.00	07/01/22	06/30/23		
	Subtotal	289,792.00	144,896.00			42,012.09	54,838.55
Social Services for the Homeless (SSH):							
	100-054-7550-380						
	100-054-7550-072						
	SSH - State #SH21019 2021	194,260.00	105,102.00	01/01/21	12/31/21	47,397.46 *	111,553.46
	100-054-7550-006						
	100-054-7550-380						
	100-054-7550-072						
	SSH - State #SH22019 2022	194,260.00		01/01/22	12/31/22	56,878.52	56,878.52
	Subtotal	388,520.00	105,102.00			104,275.98	168,431.98
Personal Assistance Services Program (PASP):							
	PASP #21AVVN 2021/22	20,624.00	7,304.00	01/01/21	06/30/22	7,439.18	18,957.86
	PASP #23AVVN SFY2023	13,320.00	6,660.00	07/01/22	06/30/23	6,395.11	6,395.11
	Subtotal	33,944.00	13,964.00			13,834.29	25,352.97
TOTAL NJ DEPARTMENT OF HUMAN SERVICES							
		2,468,971.00	803,896.00			745,216.03	1,580,751.36
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Operation Helping Hand (OHH):							
	OHH #SFYOHH-19-2021 SFY2021	90,476.19	90,476.19	09/01/21	08/31/22	40,302.94	40,302.94
Drunk Driving Enforcement Fund (DDEF):							
	DDEF 2017	3,602.93		N/A	N/A	847.56	2,555.91
Juvenile Detention Alternatives Initiative (JDAI):							
	JDAI #JDAL-21-IF-19 2021	34,454.00	1,342.21	01/01/21	12/31/21	260.00 *	1,904.71
	JDAL #JDAL-22-IF-19 2022	5,512.50	1,238.40	01/01/22	12/31/22	575.40	575.40
	Subtotal	39,966.50	2,580.61			835.40	2,480.11

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE A WARDS
YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY: (Cont'd)</u>							
State/Community Partnership Program & Family Court Services:							
Family Court Services #FC-21-19 2021							
	100-066-1500-021	\$ 103,184.00	\$ 15,058.63	01/01/21	12/31/21	\$ 8,875.19	* \$ 25,999.21
	100-066-1500-007						
	100-066-1500-019	149,766.00	76,695.62	01/01/21	12/31/21	24,068.85	* 143,344.60
	100-066-1500-007						
	100-066-1500-019	55,550.00	10,086.91	01/01/21	12/31/21	32,944.04	55,550.00
		<u>308,500.00</u>	<u>101,841.16</u>				<u>224,893.81</u>
Partnership Services #SCP-21-PS-19 2021							
	100-066-1500-021	103,184.00	43,757.69	01/01/22	12/31/22	51,763.35	51,763.35
	100-066-1500-019	60,000.00	60,000.00	01/01/22	12/31/22	60,000.00	60,000.00
	100-066-1500-007						
	100-066-1500-019	149,766.00	110,469.42	01/01/22	12/31/22	146,536.66	146,536.66
	100-066-1500-007						
	100-066-1500-019	55,550.00	38,498.35	01/01/22	12/31/22	52,546.81	52,546.81
	100-066-1500-007	368,500.00	252,725.46			310,846.82	310,846.82
	100-066-1500-019	677,000.00	354,566.62			343,790.86	535,740.63
	Subtotal						
County Prosecutor Insurance Fraud Reimbursement Program:							
	100-066-1020-305	183,933.72	29,453.08	01/01/21	12/31/21	8,744.23	* 110,600.98
	100-066-1020-305	174,885.00	64,521.72	01/01/22	12/31/22	122,916.49	122,916.49
		<u>358,818.72</u>	<u>93,974.80</u>			<u>131,660.72</u>	<u>233,517.47</u>
Body Armor Replacement Fund (BARF):							
Sheriff's Office:							
	718-066-1020-001	9,984.60		01/01/20	12/31/24	7,735.56	9,984.60
	718-066-1020-001	5,287.86		01/01/21	12/31/25	5,287.86	5,287.86
	718-066-1020-001	3,332.42	3,332.42	01/01/22	12/31/26	2,566.14	2,566.14
		<u>18,604.88</u>	<u>3,332.42</u>			<u>15,589.56</u>	<u>17,838.60</u>
	718-066-1020-001	1,335.20	1,335.20	01/01/22	12/31/26	15,589.56	17,838.60
		<u>19,940.08</u>	<u>4,667.62</u>				
Prosecutor's Office FY2021							
	Subtotal						
Body-Worn Camera (BWC) Grant Program:							
	100-066-1020-495	46,874.00		01/01/21	12/31/25	31,008.00	31,008.00
	100-066-1020-495	108,014.00	86,411.00	01/01/21	12/31/25	74,309.72	75,919.19
		<u>154,888.00</u>	<u>86,411.00</u>			<u>105,317.72</u>	<u>106,927.19</u>
	Subtotal						
		<u>1,344,692.42</u>	<u>632,676.84</u>			<u>638,344.76</u>	<u>939,362.85</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY							

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS</u>							
Veterans Transportation Services:							
	100-067-3610-058	\$ 9,000.00	\$ 5,250.00	07/01/21	06/30/22	\$ 5,250.00	\$ 9,000.00
	100-067-3610-058	9,000.00	3,750.00	07/01/22	06/30/23	3,750.00	3,750.00
		18,000.00	9,000.00			9,000.00	12,750.00
TOTAL NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS							
<u>NJ DEPARTMENT OF STATE:</u>							
Extended Polling Place Hours 2021 General Election							
	100-074-2525-007	52,625.00	52,625.00	N/A	N/A	52,625.00	52,625.00
	100-074-2525-007	90,626.82	90,626.82	N/A	N/A	90,626.82	90,626.82
	Subtotal	143,251.82	143,251.82			143,251.82	143,251.82
Vote-by-Mail (VBM) Primary & General Elections Reimbursement:							
	100-074-2525-021	17,471.79	17,471.79	N/A	N/A	17,471.79	17,471.79
	100-074-2525-021	34,344.71	34,344.71	N/A	N/A	34,344.71	34,344.71
	100-074-2525-021	66,735.77	66,735.77	N/A	N/A	66,735.77	66,735.77
	Subtotal	118,552.27	118,552.27			118,552.27	118,552.27
	100-074-2525-027	1,500,000.00		N/A	N/A	269,274.01	1,107,010.72
Early Voting 2021 Election Reimbursement Program							
State Library Aid (Per Capita):							
	495-074-2541-001	71,082.00	71,082.00	01/01/22	12/31/22	71,082.00	71,082.00
	2021 #NJSL23APP SFY2023	64,167.00	64,167.00	01/01/23	12/31/23		
	2022 #NJSL24APP SFY2024	135,249.00	64,167.00			71,082.00	71,082.00
	Subtotal	1,897,053.09	325,971.09			602,160.10	1,439,896.81
TOTAL NJ DEPARTMENT OF STATE							
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
Local Bridges Fund:							
Local Bridges, Future Needs (LBFN):							
	480-078-6320-AMV	350,000.00	87,500.00	07/22/20	10/22/21		350,000.00
	LBFN FY18 Bridge X-11 (Ord. #18-05)	973,159.00	973,159.00	05/23/22	12/31/23	797,909.70	797,909.70
	LBFN FY19 Bridges L-04 (Ord. #20-01)	464,139.00	104,814.50	05/23/22	12/31/23	60,904.30	60,904.30
	LBFN FY21 Bridges L-04 (Ord. #21-03)	1,787,298.00	1,165,473.50			858,814.00	1,208,814.00
	Subtotal						
County Local Aid Program:							
Annual Transportation Program (ATP):							
	480-078-6320-ANM	5,057,931.00		08/11/21	10/24/22	178,650.50	5,057,931.00
	FY19 Resurfacing Program 2021 (Ord. #19-10)	5,171,768.00		08/11/21	10/24/22	5,171,768.00	5,171,768.00
	FY20 Resurfacing Program 2021 (Ord. #20-02)	10,229,699.00				5,350,418.50	10,229,699.00
	Subtotal						

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF TRANSPORTATION (Cont'd)</u>							
Local Aid Infrastructure Fund (LAIF):							
LAIF FY19 Signal SC-36 (Ord. #19-10)	480-078-6320-AJU	\$ 250,000.00		08/11/21	08/08/22	\$ 250,000.00	\$ 250,000.00
Subtotal		250,000.00				250,000.00	250,000.00
TOTAL NJ DEPARTMENT OF TRANSPORTATION		12,266,997.00	\$ 1,165,473.50			6,459,232.50	11,688,513.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism & Drug Abuse:							
FY2021 Oct 2020 to Jun 2021	100-082-2000-044	86,992.00	41,513.09	10/01/20	06/30/21		68,191.01
FY2022	100-082-2000-044	115,989.00	47,215.18	07/01/21	06/30/22	75,213.01	97,499.16
FY2023	100-082-2000-044	115,989.00		07/01/22	06/30/23	26,885.01	26,885.01
Subtotal		318,970.00	88,728.27			102,098.02	192,575.18
Higher Education Administration:							
P.L. 1971, c.12 Debt Service	495-082-2155-001	1,747,170.00	1,481,300.00	01/01/22	12/31/22	1,747,170.00	1,747,170.00
TOTAL NJ DEPARTMENT OF THE TREASURY		2,066,140.00	1,570,028.27			1,849,268.02	1,939,745.18
<u>NJ TRANSIT CORPORATION:</u>							
Federal Transit Administration - Section 5310 (State Share):							
Operating/Non-Operating:							
Section 5310 Non-Operating; FY17 Mobility Management		13,000.00	663.90	01/01/21	12/31/22	663.90	663.90
Federal Transit Administration - Section 5311 (State Share):							
Operating/Non-Operating:							
Section 5311 Operating 2020/22		285,909.00	248,173.07	01/01/20	06/30/22	131,636.71	285,909.00
Section 5311 Operating 2021/22		290,512.00		01/01/21	12/31/22	18,370.72	18,370.72
Subtotal		576,421.00	248,173.07			150,007.43	304,279.72
Job Access Reverse Commute (JARC):							
NJ JARC 8 SFY2022		100,000.00	96,414.09	07/01/21	06/30/22	41,191.39	96,414.09
NJ JARC 9 SFY2023		100,000.00		07/01/22	06/30/23	57,502.79	57,502.79
Subtotal		200,000.00	96,414.09			98,694.18	153,916.88
Senior Citizen & Disabled Resident Transportation Assistance Program (SCDRTAP):							
SCDRTAP Transit-on-Demand a/k/a TNC Pilot Program		20,000.00	15,941.05	01/01/20	12/31/22	12,932.58	20,000.00

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ TRANSIT CORPORATION: (Cont'd)							
Senior Citizen & Disabled Resident Transportation Assistance Program (SCDRTAP); (Cont'd)							
SCDRTAP Operating 2021		\$ 404,911.89	\$ 118,237.51	01/01/21	12/31/21	\$ 27,218.05	\$ 377,124.21
SCDRTAP Administration 2021		74,789.00	23,008.86	01/01/21	12/31/21	823.45	65,694.10
Subtotal		479,700.89	141,246.37			28,041.50	442,818.31
SCDRTAP Operating 2022		460,841.93	260,236.78	01/01/22	12/31/22	405,647.94	405,647.94
SCDRTAP Administration 2022		73,153.00	49,778.24	01/01/22	12/31/22	70,967.62	70,967.62
Subtotal		533,994.93	310,015.02			476,615.56	476,615.56
TOTAL NJ TRANSIT CORPORATION		1,823,116.82	812,453.50			766,955.15	1,398,294.37
TOTAL STATE AWARD EXPENDITURES		\$ 23,917,907.14	\$ 6,134,392.00			\$ 11,914,510.94	\$ 20,680,100.85

Analysis of Receipts:

Current Fund:	
Budget Refunds	\$ 140,078.04
Higher Education Bonds	1,481,300.00
Miscellaneous Revenue Not Anticipated	121,726.05
Grant Fund:	
Grant Receivables:	
State	3,122,606.41
General Capital Fund:	
New Jersey Department of Transportation Grants	1,165,473.50
Vocational-Technical School Bonds	37,119.00
Library Fund	64,167.00
Social Services Fund	1,922.00
	\$ 6,134,392.00

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	
				From	To			
			<u>Analysis of Expenditures:</u>					
			Current Fund:					
						\$ 140,078.04		
						121,726.05		
						1,747,170.00		
			Grant Fund:					
			Paid or Charged:					
			State					
						3,566,412.42		
			Adjustments for Local Match:					
						(18,910.90)		
						(58,444.25)		
						(41,249.14)		
						(111,626.78)		
			General Capital Fund:					
			New Jersey Department of Transportation Grants					
						6,459,232.50		
						37,119.00		
						71,082.00		
						1,922.00		
						<u>\$ 11,914,510.94</u>		

* Liquidation of year accounts payable and/or encumbrance payable

** Expended in Prior Years

N/A - Not applicable

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2022

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, 2022. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and New Jersey's OMB Circular 15-08, *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 cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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.

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 County Commissioners
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 (the "County") as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements and have issued our report thereon dated May 4, 2023. 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.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2022-001, that we consider to be a significant deficiency.

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

Report on 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 financial statements. 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


Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 4, 2023

NISIVOCCIA LLP



Raymond A. Sarinelli
Registered Municipal Accountant No. 563
Certified Public Accountant



Mount Arlington, NJ
 Newton, NJ
 Bridgewater, NJ

973.298.8500
 nisivoccia.com

Independent Member
 BKR International

Report on Compliance For Each Major Federal and State Program;
 Report on Internal Control Over Compliance Required by the Uniform Guidance and NJOMB 15-08
 Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

Opinion on 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 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, 2022. 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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Our responsibilities under those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Other Matter – Federal and State Expenditures Not Included in the Compliance Audit

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$103,667 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, 2022. Our compliance audit, described in the "Opinion on Each Major Federal and State Program", does not include the operations of the Division of Social Services because the respective component unit engaged auditors to perform an audit of compliance in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

The Honorable Director and Members
of the Board of County Commissioners
County of Sussex
Page 3

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

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

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

Mt. Arlington, NJ
May 4,, 2023

NISIVOCCIA LLP

Raymond A. Sarinelli
Raymond A. Sarinelli
Registered Municipal Accountant No. 563
Certified Public Accountant

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

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 the Uniform Guidance and New Jersey OMB's Circular 15-08*.
- 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 2 CFR 200.516(a) of the Uniform Guidance or NJ OMB 15-08.
- The County's programs tested as major federal programs for the current fiscal year consisted of the following federal programs:

	<u>Assistance Listing #</u>	<u>Program Disbursements</u>
U.S. Department of Treasury:		
American Rescue Plan Act (ARPA):		
COVID-19 Coronavirus State and Local Fiscal Recovery Funds:		
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF)	21.027	\$ 4,082,394.94
Passed Through NJ Department of State:		
COVID-19 2021 Early Voting Grant Poll Worker Incentive	21.027	24,174.59
COVID-19 2021 General Election Stipend	21.027	42,100.00

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022
 (Continued)

Summary of Auditors' Results: (Cont'd)

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

<u>State:</u>	<u>State Grant Account Number/ Grant Number</u>	<u>Program Disbursements</u>
Department of the Treasury:		
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	495-082-2155-001	\$ 1,747,170.00
Department of Transportation:		
Local Bridges Fund:		
Local Bridges Future Needs (LBFN)		
LBFN FY19 Bridges L-04	480-078-6320-ANT	797,909.70
LBFN FY21 Bridges L-04	480-078-6320-AOM	60,904.30

- The single audit threshold identified in the Uniform Guidance and New Jersey’s OMB Circular 15-08 was \$750,000.
- The threshold used for distinguishing between both federal and state Type A and B federal and state programs was \$750,000.
- The County was determined to be a “low-risk” auditee for both federal and state programs.

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

Finding 2022-001:

Segregation of Duties

Criteria

Concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Condition

The County outside departments do not maintain an adequate segregation of duties with respect to the duties of collecting and recording of receipts and issuance of permits, licenses and/or other documents.

Cause

This is due, in part, to the limited number of personnel in certain County outside departments.

Effect or Potential Effect

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.

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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

Finding 2022-001: (Cont'd)

Segregation of Duties (Cont'd)

Recommendation

It is recommended that the County maintain an adequate segregation of duties with respect to certain County outside departments.

Management's Response

The finding was 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 2 CFR 200.516(a) of the Uniform Guidance.

Findings and Questioned Costs for State Awards

- The audit did not disclose any findings or questioned costs for state awards as defined in 2 CFR 200.516(a) of the Uniform Guidance of NJOMB 15-08.

COUNTY OF SUSSEX
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2022

The prior year finding 2021-001 with respect to segregation of duties with respect to certain County outside departments has not been resolved due to budgetary constraints and is included as current year Finding 2022-001.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2022

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 July 1, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 are \$17,500 for a contracting unit without a qualified purchasing agent and \$44,000 for a contracting unit with a qualified purchasing agent.

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.

Management Suggestions:

Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Arrangements*, is effective for the year ended December 31, 2023. This statement addresses issues related to public-private and public-public partnership agreements (PPP's). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APA's). An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining or operating an underlying nonfinancial asset or a period of time.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA's)*, is effective for the year ended December 31, 2023. A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor) information technology software, alone or in combination with tangible capital assets as specified in the related contract for a period of time. It is likely that a SBITA software or similar spreadsheets will need to be utilized to perform the various calculations necessary to implement this standard.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Management Suggestions: (Cont'd)

COVID-19 Federal Funding

It is possible that the County will undergo some review of its COVID-19 funding by the federal government. We strongly suggest that the County ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the County ensures that these funds are separately accounted for in the County's accounting records and that any applicable County policies are current with respect to federal grant requirements.

Because of the nature of these funds, being new programs, generally of a significant dollar amount, and some of which may be expended over a period of years, they may be subject to federal or state audit several years from now. It is important that the grant files maintained by local governments be complete, self-explanatory, and fully document the program(s) undertaken as part of the funding.

Improvement Authorization Balances

There are improvement authorization balances in the General Capital Fund older than 10 years. We suggest that the County continue to review the improvement authorization balances for possible cancellation.

Status of Prior Year Recommendations

The prior year recommendation regarding the County maintaining an adequate segregation of duties with respect to certain County outside departments was not resolved in the current year and is included in the current year recommendations.

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.

* * * * *