

COUNTY OF SUSSEX

REPORT OF AUDIT

2020

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2020

COUNTY OF SUSSEX
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COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2020

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the financial statements – *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2020 and 2019, or the changes in financial position where applicable, thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds and account group of the County of Sussex as of December 31, 2020 and 2019, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents 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.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2021 on our consideration of the County of Sussex's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 of Sussex's internal control over financial reporting and compliance.

Mt. Arlington, New Jersey
April 30, 2021

NISIVOCCIA LLP

Raymond A. Sarinelli

Raymond A. Sarinelli

Registered Municipal Accountant No. 563

Certified Public Accountant

COUNTY OF SUSSEX
2020
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2020</u>	<u>2019</u>
<u>ASSETS</u>			
Regular Fund			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 41,170,507.98	\$ 37,084,850.51
Change Funds		1,050.00	1,050.00
		<u>41,171,557.98</u>	<u>37,085,900.51</u>
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	434,986.16	208,528.62
Revenue Accounts Receivable	A-7	215,642.31	218,090.29
Due from Federal and State Grant Fund	A		945,260.00
Due from Trust Fund	B	340,078.97	
Due from General Capital Fund	C	500,000.00	
Due from Division of Social Services		118,308.32	
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>1,933,965.18</u>	<u>1,696,828.33</u>
Deferred Charges:			
Emergency Authorizations (40A: 4-47)			<u>182,000.00</u>
Total Regular Fund		<u>43,105,523.16</u>	<u>38,964,728.84</u>
Federal and State Grant Fund:			
Grant Funds Receivable:			
Federal	A-8	4,070,396.82	1,924,252.52
State	A-9	2,165,151.08	2,516,447.48
Private	A-10	0.50	0.50
Total Grants Receivable		<u>6,235,548.40</u>	<u>4,440,700.50</u>
Due from Current Fund	A	<u>1,002,863.80</u>	
Total Federal and State Grant Fund		<u>7,238,412.20</u>	<u>4,440,700.50</u>
<u>TOTAL ASSETS</u>		<u>\$ 50,343,935.36</u>	<u>\$ 43,405,429.34</u>

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

	Ref.	December 31,	
		2020	2019
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 12,847,184.86	\$ 7,706,910.10
Encumbered	A-3;A-11	3,512,251.31	2,838,958.38
Total Appropriation Reserves		<u>16,359,436.17</u>	<u>10,545,868.48</u>
Accounts Payable - Vendors		124,901.36	86,908.55
Contracts Payable		2,116,536.00	1,624,536.00
Due to Federal and State Grant Fund	A	1,002,863.80	
Reserve for Sale of County Assets		4,651,552.84	8,150,552.84
		<u>24,255,290.17</u>	<u>20,407,865.87</u>
Reserve for Receivables	A	1,933,965.18	1,696,828.33
Fund Balance	A-1	16,916,267.81	16,860,034.64
		<u>43,105,523.16</u>	<u>38,964,728.84</u>
Total Regular Fund			
Federal and State Grant Fund:			
Appropriated Reserves for Grants			
Federal Grants	A-12	3,996,885.92	1,257,447.40
State Grants	A-13	1,403,445.27	1,128,919.36
Private Grants	A-14	149,553.48	82,151.33
Reserve for Unappropriated Grants	A-15	94,845.48	94,767.53
Due to Current Fund	A		945,260.00
Reserve for Encumbrances			
Federal Grants	A-12	1,026,436.31	478,503.72
State Grants	A-13	543,399.87	447,282.01
Private Grants	A-14	23,845.87	6,369.15
Total Federal and State Grant Fund		<u>7,238,412.20</u>	<u>4,440,700.50</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 50,343,935.36</u>	<u>\$ 43,405,429.34</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

	<u>Year Ended December 31,</u>	
	<u>2020</u>	<u>2019</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 6,048,000.00	\$ 5,866,000.00
Miscellaneous Revenue Anticipated	21,971,836.59	15,937,128.24
Receipts from Current Taxes	95,958,850.00	93,879,442.00
Nonbudget Revenue	1,512,799.07	1,650,981.49
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	4,233,473.22	3,693,319.54
Balances Cancelled:		
Accounts Payable		56,934.93
Reserve for Private, State and Federal Grant		
Fund Expenditures-Net - Federal and State Grant Fund	59,684.17	37,117.17
Collection of Added & Omitted Taxes	208,528.62	156,728.98
Prior Years Interfunds Returned	945,260.00	
Total Income	<u>130,938,431.67</u>	<u>121,277,652.35</u>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	95,638,483.70	90,495,777.32
Capital Improvements	4,500,000.00	500,000.00
County Debt Service	15,863,538.42	16,233,054.74
Deferred Charges and Statutory Expenditures	7,873,789.09	7,739,456.34
Refund of Prior Year's Revenue		791.00
Refund of Prior Year Grant Cancellation		822.00
Interfund Advances	958,387.29	114,413.92
Total Expenditures	<u>124,834,198.50</u>	<u>115,084,315.32</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>2020</u>	<u>2019</u>
Excess in Revenue		\$ 6,104,233.17	\$ 6,193,337.03
Adjustments to Income before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year			182,000.00
Statutory Excess to Fund Balance		6,104,233.17	6,375,337.03
<u>Fund Balance</u>			
Balance January 1		<u>16,860,034.64</u>	<u>16,350,697.61</u>
		22,964,267.81	22,726,034.64
Decreased by:			
Utilization as Anticipated Revenue		<u>6,048,000.00</u>	<u>5,866,000.00</u>
Balance December 31	A	<u>\$ 16,916,267.81</u>	<u>\$ 16,860,034.64</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, 2020

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 6,048,000.00		\$ 6,048,000.00	
Miscellaneous Revenue:				
County Clerk Fees	1,260,500.00		1,626,690.52	\$ 366,190.52
County Surrogate Fees	83,000.00		91,099.05	8,099.05
County Sheriff Fees	394,000.00		108,277.45	285,722.55 *
Fines	10,000.00		18,844.00	8,844.00
Interest on Investments and Deposits	412,300.00		366,679.08	45,620.92 *
Rental - County Buildings	202,636.00		204,460.00	1,824.00
Franchise Tax on Stock Insurance				
NJSA 54:16A	79,000.00		175,909.21	96,909.21
State Aid - College Bonds				
(NJSA 44:7-35 et. seq.)	1,668,916.00		1,668,916.39	0.39
Social and Welfare Services				
(P.L. 1990, Ch. 66):				
Supplemental Social Security Income	214,219.00		168,870.00	45,349.00 *
U.S. Department of Health & Human Services:				
N.J. Department of Health and Senior Services:				
Services:				
Title III - Aging - Area Plan Grant				
Title III B	78,226.00	\$ 78,355.00	156,581.00	
Title III C-1	66,902.00	73,096.00	139,998.00	
Title III C-2	37,933.00	42,390.00	80,323.00	
Title III D	6,646.00	6,658.00	13,304.00	
Title III D Medication Management	6,043.00	19.00	6,062.00	
Title III E	26,406.00	27,965.00	54,371.00	
Federal Financial Participation (FFP) #DOAS20AAA005	142,284.00		142,284.00	
Families First Coronavirus Response Act (FFCRA):				
Title III C-1 #DOAS20AAA005 3/1/20 - 9/30/21		24,734.00	24,734.00	
Title III C-2 #DOAS20AAA005 3/1/20 - 9/30/21		49,666.00	49,666.00	
Coronavirus Aid, Relief, and Economic Security (CARES) Act:				
Title III B #DOAS20AAA005 4/1/20 - 9/30/21		82,245.00	82,245.00	
Title III C-2 #DOAS20AAA005 4/1/20 - 9/30/21		141,548.00	141,548.00	
Title III E #DOAS20AAA005 4/1/20 - 9/30/21		29,721.00	29,721.00	
Aging & Disability Resource Centers (ADRC) 7/1/20 - 9/30/21		15,867.00	15,867.00	
NJ Office of Emergency Management:				
COVID-19 Memorandum of Agreement:				
Reimbursement of Existing CRF-Eligible COVID-19 Costs		612,469.00	612,469.00	
Anticipated Costs of Continuing to Run County-Based Test Site(s)		357,500.00	357,500.00	
NJ Department of Health:				
COVID-19 Memorandum of Agreement:				
To Support the Testing of Vulnerable and Priority Populations		839,032.00	839,032.00	
Overdose Fatality Review Team (OFRT):				
#OLPH21OFR020 10/1/20 - 9/30/21		100,000.00	100,000.00	
NJ Department of Health:				
Public Health Preparedness and Response for Bioterrorism:				
#PHLP21LNC019 7/1/20 - 6/30/21:				
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000)		271,128.00	271,128.00	
ELC Cooperative Agreement (Base \$6,000; COVL \$325,000)		331,000.00	331,000.00	
U.S. ELECTION ASSISTANCE COMMISSION				
NJ Department of State:				
Help America Vote Act (HAVA):				
2018 Election Security Grant	1,645.97		1,645.97	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				
NJ Department of Human Services:				
Nutrition Services Incentive Program (NSIP):				
#DOAS20AAA005 1/1/20 - 12/31/20	8,140.00	25,243.00	33,383.00	
FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA):				
NJ Department of Law & Public Safety:				
Pre-Disaster Mitigation Competitive (PDMC) Grant Program:				
#PDMC-PL-02-NJ-2018-002 10/1/18 - 4/1/22	124,998.50		124,998.50	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. DEPARTMENT OF JUSTICE:				
NJ Department of Law & Public Safety:				
Victims of Crime Act (VOCA) Victim Assistance:				
#VCS-19-17 Supplemental 9/1/19 - 8/31/20	\$ 80,000.00		\$ 80,000.00	
#V-19-19 7/1/20 - 6/30/21		\$ 292,747.00	292,747.00	
Addressing the Training Needs of Juvenile Prosecutors:				
FFY18 1/1/20 - 6/30/21	6,656.00		6,656.00	
Operation Helping Hand (OHH):				
FFY21 #FYOHH-19-2020 9/1/20 - 8/31/21		47,619.00	47,619.00	
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:				
#JAG 1-19TF-17 7/1/18 - 6/30/19	47,234.00		47,234.00	
Emergency Management Agency Assistance (EMAA):				
FFY19 #FY19-EMPG-EMAA-1900	55,000.00		55,000.00	
FFY20 #FY20-EMPG-EMAA-1900		55,000.00	55,000.00	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:				
NJ Department of Health:				
NJ Association of County & City Health Officials (NJACCHO):				
FFY20 Cooperative Agreement for Emergency Response Public Health Crisis Response 1/20/20 - 2/21/21		66,691.00	66,691.00	
U.S. DEPARTMENT OF TRANSPORTATION:				
NJ Transit Corporation:				
Federal Transit Administration - Section 5311 - Operating/Non-Operating				
- CARES Act FFY2020 CARES Act Supplemental Agreement				
Operating 3/1/20 - 7/31/21		1,717,398.00	1,717,398.00	
Non-Operating 3/1/20 - 7/31/21		20,000.00	20,000.00	
Federal Transit Administration - Section 5310 - Operating:				
FY16 #NJ-2018-019-00 (NJ-16-X013) 1/1/19 - 12/31/20	75,000.00		75,000.00	
Federal Transit Administration - Section 5311 - Operating:				
CY2020 #NJ-2019-004-00 (NJ-18-X029) 1/1/20 - 12/31/20	571,817.00		571,817.00	
Federal Transit Administration - Section 5310:				
Non-Operating Mobility Management:				
FY16 #NJ-2018-019-00 (NJ-16-X013) 1/1/19 - 12/31/20	60,000.00		60,000.00	
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:				
NJ Department of Community Affairs:				
Small Cities Prog. - Community Development Block Grant (CDBG):				
Grant Agreement #2020-02292-0080-00 1/1/20 - 12/31/21		200,000.00	200,000.00	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:				
NJ Department of Human Services:				
State Health Insurance Assistance Program (SHIP):				
#DOAS19SHF014 4/1/19 - 12/31/20		7,000.00	7,000.00	
#DOAS20SHF001 4/1/20 - 3/31/21		34,560.00	34,560.00	
NJ Department of Health:				
Comprehensive Cancer Control Planning:				
#DCHS20CCC008 7/1/19 - 6/30/20		6,000.00	6,000.00	
#DCHS21CCC009 7/1/20 - 9/30/20		12,000.00	12,000.00	
U.S. DEPARTMENT OF AGRICULTURE:				
NJ Department of Health:				
Senior Farmers' Market Nutrition Program:				
#DFHS20WMN007 6/1/20 - 9/30/20		500.00	500.00	
NJ TRANSIT CORPORATION:				
Federal Transit Administration - Section 5311 - Operating (State Share):				
CY2020 #NJ-2019-004-00 (NJ-18-X029)	285,909.00		285,909.00	
Job Access Reverse Commute (JARC):				
SFY2021 NJ JARC 7 7/1/20 - 6/30/21		120,000.00	120,000.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:				
NJ Department of Health:				
Cancer Education & Early Detection (CEED):				
#DFHS21CED018 7/1/20 - 9/30/20		\$ 13,550.00	\$ 13,550.00	
NJ Department of Human Services:				
Transportation Block Grant:				
#TS19019 1/1/19 - 12/31/20	\$ 21,400.00		21,400.00	
Social Services for the Homeless (SSH) - TANF				
#SH19019 1/1/19 - 12/31/20	24,040.00	11,045.00	35,085.00	
NJ DEPARTMENT OF HEALTH:				
Special Child Health Services - Case Management:				
#DFHS20CSE016 7/1/19 - 6/30/20		91,000.00	91,000.00	
NJ DEPARTMENT OF HUMAN SERVICES:				
County Comprehensive Alcoholism & Drug Abuse Services:				
#20-541-ADA-0 1/1/20 - 12/31/20	341,911.00		341,911.00	
NJ DEPARTMENT OF HEALTH:				
Right to Know:				
#EPID21RTK11L 7/1/20 - 9/30/20		2,251.00	2,251.00	
NJ DEPARTMENT OF HUMAN SERVICES:				
Title III - Area Plan Contract:				
State Match Title III B-D:	10,044.00	10,574.00	20,618.00	
State Match Title III E:	7,922.00	9,338.00	17,260.00	
State Weekend Home Delivered Meals (SWHDM):	13,000.00		13,000.00	
Safe Housing & Transportation Program (SHTP):	13,239.00		13,239.00	
Cost of Living Allowance (COLA):	59,289.00		59,289.00	
State Home Delivered Meals (SHDM):	19,486.00		19,486.00	
Social Services Block Grant (SSBG):	12,905.00		12,905.00	
Care Coordination/Care Management Quality Assurance (CMQA):	23,810.00		23,810.00	
State Aid Reimbursement Program:	58,000.00		58,000.00	
Adult Protective Services (APS)/Vulnerable Adults:	74,549.00		74,549.00	
Medication-Assisted Treatment:	72,448.00		72,448.00	
NJ DEPARTMENT OF HEALTH:				
NJ Comprehensive Cancer Control Planning Grant:				
#DCHS21CCC009 7/1/20 - 9/30/20		99,570.00	99,570.00	
NJ Cancer Education & Early Detection (NJCEED):				
#DCHS21CED018 7/1/20 - 9/30/20		110,942.00	110,942.00	
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:				
Veterans Transportation Services:		4,500.00	4,500.00	
NJ DEPARTMENT OF THE TREASURY:				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism & Drug Abuse:				
2019/20 7/1/19 - 9/30/20		28,997.00	28,997.00	
2020/20 10/1/20 - 6/30/21		86,992.00	86,992.00	
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:				
Juvenile Justice Commission:				
Juvenile Detention Alternatives Initiative (JDAI):				
#JDAI-20-IF-19 1/1/20 - 12/31/20		34,454.00	34,454.00	
State/Community Partnership Program & Family Court Services:				
FC-20-19, SCP-20-PS-19, SCP-20-PM-19 1/1/20 - 12/31/20	368,500.00		368,500.00	
County Prosecutor Insurance Fraud Reimbursement Program:				
Cycle 20 1/1/20 - 12/31/20	166,036.05		166,036.05	
Body Armor Replacement Fund (BARF):				
SFY19 - Sheriff	9,984.60		9,984.60	
SFY19 - Prosecutor	2,430.49		2,430.49	
NJ DEPARTMENT OF CHILDREN & FAMILIES:				
Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:				
#20ALUN 1/1/20 - 12/31/20	63,836.00		63,836.00	
Youth Incentive Program (YIP):				
#20OGUR 1/1/20 - 12/31/20	36,874.00		36,874.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
NJ DEPARTMENT OF HUMAN SERVICES:				
Social Services for the Homeless (SSH):				
#SH19019 1/1/19 - 12/31/20	\$ 154,665.00		\$ 154,665.00	
Personal Assistance Services Program (PASP):				
#20AVWN 1/1/20 - 12/31/20	15,894.00		15,894.00	
NJ DEPARTMENT OF COMMUNITY AFFAIRS:				
Local Efficiency Achievement Program (LEAP) Implementation Grant:				
FY20 - Transportation Vehicles Funding (Sheriff's Office)		\$ 93,000.00	93,000.00	
NJ TRANSIT CORPORATION:				
Senior Citizen & Disabled Resident Transportation Assistance Program:				
Operating CY 2020	415,582.09		415,582.09	
Administration CY 2020	79,732.00		79,732.00	
NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:				
Work First NJ TANF and GA/Food Stamps Work Activities:				
FY20 Needs Based Work Supports Transportation 7/1/19 - 6/30/20	42,500.00		42,500.00	
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
Clean Communities Program Grant:				
FY2020 7/1/20 - 6/30/21		100,175.00	100,175.00	
Private Grants:				
Center for Tech and Civic Life (CTCL):				
COVID-19 Response Grant:				
County Clerk 6/15/20 - 12/31/20		49,725.00	49,725.00	
Board of Elections 6/15/20 - 12/31/20		66,300.00	66,300.00	
Newton Medical Center, Community Advisory Board:				
Narcan Administration Program		3,490.00	3,490.00	
Reserve to Pay Debt Service	710,095.00		710,095.00	
Reserve to Pay Vocational School	60,000.00		60,000.00	
General Capital Fund Balance	471,000.00		471,000.00	
County Clerk (P.L. 2001, Ch. 370)	550,000.00		649,050.00	\$ 99,050.00
County Surrogate (P.L. 2001, Ch. 370)	54,800.00		58,512.20	3,712.20
County Sheriff (P.L. 2001, Ch. 370)	197,000.00		54,547.34	142,452.66 *
Trust Fund Reserve for Motor Vehicle Fines	475,000.00		475,000.00	
State of N.J. Salary Reimbursement of County	102,140.00		102,140.00	
Reserve for Uniform Fire Code Enforcement	100,000.00		100,000.00	
Reserve for Sale of Assets	3,500,000.00		3,500,000.00	
Weights & Measures Trust Fund	30,000.00		30,000.00	
9-1-1 Emergency Communication Center	287,985.00		287,985.14	0.14
County Transit-Transportation Agreements	300,000.00		278,923.44	21,076.56 *
Public Health Priority Funds/Supplemental Fees	275,000.00		392,181.75	117,181.75
Intoxicated Driver Resource Center	98,403.00		56,018.00	42,385.00 *
Flu Shots/Clinic Revenue	40,000.00		23,666.32	16,333.68
Total Miscellaneous Revenue	15,364,911.70	6,504,054.00	21,971,836.59	102,870.89
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	95,958,850.00		95,958,850.00	
Budget Totals	117,371,761.70	6,504,054.00	123,978,686.59	\$ 102,870.89
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,512,799.07	
	<u>\$ 117,371,761.70</u>	<u>\$ 6,504,054.00</u>	<u>\$ 125,491,485.66</u>	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Analysis of Realized Revenue

<u>County Clerk Fees:</u>		
Cash Received		\$ 1,681,648.52
Less: Refunds		<u>54,958.00</u>
		<u>\$ 1,626,690.52</u>
<u>Sherriff Fees</u>		
Cash Received		\$ 108,277.45
		<u>\$ 108,277.45</u>
<u>Interest on Investments and Deposits:</u>		
Cash Received		\$ 366,679.08
		<u>\$ 366,679.08</u>

Analysis of Nonbudget Revenue:

Cash Received:		
Planning Department	\$ 6,407.05	
Jail Processing Fees	80.19	
Insurance Refunds	2,052.68	
Emergency Management Reimbursements	55,000.00	
Payment In Lieu of Taxes	37,276.10	
Grant Program Benefit Reimbursement	267,552.99	
Prior Year Grant Expenditure Refunds	104,791.40	
NJ Institute of Technology-Salary Reimbursement	74,391.89	
Miscellaneous Reimbursements	17,537.37	
Bail Forfeitures	2,552.25	
Prior Year Welfare Surplus	95,719.00	
Title IV-D Probation Facility Reimbursement	351,540.80	
Medicare D Prescription Reimbursement	196,206.94	
Mental Health Salary Reimbursement	9,000.00	
Auction of Unused Equipment Revenue	54,579.84	
Roadway/Driveway Openings and Violation Assessments	71,505.00	
Developmental Disabled Facilities Reimbursement	8,457.80	
Refund of Prior Year Expenses	142,706.46	
Other Miscellaneous Revenue	<u>15,441.31</u>	
		<u>\$ 1,512,799.07</u>

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
County Administrator's Office:					
Salaries and Wages	\$ 218,000.00	\$ 218,000.00	\$ 216,782.00	\$ 1,218.00	
Other Expenses	15,600.00	15,600.00	7,055.51	8,544.49	
Purchasing Department:					
Salaries and Wages	213,000.00	216,500.00	215,493.29	1,006.71	
Other Expenses	14,000.00	14,000.00	9,717.07	4,282.93	
Central Services:					
Salaries and Wages	125,000.00	97,000.00	32,084.29	64,915.71	
Other Expenses	100,502.00	100,502.00	89,567.67	10,934.33	
Employee Services:					
Salaries and Wages	323,000.00	324,000.00	322,462.88	1,537.12	
Other Expenses	121,486.00	121,486.00	66,489.08	54,996.92	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	2,427.73	2,572.27	
Board of Chosen Freeholders:					
Salaries and Wages	120,600.00	120,600.00	120,600.00		
Other Expenses	37,555.00	37,555.00	21,393.50	16,161.50	
Clerk of the Board:					
Salaries and Wages	129,000.00	129,000.00	128,040.00	960.00	
Other Expenses	13,970.00	13,970.00	6,018.40	7,951.60	
County Clerk:					
Salaries and Wages	760,000.00	775,000.00	729,880.15	45,119.85	
Other Expenses	164,940.00	164,940.00	120,169.40	44,770.60	
Board of Elections:					
Salaries and Wages	255,981.00	270,981.00	244,612.48	26,368.52	
Other Expenses	276,313.00	336,313.00	144,874.93	191,438.07	
County Clerk (Elections):					
Other Expenses	94,545.00	94,545.00	89,918.28	4,626.72	
County Treasurer's Office:					
Salaries and Wages	633,000.00	633,000.00	569,373.59	63,626.41	
Other Expenses	115,130.00	115,130.00	73,790.89	41,339.11	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Annual Audit	\$ 141,854.00	\$ 141,854.00	\$ 141,854.00		
Technology & Information Management					
Salaries and Wages	488,282.00	488,282.00	447,077.35	\$ 41,204.65	
Other Expenses	767,518.00	767,518.00	753,582.48	13,935.52	
Office of Geographical Information Systems:					
Other Expenses	243,000.00	243,000.00	243,000.00		
Records Management Office:					
Salaries and Wages	201,000.00	201,000.00	195,015.36	5,984.64	
Other Expenses	165,827.00	178,827.00	171,854.02	6,972.98	
Board of Taxation:					
Salaries and Wages	186,989.00	186,989.00	183,098.20	3,890.80	
Other Expenses	37,918.00	37,918.00	35,208.08	2,709.92	
County Counsel:					
Salaries and Wages	114,000.00	119,000.00	111,795.80	7,204.20	
Other Expenses	1,158,350.00	1,158,350.00	724,774.64	433,575.36	
County Adjuster's Office:					
Salaries and Wages	94,000.00	94,000.00	91,543.89	2,456.11	
Other Expenses	75,985.00	75,985.00	40,974.30	35,010.70	
County Surrogate:					
Salaries and Wages	395,281.00	396,781.00	394,700.79	2,080.21	
Other Expenses	21,440.00	21,440.00	18,808.71	2,631.29	
Engineering and Road Administration:					
Salaries and Wages	1,199,000.00	1,117,000.00	785,518.09	331,481.91	
Other Expenses	181,835.00	181,835.00	41,136.00	140,699.00	
TOTAL GENERAL GOVERNMENT	9,208,901.00	9,212,901.00	7,590,692.85	1,622,208.15	
LAND USE ADMINISTRATION:					
Sussex County Planning Department:					
Salaries and Wages	270,000.00	270,000.00	211,162.41	58,837.59	
Other Expenses	42,510.00	42,510.00	11,934.63	30,575.37	
TOTAL LAND USE ADMINISTRATION	312,510.00	312,510.00	223,097.04	89,412.96	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(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	\$ 3,127.00	\$ 723.00	
Weights and Measures:					
Salaries and Wages	155,000.00	155,000.00	116,845.69	38,154.31	
Other Expenses	23,988.00	23,988.00	13,872.25	10,115.75	
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	182,838.00	182,838.00	133,844.94	48,993.06	
INSURANCE:					
Other Insurance Premiums	1,215,858.00	1,215,858.00	1,111,765.08	104,092.92	
Workmen's Compensation	1,116,251.00	1,116,251.00	1,046,405.28	69,845.72	
Group Insurance Plan for Employees	17,942,297.00	17,821,297.00	14,408,389.12	3,412,907.88	
Health Benefit Waiver	250,000.00	250,000.00	136,383.92	113,616.08	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	50,000.00	50,000.00	20,498.39	29,501.61	
TOTAL INSURANCE	20,574,406.00	20,453,406.00	16,723,441.79	3,729,964.21	
PUBLIC SAFETY:					
9-1-1 Emergency Communications Center					
Salaries and Wages	1,139,000.00	1,139,000.00	1,116,077.83	22,922.17	
Other Expenses	401,668.00	808,668.00	679,411.80	129,256.20	
Office of Emergency Management:					
Salaries and Wages	244,000.00	249,000.00	192,086.90	56,913.10	
Other Expenses	143,441.00	220,906.00	182,176.87	38,729.13	
County Medical Examiner:					
Other Expenses	288,400.00	313,400.00	294,075.04	19,324.96	
Volunteer Fire Company Appropriation					
to Aid Uniforms (R.S. 40:23-8.9)	5,184.00	5,184.00	5,174.00	10.00	
Aid to Volunteer Rescue and Ambulance					
Squads (R.S. 40:5-2)	50,400.00	50,400.00	47,600.00	2,800.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC SAFETY:					
Fire Marshal:					
Salaries and Wages	\$ 133,000.00	\$ 133,000.00	\$ 127,366.76	\$ 5,633.24	
Other Expenses	40,202.00	40,202.00	14,058.25	26,143.75	
Fire Academy:					
Other Expenses	340,000.00	340,000.00	258,396.99	81,603.01	
Sheriff's Office (Regulation):					
Salaries and Wages	5,412,000.00	5,407,000.00	4,939,935.07	467,064.93	
Other Expenses	628,190.00	628,190.00	500,025.34	128,164.66	
Prosecutor's Office:					
Salaries and Wages	4,586,637.00	4,586,637.00	4,276,039.13	310,597.87	
Other Expenses	517,883.00	517,883.00	422,890.74	94,992.26	
Jail:					
Salaries and Wages	4,224,000.00	4,224,000.00	3,382,759.16	841,240.84	
Other Expenses	3,451,550.00	2,967,085.00	2,278,058.17	689,026.83	
JDC & Youth Services (NISA 2A:4A-91)					
Salaries and Wages	357,000.00	357,000.00	321,444.21	35,555.79	
Other Expenses	511,690.00	511,690.00	357,658.97	154,031.03	
TOTAL PUBLIC SAFETY	22,474,245.00	22,499,245.00	19,395,235.23	3,104,009.77	
PUBLIC WORKS:					
Roads and Culverts:					
Salaries and Wages	3,376,000.00	3,376,000.00	2,976,799.60	399,200.40	
Other Expenses	1,695,713.00	1,695,713.00	1,110,372.10	585,340.90	
Bridges:					
Salaries and Wages	971,000.00	971,000.00	825,860.60	145,139.40	
Other Expenses	775,635.00	775,635.00	646,743.49	128,891.51	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	222,000.00	222,000.00	164,638.48	57,361.52	
Other Expenses	37,050.00	37,050.00	30,151.70	6,898.30	
Traffic Lights:					
Other Expenses	56,863.00	56,863.00	28,677.23	28,185.77	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC WORKS:					
Garbage and Trash Removal	\$ 88,000.00	\$ 96,000.00	\$ 81,467.64	\$ 14,532.36	
Facilities Management:					
Salaries and Wages	1,591,000.00	1,591,000.00	1,311,300.57	279,699.43	
Other Expenses	1,290,700.00	1,420,700.00	1,237,993.47	182,706.53	
Motor Pool:					
Salaries and Wages	961,000.00	961,000.00	841,880.62	119,119.38	
Other Expenses	972,170.00	972,170.00	856,022.68	116,147.32	
Mosquito Control:					
Salaries and Wages	241,000.00	241,000.00	186,809.13	54,190.87	
Other Expenses	218,607.00	218,607.00	203,005.00	15,602.00	
TOTAL PUBLIC WORKS	12,496,738.00	12,634,738.00	10,501,722.31	2,133,015.69	
HEALTH AND HUMAN SERVICES:					
Office of Public Health Nursing:					
Salaries and Wages	316,000.00	316,000.00	240,440.60	75,559.40	
Other Expenses	148,085.00	148,085.00	83,257.28	64,827.72	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)	760,551.00	760,551.00	760,551.00		
Office of Environmental Health:					
Salaries and Wages	1,090,000.00	1,090,000.00	1,000,586.17	89,413.83	
Other Expenses	50,366.00	67,366.00	53,647.38	13,718.62	
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00	5,944.00	42,056.00	
Office of Community Services:					
Salaries and Wages	94,000.00	96,000.00	86,883.57	9,116.43	
Other Expenses	25,030.00	25,030.00	9,727.81	15,302.19	
Office on Aging:					
Salaries and Wages	278,000.00	283,000.00	262,864.69	20,135.31	
Other Expenses	16,619.00	16,619.00	14,602.07	2,016.93	
County Nutrition Projects:					
Other Expenses	151,249.00	151,249.00	151,249.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND HUMAN SERVICES:					
County Welfare Agency:					
Administration	\$ 1,155,568.00	\$ 1,155,568.00	\$ 1,155,568.00		
Services	348,630.00	348,630.00	348,630.00		
Assistance for Dependent Children	12,900.00	12,900.00		\$ 12,900.00	
Assistance to Supplemental Security Income Recipients	214,219.00	214,219.00	180,000.00	34,219.00	
Mental Health Administration:					
Salaries and Wages	16,283.00	16,283.00	13,022.57	3,260.43	
Other Expenses	5,833.00	5,833.00	249.00	5,584.00	
Human Services Administration:					
Salaries and Wages	205,000.00	205,000.00	202,906.00	2,094.00	
Other Expenses	9,110.00	9,110.00	4,711.14	4,398.86	
Intoxicated Driver Resource Center					
Salaries and Wages	68,000.00	68,000.00	64,782.95	3,217.05	
Other Expenses	32,564.00	32,564.00	17,899.00	14,665.00	
Aid to Family Intervention Services (R.S. 40:5-2.9)	82,115.00	94,115.00	94,115.00		
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	11,250.00	11,250.00	11,250.00		
Aid to New Bridge Services (N.J.S. 40:5-2.9)	65,000.00	53,000.00	53,000.00		
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)	34,885.00	34,885.00	34,885.00		
TOTAL HEALTH AND HUMAN SERVICES	5,239,257.00	5,263,257.00	4,850,772.23	412,484.77	
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	30,000.00	30,000.00	26,561.92	3,438.08	
Other Expenses	130,774.00	130,774.00	92,357.31	38,416.69	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	200,000.00	200,000.00	67,849.40	132,150.60	
County Vocational School	7,200,150.00	7,200,150.00	7,200,150.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(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	\$ 85,000.00	\$ 85,000.00	\$ 76,464.81	\$ 8,535.19	
Other Expenses	24,230.00	24,230.00	17,622.24	6,607.76	
TOTAL EDUCATIONAL	11,690,154.00	11,690,154.00	11,501,005.68	189,148.32	
OTHER COMMON OPERATING FUNCTIONS:					
Transit:					
Salaries and Wages	377,000.00	377,000.00	161,631.60	215,368.40	
Other Expenses	99,100.00	99,100.00	75,015.52	24,084.48	
Provisions for Salary Adjustments	61,023.00	61,023.00	0.00	61,023.00	
Accumulated Leave & Retro Compensation	125,000.00	170,000.00	166,921.43	3,078.57	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	56,264.00	56,264.00	56,264.00	4,000.00	
Fixed Asset Accounting/Reporting	4,000.00	4,000.00			
Indirect Cost Rate Study:					
Contractual	23,500.00	23,500.00	21,500.00	2,000.00	
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Veterans' Grave Registration:					
Salaries and Wages	5,000.00	5,000.00	4,591.92	408.08	
Other Expenses	9,300.00	9,300.00	9,242.20	57.80	
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	768,687.00	813,687.00	503,666.67	310,020.33	
UTILITY EXPENSES AND BULK PURCHASES:					
Electricity	761,446.00	761,446.00	560,642.62	200,803.38	
Lighting of Highways and Bridges	24,150.00	24,150.00	17,804.04	6,345.96	
Gas (Natural or Propane)	277,175.00	277,175.00	180,269.78	96,905.22	
Gasoline and Diesel Fuel	590,000.00	456,626.00	229,372.70	227,253.30	
Water	89,225.00	89,225.00	45,812.77	43,412.23	
Sewer	40,780.00	40,780.00	21,282.03	19,497.97	
TOTAL UTILITY EXPENSES AND BULK PURCHASES	1,782,776.00	1,649,402.00	1,055,183.94	594,218.06	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
County Matching Funds for Grants	\$ 162,154.00				
Matching Funds For the Following Grants:					
USDOT FTA Section 5310	75,000.00	\$ 75,000.00	\$ 75,000.00		
USDOT FTA Section 5311 Grant Operating	285,908.00	285,908.00	285,908.00		
USDOT FTA Section 5316 Job Access: Reverse Commute	7,500.00	127,500.00	127,500.00		
Special Child Health, Case Management		60,528.00	60,528.00		
Alcoholism Service Program	43,412.00	43,412.00	43,412.00		
Human Services Advisory Council (HSAC)	16,026.00	16,026.00	16,026.00		
Water Quality, Harmful Algae Bloom Match	25,000.00	25,000.00	25,000.00		
TOTAL UNCLASSIFIED	615,000.00	633,374.00	633,374.00		
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of Health and Senior Services:					
Title III - Aging - Area Plan Grant:					
Title III B (NJSA 40A:4-87 + \$78,355.00)	78,226.00	156,581.00	156,581.00		
Title III C-1 (NJSA 40A:4-87 + \$73,096.00)	66,902.00	139,998.00	139,998.00		
Title III C-2 (NJSA 40A:4-87 + \$42,390.00)	37,933.00	80,323.00	80,323.00		
Title III D (NJSA 40A:4-87 + \$6,658.00)	6,646.00	13,304.00	13,304.00		
Title III E (NJSA 40A:4-87 + \$27,965.00)	26,406.00	54,371.00	54,371.00		
Medicaid Match (NJSA 40A:4-87 + \$19.00)	6,043.00	6,062.00	6,062.00		
Federal Financial Participation (FFP) #DOAS18AAA03	142,284.00	142,284.00	142,284.00		
Families First Coronavirus Response Act (FFCRA):					
Title III C-1 (NJSA 40A:4-87 + \$24,734.00)		24,734.00	24,734.00		
Title III C-2 (NJSA 40A:4-87 + \$49,666.00)		49,666.00	49,666.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

(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:					
Coronavirus Aid, Relief, and Economic Security (CARES) Act:					
Title III B (NJS A 40A:4-87 + \$82,245.00)		\$ 82,245.00	\$ 82,245.00		
Title III C-2 (NJS A 40A:4-87 + \$141,548.00)		141,548.00	141,548.00		
Title III E (NJS A 40A:4-87 + \$29,721.00)		29,721.00	29,721.00		
Aging & Disability Resource Centers (NJS A 40A:4-87 + \$15,867.00)		15,867.00	15,867.00		
NJ Office of Emergency Management:					
COVID-19 Memorandum of Agreement:					
CRF-Eligible COVID-19 Costs (NJS A 40A:4-87 + \$612,469.00)		612,469.00	612,469.00		
County-Based Test Site(s) (NJS A 40A:4-87 + \$357,500.00)		357,500.00	357,500.00		
NJ Department of Health:					
COVID-19 Memorandum of Agreement to Support Vulnerable and Priority Populations (NJS A 40A:4-87 + \$839,032.00)		839,032.00	839,032.00		
Overdose Fatality Review Team (NJS A 40A:4-87 + \$100,000.00)		100,000.00	100,000.00		
Public Health Preparedness and Response for Bioterrorism: #PHLP21LNC019 7/1/20 - 6/30/21:					
PHEP Cooperative Agreement (NJS A 40A:4-87 + \$271,128.00)		271,128.00	271,128.00		
ELC Cooperative Agreement (NJS A 40A:4-87 + \$331,000.00)		331,000.00	331,000.00		
Nutrition Services Incentive Program (NJS A 40A:4-87 + \$25,243.00)	\$ 8,140.00	33,383.00	33,383.00		
U.S. ELECTION ASSISTANCE COMMISSION:					
NJ Department of State:					
Help America Vote Act 2018 Security Grant	1,645.97	1,645.97	1,645.97		
U.S. DEPARTMENT OF JUSTICE:					
NJ Department of Law & Public Safety:					
Victims of Crime Act Victim Assistance (NJS A 40A:4-87 + \$292,747.00)	80,000.00	372,747.00	372,747.00		
Addressing the Training Needs of Juvenile Prosecutors	6,656.00	6,656.00	6,656.00		
Operation Helping Hand (NJS A 40A:4-87 + \$47,619.00)		47,619.00	47,619.00		
Multi-Jurisdictional Gang, Gun & Narcotics Task Force	47,234.00	47,234.00	47,234.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
NJ Department of Law & Public Safety:					
State Homeland Security Emergency Management Performance: Emergency Management Agency Assistance (NJS A 40A:4-87 + \$55,000.00)	55,000.00	110,000.00	110,000.00		
FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA):					
NJ Department of Law & Public Safety:					
Pre-Disaster Mitigation Competitive (PDMC) Grant Program	124,998.50	124,998.50	124,998.50		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

(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:					
NJ Department of Health:					
NJ Association of County & City Health Officials (NJACCHO): (NJSA 40A:4-87 + \$66,691.00)	\$	66,691.00	\$	66,691.00	
U.S. DEPARTMENT OF TRANSPORTATION:					
NJ Transit Corporation:					
Federal Transit Administration - Section 5311 - Operating/Non-Operating - CARES Act FFY2020 CARES Act Supplemental Agreement: Operating 3/1/20 - 7/31/21 (NJSA 40A:4-87 + \$1,717,398.00) Non-Operating 3/1/20 - 7/31/21 (NJSA 40A:4-87 + \$20,000.00)	\$	75,000.00	1,717,398.00	1,717,398.00	
Federal Transit Administration - Section 5310 - Operating:		75,000.00	75,000.00		
Federal Transit Administration - Section 5311 - Operating:		571,817.00	571,817.00		
Federal Transit Administration - Section 5310: Non-Operating Mobility Management:		60,000.00	60,000.00		
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:					
NJ Department of Community Affairs: Small Cities Prog. - Community Development Blk Grant (CDBG): (NJSA 40A:4-87 + \$200,000.00)		200,000.00	200,000.00		
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of Human Services: State Health Insurance Assistance Program(NJSA 40A:4-87 + \$41,560.00)		41,560.00	41,560.00		
NJ Department of Health: Comprehensive Cancer Control Planning (NJSA 40A:4-87 + \$18,000.00)		18,000.00	18,000.00		
U.S. DEPARTMENT OF AGRICULTURE:					
NJ Department of Health: Senior Farmers' Market Nutrition Program (NJSA 40A:4-87 + \$500.00)		500.00	500.00		
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of Health: Cancer Education & Early Detection (NJSA 40A:4-87 + \$13,550.00)		13,550.00	13,550.00		
NJ Department of Human Services: Transportation Block Grant Social Services for the Homeless- TANF (NJSA 40A:4-87 + \$11,045.00)	21,400.00	21,400.00	21,400.00		
	24,040.00	35,085.00	35,085.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

(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 LAW & PUBLIC SAFETY:					
NJ TRANSIT CORPORATION:					
Federal Transit Administration - Section 5311 (State Share):					
Operating/Non-Operating:	\$ 285,909.00	\$ 285,909.00	\$ 285,909.00		
Job Access Reverse Commute(NJSA 40A:4-87 + \$120,000.00)		120,000.00	120,000.00		
NJ DEPARTMENT OF HEALTH:					
Special Child Health Services - Case Management:					
(NJSA 40A:4-87 + \$91,000.00)		91,000.00	91,000.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
County Comprehensive Alcoholism & Drug Abuse Services	341,911.00	341,911.00	341,911.00		
NJ DEPARTMENT OF HEALTH:					
Right to Know (NJSA 40A:4-87 + \$2,251.00)		2,251.00	2,251.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Title III - Area Plan Contract:					
State Match Title III B-D (NJSA 40A:4-87 + \$10,574.00)	10,044.00	20,618.00	20,618.00		
State Match Title III E (NJSA 40A:4-87 + \$9,338.00)	7,922.00	17,260.00	17,260.00		
State Weekend Home Delivered Meals	13,000.00	13,000.00	13,000.00		
Safe Housing & Transportation Program	13,239.00	13,239.00	13,239.00		
Cost of Living Allowance (COLA)	59,289.00	59,289.00	59,289.00		
State Home Delivered Meals (SHDM)	19,486.00	19,486.00	19,486.00		
Social Services Block Grant (SSBG)	12,905.00	12,905.00	12,905.00		
Care Management Quality Assurance (CMQA)	23,810.00	23,810.00	23,810.00		
State Aid Reimbursement Program	58,000.00	58,000.00	58,000.00		
Adult Protective Services/Vulnerable Adults (APS)	74,549.00	74,549.00	74,549.00		
NJ DEPARTMENT OF HEALTH:					
NJ Comprehensive Cancer Control Planning Grant		99,570.00	99,570.00		
(NJSA 40A:4-87 + \$99,570.00)					
NJ Cancer Education & Early Detection (NJCEED)		110,942.00	110,942.00		
(NJSA 40A:4-87 + \$110,942.00)					
NJ DEPARTMENT OF HUMAN SERVICES:					
Medication-Assisted Treatment	72,448.00	72,448.00	72,448.00		
NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:					
Veterans Transportation Services (NJSA 40A:4-87 + \$4,500.00)		4,500.00	4,500.00		
NJ DEPARTMENT OF THE TREASURY:					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse		115,989.00	115,989.00		
(NJSA 40A:4-87 + \$115,989.00)					

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

(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 LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
Juvenile Detention Alternatives Initiative (JDAI) (NJSA 40A:4-87 + \$34,454.00)		\$ 34,454.00	\$ 34,454.00		
State/Community Partnership Program & Family Court Services FC-20-19, SCP-20-PS-19, SCP-20-PM-19 1/1/20 - 12/31/20	\$ 368,500.00	368,500.00	368,500.00		
County Prosecutor Insurance Fraud Reimbursement Program	166,036.05	166,036.05	166,036.05		
Body Armor Replacement Fund (BARF):					
SFY19 - Sheriff	9,984.60	9,984.60	9,984.60		
SFY19 - Prosecutor	2,430.49	2,430.49	2,430.49		
NJ DEPARTMENT OF CHILDREN & FAMILIES:					
Human Services Advisory Council (HSAC)/Child Abuse Missing Children Youth Incentive Program (YIP)	63,836.00	63,836.00	63,836.00		
Youth Incentive Program (YIP)	36,874.00	36,874.00	36,874.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Social Services for the Homeless (SSH):	154,665.00	154,665.00	154,665.00		
Personal Assistance Services Program (PASP):	15,894.00	15,894.00	15,894.00		
NJ DEPARTMENT OF COMMUNITY AFFAIRS:					
Local Efficiency Achievement Program (LEAP) Implementation Grant (NJSA 40A:4-87 + \$93,000.00)		93,000.00	93,000.00		
NJ TRANSIT CORPORATION:					
Senior Citizens & Disabled Residents Transportation: Operating Administration	415,582.09	415,582.09	415,582.09		
	79,732.00	79,732.00	79,732.00		
NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:					
Work First NJ TANF and GA/Food Stamps Work Activities	42,500.00	42,500.00	42,500.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
Clean Communities Program Grant (NJSA 40A:4-87 + \$100,175.00)		100,175.00	100,175.00		
PRIVATE GRANTS:					
Civic Tech & Life COVID-19 Response Grant: County Clerk 6/15/20 - 12/31/20 (NJSA 40A:4-87 + \$49,725.00)		49,725.00	49,725.00		
Board of Elections 6/15/20 - 12/31/20 (NJSA 40A:4-87 + \$66,300.00)		66,300.00	66,300.00		
Newton Medical Center, Community Advisory Board: Narcan Administration Program (NJSA 40A:4-87 + \$3,490.00)		3,490.00	3,490.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	3,788,917.70	10,292,971.70	10,292,971.70		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
TOTAL OPERATIONS	\$ 89,134,429.70	\$ 95,638,483.70	\$ 83,405,008.38	\$ 12,233,475.32	
Detail:					
Salaries and Wages	32,089,076.00	32,072,076.00	28,086,742.55	3,985,333.45	
Other Expenses	57,045,353.70	63,566,407.70	55,318,265.83	8,248,141.87	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	1,000,000.00	1,000,000.00	1,000,000.00		
Reserve for Library Renovation	3,500,000.00	3,500,000.00	3,500,000.00		
TOTAL CAPITAL IMPROVEMENTS	4,500,000.00	4,500,000.00	4,500,000.00		
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	1,232,000.00	1,232,000.00	1,232,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,406,000.00	1,406,000.00	1,406,000.00		
Vocational School Bonds	765,000.00	765,000.00	765,000.00		
Other Bonds	7,692,000.00	7,692,000.00	7,692,000.00		
Interest on Bonds:					
County College Bonds	191,764.00	191,764.00	191,763.89		\$ 0.11
State Aid - County College Bonds	262,917.00	262,917.00	262,916.39		0.61
Vocational School Bonds	297,164.00	297,164.00	297,163.33		0.67
Other Bonds	1,864,352.00	1,864,352.00	1,864,351.28		0.72
Interest on Notes	352,344.00	352,344.00	352,343.53		0.47
Sussex County Guarantee for Solar Project Morris County Improvement Authority	1,800,000.00	1,800,000.00	1,800,000.00		
TOTAL DEBT SERVICE	15,863,541.00	15,863,541.00	15,863,538.42		2.58

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEFERRED CHARGES:					
Emergency Authorizations	\$ 182,000.00	\$ 182,000.00	\$ 182,000.00		
Prior Year's Bills	309.00	309.00	308.58		\$ 0.42
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	2,272,936.00	2,272,936.00	2,272,935.17		0.83
Social Security System (OASI)/Medicare	2,709,812.00	2,709,812.00	2,123,634.33	\$ 586,177.67	
Police & Firemen's Retirement System	2,651,734.00	2,651,734.00	2,651,733.34		0.66
Defined Contribution Retirement System	57,000.00	57,000.00	29,468.13	27,531.87	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	7,873,791.00	7,873,791.00	7,260,079.55	613,709.54	1.91
Subtotal General Appropriations for County Purposes	117,371,761.70	123,875,815.70	111,028,626.35	12,847,184.86	4.49
TOTAL GENERAL APPROPRIATIONS	\$ 117,371,761.70	\$ 123,875,815.70	\$ 111,028,626.35	\$ 12,847,184.86	\$ 4.49

Ref.

A

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

		Analysis of	
<u>Ref.</u>	Budget After Modification	Paid or Charged	
<u>Analysis of Budget After Modification</u>			
Adopted Budget	\$ 117,371,761.70		
Appropriation by NJSA 40A:4-87	6,504,054.00		
	\$ 123,875,815.70		
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed		\$ 96,433,029.34	
Encumbrances Payable	A	3,512,251.31	
Deferred Charge-Emergency Authorization (40A:4-47)		182,000.00	
Transfer to Federal and State Grant Fund Expenditures:			
Federal Programs		7,394,025.47	
State Programs		3,387,805.23	
Private Programs		119,515.00	
		\$ 111,028,626.35	

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

COUNTY OF SUSSEX
2020
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2020	2019
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 15,788,272.43	\$ 14,925,126.31
Investments			83,441.29
	B-2	15,788,272.43	15,008,567.60
Added and Omitted Taxes Receivable	B-3	2,151.84	1,067.22
<u>TOTAL ASSETS</u>		<u>\$ 15,790,424.27</u>	<u>\$ 15,009,634.82</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Current Fund	A	\$ 340,078.97	
Escrow/Other Deposits		698,217.43	\$ 550,117.49
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		325,196.94	534,621.52
Tax Appeal Fees		166,238.70	163,403.84
County Surrogate Fees		66,483.90	68,928.73
County Clerk Fees		182,885.07	352,123.33
County Sheriff Fees		85,684.96	103,875.34
State Unemployment Insurance		586,456.20	634,723.23
Forfeited Assets		944,724.43	962,566.69
Self Insurance Fund - Damage to County Vehicles		584,867.36	482,250.51
Mosquito Control		228,436.80	172,936.80
Environmental Quality Enforcement		674,328.44	628,406.69
Open Space		4,903,947.35	4,614,519.59
Weights and Measures		61,659.37	64,799.15
Work Release Program		8,559.64	8,459.25
Sheriff's Labor Assistance Program		116,547.44	70,982.31
Jail Inmate Interest Account		111,505.05	102,604.02
Prosecutor's US Treasury Account		369,327.35	359,496.50
Accrued Sick and Vacation		2,308,448.21	2,302,235.53
Storm Recovery		2,438,523.14	2,204,746.34
Inmate Welfare		171,044.05	170,040.75
Uniform Fire Code Enforcement		361,670.41	402,145.56
Congregate Nutrition Program		27,677.03	27,735.62
Fund Balance	B-1	27,916.03	27,916.03
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 15,790,424.27</u>	<u>\$ 15,009,634.82</u>

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

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

	<u>Ref.</u>	
Balance December 31, 2019	B	<u>\$ 27,916.03</u>
Balance December 31, 2020	B	<u><u>\$ 27,916.03</u></u>

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

COUNTY OF SUSSEX
2020
GENERAL CAPITAL FUND

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

	Ref.	December 31,	
		2020	2019
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 33,656,591.42	\$ 37,728,366.21
Investments			744,299.26
	C-2	33,656,591.42	38,472,665.47
Accounts Receivable:			
NJ Schools Development Authority Grant		718,822.48	753,952.00
NJ Department of Transportation		10,999,986.46	5,242,559.46
Due from Sussex County Technical School District			35,723.00
Deferred Charges to Future Taxation:			
Funded		57,999,000.00	69,094,000.00
Unfunded	C-4	32,612,720.00	21,212,720.00
<u>TOTAL ASSETS</u>		<u>\$ 135,987,120.36</u>	<u>\$ 134,811,619.93</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 21,428,000.00	\$ 14,133,000.00
General Improvement Serial Bonds	C-8	39,631,000.00	47,323,000.00
Vocational School Serial Bonds	C-8	6,368,000.00	7,133,000.00
County College Bonds	C-8	5,220,000.00	6,452,000.00
County College Bonds (Chapter 12)	C-8	6,780,000.00	8,186,000.00
Improvement Authorizations:			
Funded	C-6	20,359,531.62	24,442,794.63
Unfunded	C-6	21,877,736.97	17,165,546.46
Capital Improvement Fund	C-5	3,815,912.56	2,921,591.56
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		124,463.62	127,264.62
Payment of Debt Service		1,681,847.77	1,891,690.36
Future Capital Projects:			
Sewer Project - Frankford Complex		993,427.22	993,427.22
Library Renovation Project		3,500,000.00	
NJ Department of Transportation Grants -			
Bridge Improvements		733,122.25	698,166.19
Arbitrage Rebate		887,200.53	1,005,791.10
Sussex Solar Renewable Energy Program		1,040,973.80	1,040,973.80
Fund Balance	C-1	736,991.25	988,461.22
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 135,987,120.36</u>	<u>\$ 134,811,619.93</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, 2019	C	\$ 988,461.22
Increased by:		
Cancellation of Improvement Authorizations		\$ 182,530.03
Premiums on Sale of Bond Anticipation Notes		<u>37,000.00</u>
		<u>219,530.03</u>
		1,207,991.25
Decreased by:		
Due to Current Fund as Anticipated Revenue		<u>471,000.00</u>
Balance December 31, 2020	C	<u><u>\$ 736,991.25</u></u>

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

COUNTY OF SUSSEX
2020
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2020</u>	<u>2019</u>
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 2,101,719.78	\$ 1,488,482.93
Investments			404,649.98
	D-4	<u>2,101,719.78</u>	<u>1,893,132.91</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	11,193.26	11,458.67
Revenue Accounts Receivable		<u>1,368.69</u>	<u>4,581.45</u>
		<u>12,561.95</u>	<u>16,040.12</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,114,281.73</u>	<u>\$ 1,909,173.03</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 704,449.95	\$ 672,980.87
Encumbered	D-3;D-6	<u>287,257.05</u>	<u>205,006.35</u>
Total Appropriation Reserves		991,707.00	877,987.22
Contracts Payable		163,381.13	94,060.19
Deferred Revenue:			
Unrestricted State per Capita Library Aid		56,127.00	56,751.00
Reserve for Donations		<u>580.87</u>	<u>2,154.52</u>
		1,211,796.00	1,030,952.93
Reserve for Receivables		12,561.95	16,040.12
Fund Balance	D-1	<u>889,923.78</u>	<u>862,179.98</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,114,281.73</u>	<u>\$ 1,909,173.03</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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2020</u>	<u>2019</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 500,000.00	\$ 480,000.00
Receipts from Current Taxes		5,602,714.00	5,277,584.00
Miscellaneous Revenue Anticipated		56,751.00	45,613.00
Nonbudget Revenue		42,273.38	108,520.39
Other Credits to Income:			
Collection of Added and Omitted Taxes		11,458.67	7,991.73
Unexpended Balance of Appropriation Reserves		476,532.14	549,185.76
		<u>6,689,729.19</u>	<u>6,468,894.88</u>
 <u>Expenditures</u>			
Expenditures:			
Budget Appropriations:			
Salaries and Wages		2,759,847.00	2,417,394.00
Other Expenses		3,399,618.00	3,385,803.00
Refund of Prior Year's Revenue		2,520.39	
		<u>6,161,985.39</u>	<u>5,803,197.00</u>
Excess in Revenue		527,743.80	665,697.88
 <u>Fund Balance</u>			
Balance January 1		862,179.98	676,482.10
		1,389,923.78	1,342,179.98
Decreased by:			
Utilization as Anticipated Revenue		500,000.00	480,000.00
Balance December 31	D	<u>\$ 889,923.78</u>	<u>\$ 862,179.98</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, 2020

	Budget	Realized	Excess or Deficit *
Fund Balance Anticipated	\$ 500,000.00	\$ 500,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	56,751.00	56,751.00	
Total Miscellaneous Revenue	56,751.00	56,751.00	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	5,602,714.00	5,602,714.00	
Budget Totals	6,159,465.00	6,159,465.00	
Nonbudget Revenue		42,273.38	\$ 42,273.38
	\$ 6,159,465.00	\$ 6,201,738.38	\$ 42,273.38

Analysis of Nonbudget Revenue:

Fees	\$ 25,293.79
Miscellaneous	2,103.66
Interest on Investments	14,875.93
	\$ 42,273.38

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 31,2020

	<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	\$ 2,759,847.00	\$ 2,759,847.00	\$ 2,489,252.24	\$ 270,594.76
Other Expenses	3,399,618.00	3,399,618.00	2,965,762.81	433,855.19
	<u>\$ 6,159,465.00</u>	<u>\$ 6,159,465.00</u>	<u>\$ 5,455,015.05</u>	<u>\$ 704,449.95</u>

Ref.

D

Cash Disbursed	<u>Ref.</u>	\$ 5,167,758.00
Encumbrances	D	<u>287,257.05</u>
		<u>\$ 5,455,015.05</u>

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

COUNTY OF SUSSEX
2020
GENERAL FIXED ASSETS ACCOUNT GROUP

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

<u>ASSETS</u>	December 31,	
	2020	2019
Land	\$ 16,511,452.00	\$ 16,511,452.00
Buildings	88,451,610.00	86,739,701.00
Machinery, Equipment and Vehicles	29,769,272.00	28,313,758.00
Construction In Progress	2,196,316.00	1,869,042.00
 <u>TOTAL ASSETS</u>	 \$ 136,928,650.00	 \$ 133,433,953.00
 <u>RESERVE</u>		
Reserve for Fixed Assets	\$ 136,928,650.00	\$ 133,433,953.00
 <u>TOTAL RESERVE</u>	 \$ 136,928,650.00	 \$ 133,433,953.00

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020

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, 2020
(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, 2020
 (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 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 capital lease purchase agreements.
- E. Other significant accounting policies include:
- Management Estimates – The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
 (Continued)

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

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

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 – 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.

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 do not require approval by the State Division of Local Government Services. The budgets are prepared using the cash basis of accounting. The legal level of budgetary control is established at the line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the flexible chart of accounts referenced in NJSA 40A. All budget amendments/transfers must be approved by the County during the year.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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>2020</u>	<u>2019</u>	<u>2018</u>
Issued:			
General Bonds and Notes	\$ 79,427,000	\$ 83,227,000	\$ 84,949,000
Authorized but not Issued:			
General Bonds and Notes	<u>11,184,720</u>	<u>7,079,720</u>	<u>5,977,781</u>
	<u>90,611,720</u>	<u>90,306,720</u>	<u>90,926,781</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	1,681,848	1,891,690	1,856,515
Reserve to Pay Vocational School Bonds	124,463	127,265	129,092
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	<u>8,180,000</u>	<u>8,186,000</u>	<u>8,051,000</u>
	<u>9,986,311</u>	<u>10,204,955</u>	<u>10,036,607</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 80,625,409</u>	<u>\$ 80,101,765</u>	<u>\$ 80,890,174</u>

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

<u>Fund</u>	<u>Balance 12/31/2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2019</u>
Serial Bonds:				
General Capital Fund	\$ 54,949,000.00	\$ 25,835,000.00	\$ 11,690,000.00	\$ 69,094,000.00
Bond Anticipation Notes:				
General Capital Fund	<u>30,000,000.00</u>	<u>14,133,000.00</u>	<u>30,000,000.00</u>	<u>14,133,000.00</u>
	<u>\$ 84,949,000.00</u>	<u>\$ 39,968,000.00</u>	<u>\$ 41,690,000.00</u>	<u>\$ 83,227,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance 12/31/2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2020</u>
Serial Bonds:				
General Capital Fund	\$ 69,094,000.00		\$ 11,095,000.00	\$ 57,999,000.00
Bond Anticipation Notes:				
General Capital Fund	<u>14,133,000.00</u>	<u>\$ 21,428,000.00</u>	<u>14,133,000.00</u>	<u>21,428,000.00</u>
	<u>\$ 83,227,000.00</u>	<u>\$ 21,428,000.00</u>	<u>\$ 25,228,000.00</u>	<u>\$ 79,427,000.00</u>

The County's debt issued and outstanding at December 31, 2020 is as follows:

Vocational School Serial Bonds

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2020</u>
Vocational School	2/15/2026	4.00-5.00%	\$ 3,178,000
Vocational School	6/1/2032	2.00-4.00%	<u>3,190,000</u>
			<u>\$ 6,368,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

The County's debt issued and outstanding at December 31, 2020 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, 2020</u>
General Improvements	05/01/2021	3.518%	\$ 395,000
Refunding Bonds	09/01/2021	4.00%	485,000
Refunding Bonds	02/15/2024	4.00%-5.00%	20,046,000
General Improvements	06/01/2032	2.00% -4.00%	18,705,000
			<u>39,631,000</u>

County College Bonds

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College	09/01/2022	4.00%	\$ 530,000
County College	01/15/2022	2.125-3.00%	385,000
County College	01/15/2023	4.00%	225,000
County College	03/15/2024	2.00%	720,000
County College	03/15/2025	2.00%	850,000
County College	03/15/2028	2.00-4.00%	1,175,000
County College	06/01/2030	2.00-4.00%	1,335,000
			<u>5,220,000</u>

County College Bonds (Ch. 12)

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College (Ch. 12)	09/01/2022	4.00%	\$ 400,000
County College (Ch. 12)	01/15/2022	2.125-3.00%	340,000
County College (Ch. 12)	01/15/2023	4.00%	225,000
County College (Ch. 12)	09/01/2026	4.00%	1,735,000
County College (Ch. 12)	03/15/2024	2.00%	720,000
County College (Ch. 12)	03/15/2025	2.00%	850,000
County College (Ch. 12)	03/15/2028	2.00-4.00%	1,175,000
County College (Ch. 12)	06/01/2030	2.00-4.00%	1,335,000
			<u>6,780,000</u>

Total Serial Bonds Outstanding \$ 57,999,000

Bond Anticipation Notes

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
Various Capital Improvements	6/17/2021	1.75%	<u>\$ 21,428,000</u>
Total Debt Issued and Outstanding			<u>\$ 79,427,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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 .555%.

	Gross Debt	Deductions	Net Debt
General, Vocational School and County College Debt	\$ 107,506,720	* \$9,986,311	\$ 97,520,409

Net Debt \$97,520,409 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$17,584,460,877 = 0.555%.

*Includes Bonds issued by the Morris County Improvement Authority which are included as part of the 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	\$ 351,689,218
Net Debt	97,520,409
Remaining Borrowing Power	\$ 254,168,809

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	
2021	\$ 7,015,000	\$ 1,360,648	\$ 615,000	\$ 231,600	\$ 1,115,000	\$ 140,019	\$ 10,477,267
2022	5,935,000	1,092,900	670,000	205,900	1,120,000	106,475	9,130,275
2023	5,935,000	830,750	700,000	175,825	660,000	73,550	8,375,125
2024	6,746,000	536,150	835,000	141,275	640,000	55,300	8,953,725
2025	1,750,000	367,500	860,000	106,400	470,000	40,550	3,594,450
2026-2030	8,750,000	1,102,500	2,088,000	203,700	1,215,000	69,225	14,677,875
2031-2032	3,500,000	105,000	600,000	18,000			6,568,000
	\$ 39,631,000	\$ 5,395,448	\$ 6,368,000	\$ 1,082,700	\$ 5,220,000	\$ 485,119	\$ 58,182,267

* 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, 2020
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2020 which are appropriated and included in the introduced budgets as anticipated revenue in their own respective funds for the year ending December 31, 2021 are as follows:

Current Fund	\$ 6,196,000
County Library Fund	550,000

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 Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/financial-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, 2020
(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 \$2,678,683 for 2020.

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

Special Funding Situation

A special funding situation exists for certain Local employers of the Public Employees' Retirement System. The State of New Jersey, as a nonemployer, is required to pay the additional costs incurred by Local employers under Chapter 366, P.L. 2001. This legislation established the Prosecutors Part of the PERS which provides enhanced retirement benefits for Prosecutors enrolled in the PERS. The State is liable for the increased pension costs to a County or Municipality that resulted from the enrollment of Prosecutors in the Prosecutors Part. The June 30, 2019 State special funding situation net pension liability amount is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense, for the fiscal year ending June 30, 2019, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2019. The pension expense is deemed to be a State administrative expense due to the special funding situation.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense

At June 30, 2019, the County's liability was \$49,313,221 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, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the County's proportion was .920%, which was a decrease of 0.105% from its proportion measured as of June 30, 2018. The County has rolled forward the net pension liability 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 to include the June 30, 2019 pension information in the Notes to the Financial Statements as the June 30, 2020 pension 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 \$1,851,835 as of June 30, 2019. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the State's proportion was 1.477%, which was an increase of 1.477% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2020, the County recognized actual pension expense in the amount of \$2,678,683. During the fiscal year ended June 30, 2019, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$1,952,724.

County's Proportionate Share of the Net Pension Liability	\$ 49,213,221
State's Proportionate Share of the Net Pension Liability Associated with the County	1,851,835
Total Net Pension Liability	\$ 51,065,056

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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-2019.

The actuarial assumptions used in the July 1, 2018 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, 2019) 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, 2019 are summarized in the following table:

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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>
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate

The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.50% as of June 30, 2019 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based upon the contribution rate in the most recent fiscal year. The local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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, 2019 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, 2019		
	At 1% Decrease (5.28%)	Current Discount Rate (6.28%)	At 1% Increase (7.28%)
County's proportionate share of the Net Pension Liability	\$ 62,164,285	\$ 49,213,221	\$ 38,300,100

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 Comprehensive Annual Financial Report (CAFR) which can be found at www.nj.gov/treasury/pensions/financial-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, 2020
(Continued)

Note 4: Pension Plans (Cont'd)

B. Police and Firemen's Retirement System (PFRS) (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. 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, 2020
(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. The June 30, 2019 State special funding situation net pension liability amount is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense for the fiscal year ended June 30, 2019 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2019. The pension expense is deemed to be a State administrative expense due to the special funding situation.

County contributions to PFRS amounted to \$2,651,733 for the year ended December 31, 2020. During the fiscal year ended June 30, 2019, the State of New Jersey contributed \$340,178 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$586,618.

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

Pension Liabilities and Pension Expense

At June 30, 2019, the County's liability for its proportionate share of the net pension liability was \$31,973,677. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the County's proportion was 0.2613%, which was a decrease of 0.0133% from its proportion measured as of June 30, 2018.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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, 2019 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 to include the June 30, 2019 pension information in the Notes to the Financial Statements as the June 30, 2020 pension 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 \$5,048,704 as of June 30, 2019. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the State's proportion was 0.2613%, which was a decrease of 0.0133% from its proportion measured as of June 30, 2018 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 31,973,677
State's Proportionate Share of the Net Pension Liability Associated with the County	5,048,704
Total Net Pension Liability	\$ 37,022,381

For the year ended December 31, 2020, the County recognized total pension expense of \$2,651,733.

Actuarial Assumptions

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
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, 2020
(Continued)

Note 4: Pension Plans (Cont'd)

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

Actuarial Assumptions (Cont'd)

Pre-retirement mortality rates were based on the RP-2010 Safety Employee Mortality Table with a 105.6% adjustment for males and 102.5% 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 Safety Retiree Below-Median Income Weighted Retiree mortality table with a 96.7% adjustment for males and a 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 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, 2019) 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, 2019 are summarized in the following table:

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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>
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 6.85% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.50% as of June 30, 2019 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on 70% of the actuarially contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2076. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through 2076 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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, 2019 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, 2019		
	At 1% Decrease (5.85%)	Current Discount Rate (6.85%)	At 1% Increase (7.85%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 50,040,768	\$ 37,022,381	\$ 26,247,790

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 \$52,315 for the year ended December 31, 2020. Employee contributions to DCRP amounted to \$95,871 for the year ended December 31, 2020.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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 \$2,858,853 at December 31, 2020 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged.

This amount is partially reserved in the Reserve for Accrued Sick and Vacation of \$2,308,448 on the Other Trust Funds balance sheet at December 31, 2020.

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>
2020	\$ 95,958,850	\$ 95,958,850	100.00%
2019	93,879,442	93,879,442	100.00%
2018	92,101,859	92,101,859	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2020	\$ 395,000	\$ 395,000	100.00%
2019	395,000	395,000	100.00%
2018	395,000	395,000	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2020	\$ 5,602,714	\$ 5,602,714	100.00%
2019	5,277,584	5,277,584	100.00%
2018	4,930,866	4,930,866	100.00%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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>
2020	\$ 17,670,926,983	\$ 0.544	\$ 0.039	\$ 0.002
2019	17,385,675,522	0.541	0.037	0.002
2018	16,972,770,842	0.544	0.036	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, 2020.

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, 2020
(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 \$49,644,031 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, 2020 the SCMUA had outstanding approximately \$36,192,835 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, 2020, the SCMUA had outstanding approximately \$6,043,626 of Solid Waste New Jersey Infrastructure Bank 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, 2020, the SCMUA had outstanding approximately \$7,407,570 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 2021 budget which anticipates operating revenues will meet all operating and debt service expenses for 2021. 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, 2020
(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, 2020
(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, 2020
(Continued)

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

As of December 31, 2020, cash and cash equivalents of the County of Sussex consisted of the following:

	<u>Cash and Cash Equivalents</u>		
Fund	Cash on Hand	Checking and Savings Accounts	Total
Current	\$ 1,050	\$ 41,170,508	\$ 41,171,558
Other Trust		15,788,272	15,788,272
General Capital		33,656,591	33,656,591
County Library		2,101,720	2,101,720
	<u>\$ 1,050</u>	<u>\$ 92,717,091</u>	<u>\$ 92,718,141</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2020, was \$92,718,141 and the bank balance was \$89,252,696.24.

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, 2020
(Continued)

Note 10: Risk Management (Cont'd)

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

The December 31, 2020 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, 2019 is as follows:

	Statewide Insurance Fund December 31, 2019
Total Assets	\$ 49,105,184
Net Position	\$ 15,042,070
Total Revenue	\$ 25,696,726
Total Expenses	\$ 24,061,890
Change in Net Position	\$ 1,634,836
Member Dividends	\$ -0-

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:

Year	Interest Earnings	County/ Employee Contributions	Amount Reimbursed	Ending Balance
2020	\$ 6,945.86	\$ 75,496.25	\$ 130,709.14	\$ 586,456.20
2019	11,383.26	67,819.66	19,627.03	634,723.23
2018	5,495.67	74,827.39	44,686.17	575,147.34

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 11: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2020:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 840,078.97	\$ 1,002,863.80
Federal & State Grant Fund	1,002,863.80	
General Capital Fund		500,000.00
Other Trust Fund		340,078.97
	<u>\$ 1,842,942.77</u>	<u>\$ 1,842,942.77</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. The interfund receivable in the Current Fund and the interfund payable in the General Capital Fund and Other Trust Fund are the result of expenses paid in the Current Fund that have not been transferred in cash from the General Capital Fund and the Other Trust 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 2020 was set at \$.002 per \$100. As of December 31, 2020 the balance in the Open Space Trust Fund was \$4,903,947.

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 their financial position.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(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 \$12,915,000 of outstanding debt at December 31, 2020. 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 2021 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, 2020 and 2019, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2020</u>	<u>2019</u>
Sussex County Technical School	\$ 7,200,150	\$ 7,051,956
Sussex County Community College	4,020,000	4,020,000
Sussex County Division of Social Services	1,684,198	1,582,031
	<u>\$ 12,904,348</u>	<u>\$ 12,653,987</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. There is a receivable due from the Division of Social Services in the amount of \$118,308 at December 31, 2020.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

1. 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 municipalities from pre-funding retiree medical benefit obligations in a Trust.

Employees Covered by Benefit Terms

As of December 31, 2018, there was a total of 1,022 employees and retirees, reflecting the sum of 660 active employees and 362 retirees.

Total OPEB Liability

The County's OPEB liability of \$418,299,575 was measured as of December 31, 2020 and was determined by an actuarial valuation as of January 1, 2020 (12/31/2020 census).

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2019 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	1.93%
Salary Increases	3.00% per year
Inflation Assumptions	3.00% per year

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

1. 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, 2020 which is 1.93%.

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 RP-2014 mortality table and MP-2016 projection.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at January 1, 2020	\$ 373,408,900
Changes for Year:	
Service Cost	10,829,487
Interest Cost	12,012,124
Benefit Payments	(9,877,655)
Changes in Assumptions	75,732,639
Difference between Expected and Actual Experience	<u>(43,805,920)</u>
Net Changes	<u>44,890,675</u>
Balance at December 31, 2020	<u>\$ 418,299,575</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

1. 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 (2.26 percent) or 1 percentage higher (4.26 percent) than the current discount rate:

	December 31, 2020		
	1%	Discount Rate	1%
	Decrease (0.93%)	(1.93%)	Increase (2.93%)
Total OPEB Liability	\$ 475,236,506	\$ 418,299,575	\$ 361,362,642

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, 2020		
	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	\$ 347,099,094	\$ 418,299,575

OPEB Expense

For the year ended December 31, 2020, the County's OPEB expense was \$29,192,292 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 2020 and 2019, the County had approximately 370 and 364 employees who met eligibility requirements and recognized expenses of approximately \$8,624,715 and \$8,869,198, respectively.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
 (Continued)

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

2. State Health Benefit Local Government Retired Employees Plan

General Information about the OPEB Plan

Plan Description

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost sharing multiple employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

Benefits Provided

The Plan provides medical and prescription drug coverage to retirees and their covered dependents of the participating employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A. 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

2. State Health Benefit Local Government Retired Employees Plan (Cont'd)

General Information about the OPEB Plan (Cont'd)

Contributions

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Special Funding Situation

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. For New Jersey local governments who report under the regulatory basis of accounting, the net OPEB liability and related deferred inflows are not recorded in the financial statements and there is only note disclosure of this information. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB (benefit)/expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB (benefit)/expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2018 through June 30, 2019. Employer and nonemployer allocation percentages were rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

2. State Health Benefit Local Government Retired Employees Plan (Cont'd)

OPEB Expense

The total OPEB liability as of June 30, 2020 was not available from the State of New Jersey Division of Pensions and Benefits as of the date of this report. The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019.

The States proportionate share of the net OPEB liability attributable to the County at June 30, 2019 was \$21,315,515. At June 30, 2019, the State's proportion related to the County was .385751%. This is the percentage of the total State Share of the net OPEB liability of the Plan.

For the year ended June 30, 2019 the State of New Jersey's OPEB expense related to the County was \$282,543.

Actuarial Assumptions and Other Inputs

The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases*:	
Public Employees' Retirement System (PERS)	
Initial fiscal year applied	
Rate through 2026	2.00% - 6.00%
Rate thereafter	3.00% to 7.00%
Police and Firemen's Retirement System (PFRS)	
Rate for all future years	3.25% to 15.25%

* - Salary increases are based on years of service within the respective plan.

Mortality:

PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2019
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2019

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

2. State Health Benefit Local Government Retired Employees Plan (Cont'd)

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years.

Discount Rate

The discount rate for June 30, 2019 was 3.50%. The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Note 18: Fixed Assets

The following is a schedule of the County of Sussex's fixed assets at December 31, 2020:

	Balance Dec. 31, 2019	Additions	Adjustments/ Deletions	Balance Dec. 31, 2020
Land	\$ 16,511,452			\$ 16,511,452
Buildings	86,739,701	\$ 882,158	\$ 829,751	88,451,610
Machinery, Equipment and Vehicle:	28,313,758	2,377,588	(922,074)	29,769,272
Construction In Progress	1,869,042	1,157,025	(829,751)	2,196,316
	<u>\$ 133,433,953</u>	<u>\$ 4,416,771</u>	<u>\$ (922,074)</u>	<u>\$ 136,928,650</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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 \$543,907 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 2020. 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: Subsequent Event

The COVID-19 outbreak in the United States and specifically in New Jersey has caused disruption of the County's normal financial operations. Most of the county offices have remained open to support the services offered by the County, and staff has continued working in a modified capacity in compliance with Center for Disease Control and Prevention, and State of New Jersey guidelines. Though the impact on the County's operations cannot be reasonably estimated at this date, the following is likely to continue through at least mid-year 2021: A possible timing impact on levy collections and other revenues could possibly be adversely impacted in the Current Fund.

COUNTY OF SUSSEX

SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2020

Name	Title	Amount of Bond	Name of Corporate Surety
Sylvia Petillo	Freeholder Director	(A)	
Dawn Fantasia	Deputy Freeholder Director	(A)	
Herbert Yardley	Freeholder	(A)	
Joshua Hertzberg	Freeholder	(A)	
Anthony Fasano	Freeholder	(A)	
Gregory V. Poff II	County Administrator	(A)	
Teresa Lyons	Clerk of the Board of Chosen Freeholders	(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)	
Kevin Kelly(Kelly & Ward)	County Counsel (eff. 7/1/18)	(A)	
Michael F. Strada	County Sheriff	(A)	
Gary Chiusano	County Surrogate	(A)	
Francis A. Koch	County Prosecutor	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Robert J. Maikis, Jr.	Fiscal Management Division Director	(A)	
MaryLee VanHooker	Budget Management Division Director (3/2020 to 12/2020)	(A)	
Mary Jones-Schaming	Budget Management Division Director (1/2020 to 3/2020)	(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
2020
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2019	A	\$ 37,084,850.51
Increased by Receipts:		
County Taxes Receivable	\$ 96,167,378.62	
Nonbudget Revenue	1,512,799.07	
Interest on Investments	366,679.08	
Revenue Accounts Receivable	7,867,143.81	
Central Supply	37,921.86	
Reserve for the Sale of County Assets	1,000.00	
Due to Federal and State Grant Fund:		
Grant Funds Receivable:		
Federal Grants	4,806,956.86	
State Grants	2,960,975.32	
Private Grants	116,025.00	
Reserve for Unappropriated Grants	161,742.95	
		113,998,622.57
		151,083,473.08
Decreased by Disbursements:		
2020 Budget Appropriations	96,433,029.34	
2019 Appropriation Reserves	5,726,202.05	
Accounts Payable	56,200.40	
Due to Federal and State Grant Fund:		
Appropriated Grant Reserves:		
Federal Grants	4,009,341.76	
State Grants	2,602,288.27	
Private Grants	34,636.13	
Central Supply	37,921.86	
Due to/from General Capital Fund	500,000.00	
Due to/from Division of Social Services	118,308.32	
Due from Trust Fund	340,078.97	
County Clerk Fees Refunded	54,958.00	
		109,912,965.10
Balance December 31, 2020	A	\$ 41,170,507.98

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2020

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2019	2020 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2020
Andover Borough	\$ 75.53	\$ 372,495.81	\$ 16.39	\$ 372,571.34	\$ 16.39
Andover Township	2,466.95	3,910,779.23	3,411.81	3,913,246.18	3,411.81
Branchville Borough	220.51	706,799.28	11.47	707,019.79	11.47
Byram Township	8,051.24	5,390,290.68	14,853.54	5,398,341.92	14,853.54
Frankford Township	20,925.83	4,403,762.96	14,811.64	4,424,688.79	14,811.64
Franklin Borough	1,883.34	2,291,185.89	7,361.08	2,293,069.23	7,361.08
Fredon Township	4,983.24	2,341,504.24	7,155.18	2,346,487.48	7,155.18
Green Township		2,547,044.26	5,233.40	2,547,044.26	5,233.40
Hamburg Borough	6,243.82	1,488,341.54	3,925.56	1,494,585.36	3,925.56
Hampton Township	6,250.65	3,701,253.34	18,371.38	3,707,503.99	18,371.38
Hardyston Township	8,562.88	6,210,578.35	11,859.77	6,219,141.23	11,859.77
Hopatcong Borough	31,415.80	9,141,552.34	14,696.24	9,172,968.14	14,696.24
Lafayette Township	3,004.54	1,961,648.23	2,349.39	1,964,652.77	2,349.39
Montague Township		2,087,671.26	7,816.10	2,087,671.26	7,816.10
Town of Newton	10,214.24	3,764,678.13	5,278.97	3,774,892.37	5,278.97
Ogdensburg Borough	249.75	1,077,892.16	405.28	1,078,141.91	405.28
Sandyston Township	2,687.67	1,373,929.49	2,549.83	1,376,617.16	2,549.83
Sparta Township	43,369.29	17,906,541.86	279,554.83	17,949,911.15	279,554.83
Stanhope Borough	871.14	1,804,099.00	1,229.05	1,804,970.14	1,229.05
Stillwater Township	6,820.36	2,528,583.21	2,687.14	2,535,403.57	2,687.14
Sussex Borough	543.35	715,270.05	315.76	715,813.40	315.76
Vernon Township	8,614.20	13,339,626.01	16,132.46	13,348,240.21	16,132.46
Walpack Township		16,547.55		16,547.55	
Wantage Township	41,074.29	6,876,775.13	14,959.89	6,917,849.42	14,959.89
	<u>\$ 208,528.62</u>	<u>\$ 95,958,850.00</u>	<u>\$ 434,986.16</u>	<u>\$ 96,167,378.62</u>	<u>\$ 434,986.16</u>

Ref. A

A

2020 County Taxes
2019 Added & Omitted Taxes

\$ 95,958,850.00
208,528.62

\$ 96,167,378.62

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2019</u>	<u>Accrued In</u> <u>2020</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2020</u>
County Clerk:				
Fees	\$ 127,817.45	\$ 1,700,451.62	\$ 1,681,648.52	\$ 146,620.55
County Surrogate:				
Fees	7,411.00	91,062.05	91,099.05	7,374.00
County Sheriff:				
Fees	19,290.00	89,998.99	108,277.45	1,011.54
County Clerk - (P.L. 2001, Ch. 370)	50,204.00	654,067.35	649,050.00	55,221.35
Surrogate - (P.L. 2001, Ch. 370)	3,733.00	59,672.20	58,512.20	4,893.00
Sheriff - (P.L. 2001, Ch. 370)	9,634.84	45,434.37	54,547.34	521.87
Fines:				
Other		18,844.00	18,844.00	
Rental - County Buildings		204,460.00	204,460.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		175,909.21	175,909.21	
State Aid - County College Bonds		1,668,916.39	1,668,916.39	
Social and Welfare Services:				
Supplemental Social Security Income		168,870.00	168,870.00	
Transit Revenue		278,923.44	278,923.44	
Reserve to Pay Debt Service		710,095.00	710,095.00	
Reserve to Pay Vocational School Debt Service		60,000.00	60,000.00	
Weights and Measures Trust Fund		30,000.00	30,000.00	
9-1-1 Emergency Communication Center		287,985.14	287,985.14	
General Capital Fund Balance		471,000.00	471,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		475,000.00	475,000.00	
Sale of Municipal Assets		3,500,000.00	3,500,000.00	
Intoxicated Driver Resource Center		56,018.00	56,018.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		102,140.00	102,140.00	
Reserve for Uniform Fire Code Enforcement		100,000.00	100,000.00	
Public Health Priority Funds/Supplemental Fees		392,181.75	392,181.75	
Flu Shots/Clinics Revenue		23,666.32	23,666.32	
	<u>\$ 218,090.29</u>	<u>\$ 11,364,695.83</u>	<u>\$ 11,367,143.81</u>	<u>\$ 215,642.31</u>
	A			A
			\$ 7,867,143.81	
			<u>3,500,000.00</u>	
			<u>\$ 11,367,143.81</u>	

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

	Balance Dec. 31, 2019	Accrued In 2020	Received	Balance Cancelled	Balance Dec. 31, 2020
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
NJ Department of Law & Public Safety:					
Violence Against Women Act (VAWA):					
#VAWA-49-17 Training Grant 6/1/18 - 5/31/19	\$ 0.86			\$ 0.86	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
NJ Department of Human Services:					
Title III - Aging - Area Plan Contract:					
#DOAS20AAA005:					
Title III B		\$ 156,581.00	\$ 156,369.00	212.00	
Title III C-1		139,998.00	139,810.00	188.00	
Title III C-2		80,323.00	80,165.00	158.00	
Title III D		13,304.00	13,190.00	114.00	
Title III E		54,371.00	54,108.00	263.00	
Medicaid Match		6,062.00	6,062.00		
MIPPA Medicare Enrollment Assistance Program:					
#DOAS18MPA002 10/1/18 - 9/30/19	404.00			404.00	
#DOAS19MPA004 11/1/19 - 9/29/20	40,000.00		30,280.00		\$ 9,720.00
Federal Financial Participation (FFP):					
#DOAS19AAA003 1/1/19 - 12/31/19	123,537.00		123,537.00		
#DOAS20AAA005 1/1/20 - 12/31/20		142,284.00	142,284.00		
Families First Coronavirus Response Act (FFCRA):					
Title III C-1 #DOAS20AAA005 3/1/20 - 9/30/21		24,734.00	24,734.00		
Title III C-2 #DOAS20AAA005 3/1/20 - 9/30/21		49,666.00	49,666.00		
Coronavirus Aid, Relief, and Economic Security (CARES) Act:					
Title III B #DOAS20AAA005 4/1/20 - 9/30/21		82,245.00	82,245.00		
Title III C-2 #DOAS20AAA005 4/1/20 - 9/30/21		141,548.00	141,548.00		
Title III E #DOAS20AAA005 4/1/20 - 9/30/21		29,721.00	29,721.00		
Aging & Disability Resource Centers (ADRC) 7/1/20 - 9/30/21		15,867.00	15,867.00		
State Health Insurance Assistance Program (SHIP):					
#DOAS19SHF014 4/1/19 - 12/31/20	32,000.00	7,000.00	32,000.00		7,000.00
#DOAS20SHF001 4/1/20 - 3/31/21		34,560.00	16,451.00		18,109.00
Transportation Block Grant:					
#TS19019 1/1/19 - 12/31/20	16,313.00	21,400.00	1,332.00		36,381.00
Social Services for the Homeless (SSH) - TANF					
#SH19019 1/1/19 - 12/31/20	28,385.00	35,085.00	15,750.00		47,720.00

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

	Balance Dec. 31, 2019	Accrued In 2020	Received	Balance Cancelled	Balance Dec. 31, 2020
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)</u>					
NJ Office of Emergency Management:					
COVID-19 Memorandum of Agreement:					
Reimbursement of Existing CRF-Eligible COVID-19 Costs	\$ 612,469.00	\$ 544,428.03			\$ 68,040.97
Anticipated Costs of Continuing to Run County-Based Test Site(s)	357,500.00	357,500.00			
NJ Department of Health:					
COVID-19 Memorandum of Agreement:					
To Support the Testing of Vulnerable and Priority Populations	839,032.00	839,032.00			
Overdose Fatality Review Team (OFRT):					
#OLPH21OFR20 10/1/20 - 9/30/21	100,000.00				100,000.00
Public Health Preparedness and Response for Bioterrorism:					
#PHLP20LNC024 7/1/19 - 6/30/20	\$ 225,215.00		224,349.00		866.00
#PHLP21LNC019 7/1/20 - 6/30/21:					
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000)	271,128.00				271,128.00
ELC Cooperative Agreement (Base \$6,000; COVL \$325,000)	331,000.00				331,000.00
Nutrition Services Incentive Program (NSIP):					
#DOAS19AAA003 1/1/19 - 12/31/19	5,713.00		5,713.00		
#DOAS20AAA005 1/1/20 - 12/31/20			30,235.00	\$ 3,148.00	
NJ Association of County & City Health Officials (NJACCHO):					
FFY20 Cooperative Agreement for Emergency Response:					
Public Health Crisis Response 1/20/20 - 2/21/21	66,691.00		66,688.21		2.79
Comprehensive Cancer Control Planning:					
#DCHS20CCC008 7/1/19 - 6/30/20	6,000.00		6,000.00		
#DCHS21CCC009 7/1/20 - 9/30/20	12,000.00				12,000.00
Cancer Education & Early Detection (CEED):					
#DFHS20CED008 7/1/19 - 6/30/20	45,559.00		45,559.00		13,550.00
#DFHS21CED018 7/1/20 - 9/30/20					
<u>U.S. ELECTION ASSISTANCE COMMISSION:</u>					
NJ Department of State:					
2018 Help America Vote Act (HAVA) Election Security Grant	32,748.31	1,645.97			34,394.28

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

	Balance Dec. 31, 2019	Accrued In 2020	Received	Balance Cancelled	Balance Dec. 31, 2020
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
NJ Department of Law & Public Safety:					
Division of Criminal Justice:					
Victims of Crime Act (VOCA) Victim Assistance:					
#VCS-19-17 Supplemental 9/1/19 - 8/31/20	\$ 80,000.00		\$ 79,993.42		\$ 6.58
#V-19-17 7/1/19 - 6/30/20			240,973.73	\$ 54,288.27	
#V-19-19 7/1/20 - 6/30/21	292,747.00				292,747.00
Addressing the Training Needs of Juvenile Prosecutors:					
FFY18 1/1/20 - 8/31/21		6,656.00			6,656.00
Operation Helping Hand (OHH):					
FFY19 #FYOHH-14-2019 9/1/19 - 8/31/21		47,619.00			62,500.00
FFY21 #FYOHH-19-2020 9/1/20 - 8/31/21					47,619.00
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):					
#VS-43B-17 10/1/19 - 9/30/20	62,200.00		60,235.81		1,964.19
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:					
#JAG 1-19TF-17 7/1/18 - 6/30/19		47,234.00			47,234.00
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
NJ Department of Law & Public Safety:					
State Homeland Security Emergency Management Performance:					
FFY17 #EMW-2017-SS-00043-S01	46,800.29		46,800.29		
FFY18 #EMW-2018-SS-00028-S01	163,608.41		51,597.66		112,010.75
FFY19 #EMW-2019-SS-00022	162,855.79				162,855.79
Emergency Management Agency Assistance (EMAA):					
FFY19 #FY19-EMPG-EMAA-1900		55,000.00			55,000.00
FFY20 #FY20-EMPG-EMAA-1900		55,000.00			55,000.00
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA):</u>					
NJ Department of Law & Public Safety:					
Multi-Jurisdictional Hazard Mitigation Plan Update					
Sheriff's Generator HMGP-DR-4086-NJ-0520	274,800.00		254,280.00		20,520.00
Pre-Disaster Mitigation Competitive (PDMC) Grant Program:					
#PDMC-PL-02-NJ-2018-002 10/1/18 - 4/1/22		124,998.50			124,998.50
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
NJ Transit Corporation:					
Federal Transit Administration - Section 5311 - Operating/Non-Operating					
- CARES Act FFY2020 CARES Act Supplemental Agreement					
Operating 3/1/20 - 7/31/21	1,717,398.00		398,956.87		1,318,441.13
Non-Operating 3/1/20 - 7/31/21		20,000.00			20,000.00

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

	<u>Balance</u> <u>Dec. 31, 2019</u>	<u>Accrued In</u> <u>2020</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2020</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION: (Cont'd)</u>					
NJ Transit Corporation: (cont'd)					
Federal Transit Administration - Section 5310 - Operating/Non-Operating:					
FY15 #NJ-2017-016-00 FY2015 1/1/19 - 12/31/19	\$ 52,941.69		\$ 41,460.96	\$ 11,480.73	
FY16 #NJ-2018-019-00 (NJ-16-X013) 1/1/19 - 12/31/20		\$ 75,000.00	42,533.29		\$ 32,466.71
FY16 #NJ-2018-019-00 (NJ-16-X013) 1/1/19 - 12/31/20		60,000.00			60,000.00
Federal Transit Administration - Section 5311 - Operating:					
CY2019 #NJ-2018-014-00 1/1/19 - 12/31/19	184,605.00		174,845.55	9,759.45	
CY2020 #NJ-2019-004-00 (NJ-18-X029) 1/1/20 - 12/31/20		571,817.00	75,471.87		496,345.13
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:</u>					
NJ Department of Community Affairs:					
Small Cities Prog. - Community Development Block Grant (CDBG):					
Grant Agreement #2018-02292-0168-00 1/1/18 - 12/31/19	38,925.17		38,925.17		
Grant Agreement #2020-02292-0080-00 1/1/20 - 12/31/21		200,000.00			200,000.00
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>					
NJ Department of Health:					
Senior Farmers' Market Nutrition Program:					
#DFHS20WMN007 6/1/20 - 9/30/20		500.00	256.00		244.00
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):</u>					
NJ Department of Environmental Protection:					
County Environmental Health Act (CEHA):					
#EN19-028 7/1/18 - 6/30/19	14,375.00		14,375.00		
#EN20-028 7/1/19 - 6/30/20	15,504.00		11,628.00		3,876.00
	<u>\$ 1,924,252.52</u>	<u>\$ 7,033,117.47</u>	<u>\$ 4,806,956.86</u>	<u>\$ 80,016.31</u>	<u>\$ 4,070,396.82</u>

Ref.

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

	Balance Dec. 31, 2019	Accrued In 2020	Received	Balance Cancelled	Balance Dec. 31, 2020
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Operation Helping Hand (OHH):					
FY2019 #OHH-19-2019 9/1/19 - 8/31/20	\$ 100,000.00		\$ 90,000.00		\$ 10,000.00
Juvenile Justice Commission:					
Juvenile Detention Alternatives Initiative (JDAD):					
#JDAI-19-IF-19 1/1/19 - 12/31/20	3,150.00		140.00	\$ 3,010.00	
#JDAI-20-IF-19 1/1/20 - 12/31/20		\$ 34,454.00			34,454.00
State/Community Partnership Program & Family Court Services:					
FC-19-19, SCP-19-PS-19, SCP-19-PM-19 1/1/19 - 12/31/19	339,736.67		277,856.12	61,880.55	
FC-20-19, SCP-20-PS-19, SCP-20-PM-19 1/1/20 - 12/31/20		368,500.00	153,313.71		215,186.29
County Prosecutor Insurance Fraud Reimbursement Program:					
Cycle 19 1/1/19 - 12/31/19	86,360.27		29,454.28	56,905.99	
Cycle 20 1/1/20 - 12/31/20		166,036.05	54,859.52		111,176.53
Body Armor Replacement Fund (BARF) - Sheriff:					
SFY19		9,984.60	9,984.60		
SFY20		2,430.49	2,430.49		
Body Armor Replacement Fund (BARF) - Prosecutor:					
SFY19					
SFY20					
<u>NJ TRANSIT CORPORATION:</u>					
Federal Transit Administration - Section 5311 (State Share):					
Operating/Non-Operating:					
CY2019 #NJ-2018-014-00	92,302.50		87,422.77	4,879.73	
CY2020 #NJ-2019-004-00 (NJ-18-X029)		285,909.00	37,735.93		248,173.07
Job Access Reverse Commute (JARC):					
SFY2020 NJ JARC 6 7/1/19 - 6/30/20	120,000.00		110,700.75	9,299.25	
SFY2021 NJ JARC 7 7/1/20 - 6/30/21		120,000.00	17,026.32		102,973.68
Senior Citizen & Disabled Resident Transportation Assistance Program:					
Transit-on-Demand Pilot Program 11/1/18 - 12/31/20	20,000.00				20,000.00
Operating:					
CY2019	137,745.68		82,130.86	55,614.82	
CY2020		415,582.09	165,414.30		250,167.79

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

	Balance Dec. 31, 2019	Accrued In 2020	Received	Balance Cancelled	Balance Dec. 31, 2020
<u>NJ TRANSIT CORPORATION: (Cont'd)</u>					
Senior Citizen & Disabled Resident Transportation Assistance Program: (cont'd)					
Administration:					
CY2019	\$ 26,135.15		\$ 23,713.08	\$ 2,422.07	
CY2020		\$ 79,732.00	\$ 54,487.83		\$ 25,244.17
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
County Comprehensive Alcoholism & Drug Abuse Services:					
#17-590-ADA-0 1/1/17 - 12/31/17	43,094.00		23,650.00	19,444.00	
#18-541-ADA-0 1/1/18 - 12/31/18	118,463.00		58,830.00	59,633.00	
#19-541-ADA-0 1/1/19 - 12/31/19	163,520.00		98,541.00	64,979.00	
#20-541-ADA-0 1/1/20 - 12/31/20	341,911.00		85,476.00		256,435.00
Medication-Assisted Treatment	72,448.00		72,448.00		
Division of Family Development:					
Social Services for the Homeless (SSH):					
#SH19019 1/1/19 - 12/31/20	111,615.00		84,100.00		182,180.00
Division of Disability Services:					
Personal Assistance Services Program (PASP):					
#20AVVN 1/1/20 - 12/31/20	15,894.00		14,569.50		1,324.50
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>					
Right to Know:					
#EPID19RTK15L 7/1/18 - 6/30/19	2,345.00		2,345.00		
#EPID20RTK07L 7/1/19 - 6/30/20	9,380.00		9,380.00		
#EPID21RTK11L 7/1/20 - 9/30/20	2,251.00				2,251.00
Title III - Area Plan Contract:					
State Matching Funds:					
Title III B-D					
2020		20,618.00	20,618.00		
Title III E:					
2020		17,260.00	16,866.00	394.00	
State Weekend Home Delivered Meals (SWHDM):					
2020		13,000.00	8,335.00		4,665.00
Safe Housing & Transportation Program (SHTP):					
2020		13,239.00	6,609.00		6,630.00
Cost of Living Allowance (COLA):					
2020		59,289.00	59,289.00		
State Home Delivered Meals (SHDM):					
2020		19,486.00	13,872.00		5,614.00

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

	Balance Dec. 31, 2019	Accrued In 2020	Received	Balance Cancelled	Balance Dec. 31, 2020
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)</u>					
Title III - Area Plan Contract: (cont'd)					
Social Services Block Grant (SSBG):					
2019	\$ 1,892.00		\$ 1,892.00		
2020		\$ 12,905.00	12,905.00		
Care Coordination/Care Management Quality Assurance (CMQA):					
2019	3,969.00		3,969.00		
2020		23,810.00	23,810.00		
State Aid Reimbursement Program:					
CY2020		58,000.00	58,000.00		
Adult Protective Services (APS)/Vulnerable Adults:					
2019	8,999.00		4,186.00	\$ 4,813.00	\$ 33,091.00
2020		74,549.00	41,458.00		
Special Child Health Services - Case Management:					
#DFHS20CSE016 7/1/19 - 6/30/20	72,588.00		70,237.00		2,351.00
#DFHS21CSE016 7/1/20 - 6/30/21		91,000.00			91,000.00
NJ Comprehensive Cancer Control Planning Grant:					
#DCHS20CCC008 7/1/19 - 6/30/20	110,970.00		110,082.00	888.00	99,570.00
#DCHS21CCC009 7/1/20 - 9/30/20		99,570.00			
NJ Cancer Education & Early Detection (NJCEED):					
#DCHS20CED020 7/1/19 - 6/30/20	98,572.00		78,800.00	19,772.00	
#DCHS21CED018 7/1/20 - 9/30/20		110,942.00			110,942.00
Strengthening Local Public Health Capacity Program:					
#OLPH20PHC021 11/1/19 - 6/30/20	95,000.00		95,000.00		
Childhood Lead Exposure Prevention (CLEP) pass thru Warren Co.:					
#OLPH20CLP030 7/1/19 - 6/30/20	53,256.00		53,256.00		
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>					
Veterans Transportation Services	6,000.00		8,250.00		2,250.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2018/19 7/1/18 - 6/30/19	143,612.21		135,063.78	8,548.43	
2019/20 7/1/19 - 9/30/20	210,366.00	28,997.00	120,965.92		118,397.08
2020/21 10/1/20 - 6/30/21		86,992.00			86,992.00
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>					
Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:					
#20ALUN 1/1/20 - 12/31/20					
Youth Incentive Program (YIP):					
#20OGUR 1/1/20 - 12/31/20		63,836.00	63,836.00		
		36,874.00	36,874.00		

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

	Balance Dec. 31, 2019	Accrued In 2020	Received	Balance Cancelled	Balance Dec. 31, 2020
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
Local Efficiency Achievement Program (LEAP) Implementation Grant:					
FY20 - Transportation Vehicles Funding (Sheriff's Office)	\$ 93,000.00				\$ 93,000.00
<u>NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:</u>					
Work First NJ TANF and GA/Food Stamps Work Activities:					
FY20 Needs Based Work Supports Transportation 7/1/19 - 6/30/20	42,500.00		\$ 42,500.00		
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health Act (CEHA):					
2018/19 #EN19-028 7/1/18 - 6/30/19	\$ 159,010.00		159,008.53	\$ 1.47	
2019/20 #EN20-028 7/1/19 - 6/30/20	178,366.00		127,283.03		51,082.97
Clean Communities Program Grant:					
FY2020 7/1/20 - 6/30/21	100,175.00		100,175.00		
	<u>\$ 2,516,447.48</u>	<u>\$ 3,140,339.23</u>	<u>\$ 3,119,150.32</u>	<u>\$ 372,485.31</u>	<u>\$ 2,165,151.08</u>

Ref. A

A

Cash Received	\$ 2,960,975.32
Unappropriated Grant Reserves	158,175.00
	<u>\$ 3,119,150.32</u>

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

	Balance Dec. 31, 2019	Accrued in 2020	Received	Balance Dec. 31, 2020
Jewish Community Foundation of MetroWest NJ	\$ 0.50			0.50
Grotta Fund for Senior Care: 2014				
Center for Tech and Civic Life (CTCL): COVID-19 Response Grant:				
County Clerk 6/15/20 - 12/31/20		\$ 49,725.00	\$ 49,725.00	
Board of Elections 6/15/20 - 12/31/20		66,300.00	66,300.00	
Newton Medical Center, Community Advisory Board:				
Narcan Administration Program		3,490.00	3,490.00	
	<u>\$ 0.50</u>	<u>\$ 119,515.00</u>	<u>\$ 119,515.00</u>	<u>\$ 0.50</u>

Ref.

A

A

Cash Received	\$ 116,025.00
Unappropriated Grant Reserves	3,490.00
	<u>\$ 119,515.00</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2020

	Balance Dec. 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
County Administrator's Office:				
Salaries and Wages	\$ 0.48	\$ 0.48		\$ 0.48
Other Expenses	8,663.03	8,663.03	\$ 295.21	8,367.82
Purchasing Department:				
Salaries and Wages		5,000.00	4,933.18	66.82
Other Expenses	5,351.20	5,351.20	2,853.86	2,497.34
Central Services:				
Salaries and Wages	40,098.63	10,098.63	10,000.00	98.63
Other Expenses	46,452.40	46,452.40	13,403.91	33,048.49
Employee Services:				
Salaries and Wages	2,587.16	5,587.16	2,710.80	2,876.36
Other Expenses	65,613.98	65,613.98	17,548.22	48,065.76
Public Employees' Award Program:				
Other Expenses	3,627.28	3,627.28	150.00	3,477.28
Board of Chosen Freeholders:				
Other Expenses	11,396.39	11,396.39	4,978.33	6,418.06
Clerk of the Board:				
Salaries and Wages	0.28	0.28		0.28
Other Expenses	7,617.13	7,617.13	380.80	7,236.33
County Clerk's Office:				
Salaries and Wages	8,562.08	15,062.08	14,541.97	520.11
Other Expenses	47,534.67	47,534.67	3,296.32	44,238.35
Board of Elections:				
Salaries and Wages	1,688.21	1,688.21		1,688.21
Other Expenses	106,224.44	106,224.44	13,146.46	93,077.98
County Clerk (Elections):				
Other Expenses	19,364.70	19,364.70	271.16	19,093.54
County Treasurer's Office:				
Salaries and Wages	8,491.06	8,491.06	3,512.43	4,978.63
Other Expenses	54,642.03	54,642.03	19,445.44	35,196.59
Budget Management:				
Salaries and Wages	0.04	0.04		0.04
Other Expenses	9,053.71	9,053.71	1,010.64	8,043.07
Annual Audit	139,073.00	139,073.00	139,073.00	
Technology & Information Management:				
Salaries and Wages	73,656.02	48,656.02	47,665.87	990.15
Other Expenses	161,914.44	161,914.44	142,053.66	19,860.78
Office of Geographical Information Systems:				
Other Expenses	24,032.00	24,032.00	24,032.00	
Records Management:				
Salaries and Wages	7,090.90	10,090.90	6,871.92	3,218.98
Other Expenses	40,189.64	40,189.64	30,254.41	9,935.23
Board of Taxation:				
Salaries and Wages	3,658.51	7,158.51	3,116.16	4,042.35
Other Expenses	8,911.22	8,911.22	7,919.38	991.84

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	<u>Balance</u> <u>Dec. 31, 2019</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
GENERAL GOVERNMENT:				
County Counsel:				
Salaries and Wages	\$ 1,166.76	\$ 1,166.76		\$ 1,166.76
Other Expenses	336,362.32	336,362.32	\$ 135,235.22	201,127.10
County Adjuster's Office:				
Salaries and Wages	10.07	3,510.07	863.17	2,646.90
Other Expenses	34,330.03	34,330.03	374.56	33,955.47
County Surrogate:				
Salaries and Wages	0.12	0.12		0.12
Other Expenses	18,639.76	18,639.76	3,281.93	15,357.83
Engineering and Road Administration:				
Salaries and Wages	152,561.32	52,561.32	49,534.15	3,027.17
Other Expenses	27,510.89	27,510.89	25,241.62	2,269.27
LAND USE ADMINISTRATION:				
Sussex County Planning Department:				
Salaries and Wages	115,482.93	115,482.93	70,028.22	45,454.71
Other Expenses	26,642.95	26,642.95	6,325.47	20,317.48
CODE ENFORCEMENT AND ADMINISTRATION:				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	878.04	878.04	416.61	461.43
Weights and Measures:				
Salaries and Wages	12,154.72	12,154.72	2,503.68	9,651.04
Other Expenses	30,879.72	30,879.72	27,825.60	3,054.12
INSURANCE				
Other Insurance Premiums	148,973.47	48,973.47	8,430.32	40,543.15
Worker's Compensation	71,476.04	71,476.04	302.88	71,173.16
Employee Group Insurance	2,339,189.86	1,339,189.86	273,237.96	1,065,951.90
Health Benefit Waiver	118,194.12	118,194.12	54,237.70	63,956.42
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	25,335.09	25,335.09	14.54	25,320.55
PUBLIC SAFETY:				
9-1-1 ECC				
Salaries and Wages	76,548.06	76,548.06	76,281.27	266.79
Other Expenses	168,936.51	143,936.51	110,444.70	33,491.81
Office of Emergency Management:				
Salaries and Wages	8,781.08	8,781.08	7,861.20	919.88
Other Expenses	60,524.10	60,524.10	29,693.13	30,830.97
County Medical Examiner:				
Other Expenses	31,970.06	31,970.06	24,158.86	7,811.20
Volunteer Fire Company				
Appropriation to Aid Uniforms				
(R.S. 40:23-8.9)	576.00	576.00	384.00	192.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Balance Dec. 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY				
Fire Marshal:				
Salaries and Wages	\$ 0.13	\$ 1,500.13		\$ 1,500.13
Other Expenses	20,727.22	20,727.22	\$ 3,126.67	17,600.55
Fire Academy:				
Other Expenses	78,695.03	78,695.03	78,673.77	21.26
Sheriff's Office (Regulation):				
Salaries and Wages	155,250.73	155,250.73	45,693.05	109,557.68
Other Expenses	381,554.65	331,554.65	267,502.11	64,052.54
Prosecutor's Office:				
Salaries and Wages	126,516.59	126,516.59	123,245.10	3,271.49
Other Expenses	215,086.73	215,086.73	156,935.57	58,151.16
Jail:				
Salaries and Wages	425,335.82	425,335.82	22,578.74	402,757.08
Other Expenses	633,518.95	513,518.95	297,739.50	215,779.45
Juvenile Center:				
Salaries and Wages	64,901.65	64,901.65	12,299.93	52,601.72
Other Expenses	146,645.77	146,645.77	38,011.97	108,633.80
PUBLIC WORKS:				
Roads and Culverts:				
Salaries and Wages	147,888.16	147,888.16	144,436.54	3,451.62
Other Expenses	166,899.71	316,899.71	263,323.11	53,576.60
Bridges:				
Salaries and Wages	54,518.43	54,518.43	52,772.26	1,746.17
Other Expenses	69,895.38	69,895.38	58,738.63	11,156.75
Parks and Forestry:				
Salaries and Wages	19,042.33	19,042.33	14,900.46	4,141.87
Other Expenses	29,957.95	29,957.95	25,569.49	4,388.46
Traffic Lights:				
Other Expenses	23,836.69	23,836.69	14,682.08	9,154.61
Garbage and Trash Removal	11,451.10	11,451.10	9,582.29	1,868.81
Facilities Management:				
Salaries and Wages	152,753.74	152,753.74	86,586.95	66,166.79
Other Expenses	258,296.07	258,296.07	199,913.87	58,382.20
Motor Pool:				
Salaries and Wages	18,101.14	33,101.14	32,736.39	364.75
Other Expenses	208,590.82	208,590.82	99,063.66	109,527.16
Mosquito Control:				
Salaries and Wages	23,467.89	23,467.89	6,303.07	17,164.82
Other Expenses	37,727.07	77,727.07	57,266.02	20,461.05

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	<u>Balance</u> Dec. 31, 2019	<u>Balance</u> After Transfers	<u>Paid or</u> Charged	<u>Balance</u> Lapsed
HEALTH AND HUMAN SERVICES:				
Public Health Nursing				
Salaries and Wages	\$ 109,335.58	\$ 89,335.58	\$ 32,289.91	\$ 57,045.67
Other Expenses	54,981.16	44,981.16	25,610.66	19,370.50
Environmental Health				
Salaries and Wages	83,905.54	83,905.54	43,452.80	40,452.74
Other Expenses	36,687.39	26,687.39	9,509.83	17,177.56
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	40,679.41	40,679.41		40,679.41
Office of Community Services:				
Salaries and Wages	11,151.75	11,151.75	8,519.52	2,632.23
Other Expenses	12,561.65	12,561.65	2,315.27	10,246.38
Office on Aging:				
Salaries and Wages	25,426.00	25,426.00	17,212.79	8,213.21
Other Expenses	2,841.59	2,841.59	2,362.83	478.76
County Nutrition Projects:				
Other Expenses	8,308.13	8,308.13	4,805.75	3,502.38
County Welfare Agency:				
Assistance to SSI Recipients	11,325.00	11,325.00		11,325.00
Assistance to Dependent Children	10,533.00	10,533.00		10,533.00
Mental Health Administration:				
Salaries and Wages		3,000.00		3,000.00
Other Expenses	1,813.35	1,813.35	196.92	1,616.43
Health and Human Services Administration:				
Salaries and Wages	1.39	1.39		1.39
Other Expenses	1,118.83	1,118.83	91.18	1,027.65
Aid to Family Intervention Services (R.S. 40:5-2.9)	30,153.39	30,153.39	10,415.23	19,738.16
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	8,400.00	8,400.00	1,650.00	6,750.00
Aid to New Bridge Services (N.J.S. 40:5-2.9)	30,773.51	30,773.51	17,422.37	13,351.14
EDUCATIONAL:				
Farm and Home Demonstration:				
Salaries and Wages	642.16	1,642.16	974.16	668.00
Other Expenses	39,091.64	39,091.64	26,789.96	12,301.68
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	109,716.95	59,716.95	26,257.46	33,459.49
County Superintendent of Schools:				
Salaries and Wages	26,293.51	26,293.51	1,597.10	24,696.41
Other Expenses	8,884.43	8,884.43	1,629.17	7,255.26

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	<u>Balance</u> <u>Dec. 31, 2019</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	\$ 37,438.61	\$ 57,438.61	\$ 12,206.84	\$ 45,231.77
Other Expenses	47,164.89	47,164.89	33,311.77	13,853.12
Provisions for Salary Adjustments	504,655.70	89,655.70		89,655.70
Accumulated Leave & Retro Compensation	24.85	100,024.85	100,024.85	
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	55,161.00	55,161.00	55,161.00	
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00	
Indirect Cost Rate Study:				
Contractual	6,000.00	6,000.00	5,750.00	250.00
Veterans' Grave Registration:				
Salaries and Wages	0.04	0.04		0.04
Other Expenses	3,111.00	3,111.00		3,111.00
Aid to Sussex County Arts Council (NJSA 40:23-8.1)				
	800.00	800.00	800.00	
UTILITY EXPENSES AND BULK PURCHASES:				
Electricity	184,176.93	184,176.93	91,505.21	92,671.72
Lighting of Highways and Bridges	7,215.75	7,215.75	3,342.86	3,872.89
Gas (Natural or Propane)	80,019.69	80,019.69	71,472.08	8,547.61
Water Fees	29,916.93	29,916.93		29,916.93
Sewer Fees	12,629.81	12,629.81		12,629.81
Gasoline & Diesel Fuel	290,189.19	190,189.19	124,758.34	65,430.85
UNCLASSIFIED:				
County Matching Funds for Grants	907.00	907.00		907.00
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund		1,950,000.00	1,950,000.00	
STATUTORY EXPENDITURES:				
Social Security System (OASI)	402,627.90	152,627.90	95,136.25	57,491.65
Defined Contribution Retirement System	31,925.43	31,925.43		31,925.43
	<u>\$ 10,545,868.48</u>	<u>\$ 10,545,868.48</u>	<u>\$ 6,312,395.26</u>	<u>\$ 4,233,473.22</u>
	<u>Ref.</u>			
Balance December 31, 2019:				
Unencumbered	A	\$ 7,706,910.10		
Encumbered	A	<u>2,838,958.38</u>		
		<u>\$ 10,545,868.48</u>		
			\$ 5,726,202.05	
Cash Disbursed			94,193.21	
Accounts Payable			<u>492,000.00</u>	
Contracts Payable			<u>\$ 6,312,395.26</u>	

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

	Dec. 31, 2019		Transferred From 2020 Budget Appropriation	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2020
	Balance Dec. 31, 2019	Dec. 31, 2019 Encumbrances Payable Returned		Paid or Charged	Encumbrances Payable			
<u>U.S. DEPARTMENT OF JUSTICE:</u>								
NJ Department of Law & Public Safety:								
Violence Against Women Act (VAWA):								
#VAWA-49-17 Training Grant 6/1/18 - 5/31/19	\$ 0.86	\$ 0.86					\$ 0.86	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>								
NJ Department of Human Services:								
Title III - Aging - Area Plan Grant:								
#DOAS19AAA003:								
Title III B	7,262.21	\$ 30,609.96	\$ 29,823.91		\$ (7,836.00)	212.26		
Title III C-1	7,142.94	6,056.10	6,056.10		(6,955.00)	187.94		
Title III C-2	7,145.88	17,080.44	18,233.38		(5,835.00)	157.94		
Title III D	4,331.21				(4,217.00)	114.21		
Title III E	1,025.04	12,031.00	3,057.00		(9,736.00)	263.04		
Medicaid Match		901.00	901.00					
#DOAS20AAA005:								
Title III B								
Title III C-1			118,683.34	\$ 35,209.00	7,836.00	212.00	\$ 10,312.66	
Title III C-2			92,235.97	17,083.35	6,955.00	188.00	37,445.68	
Title III D			37,978.00	45,814.00	5,835.00	158.00	2,208.00	
Title III E			2,826.45		4,217.00	114.00	14,580.55	
Medicaid Match			33,870.78	28,056.00	9,736.00	263.00	1,917.22	
#DOAS20AAA005:			5,015.00	1,047.00				
MIPPA Medicare Enrollment Assistance Program:								
#DOAS18MPA002 10/1/18 - 9/30/19	404.16					404.16		1,566.06
#DOAS19MPA004 1/1/19 - 9/29/20	40,000.00							
Federal Financial Participation (FFP):								
#DOAS19AAA003 1/1/19 - 12/31/19								
#DOAS20AAA005 1/1/20 - 12/31/20	297,562.04	47,080.44	19,416.28	140,026.95	(325,226.20)	258,256.87		
Families First Coronavirus Response Act (FFCRA):								
Title III C-1 #DOAS20AAA005 3/1/20 - 9/30/21			69,226.38	19,952.67	325,226.20	2,472.92		
Title III C-2 #DOAS20AAA005 3/1/20 - 9/30/21				41,584.15				
Coronavirus Aid, Relief, and Economic Security (CARES) Act:								
Title III B #DOAS20AAA005 4/1/20 - 9/30/21			2,308.41	33,713.36				17,109.72
Title III C-2 #DOAS20AAA005 4/1/20 - 9/30/21			82,245.00	77,375.05				3,254.16
Title III E #DOAS20AAA005 4/1/20 - 9/30/21			60,918.79	25,424.00				2,971.00
Aging & Disability Resource Centers (ADRC) 7/1/20 - 9/30/21			1,326.00					15,867.00
NACCHO Medical Reserve Corps:								
2014 #MRC 14-0286	984.88							984.88
2015 #MRC 15-0286	1,655.65							1,655.65
State Health Insurance Assistance Program (SHIP):								
#DOAS19SHF014 4/1/19 - 12/31/20	5,407.76		5,407.76	2,493.87				4,506.13
#DOAS20SHF001 4/1/20 - 3/31/21			22,205.85					12,354.15
Transportation Block Grant:								
#FS19019 1/1/19 - 12/31/20		14,280.57	3,278.09	30,048.57				2,353.91
Social Services for the Homeless (SSH) - TANF		6,661.00	36,515.62	10,542.65				11,668.89
#SH19019 1/1/19 - 12/31/20	16,981.16							

(*) - 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, 2019	Transferred	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2020
	Encumbrances Payable Returned	From 2020 Budget Appropriation	Paid or Charged	Encumbrances Payable			
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd):							
NJ Office of Emergency Management:							
COVID-19 Memorandum of Agreement:							
Reimbursement of Existing CRF-Eligible COVID-19 Costs		\$ 612,469.00	\$ 547,386.61				\$ 65,082.39
Anticipated Costs of Continuing to Run County-Based Test Site(s)		357,500.00	194,526.87				162,973.13
NJ Department of Health:							
COVID-19 Memorandum of Agreement:							
To Support the Testing of Vulnerable and Priority Populations		839,032.00	\$ 59,280.00				779,752.00
Overdose Fatality Review Team (OFRT):		100,000.00		9,350.91			90,649.09
Public Health Preparedness and Response for Bioterrorism:							
#PHLP20LNC024 7/1/19 - 6/30/20			166,745.54				866.09
#PHLP21LNC019 7/1/20 - 6/30/21:							
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000)		271,128.00	60,699.26	15,862.09			194,566.65
ELC Cooperative Agreement (Base \$6,000; COVL \$325,000)		331,000.00	111,660.88	46,723.72			172,615.40
Nutrition Services Incentive Program (NSIP):							
#DOAS19AAA003 1/1/19 - 12/31/19		65.00	65.00				
#DOAS20AAA005 1/1/20 - 12/31/20			5,879.25	24,355.75		\$ 3,148.00	
NJ Association of County & City Health Officials (NJACCHO):							
FFY20 Cooperative Agreement for Emergency Response:							
Public Health Crisis Response 1/20/20 - 2/21/21		66,691.00	66,461.39				229.61
Comprehensive Cancer Control Planning:							
#DCHS20CCC008 7/1/19 - 6/30/20		6,000.00	16,950.00				5,000.00
#DCHS21CCC009 7/1/20 - 9/30/20		12,000.00	7,000.00				
Cancer Education & Early Detection (CEED):							
#DFHS20CED008 7/1/19 - 6/30/20		58,345.00	58,345.00	687.89			12,062.11
#DFHS21CED018 7/1/20 - 9/30/20		13,550.00	800.00				
U.S. ELECTION ASSISTANCE COMMISSION:							
NJ Department of State:							
2018 Help America Vote Act (HAVA) Election Security Grant		1,645.97	30,124.31				4,269.97
U.S. DEPARTMENT OF JUSTICE:							
Bureau of Justice Assistance:							
State Criminal Alien Assistance Program (SCAAP) FY2018		3,374.82	18,749.00				
NJ Department of Law & Public Safety:							
Division of Criminal Justice:							
Victims of Crime Act (VOCA) Victim Assistance:							
#VCS-19-17 Supplemental 9/1/19 - 8/31/20		80,000.00	79,993.42				6.58
#V-19-17 7/1/19 - 6/30/20			226,531.02				
#V-19-19 7/1/20 - 6/30/21		292,747.00	31,634.05				261,112.95
Addressing the Training Needs of Juvenile Prosecutors:							
FFY18 1/1/20 - 6/30/21		6,656.00					6,656.00
Operation Helping Hand (OHH):							
FFY18 #OHH-15-2018 9/1/18 - 8/31/19		600.00	1,087.14				
FFY19 #FYOHH-14-2019 9/1/19 - 8/31/20			10,050.86				
FFY21 #FYOHH-19-2020 9/1/20 - 8/31/21		47,619.00		28,876.00			23,573.14
							47,619.00

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

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

	Balance Dec. 31, 2019	Dec. 31, 2019 Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2020
				Paid or Charged	Encumbrances Payable			
U.S. DEPARTMENT OF JUSTICE: (Cont'd)								
NJ Department of Law & Public Safety: (Cont'd)								
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):								
#VS-43B-17 10/1/19 - 9/30/20	\$ 62,200.00		\$ 47,234.00	\$ 59,100.84	\$ 3,099.16			\$ 47,234.00
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:								
#JAG 1-19TF-17 7/1/18 - 6/30/19								
U.S. DEPARTMENT OF HOMELAND SECURITY:								
NJ Department of Law & Public Safety:								
State Homeland Security Emergency Management Performance:								
FFY17 #EMW-2017-SS-00043-S01	46,800.29	\$ 42,438.00		87,926.25	27,410.46	\$ (46,800.29)		274.39
FFY18 #EMW-2018-SS-00028-S01	26,372.81			69,214.44		46,800.29		93,641.35
FFY19 #EMW-2019-SS-00022	162,855.79							
Emergency Management Agency Assistance (EMAA):								
FFY19 #FY19-EMPG-EMAA-1900			55,000.00	55,000.00				55,000.00
FFY20 #FY20-EMPG-EMAA-1900			55,000.00					
FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA):								
NJ Department of Law & Public Safety:								
Multi-Jurisdictional Hazard Mitigation Plan Update								
Sheriff's Generator #HMGF-DR-4086-NJ-0520-R		145,774.47		144,474.47				1,300.00
Pre-Disaster Mitigation Competitive (PDMC) Grant Program:								
#PDMC-PL-02-NJ-2018-002 10/1/18 - 4/1/22			124,998.50	11,095.43	113,837.66			65.41
U.S. DEPARTMENT OF TRANSPORTATION:								
NJ Transit Corporation:								
Federal Transit Administration - Section 5311 - Operating/Non-Operating								
- CARES Act FFY2020 CARES Act Supplemental Agreement:								
Operating 3/1/20 - 7/31/21								
Non-Operating 3/1/20 - 7/31/21								
(*) Federal Transit Administration - Section 5310 -								
Operating/Nonoperating:								
FY15 #NJ-2017-016-00 FY2015 1/1/19 - 12/31/19	22,961.45						\$ 22,961.45	
FY16 #NJ-2018-019-00 (NJ-16-X013) 1/1/19 - 12/31/20			150,000.00	138,633.68				11,366.32
FY16 #NJ-2018-019-00 (NJ-16-X013) 1/1/19 - 12/31/20			60,000.00					60,000.00
(*) Federal Transit Administration - Section 5311 -								
Operating/Nonoperating:								
CY2019 #NJ-2018-014-00 1/1/19 - 12/31/19	10,639.16	4,000.00	857,725.00	112,772.87			14,639.16	744,952.13
CY2020 #NJ-2019-004-00 (NJ-18-X029) 1/1/20 - 12/31/20								

(*) - 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, 2019	Transferred	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2020
	Encumbrances Payable Returned	From 2020 Budget Appropriation	Paid or Charged	Encumbrances Payable			
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:							
NJ Department of Community Affairs:							
Small Cities Prog. - Community Development Blk Grant (CDBG):							
Grant Agreement #2018-02292-0168-00 1/1/18 - 12/31/19	\$ 38,925.17	\$ 200,000.00	\$ 38,925.17	\$ 186,700.00			
Grant Agreement #2020-02292-0080-00 1/1/20 - 12/31/21			13,300.00				
U.S. DEPARTMENT OF AGRICULTURE:							
NJ Department of Health:							
Senior Farmers' Market Nutrition Program:							
#DFHS19WMN015 6/1/19 - 9/30/19						\$ 0.31	\$ 1.22
#DFHS20WMN007 6/1/20 - 9/30/20	\$ 0.31	500.00		498.78			
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):							
NJ Department of Environmental Protection:							
County Environmental Health Act (CEHA):							
2020 CEHA #EN20-028 2019/20	15,504.00		15,504.00				
	<u>\$ 1,257,447.40</u>	<u>\$ 7,394,025.47</u>	<u>\$ 4,009,341.76</u>	<u>\$ 1,026,436.31</u>	<u>\$ -0-</u>	<u>\$ 97,312.60</u>	<u>\$ 3,996,885.92</u>
Ref:	A	A		A			A
Federal Financial Assistance		\$ 7,033,117.47					
County Matching Funds		360,908.00					
		<u>\$ 7,394,025.47</u>					

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

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

	Balance Dec. 31, 2019	Dec. 31, 2019 Encumbrances Payable Returned	Transferred From 2020 Budget Appropriations	Expenditures		Balance Transfers To/(From)	Cancelled	Balance Dec. 31, 2020
				Paid or Charged	Encumbrances Payable			
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>								
Operation Helping Hand (OHH):								
FY21 #FYOH19-2020 9/1/20 - 8/31/21	\$ 95,672.81	\$ 2,662.86		\$ 20,029.05	\$ 3,000.00			\$ 75,306.62
Division of Highway and Traffic Safety								
Drunk Driving Enforcement Fund - 2016	549.08			210.00				339.08
Drunk Driving Enforcement Fund - 2017	1,894.58							1,894.58
Drunk Driving Enforcement Fund - 2019	3,451.97			751.91				2,700.06
<u>NJ TRANSIT CORPORATION:</u>								
Federal Transit Administration - Section 5311 (State Share)								
Operating/Non-Operating:								
CY2019 #NJ-2018-014-00	4,879.72						\$ 4,879.72	248,318.04
CY2020 #NJ-2019-004-00 (NJ-18-X029)			\$ 285,909.00	37,590.96				
(*) Job Access Reverse Commute (JARC):								
SFY2020 NJ JARC 6 7/1/19 - 6/30/20	78,970.85		7,500.00	110,372.36		\$ 42,500.00	18,598.49	
SFY2021 NJ JARC 7 7/1/20 - 6/30/21			240,000.00	51,494.38				188,505.62
Senior Citizen & Disabled Resident Transportation Assistance Program								
Transit-on-Demand Pilot Program 11/1/18 - 12/31/20	40,000.00				40,000.00			
Operating:								
CY2019	47,811.42	13,536.16		5,732.76			55,614.82	92,016.43
CY2020			415,582.09	297,710.05	25,855.61			
Administration:								
CY2019	1,551.86	1,389.44		519.23			2,422.07	7,312.67
CY2020			79,732.00	69,113.18	3,306.15			
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>								
(*) Special Child Health Services - Case Management								
#DFHS20CSE016 7/1/19 - 6/30/20	84,703.26	32.00		78,389.34				6,345.92
#DFHS21CSE016 7/1/20 - 6/30/21			151,528.00	53,197.41				98,330.59
Right to Know:								
#EPID20RTK07L 7/1/19 - 6/30/20	4,690.00			4,690.00				
#EPID21RTK11L 7/1/20 - 9/30/20				2,251.00			888.00	90,011.89
NJ Comprehensive Cancer Control Planning Grant								
#DCHS20CCC008 7/1/19 - 6/30/20	31,709.38	48,212.33		79,033.71				
#DCHS21CCC009 7/1/20 - 9/30/20			99,570.00	9,558.11				
NJ Cancer Education & Early Detection (NICEED):								
#DCHS20CED020 7/1/19 - 6/30/20	57,781.76	2,270.99		40,281.05			19,771.70	66,512.07
#DCHS21CED018 7/1/20 - 9/30/20			110,942.00	44,429.93				
Strengthening Local Public Health Capacity Program								
#OLPH20PHC021 11/1/19 - 6/30/20	95,000.00			95,000.00				

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

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

	Balance Dec. 31, 2019	Dec. 31, 2019 Encumbrances Payable Returned	Transferred From 2020 Budget Appropriations	Expenditures		Balance Transfers To/(From)	Cancelled	Balance Dec. 31, 2020
				Paid or Charged	Encumbrances Payable			
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)								
Title III - Area Plan Contract:								
State Matching Funds:								
Title III B-D								
2019		\$ 127.00	\$ 20,618.00	\$ 9,662.00	\$ 10,569.00	\$ (127.00)		\$ 514.00
2020						127.00		
Title III E:								
2019		5,795.00	17,260.00	4,152.00	10,970.00	(1,249.00)	394.00	416.00
2020				6,729.00		1,249.00	394.00	
State Weekend Home Delivered Meals (SWHDM):								
2019			13,000.00	8,761.00	4,239.00			
2020	\$ 12.25	113.00	13,239.00	113.00			12.25	
Safe Housing & Transportation Program (SHTP)								
2019				8,283.00	4,956.00			
2020								
Cost of Living Allowance (COLA)								
2019		13,735.00	59,289.00	8,934.00	15,175.00		4,801.00	
2020				44,114.00				
State Home Delivered Meals (SHDM):								
2019		2,893.00	19,486.00	15,297.00	4,189.00			
2020								
Social Services Block Grant (SSBG):								
2019				2,893.00	2,893.00			
2020			12,905.00	9,553.10	2,891.00			460.90
Care Coordination/Care Management Quality Assurance (CMQA)								
2019			23,810.00	20,405.15			112.71	3,404.85
2020	112.71		58,000.00	53,226.02				4,773.98
State Aid Reimbursement Program								
2019		18,766.00	74,549.00	18,766.00	18,632.00			
2020				55,917.00				
Adult Protective Services (APS)/Vulnerable Adults								
2019				35,642.95				
2020								
Childhood Lead Exposure Prevention (CLEP) pass thru Warren Co.								
#OLPH20CLP030 7/1/19 - 6/30/20								
NJ DEPARTMENT OF HUMAN SERVICES:								
(*) County Comprehensive Alcoholism & Drug Abuse Services								
#17-590-ADA-0 1/1/17 - 12/31/17								
#18-541-ADA-0 1/1/18 - 12/31/18		36,678.99					36,678.99	
#19-541-ADA-0 1/1/19 - 12/31/19		59,633.00					59,633.00	
#20-541-ADA-0 1/1/20 - 12/31/20		114,172.12	385,323.00	36,193.12	51,036.36		77,979.00	113,279.90
Medication-Assisted Treatment			72,448.00	221,006.74				
Intoxicated Driver Resource Center:				11,147.20				
2019		4,394.00		2,047.00			2,347.00	
2020								
Social Services for the Homeless (SSH):								
#SH19019 1/1/19 - 12/31/20		49,771.73	154,665.00	188,379.03	25,496.38			22,379.32
Personal Assistance Services Program (PASP)								
#20AVWN 1/1/20 - 12/31/20			15,894.00	8,482.61				7,411.39

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

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

	Balance Dec. 31, 2019	Dec. 31, 2019 Encumbrances Payable Returned	Transferred From 2020 Budget Appropriations	Expenditures		Balance Transfers To/(From)	Cancelled	Balance Dec. 31, 2020
				Paid or Charged	Encumbrances Payable			
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS</u>								
Veterans Transportation Services	\$ 5,250.00	\$ 4,500.00	\$ 7,500.00					\$ 2,250.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse	8,548.43						\$ 8,548.43	
Municipal Alliance to Prevent Alcoholism & Drug Abuse	37,638.77	\$ 126,765.00	28,997.00	99,918.45	\$ 78,181.59			15,300.73
2018/19 7/1/18 - 6/30/19			86,992.00	11,216.81				75,775.19
2019/20 7/1/19 - 9/30/20								
2020/21 10/1/20 - 6/30/21								
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>								
Juvenile Justice Commission								
Juvenile Detention Alternatives Initiative (JDAI)								
#JDAI-19-1F-19 1/1/19 - 12/31/20		3,150.00	34,454.00	140.00	27,488.78		3,010.00	1,641.00
#JDAI-20-1F-19 1/1/20 - 12/31/20				5,324.22				
State/Community Partnership Program & Family Court Services								
FC-19-19, SCP-19-PS-19, SCP-19-PM-19 1/1/19 - 12/31/19	60,000.00	19,840.61	368,500.00	17,960.06	112,164.93		61,880.55	60,000.00
FC-20-19, SCP-20-PS-19, SCP-20-PM-19 1/1/20 - 12/31/20				196,335.07				
County Prosecutor Insurance Fraud Reimbursement Program								
Cycle 19 1/1/19 - 12/31/19	56,905.99		166,036.05	100,963.78			56,905.99	65,072.27
Cycle 20 1/1/20 - 12/31/20								
Body Armor Replacement Fund (BARF) - Sheriff's Office								
SFY2016		4,165.60		4,122.40				43.20
SFY2017		1,611.51		573.11				1,038.40
SFY2018		7,635.69		6,608.09				155.36
SFY19	3,238.16		9,984.60		4,110.40			9,984.60
Body Armor Replacement Fund (BARF) - Prosecutor's Office								
SFY2018		2,592.97		2,592.97				
SFY2019			2,430.49	2,430.49				
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>								
(* Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:								
2018 #18ALUN	1,083.67							1,083.67
2019 #19ALUN		2,500.00	79,862.00	2,466.25	1,500.00			33.75
#20ALUN 1/1/20 - 12/31/20				68,178.54				10,183.46
Youth Incentive Program (YIP)								
2019 #19OGUR	6,638.67		36,874.00	28,059.82	6,638.67			8,814.18
#20OGUR 1/1/20 - 12/31/20								
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>								
Local Efficiency Achievement Program (LEAP) Implementation Grant:								
FY20 - Transportation Vehicles Funding (Sheriff's Office			93,000.00		93,000.00			
<u>NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:</u>								
Work First NJ TANF and GA Food Stamps Work Activities								
FY20 Needs Based Work Supports Transportation 7/1/19 - 6/30/20		42,500.00						\$ (42,500.00)

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

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

	Balance Dec. 31, 2019	Dec. 31, 2019 Encumbrances Payable Returned	Transferred From 2020 Budget Appropriations	Expenditures		Balance Transfers To/(From)	Cancelled	Balance Dec. 31, 2020
				Paid or Charged	Encumbrances Payable			
	\$ 1.47						\$ 1.47	\$ 7,276.54
	178,366.00			\$ 171,089.46				
	477.38	\$ 1,150.00		1,627.38				1,321.97
	58,206.23		\$ 100,175.00	56,884.26				51,936.24
				48,238.76				
	<u>\$ 1,128,919.36</u>	<u>\$ 447,282.01</u>	<u>\$ 3,387,805.23</u>	<u>\$ 2,602,288.27</u>	<u>\$ 543,399.87</u>	<u>\$ -0-</u>	<u>\$ 414,873.19</u>	<u>\$ 1,403,445.27</u>

Ref. A A

State Financial Assistance
County Matching Funds

A

DEPARTMENT OF ENVIRONMENTAL PROTECTION:

County Environmental Health Act (CEHA)
2018/19 #EN19-028 7/1/18 - 6/30/19
2019/20 #EN20-028 7/1/19 - 6/30/20
Clean Communities Program Grant
FY2018 7/1/18 - 6/30/19
FY2019 7/1/19 - 6/30/20
FY2020 7/1/20 - 6/30/21

(*) - 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, 2019	Dec. 31, 2019 Encumbrances Payable Returned	Transferred From 2020 Budget Appropriations	Expenditures		Balance Dec. 31, 2020
				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					14,386.56
Atlantic Health System:						
Healthy Communities Initiative:						
NJ Health Communities Network (NJHCN) - Community Grants Program		\$ 6,369.15		\$ 4,582.20	\$ 1,720.43	66.52
North Jersey Health Collaborative:						
Forward Franklin Initiative - Community Revitalization Fund	49.05			44.15		4.90
COVID-19 Response Grant:						
County Clerk 6/15/20 - 12/31/20			\$ 49,725.00	30,009.78	14,639.46	5,075.76
Board of Elections 6/15/20 - 12/31/20			66,300.00		4,086.32	62,213.68
Newton Medical Center, Community Advisory Board:						
Narcan Administration Program			3,490.00		3,399.66	90.34
	<u>\$ 82,151.33</u>	<u>\$ 6,369.15</u>	<u>\$ 119,515.00</u>	<u>\$ 34,636.13</u>	<u>\$ 23,845.87</u>	<u>\$ 149,553.48</u>

Ref.

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

	Balance Dec. 31, 2019	Received	Transferred to 2020 Budget Revenue	Balance Dec. 31, 2020
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	\$ 36,767.53	\$ 77.95		\$ 36,845.48
NJ Department of Human Services:				
Title III Area Plan Contract:				
State Aid Reimbursement Program	58,000.00	58,000.00	\$ 58,000.00	58,000.00
NJ Department of Environmental Protection:				
Clean Communities Program Grant - FY2020 7/1/20 - 06/30/21		100,175.00	100,175.00	
Newton Medical Center, Community Advisory Board:				
Narcan Administration Program		3,490.00	3,490.00	
	\$ 94,767.53	\$ 161,742.95	\$ 161,665.00	\$ 94,845.48
<u>Ref.</u>	A			A
State Grant Funds Receivable			\$ 158,175.00	
Private Grant Funds Receivable			3,490.00	
			\$ 161,665.00	

COUNTY OF SUSSEX
2020
TRUST FUNDS

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

Balance December 31, 2019	<u>Ref.</u> B		\$ 15,008,567.60
Increased by Cash Receipts:			
Escrow and Other Deposits		\$ 211,653.77	
Motor Vehicle Fines and Interest		265,575.42	
Tax Appeal Filing Fees:			
Transfer from Board of Taxation		18,930.00	
Interest		2,136.67	
County Clerk Filing Fees:			
Transfer from Current Fund		27,918.00	
Interest		36,974.19	
Open Space:			
Taxes Receivable		396,067.22	
Interest		32,993.61	
State of NJ Farmland Preservation and Local Municipal Funds		88,337.81	
County Surrogate Fees:			
Transfer from County Surrogate		11,982.00	
Interest		859.55	
Forfeited Assets and Interest		114,916.87	
Self Insurance Reimbursements and Interest		224,804.96	
Environmental Quality Enforcement Funds		307,044.21	
Weights and Measures Fees and Interest		26,860.22	
Work Release Program:			
Fees and Interest		100.39	
County Sheriff Fees:			
Transfer from County Sheriff		5,524.00	
Interest		1,188.32	
Sheriff's Labor Assistance Program:			
Transfer from County Jail		6,400.00	
Other		43,400.18	
Interest		1,279.64	
State Unemployment Insurance		82,442.11	
Inmate Welfare		16,111.48	
Due to Current Fund		340,078.97	

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

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:			
Confiscated funds transfer	\$	1,012.22	
Interest		20,732.92	
Reserve for Accrued Sick and Vacation		111,212.68	
Reserve for Storm Recovery Trust		685,689.12	
Uniform Fire Code Enforcement		130,337.79	
Congregate Nutrition Program		27,998.44	
Mosquito Control		55,500.00	
Jail Inmate Interest Account:			
Interest		3,391.03	
Transfer from County Jail		5,510.00	
		3,304,963.79	\$ 3,304,963.79
			18,313,531.39

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	63,553.83	
Motor Vehicles - Transfer to Current Fund	475,000.00	
Tax Appeal Expenses	18,231.81	
County Clerk Filing Fees Expenses	234,130.45	
County Surrogate Filing Fees Expenses	15,286.38	
County Sheriff Fees Expenses	24,902.70	
Weights and Measures Expenses	30,000.00	
Self Insurance-Vehicles	122,188.11	
State Unemployment Insurance Payments	130,709.14	
Forfeited Assets	132,759.13	
Environmental Quality Enforcement Fund Expenses	261,122.46	
Farmland and Open Space Trust Expenses	229,055.50	
Prosecutor U.S Treasury Account Expenses	11,914.29	
Reserve for Accrued Sick and Vacation	105,000.00	
Inmate Welfare	15,108.18	
Uniform Fire Code Enforcement Expenses	170,812.94	
Congregate Nutrition Program Expenses	28,057.03	
Sheriff's Labor Assistance Program Expenses	5,514.69	
Storm Recovery	451,912.32	
	2,525,258.96	2,525,258.96

Balance December 31, 2020

B

\$ 15,788,272.43

COUNTY OF SUSSEX
2020
GENERAL CAPITAL FUND

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

	<u>Ref.</u>	
Balance December 31, 2019	C	\$ 38,472,665.47
Increased by Receipts:		
Bond Anticipation Note Proceeds		\$ 21,428,000.00
NJ Department of Transportation Grants Receivable		1,787,500.00
NJ Schools Development Authority Grant		35,129.52
Sussex County Technical School District		35,723.00
Premium on the Sale of Bond Anticipation Notes		37,000.00
Capital Improvement Fund:		
North Jersey Transportation Planning Authority Reimbursement		11,810.00
Improvement Authorization Refunds		184,500.00
Budget Appropriation:		
Capital Improvement Fund		1,000,000.00
Reserve for Library Renovations		3,500,000.00
2019 Appropriation Reserves:		
Capital Improvement Fund		1,950,000.00
Due to/from Current Fund Advanced		500,000.00
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned		34,956.06
Arbitrage Rebate		130,666.05
Payment of Vocational School Debt Service		57,199.00
Payment of Debt Service		250,995.79
		30,943,479.42
		69,416,144.89
Decreased by Disbursements:		
Payment of Bond Anticipation Notes		14,133,000.00
Payments Applied to Due to Current Fund-		
Capital Fund Balance		471,000.00
Reserve for Payment of Debt Service		710,095.00
Reserve for Payment of Vocational School Debt		60,000.00
Improvement Authorizations		20,385,458.47
		35,759,553.47
Balance December 31, 2020	C	\$ 33,656,591.42

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

Ord. No.	Improvement Description	Ord. Date	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2020
			Budget Appropriation	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
	Capital Fund Balance		\$ 988,461.22	\$ 37,000.00						\$ 736,991.25	
	Capital Improvement Fund		2,921,591.56	1,961,810.00						3,815,912.56	
	Reserve for Sewer Project - Frankford Complex		993,427.22							993,427.22	
	Reserve for Library Renovations		(5,242,559.46)	1,787,500.00						3,500,000.00	
	NJ Department of Transportation Grants Receivable		(753,952.00)	35,129.52						(10,999,986.46)	
	NJ Schools Development Authority Grants Receivable		(35,723.00)	35,723.00						(718,822.48)	
	Due Sussex County Technical School District		308,912.77							308,912.77	
	Due to State of NJ-Ch. 12 Bonds		1,891,690.36	250,995.79					249,256.62	1,681,847.77	
	Reserve for Payment of Debt Service		127,264.62	57,199.00						124,463.62	
	Reserve for Payment of Vocational School Debt		698,166.19	34,956.06						733,122.25	
	Reserve for NJ Department of Transportation		1,005,791.10	130,666.05					249,256.62	887,200.53	
	Grants - Bridge Improvements			500,000.00						500,000.00	
	Reserve for Arbitrage Rebate										
	Due to/(from) Current Fund										
	Reserve for Sussex Solar Renewable Energy Program		1,040,973.80							1,040,973.80	
Ord. No.	Improvement Description	Ord. Date									
08-02	Departmental Improvements- Surrogate's Office	06/04/08				\$ 12,081.41					
10-04	SCCC Various Capital Improvements	07/07/10	76,910.50			76,910.50					
11-02	Various Capital Improvements	05/11/11	121,272.23			62,385.00		40,095.00		18,792.23	
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	2,330,321.56			1,988,097.09				342,224.47	
12-04	Various Improvements to Sussex County Community College	05/23/12	386,790.80			311,820.90				74,969.90	
13-02	Various Capital Improvements	05/22/13	439,304.64	184,500.00		173,612.27		53,842.65		396,349.72	

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2019	Receipts		Disbursements		Transfers		Balance (Deficit) Dec. 31, 2020
				Budget Appropriation	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	
14-04	Various Additional Capital Improvements	04/23/14	\$ 613,616.60			\$ 35,892.35				\$ 577,724.25
14-05	Various Improvements to Sussex County Vocational School	04/23/14	894,040.56							894,040.56
15-02	Various Improvements to Sussex County Community College	05/27/15	2,212,971.84			2,113,641.53				99,330.31
15-03	Various Capital Improvements	06/10/15	580,257.12			26,709.45				553,547.67
15-04	Improvements and Replacement of Agricultural Green Houses at Sussex County Tech School	06/10/15	4,306.82					\$ 4,306.82		
16-01	Various Capital Improvements	02/24/16	279,355.64			85,097.29				194,258.35
16-02	Various Capital Improvements	05/11/16	1,239,161.68			890,601.96		84,285.56		264,274.16
16-03	Various Improvements to Sussex County Community College	05/11/16	1,083,480.70			992,767.55				90,713.15
16-04	Various Improvements to Sussex County Technical School	05/11/16	479,941.22			791.25				479,149.97
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	06/22/16	10,752.68			1,755.00				8,997.68
17-01	Various Capital Improvements	04/26/17	2,221,651.06	\$ 1,800,000.00		599,778.26	\$ 1,800,000.00			1,621,872.80
17-02	Various Improvements to Sussex County Technical School	04/26/17	1,590.00							1,590.00
17-03	Local Share of Various Capital Improvements at the Sussex County Community College	05/10/17	944,681.40	1,040,000.00		943,188.54	1,040,000.00			1,492.86
17-06	Replacement of Sussex County Bridge C-18	11/21/17	470,000.00			376,981.26				93,018.74
18-01	Various Capital Improvements	03/28/18	2,668,076.06	6,377,000.00		1,184,868.09	6,377,000.00			1,483,207.97
18-02	Various Improvements to Sussex County Community College	04/11/18	2,698,315.90			959,541.43				1,738,774.47
18-04	Sussex County Technical School Science Lab Improvements	04/11/18	405,413.82			331,000.14				74,413.68
18-05	Replacement of Sussex County Bridges X-09 and X-11	11/28/18	350,000.00							350,000.00
19-04	Various Improvements at Sussex County Community College	04/24/19	2,990,273.00			1,152,273.72				1,837,999.28
19-05	Various Capital Improvements	05/15/19	4,845,612.00	7,170,000.00		3,957,829.75	4,670,000.00			3,387,782.25
19-06	Re-Appropriation of Sussex County Technical School Improvements	05/15/19	198,161.78							198,161.78
19-07	Sussex County Technical School Classroom Equipment	05/15/19	3,069.00	246,000.00		376.19	246,000.00			2,692.81
19-09	Various Capital Improvements	05/15/19	659,280.07			245,849.65				413,430.42
19-10	NJDOT, FY19 Local Aid, FY15 ATP County Grants	06/26/19	5,307,931.00			2,291,737.54				3,016,193.46
20-01	Various Capital Improvements	03/11/20				769,889.79				1,736,061.21
20-02	Various Capital Improvements	04/22/20		3,900,000.00		798,211.90			\$ 2,505,951.00	7,106,465.00
20-03	Various Improvements to Sussex County Technical School	04/22/20		895,000.00		1,768.66				10,208,253.10
			\$ 38,472,665.47	\$ 4,500,000.00	\$ 21,428,000.00	\$ 5,015,479.42	\$ 20,385,458.47	\$ 14,135,000.00	\$ 1,241,095.00	\$ 10,044,202.65
										\$ 33,656,591.42

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

Ord. No	Improvement Description	Ord. Date	2019		2020		Analysis of Balance December 31, 2020	
			Balance Dec. 31, 2019	Improvement Authorizations	Balance Dec. 31, 2020	Improvement Authorizations	Bond Anticipation Notes	Unexpended Improvement Authorizations
15-03	Various Capital Improvements	06/10/15	\$ 333,720.00		\$ 333,720.00		\$	333,720.00
16-02	Various Capital Improvements	05/11/16	301,000.00		301,000.00			301,000.00
16-04	Various Improvements to Sussex County Technical School	05/11/16	74,000.00		74,000.00			74,000.00
17-01	Various Capital Improvements	04/26/17	2,430,000.00		2,430,000.00		\$ 1,800,000.00	630,000.00
17-03	Local Share of Various Capital Improvements at the Sussex County Community College	05/10/17	1,040,000.00		1,040,000.00			
18-01	Various Capital Improvements	03/28/18	7,714,000.00		7,714,000.00		6,377,000.00	1,337,000.00
19-05	Various Capital Improvements	05/15/19	9,074,000.00		9,074,000.00		7,170,000.00	1,904,000.00
19-07	Sussex Technical School Classroom Equipment	05/15/19	246,000.00		246,000.00		246,000.00	
20-02	Various Capital Improvements	04/22/20		\$ 7,705,000.00		7,705,000.00	3,900,000.00	3,805,000.00
20-03	Various Improvements to Sussex County Technical School	04/22/20		895,000.00		895,000.00		
20-04	Various Capital Improvements at the Sussex County Community College	04/22/20		2,800,000.00		2,800,000.00		
20-06	Various Capital Improvements at the Sussex County Community College	11/24/20		2,800,000.00		2,800,000.00		2,800,000.00
			\$ 21,212,720.00	\$ 14,200,000.00	\$ 32,612,720.00	\$ 21,428,000.00		\$ 11,184,720.00

Ref.	C	C
	Analysis of Unexpended Improvement Authorizations:	
	Improvement Authorizations - Unfunded	\$ 21,877,736.97
	Less: Unexpended Proceeds of Bond Anticipation Notes Issued:	
	Ord. #17-01	\$ 1,200,221.74
	Ord. #17-03	1,492.86
	Ord. #18-01	1,483,207.97
	Ord. #19-05	3,212,170.25
	Ord. #19-07	2,692.81
	Ord. #20-02	3,900,000.00
	Ord. #20-03	893,231.34
		<u>10,693,016.97</u>
		<u>\$ 11,184,720.00</u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2019	C	\$ 2,921,591.56
Increased by:		
2020 Budget Appropriation		1,000,000.00
2019 Appropriation Reserves		1,950,000.00
2020 Reimbursement for Fully Funded Ordinance - North Jersey Transportation Planning Authority Reimbursement		11,810.00
		<u>5,883,401.56</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations		2,067,489.00
		<u>2,067,489.00</u>
Balance December 31, 2020	C	<u><u>\$ 3,815,912.56</u></u>

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

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2019		Capital Improvement Fund	2020 Authorizations		Deferred Charges Unfunded	Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2020	
				Funded	Unfunded		New Jersey Department of Transportation Grant	Funded				Unfunded	
18-01	Various Capital Improvements	03/28/18	\$ 8,299,000.00		\$ 4,005,076.06					\$ 1,184,868.09		\$ 2,820,207.97	
18-02	Various Capital Improvements at the Sussex County Community College	04/11/18	2,800,000.00	\$ 2,698,315.90						959,541.43		\$ 1,738,774.47	
18-04	Sussex County Technical School Science Lab Improvements	04/11/18	790,000.00	405,413.82						331,000.14		74,413.68	
18-05	Replacement of Sussex County Bridges X-09 and X-11	11/28/18	1,250,000.00	350,000.00								350,000.00	
19-04	Various Capital Improvements at the Sussex County Community College	04/24/19	3,000,000.00	2,990,273.00						1,152,273.72		1,837,999.28	
19-05	Various Capital Improvements	05/15/19	10,086,000.00	175,612.00	9,074,000.00					3,957,829.75		175,612.00	5,116,170.25
19-06	Re-Appropriation of Sussex County Technical School Improvements	05/15/19	316,552.56	198,161.78						376.19		198,161.78	2,692.81
19-07	Sussex County Technical School Classroom Equipment	05/15/19	246,000.00	659,280.07	3,069.00					245,849.65		413,430.42	
19-09	Various Capital Improvements	05/15/19	1,189,506.00	5,307,931.00						2,291,737.54		3,016,193.46	
19-10	NIDOT, FY19 Local Aid, FY15 ATP County Grants	06/26/19	5,778,950.19							769,889.79		1,736,061.21	
20-01	Various Capital Improvements	03/11/20	2,505,951.00			\$ 932,792.00	\$ 1,573,159.00			798,211.90		6,308,253.10	7,705,000.00
20-02	Various Capital Improvements	04/22/20	14,811,465.00			1,134,697.00	5,971,768.00	\$ 7,705,000.00					
20-03	Various Improvements to Sussex County Technical School	04/22/20	895,000.00					895,000.00		1,768.66			893,231.34
20-04	Various Capital Improvements at the Sussex County Community College	04/22/20	2,800,000.00					2,800,000.00			\$ 2,800,000.00		
20-06	Various Capital Improvements at the Sussex County Community College	11/24/20	2,800,000.00					2,800,000.00					2,800,000.00
				\$24,442,794.63	\$ 17,165,546.46	\$ 2,067,489.00	\$ 7,544,927.00	\$ 14,200,000.00		\$20,200,958.47		\$20,359,531.62	\$21,877,756.97

Ref. C C C
 Analysis of Paid or Charged
 Cash Disbursements \$20,385,458.47
 Refunds (184,500.00)
\$20,200,958.47

Analysis of Unexpended Balance Cancelled:
 Capital Fund Balance \$ 182,530.03
 Deferred Charges to Future Taxation-Unfunded 2,800,000.00
\$ 2,982,530.03

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES

Ord. No.	Improvement Description	Date of		Interest Rate	Balance Dec. 31, 2019	Issued	Matured	Balance Dec. 31, 2020
		Original Issue	Maturity					
17-01	Various Capital Improvements	06/20/19 06/18/20	06/19/20 06/17/21	2.50% 1.75%	\$ 1,800,000.00	\$ 1,800,000.00	\$ 1,800,000.00	\$ 1,800,000.00
17-03	Sussex County Community College Improvements to Building "F"	06/25/18 06/18/20	06/19/20 06/17/21	2.50% 1.75%	1,040,000.00	1,040,000.00	1,040,000.00	1,040,000.00
18-01	Various Capital Improvements	06/25/18 06/18/20	06/19/20 06/17/21	2.50% 1.75%	4,877,000.00	4,877,000.00	4,877,000.00	4,877,000.00
19-05	Various Capital Improvements	06/20/19 06/18/20	06/19/20 06/17/21	2.50% 1.75%	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
19-07	Sussex Technical School Classroom Machinery	06/20/19 06/18/20	06/19/20 06/17/21	2.50% 1.75%	4,670,000.00	4,670,000.00	4,670,000.00	4,670,000.00
20-02	Various Capital Improvements	06/18/20	06/17/21	1.75%	246,000.00	246,000.00	246,000.00	246,000.00
20-03	Sussex Technical School Improvements	06/18/20	06/17/21	1.75%	3,900,000.00	3,900,000.00	3,900,000.00	3,900,000.00
					\$ 14,133,000.00	\$ 21,428,000.00	\$ 14,133,000.00	\$ 21,428,000.00
					\$ 7,295,000.00	14,133,000.00	\$ 14,133,000.00	\$ 14,133,000.00
					\$ 21,428,000.00	\$ 21,428,000.00	\$ 14,133,000.00	\$ 14,133,000.00

C

C

Ref.

New Issues
Renewals

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, 2020	Int. Rate	Balance Dec. 31, 2019	Matured	Balance Dec. 31, 2020
Vocational School	08/15/10	\$ 1,300,000.00			\$ 150,000.00	\$ 150,000.00	
Vocational School	06/27/14	5,648,000.00	02/15/2021	4.00%			
			02/15/2022	4.00%	\$ 455,000.00		
			02/15/2023-2024	5.00%	505,000.00		
			02/15/2025	5.00%	535,000.00		
			02/15/2026	5.00%	560,000.00		
			02/15/2026	5.00%	588,000.00	455,000.00	\$ 3,178,000.00
Vocational School *	06/20/19	3,350,000.00	06/01/2021	4.00%			
			06/01/2022-2023	4.00%	160,000.00		
			06/01/2024	3.00%	165,000.00		
			06/01/2025	2.00%	300,000.00		
			06/01/2026-2029	3.00%	300,000.00		
			06/01/2030	2.00%	300,000.00		
			06/01/2031-32	3.00%	300,000.00	160,000.00	3,190,000.00
Total Vocational School Bonds							
					7,133,000.00	765,000.00	6,368,000.00
General Improvement	08/15/10	17,277,000.00			1,877,000.00	1,877,000.00	
Refunding Bonds	01/31/12	2,380,000.00	05/01/2021	3.518%			
					395,000.00		360,000.00
Refunding Bonds	06/16/14	7,350,000.00	09/01/2021	4.00%			
					485,000.00		485,000.00
General Improvement	06/27/14	41,746,000.00	02/15/2021	4.00%			
			02/15/2022	4.00%	5,150,000.00		
			02/15/2023	5.00%	4,950,000.00		
			02/15/2024	5.00%	4,950,000.00		
			02/15/2024	5.00%	4,996,000.00	4,050,000.00	20,046,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2020		Int. Rate	Balance Dec. 31, 2019	Matured	Balance Dec. 31, 2020
			Date	Amount				
General Improvement *	06/20/19	\$ 19,625,000.00	06/01/2021-2023	\$ 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%	\$ 19,625,000.00	\$ 920,000.00	\$ 18,705,000.00
						47,323,000.00	7,692,000.00	39,631,000.00
Total General Improvement Bonds								
County College	09/01/07	3,000,000.00	09/01/2021-2022	265,000.00	4.00%	795,000.00	265,000.00	530,000.00
County College	08/15/10	1,177,000.00				137,000.00	137,000.00	
County College	06/29/12	1,700,000.00	01/15/2021	190,000.00	2.125%	570,000.00	185,000.00	385,000.00
			01/15/2022	195,000.00	3.00%			
County College	06/28/13	750,000.00	01/15/2021-2023	75,000.00	4.00%	300,000.00	75,000.00	225,000.00
County College	6/23/2015	1,600,000.00	3/15/2021-2024	180,000.00	2.00%	900,000.00	180,000.00	720,000.00
County College	6/28/2016	1,500,000.00	3/15/2021-2025	170,000.00	2.00%	1,020,000.00	170,000.00	850,000.00
County College *	6/25/2018	1,400,000.00	03/15/2021	140,000.00	2.00%			
			03/15/2022-2024	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%	1,300,000.00	125,000.00	1,175,000.00
County College *	06/20/19	1,430,000.00	06/01/2021-2023	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%	1,430,000.00	95,000.00	1,335,000.00
						6,452,000.00	1,232,000.00	5,220,000.00
Total County College Bonds								

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, 2020	Int. Rate	Balance Dec. 31, 2019	Matured	Balance Dec. 31, 2020
County College Bond Act (P.L. 1971, Chapter 12) *	09/01/07	\$ 3,000,000.00	\$ 200,000.00	4.00%	\$ 600,000.00	\$ 200,000.00	\$ 400,000.00
County College Bond Act (P.L. 1971, Chapter 12)	08/15/10	1,176,000.00			96,000.00	96,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	06/29/12	1,700,000.00	170,000.00	2.125%	510,000.00	170,000.00	340,000.00
County College Bond Act (P.L. 1971, Chapter 12)	06/28/13	750,000.00	75,000.00	4.00%	300,000.00	75,000.00	225,000.00
County College Bond Act (P.L. 1971, Chapter 12)	06/16/14	2,955,000.00	290,000.00	4.00%	2,030,000.00	295,000.00	1,735,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/23/2015	1,600,000.00	180,000.00	2.00%	900,000.00	180,000.00	720,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/28/2016	1,500,000.00	170,000.00	2.00%	1,020,000.00	170,000.00	850,000.00
County College Bond Act (P.L. 1971, Chapter 12) *	6/25/2018	1,400,000.00	140,000.00	2.00%			
			140,000.00	4.00%			
			150,000.00	4.00%			
			150,000.00	3.00%			
			155,000.00	3.00%			
			160,000.00	2.625%	1,300,000.00	125,000.00	1,175,000.00
County College Bond Act (P.L. 1971, Chapter 12) *	06/20/19	1,430,000.00	95,000.00	4.000%			
			150,000.00	3.000%			
			150,000.00	2.000%			
			150,000.00	3.000%			
			150,000.00	2.000%	1,430,000.00	95,000.00	1,335,000.00
Total County College Bond Act (P.L. 1971, Chapter 12)					8,186,000.00	1,406,000.00	6,780,000.00
TOTAL ALL BONDS					\$ 69,094,000.00	\$ 11,095,000.00	\$ 57,999,000.00

Ref. C 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, 2019	2020 Improvement Authorizations	Bond Anticipation Notes Issued	Unexpended Balances Cancelled	Balance Dec. 31, 2020
15-03	Various Capital Improvements	\$ 333,720.00				\$ 333,720.00
16-02	Various Capital Improvements	301,000.00				301,000.00
16-04	Various Improvements to Sussex County Technical School	74,000.00				74,000.00
17-01	Various Capital Improvements	630,000.00				630,000.00
18-01	Various Capital Improvements	1,337,000.00				1,337,000.00
19-05	Various Capital Improvements	4,404,000.00		\$ 2,500,000.00		1,904,000.00
20-02	Various Capital Improvements		\$ 7,705,000.00	3,900,000.00		3,805,000.00
20-03	Various Improvements to Sussex County Technical School			895,000.00		
20-04	Various Capital Improvements at the Sussex County Community College		2,800,000.00		\$ 2,800,000.00	
20-06	Various Capital Improvements at the Sussex County Community College		2,800,000.00			2,800,000.00
		<u>\$ 7,079,720.00</u>	<u>\$ 14,200,000.00</u>	<u>\$ 7,295,000.00</u>	<u>\$ 2,800,000.00</u>	<u>\$ 11,184,720.00</u>

COUNTY OF SUSSEX
2020
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2019	D	\$ 1,893,132.91
Increased by Cash Receipts:		
County Library Taxes Receivable		\$ 5,614,172.67
Deferred Revenue - State Per Capita Aid		56,127.00
Petty Cash Returned		50.00
Nonbudget Revenue		<u>42,273.38</u>
		<u>5,712,623.05</u>
		<u>7,605,755.96</u>
Decreased by Cash Disbursements:		
2020 Budget Appropriations		5,167,758.00
2019 Appropriation Reserves		332,134.14
Donation Account Expenditures		1,573.65
Refund of Prior Year's Revenue		2,520.39
Petty Cash Advanced		<u>50.00</u>
		<u>5,504,036.18</u>
Balance December 31, 2020	D	<u><u>\$ 2,101,719.78</u></u>

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

	Balance Dec. 31, 2019	2020 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2020
Andover Borough	\$ 5.27	\$ 26,736.43	\$ 1.18	\$ 26,741.70	\$ 1.18
Andover Township	173.10	280,714.10	244.91	280,887.20	244.91
Branchville Borough	15.56	50,731.56	0.83	50,747.12	0.83
Byram Township	562.80	386,966.97	1,069.58	387,529.77	1,069.58
Frankford Township	1,459.39	316,090.71	1,085.14	317,550.10	1,085.14
Franklin Borough	130.26	164,462.13	530.89	164,592.39	530.89
Fredon Township	336.45	168,076.22	515.58	168,412.67	515.58
Green Township		182,833.09	378.26	182,833.09	378.26
Hamburg Borough	428.28	106,829.59	287.40	107,257.87	287.40
Hampton Township	432.17	265,665.88	1,309.37	266,098.05	1,309.37
Hardyston Township	595.01	445,867.79	853.47	446,462.80	853.47
Hopatcong Borough	2,184.08	656,163.45	1,070.11	658,347.53	1,070.11
Lafayette Township	210.74	140,808.40	169.47	141,019.14	169.47
Montague Township		149,850.11	568.97	149,850.11	568.97
Town of Newton	702.28	270,272.62	383.63	270,974.90	383.63
Ogdensburg Borough	16.93	77,373.88	29.21	77,390.81	29.21
Sandyston Township	187.41	98,616.46	182.81	98,803.87	182.81
Stanhope Borough	61.21	129,494.78	88.20	129,555.99	88.20
Stillwater Township	475.48	181,493.74	187.88	181,969.22	187.88
Sussex Borough	38.06	51,339.91	22.94	51,377.97	22.94
Vernon Township	602.19	957,539.31	1,159.31	958,141.50	1,159.31
Walpack Township		1,187.72		1,187.72	
Wantage Township	2,842.00	493,599.15	1,054.12	496,441.15	1,054.12
	<u>\$ 11,458.67</u>	<u>\$ 5,602,714.00</u>	<u>\$ 11,193.26</u>	<u>\$ 5,614,172.67</u>	<u>\$ 11,193.26</u>

Ref.

D

D

2020 County Library Taxes

\$ 5,602,714.00

2019 Added & Omitted County Library Taxes

11,458.67\$ 5,614,172.67

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31,2020

	Balance Dec. 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
County Library Operations:				
Salaries	\$ 263,045.84	\$ 263,045.84	\$ 150,393.57	\$ 112,652.27
Other Expenses	614,941.38	614,941.38	251,061.51	363,879.87
	\$ 877,987.22	\$ 877,987.22	\$ 401,455.08	\$ 476,532.14

Ref.

Balance December 31, 2019:

Unencumbered	D	\$ 672,980.87
Encumbered	D	205,006.35
		\$ 877,987.22

Cash Disbursed	\$ 332,134.14
Contracts Payable	69,320.94
	\$ 401,455.08

COUNTY OF SUSSEX
2020
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	December 31,	
<u>ASSETS</u>		2020	2019
County Clerk:			
Cash and Cash Equivalents	F-1	\$ 807,233.64	\$ 649,416.92
Cash - Change Fund		500.00	350.00
 <u>TOTAL ASSETS</u>		<u>\$ 807,733.64</u>	<u>\$ 649,766.92</u>
<u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 146,620.55	\$ 127,817.45
Fees - (P.L. 2001, Ch. 370)		55,221.35	50,204.00
Public Health Priority Funds		36,865.70	29,856.00
Interest		4,954.39	112.91
Due State of New Jersey:			
Realty Transfer Fees		509,886.32	415,835.35
Secretary of State		79.50	144.00
Reserve for Change Fund		500.00	350.00
Attorney Deposits		51,281.90	23,123.28
Escrow Deposits		2,323.93	2,323.93
 <u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 807,733.64</u>	<u>\$ 649,766.92</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2019	F	\$ 649,416.92
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 1,700,451.62
Fees - County Clerk (P.L. 2001, Ch. 370)		654,067.35
Fees - Public Health Priority Funds		399,191.45
Interest		5,012.84
Attorney Deposits		27,782.52
Overpayments		5,847.18
Fees Due State:		
Secretary of State		1,539.00
State Realty Transfer Fees		5,657,045.66
		8,450,937.62
		9,100,354.54
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,681,648.52
Fees - County Clerk (P.L. 2001, Ch. 370)		649,050.00
Fees - Public Health Priority Funds:		392,181.75
Interest		171.36
Overpayments		5,471.08
Paid State:		
Secretary of State		1,603.50
State Realty Transfer Fees		5,562,994.69
		8,293,120.90
Balance December 31, 2020	F	\$ 807,233.64

COUNTY OF SUSSEX
2020
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	G-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
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2019	G	\$	-0-
Increased by:			
Fees Collected			<u>6,407.05</u>
			6,407.05
Decreased by:			
Paid to County Treasurer:			
Nonbudget Revenue			<u>6,407.05</u>
Balance December 31, 2020	G	\$	<u><u>-0-</u></u>

COUNTY OF SUSSEX
2020
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2020</u>	<u>2019</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	<u>\$ 656.08</u>	<u>\$ 7,859.20</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 656.08</u></u>	<u><u>\$ 7,859.20</u></u>
 <u>RESERVES</u>			
Due to County Treasurer		<u>\$ 656.08</u>	<u>\$ 7,859.20</u>
<u>TOTAL RESERVES</u>		<u><u>\$ 656.08</u></u>	<u><u>\$ 7,859.20</u></u>

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2019	H	\$ 7,859.20
Increased by:		
Medicare Reimbursement for Various Clinics		\$ 8,731.55
Interest		<u>65.33</u>
		<u>8,796.88</u>
		16,656.08
Decreased by:		
Paid to County Treasurer - Current Fund		<u>16,000.00</u>
Balance December 31, 2020	H	<u><u>\$ 656.08</u></u>

COUNTY OF SUSSEX
2020
COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2020	2019
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 275,398.45	\$ 466,240.10
<u>TOTAL ASSETS</u>		<u>\$ 275,398.45</u>	<u>\$ 466,240.10</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 1,011.54	\$ 19,290.00
Fees - (P.L. 2001, Ch. 370)		521.87	9,634.84
Fees - Sheriff's Trust Account		228.00	990.00
Attorneys' Fees		856.48	325.76
Reserve for Court Orders		<u>272,780.56</u>	<u>435,999.50</u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 275,398.45</u>	<u>\$ 466,240.10</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2019	I	\$ 466,240.10
Increased by:		
Due to County Treasurer:		
Fees		\$ 89,998.99
Fees - (P.L. 2001, Ch. 370)		45,434.37
Fees - County Sheriff Trust Account		4,762.00
Attorney's Fees and Court Orders		1,730,612.85
Petty Cash		<u>1,000.00</u>
		<u>1,871,808.21</u>
		<u>2,338,048.31</u>
Decreased by:		
Paid to County Treasurer:		
Fees		108,277.45
Fees - (P.L. 2001, Ch. 370)		54,547.34
Fees - Trust Account		5,524.00
Attorney's Fees and Court Orders		1,893,301.07
Petty Cash		<u>1,000.00</u>
		<u>2,062,649.86</u>
Balance December 31, 2020	I	<u>\$ 275,398.45</u>

COUNTY OF SUSSEX
2020
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2020	2019
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 6,065,746.19	\$ 4,957,752.43
Investments - Guardianship Accounts		101,921.59	100,000.00
	J-1	6,167,667.78	5,057,752.43
Surrogate's Account	J-1	22,670.95	16,376.28
Change Fund		200.00	200.00
<u>TOTAL ASSETS</u>		<u>\$ 6,190,538.73</u>	<u>\$ 5,074,328.71</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 6,167,667.78	\$ 5,057,752.43
Due to County Treasurer:			
Fees		7,374.00	7,411.00
Fees - (P.L. 2001, Ch. 370)		4,893.00	3,733.00
Fees - Surrogate Trust Account		1,044.00	892.00
Attorneys' Deposits		9,359.95	4,340.28
Reserve for Change Fund		200.00	200.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 6,190,538.73</u>	<u>\$ 5,074,328.71</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH AND INVESTMENTS

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2019	J	\$ 16,376.28	\$ 5,057,752.43
Increased by Receipts:			
Due to County Treasurer:			
Fees		91,062.05	
Fees - (P.L. 2001, Ch. 370)		59,672.20	
Fees - Surrogate Trust Account		12,134.00	
Attorney Deposits		4,975.00	
Deposits Pursuant to Court Orders			1,383,650.30
Interest		44.67	184,374.06
		<u>167,887.92</u>	<u>1,568,024.36</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		91,099.05	
Fees - (P.L. 2001, Ch. 370)		58,512.20	
Fees - Surrogate Trust Account		11,982.00	
Payments in Accordance with Court Orders			458,109.01
		<u>161,593.25</u>	<u>458,109.01</u>
Balance December 31, 2020	J	<u>\$ 22,670.95</u>	<u>\$ 6,167,667.78</u>

COUNTY OF SUSSEX
2020
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2020</u>	<u>2019</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	K-1	\$ 261.66	\$ 364.76
<u>TOTAL ASSETS</u>		<u>\$ 261.66</u>	<u>\$ 364.76</u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 248.58	\$ 155.68
Reserve for Tax Appeal Filing Fees		13.08	209.08
<u>TOTAL RESERVES</u>		<u>\$ 261.66</u>	<u>\$ 364.76</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2019	K	\$ 364.76
Increased by:		
Tax Appeal Filing Fees		\$ 18,735.00
Copy Fees		1.01
Interest- Due County Treasurer		92.90
		18,828.91
		19,193.67
Decreased by:		
Paid to County Treasurer - Trust Funds		18,930.00
Paid to County Treasurer - Nonbudget Revenue/Refunds		2.01
		18,932.01
Balance December 31, 2020	K	\$ 261.66

COUNTY OF SUSSEX
2020
COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

		December 31,	
<u>ASSETS</u>	<u>Ref.</u>	2020	2019
Cash and Cash Equivalents:			
Inmate Trust Account	L-1	\$ 35,974.51	\$ 54,100.65
Inmate Interest Account	L-1	900.00	5,600.00
Sheriff's Labor Assistance Program	L-1	692.00	6,436.00
Inmate Processing Fees Account	L-1	100.00	100.00
<u>TOTAL ASSETS</u>		\$ 37,666.51	\$ 66,236.65
<u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Other Miscellaneous Fees		\$ 640.93	\$ 640.93
Reserve for Inmate Trust		35,333.58	53,459.72
Reserve for Recreational Purchases for Inmates		900.00	5,600.00
Reserve for Sheriff's Labor Assistance Program		692.00	6,436.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		\$ 37,666.51	\$ 66,236.65

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, 2019	L	\$ 54,100.65	\$ 5,600.00	\$ 6,436.00	\$ 100.00
Increased by Receipts:					
Sheriff's Labor Assistance Program Fees		296.77		656.00	
Interest Earned - Due Inmate Interest			800.00		
Social Security Insurance Collected		25.81			
Interest, Profits and Miscellaneous		<u>322.58</u>	<u>800.00</u>	<u>656.00</u>	
Decreased by Disbursements:					
Returned to Inmates/Inmate Purchases		2,864.46			
Turned over to County Treasurer - Current Fund - Nonbudget Revenue		54.95			
Turned over to County Treasurer - Other Trust Funds		15,501.48	5,500.00	6,400.00	
Turned over to County Treasurer - Other Trust Funds Clothing Fees / Rebate Checks		10.00			
Turned over to County Treasurer - Interest		17.83			
		<u>18,448.72</u>	<u>5,500.00</u>	<u>6,400.00</u>	
Balance December 31, 2020	L	\$ 35,974.51	\$ 900.00	\$ 692.00	\$ 100.00

COUNTY OF SUSSEX
2020
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>2020</u>	<u>2019</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, 2019	M	\$	-0-
Increased by:			
Cash Receipts			273,023.00
			<u>273,023.00</u>
Decreased by:			
Paid to County Treasurer - Other Trust Fund			256,119.00
Paid to County Treasurer - Current Fund			16,904.00
			<u>16,904.00</u>
Balance December 31, 2020	M	\$	<u>-0-</u>

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2020

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Cumulative Amounts Provided to Subrecipients
					From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES:									
Passed Through New Jersey Dept. of Health and Senior Services:									
Aging Cluster:									
Title III B	93.044	20-100-054-7530-058-6110-0001	\$ 156,581.00	\$ 156,569.00	01/01/20	12/31/21	\$ 118,683.34	\$ 118,683.34	\$ 97,984.00
Title III B	93.044	19-100-054-7530-058-6110-19B	164,455.00		01/01/19	12/31/20	29,823.91	156,406.74	132,055.00
			321,036.00	156,569.00			148,507.25	275,090.08	230,039.00
Title III C-1	93.045	20-100-054-7530-056-6110-20C1	139,998.00	139,810.00	01/01/20	12/31/21	92,235.97	92,235.97	53,598.65
Title III C-1	93.045	19-100-054-7530-056-6110-19C1	143,013.00		01/01/19	12/31/20	6,056.10	135,870.06	84,563.96
Title III C-2	93.045	20-100-054-7530-11-6110-0001	80,323.00	80,165.00	01/01/20	12/31/21	37,978.00	37,978.00	33,979.00
Title III C-2	93.045	19-100-054-7530-11-6110-19C2	87,620.00		01/01/19	12/31/20	18,233.38	81,627.06	77,628.06
			450,954.00	219,975.00			154,503.45	347,711.09	249,769.67
Nutrition Services Incentive Program:									
2020	93.053	20-100-046-7530-039-552480	30,235.00	30,235.00	01/01/20	12/31/21	5,879.25	5,879.25	5,879.25
2019	93.053	19-100-046-7530-039-552480	25,425.00	5,713.00	01/01/19	12/31/20	65.00	25,425.00	25,425.00
			55,660.00	35,948.00			5,944.25	31,304.25	31,304.25
Covid-19 Families First Coronavirus Response Act C1	93.045	20-100-054-7530-119-6110-20C1	24,734.00	24,734.00	03/01/20	09/30/21	2,308.41	2,308.41	8,081.85
Covid-19 Families First Coronavirus Response Act C2	93.045	20-100-054-7530-118-6110-20C2	49,666.00	49,666.00	03/01/20	09/30/21	8,081.85	8,081.85	8,081.85
Covid-19 CARES Title III B	93.044	20-100-054-7530-122-6110-20B	82,245.00	82,245.00	04/01/20	09/30/21	31,421.92	31,421.92	20,008.00
Covid-19 CARES Title III C2	93.045	20-100-054-7530-125-6110-20C2	141,548.00	141,548.00	04/02/20	10/01/21	60,918.79	60,918.79	49,017.95
			298,193.00	298,193.00			102,730.97	102,730.97	77,107.80
Total Aging Cluster			1,125,843.00	710,485.00			411,685.92	756,836.39	588,220.72
Title III D	93.043	20-100-046-4144-265-1004-6110-12D	13,304.00	13,190.00	01/01/20	12/31/21	2,826.45	2,826.45	
			13,304.00	13,190.00			2,826.45	2,826.45	
Covid-19 CARES Aging and Disability Resource Connection	93.048	20-100-054-7530-126-6110-20	15,867.00	15,867.00	07/01/20	10/03/21			
Title III E	93.052	20-100-046-4144-331-1004-6110-13E	54,371.00	54,108.00	01/01/20	12/31/21	33,870.78	33,870.78	29,122.00
Title III E	93.052	19-100-046-4144-331-1004-6110-13E	57,917.00		01/01/19	12/31/19	3,057.00	47,917.96	43,769.00
Covid-19 CARES Title III E	93.052	20-100-054-7530-124-6110-20E	29,721.00	29,721.00	04/03/20	10/02/21	1,326.00 *	1,326.00	1,326.00
			142,009.00	83,829.00			38,253.78	83,114.74	74,217.00
Comprehensive Cancer Control	93.898	DFHS20CC008	10,950.00		07/01/19	06/30/20	10,950.00	10,950.00	
Comprehensive Cancer Control	93.898	DFHS20CC008	6,000.00	6,000.00	07/01/19	06/30/20	6,000.00	6,000.00	
Comprehensive Cancer Control	93.898	DFHS21CC009	12,000.00		07/01/20	06/30/21	7,000.00	7,000.00	
Cancer Education & Early Detection (CEED)	93.283	DFHS19CED018	13,550.00		07/01/20	09/30/20	800.00	800.00	1,160.00
Cancer Education & Early Detection (CEED)	93.283	DFHS20CED008	60,745.00	45,559.00	07/01/19	06/30/20	58,345.00	60,745.00	46,668.66
Subtotal			103,245.00	51,559.00			83,095.00	85,495.00	47,828.66
Transportation Block Grant #FS19019	93.558	N/A	18,000.00	1,332.00	01/01/19	12/31/20	3,278.09	6,997.52	2,150.43
			18,000.00	1,332.00			3,278.09	6,997.52	2,150.43

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Number/ Grant Number	Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
						From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES:										
Passed Through New Jersey Dept. of Health:										
Social Services for the Homeless #SH19019-SHRAP	93.558	100-054-7550-489-LLLL-6130		\$ 35,085.00	\$ 15,750.00	01/01/19	12/31/21	\$ 11,134.71	\$ 11,134.71	\$ 48,057.35
Social Services for the Homeless #SH19019-SHRAP	93.558	100-054-7550-489-LLLL-6130		38,960.00		01/01/19	12/31/20	23,642.16	38,960.00	
Social Services for the Homeless #SH19019-SHRAP	93.558	100-054-7550-489-LLLL-6130		38,960.00		01/01/18	12/31/19	1,738.75 *	38,960.00	
				113,005.00	15,750.00			36,515.62	89,054.71	48,057.35
Passed Through New Jersey Dept. of Health and Senior Services:										
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.069	PHLP21LNC019		271,128.00	2,243,499.00	07/01/20	06/30/21	60,699.26	60,699.26	17,500.00
Emergency Preparedness for Metropolitan	93.069	PHLP20LNC024		542,256.00	2,243,499.00	07/01/19	06/30/20	166,745.54	270,261.91	17,500.00
Emergency Bioterrorism Preparedness								227,444.80	330,961.17	
Passed Through New Jersey Dept. of Health and Senior Services:										
State Health Insurance Assistance Program (SHIP):										
#DOAS19SHF014	93.324	N/A		32,000.00	32,000.00	01/01/19	12/31/20	5,407.76	32,000.00	
#DOAS20SHF001	93.324	N/A		34,560.00	16,451.00	01/01/20	12/31/21	22,205.85	22,205.85	
				66,560.00	48,451.00			27,613.61	54,205.85	
Medicaid Cluster:										
Medicaid Assistance Program - 2020 - FFP	93.778	DOAS19AAA005		142,284.00	142,284.00	01/01/20	12/31/21	69,226.38	69,227.18	18,757.00
Medicaid Assistance Program - 2019 - FFP	93.778	DOAS19AAA003		421,655.00	1,233,537.00	01/01/19	12/31/20	19,416.28	96,428.80	30,832.95
Medicaid Match	93.778	20-100-046-4144-244-1004-6110-5753		6,062.00	6,062.00	01/01/20	12/31/20	5,015.00	5,015.00	3,001.00
Medicaid Match	93.778	19-100-046-4144-244-1004-6110-5753		5,582.00		01/01/19	12/31/19	901.00 *	5,582.00	3,601.00
				575,583.00	2,71,883.00			94,538.66	176,232.98	56,191.95
Medicare Enrollment Assistance Program										
	93.071	N/A		40,000.00	30,280.00	01/01/19	12/31/21	37,965.44	37,965.44	
				40,000.00	30,280.00					
Passed Through New Jersey Dept. of Law & Public Safety:										
Cooperative Agreement for Emergency Response										
Opioid Public Health Crisis Response	93.136	19-100-066-1000-191		58,824.00		09/01/18	08/31/20	1,087.14	58,824.00	
Operation Helping Hand		20-100-066-1000-203		62,500.00		09/01/19	08/31/21	10,050.86	10,050.86	
				121,324.00				11,138.00	68,874.86	
Passed Through New Jersey Dept. of Health:										
Covid 19 - Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC):										
Memorandum of Agreement to Support the Testing of Vulnerable and Priority Populations	93.323	NUS0CK000525-0100		839,032.00	839,032.00	03/09/20	12/31/21			
Covid-19 - Public Health Emergency Preparedness (PHEP):										
CDC Base - Isolation & Quarantine (I&Q)	93.323	PHLP21LNC021		6,000.00		07/01/20	06/30/21	1,336.92	1,336.92	
COVID Response	93.323	PHLP21LNC021		325,000.00		07/01/20	06/30/21	110,323.96	110,323.96	
				1,170,032.00	839,032.00			111,660.88	111,660.88	
Passed Through New Jersey Dept. of Health:										
Covid-19 - Cooperative Agreement for Emergency Response:										
Public Health Crisis Response	93.354	N/A		66,691.00	66,688.21	01/20/20	02/21/21	66,461.39	66,461.39	
				4,113,719.00	2,372,695.21			1,152,497.64	1,870,707.38	834,166.11
TOTAL DEPT. OF HEALTH & HUMAN SERVICES										

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year		Grant Period	Current Year Expenditures	Cumulative Expenditures	Amount Provided to Subrecipients
				Receipts	Expenditures				
U.S. DEPT. OF JUSTICE:									
Passed Through New Jersey Dept. of Law & Public Safety:									
Division of Criminal Justice:									
Domestic Violence Victim Assistance (VOCA):									
#V-19-17 7/1/19 - 6/30/20	16.575	FY17-100-066-1020-142	\$ 295,262.00	\$ 240,973.73		10/01/15	\$ 226,531.02	\$ 240,973.73	
#V-19-19 7/1/20 - 6/30/21	16.575	FY20-100-066-1020-142	292,747.00	79,993.42	07/01/20	31,634.05	31,634.05		
VOCA Supplemental	16.575	FY17-100-066-1020-142	668,009.00	320,967.15	09/01/19	79,993.42	79,993.42		
							338,158.49	352,601.20	
Sexual Assault Nurse Examiner:									
VS-43-17	16.575	FY18-100-066-1020-142	63,584.00	60,235.81	10/01/18	59,100.84	57,958.80	\$ 57,958.80	
VS-43B-17	16.575	FY18-100-066-1020-142	62,200.00	60,235.81	10/01/19	59,100.84	59,100.84	59,100.84	
			125,784.00	60,235.81		59,100.84	117,059.64	117,059.64	
Total			793,793.00	381,202.96		397,259.33	469,660.84	117,059.64	
Slate Criminal Alien Assistance Program									
2018	16.606	N/A	18,749.00		07/01/18	18,749.00	18,749.00		
			18,749.00			18,749.00	18,749.00		
TOTAL DEPT. OF JUSTICE			812,542.00	381,202.96		416,008.33	488,409.84	117,059.64	
U.S. DEPT. OF TRANSPORTATION:									
Highway Planning and Construction Cluster:									
Federal STP (Local Lead Paving):									
Local Bridges, Future Needs-Bridge C-17 Bypass	20.205	14-480-078-6320-ALN-6010	1,000,000.00	250,000.00	12/10/14			1,000,000.00	
Local Bridges, Future Needs-Bridge X-09 - Ordinance 16-07	20.205	15-480-078-6320-ALY-6010	1,000,000.00	250,000.00	12/22/15	12/31/18		1,000,000.00	
Local Bridges, Future Needs-Bridge X-09 - Ordinance 17-05	20.205	17-480-078-6320-AMK-6010	1,000,000.00	250,000.00	06/27/17	06/27/19		1,000,000.00	
Local Bridges, Future Needs-Bridge C-18	20.205	480-078-078-6320-AMV-6010	470,000.00		08/8/18	08/8/21	376,981.26	376,981.26	
Local Bridges, Future Needs-Bridge X-09 and X-11	20.205	18-480-078-6320-AMV-6010	1,250,000.00	487,500.00	09/5/18	09/5/19		1,000,000.00	
Local Bridges, Future Needs-Bridge C-17 and X-09 - Ordinance 16-09	20.205	16-480-078-6320-ALR-6010	1,000,000.00	250,000.00	06/13/16	12/31/18		1,000,000.00	
Local Bridges, Future Needs-Bridge C-09 - Ordinance 20-01	20.205	19-480-078-6320-ANT-6010	400,000.00	300,000.00	06/10/19	06/10/21	347,440.07	347,440.07	
Local Bridges, Future Needs-Bridge L-04 - Ordinance 20-01	20.205	19-480-078-6320-ANT-6010	973,159.00		06/10/19	06/10/21	11,810.00	11,810.00	
			7,093,159.00	1,787,500.00			736,231.33	5,736,231.33	
North Jersey Transportation Planning Authority:									
NJ Transportation Trust Fund Authority Act:									
Local County Aid FY 19	20.205	17-480-078-6320-AMN-6010	5,778,950.19		01/31/19	01/31/20	2,291,737.54	2,291,734.54	
Transportation Trust Fund Shutdown - Cost Reimbursement	20.205	20-480-078-6320-ALE-6010	408,842.40	408,842.40	01/31/19	01/31/20	408,842.40	408,842.40	
			6,187,792.59	408,842.40			2,700,579.94	2,700,576.94	
Total Highway Planning and Construction Cluster			13,280,951.59	2,196,342.40			3,436,811.27	8,436,808.27	
Passed Through New Jersey Transit Corporation:									
Federal Transit Administration - Section 5311 Grants:									
Formula Grants for Rural Areas:									
Operating & Nonoperating	20.509	N/A	571,817.00	75,471.87	01/01/19	12/31/20	75,181.92	75,181.92	
2019/2020	20.509	N/A	515,056.00	174,845.55	01/01/18	12/31/19		515,056.00	
2018/2019			1,086,873.00	250,317.42			75,181.92	590,237.92	

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2020

U.S. DEPT. OF TRANSPORTATION:	Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
						From	To			
	Passed Through New Jersey Transit Corporation: Federal Transit Administration - Formula Grants for Rural Areas and Tribal Transit Program, Coronavirus Aid, Relief, and Economic Security (CARES) Act Supplemental Appropriation: FY 2020 Section 5311 Non-Urbanized Area Formula Program Operating Non-Operating	20.509 20.509	N/A N/A	\$ 1,717,398.00 20,000.00 1,737,398.00	\$ 398,956.87 398,956.87	03/01/20 03/01/20	07/31/21 07/31/21	\$ 981,951.69 981,951.69	\$ 981,951.69	
	Total			2,824,271.00	649,274.29			1,057,133.61	1,572,189.61	
	Passed Through New Jersey Transit Corporation: Federal Transit Authority - Section 5310 Grants: Transit Services Programs Cluster: Operating & Nonoperating: 5310 FY14 2017/18 Operating 5310 FY13 2017/18 Operating 5310 FY15 2019 Operating 5310 FY16 2020 Operating Total Transit Services Programs Cluster	20.513 20.513 20.513 20.513	N/A N/A N/A N/A	110,000.00 161,527.00 168,000.00 210,000.00 378,000.00 16,483,222.59			12/31/19 12/31/18 12/31/19 12/31/20		161,527.00 156,519.28 69,316.84 225,836.12 10,234,834.00	
	TOTAL DEPT. OF TRANSPORTATION				2,929,610.94			4,563,261.72		
	U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT: Pass Through New Jersey Department of Community Affairs: Economic Development Initiative: Small Cities Program - 2017/2018 Small Cities Program - 2020/2021	14.228 14.228	100-022-8020-078-6120 100-022-8020-078-6120	200,000.00 200,000.00 400,000.00 400,000.00	38,925.17 38,925.17	01/01/18 01/01/20	12/31/20 12/31/21	38,925.17 13,300.00 52,225.17 52,225.17	200,000.00 200,000.00	\$ 200,000.00 13,300.00 213,300.00 213,300.00
	TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT				38,925.17			52,225.17	200,000.00	213,300.00
	ENVIRONMENTAL PROTECTION AGENCY: Passed Through New Jersey Dept. of Environmental Protection: 2020 County Environmental Health Act (CEHA) #EN20-028CY 2019 County Environmental Health Act (CEHA) #EN19-028CY TOTAL ENVIRONMENTAL PROTECTION AGENCY	66.605 66.605	N/A N/A	15,504.00 14,375.00 29,879.00	11,628.00 14,375.00 26,003.00	07/01/19 07/01/18	06/30/20 06/30/19	15,504.00 15,504.00 15,504.00	15,504.00 14,375.00 29,879.00	
	U.S. DEPARTMENT OF AGRICULTURE: Passed Through New Jersey Dept. of Health: Senior Farmers' Market Nutrition Program TOTAL U.S. DEPARTMENT OF AGRICULTURE	10.576	DFHS20WNN007	500.00 500.00	256.00 256.00	06/01/20	09/30/21			
	U.S. DEPARTMENT OF HOMELAND SECURITY: Pass Through New Jersey Department of Law and Public Safety: State Homeland Security Emergency Mgmt Performance: 2019 2018	97.067 97.067	100-066-1200-893-6131 100-066-1200-893-6131	162,855.90 163,608.41 326,464.31	46,800.29 51,597.66 98,397.95	09/01/19 09/01/18	08/31/21 08/31/21	69,214.44 87,926.25 157,140.69	69,214.44 182,723.85 251,938.29	
	Division of State Police: Emergency Management Agency Assistance (EMAA): Federal Emergency Management Agency: Pre-Disaster Mitigation Planning Grant	97.042 97.029	FY19-EMPG-EMAA-1900 100-066-1200-920-6120	55,000.00 124,998.50		07/01/19 10/01/18	06/30/20 04/01/22	55,000.00 11,095.43	55,000.00 11,095.43	
	Multi-Jurisdictional Hazard Mitigation Plan Update: Generator Grant	97.039	HMG-DR-4086-NJ-4020-R	274,800.00 274,800.00 781,262.81	254,280.00 254,280.00 352,677.95	11/25/15	11/25/20	144,474.47 144,474.47 367,710.59	273,500.00 273,500.00 591,533.72	
	TOTAL DEPARTMENT OF HOMELAND SECURITY				352,677.95			11,095.43	11,095.43	11,095.43

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Number/ Grant Number	Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
						From	To			
U.S. DEPARTMENT OF TREASURY:										
Pass Through New Jersey Office of Emergency Management: Covid-19 - CARES Act Coronavirus Relief Fund	21.019	100-066-1200-C58-067060		\$ 612,469.00	\$ 544,428.03	08/20/20	03/31/21	\$ 547,386.61	\$ 547,386.61	
Covid-19 - CARES Act Coronavirus Relief Fund	21.019	100-066-1200-C58-067060		357,500.00	357,500.00	08/20/20	03/31/21	194,526.87	194,526.87	
				969,969.00	901,928.03			741,913.48	741,913.48	
Pass Through New Jersey Division of Elections Covid-19 - CARES Act Coronavirus Relief Fund - General Election	21.019	N/A		317,528.42	317,528.42	03/01/20	12/31/21	317,528.42	317,528.42	
				317,528.42	317,528.42			317,528.42	317,528.42	
Equitable Sharing	21.016	N/A		1,287,497.42	1,219,456.45	01/01/20	12/31/20	1,059,441.90	1,059,441.90	
TOTAL US DEPARTMENT OF TREASURY				11,914.29	11,914.29			11,914.29	11,914.29	
				1,299,411.71	1,219,456.45			1,071,356.19	1,071,356.19	
U.S. DEPARTMENT OF STATE:										
Pass Through New Jersey Department of State: 2018 Help America Vote Act (HAVA)	90.404	N/A		32,748.31		03/23/18	03/22/23	30,124.31	30,124.31	
				32,748.31				30,124.31	30,124.31	
Covid-19 - 2020 Help America Vote Act (HAVA) CARES	90.404	N/A		119,254.60	119,254.60	03/23/20	03/22/23	119,254.60	119,254.60	
				119,254.60	119,254.60			119,254.60	119,254.60	
TOTAL US DEPARTMENT OF STATE				152,002.91	119,254.60			149,378.91	149,378.91	
TOTAL FEDERAL AWARD EXPENDITURES				24,072,540.02	7,440,082.28			7,787,942.55	14,636,099.04	1,175,621.18

Analysis of Receipts:

Current Fund:	
Grant Receivables	\$ 4,806,956.86
Budget Refunds	436,783.02
General Capital Fund	1,787,500.00
General Capital Fund Refunds	408,842.40
	<u>\$ 7,440,082.28</u>

Analysis of Expenditures:

Current Fund:	
Paid	\$ 4,009,341.76
Budget Refunds (CARES)	436,783.02
Other Trust - Prosecutor's US Treasurer Account	11,914.29
General Capital Fund	3,436,811.27
Adjustments to Transportation for 25% Local Match Section 5311	(37,590.96)
Adjustments to Transportation for Local Match Section 5310	(69,316.84)
	<u>\$ 7,787,942.54</u>

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

** - Expended in Prior Years
* - Liquidation of prior year accounts payable and/or encumbrance payable.
N/A - Not applicable

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2020

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Health Service Contract - Case Management							
Services to Handicapped Children:							
	491-046-4572	\$ 91,000.00	\$ 70,237.00	07/01/19	06/30/20	\$ 47,076.65	\$ 87,188.97
	011-6140	91,000.00	70,237.00	07/01/20	06/30/21	31,947.66	31,947.66
		182,000.00				79,024.31	119,136.63
County Comprehensive Alcoholism and Drug Services:							
	760-054-4219-	331,625.00	23,650.00	01/01/17	12/31/18		298,890.65
	162-6110	334,131.00	58,830.00	01/01/18	12/31/19		281,021.97
		319,149.00	98,541.00	01/01/19	12/31/20	32,341.24	249,468.97
		341,911.00	85,476.00	01/01/20	12/31/21	196,107.25	196,107.25
		1,326,816.00	266,497.00			228,448.49	1,025,488.84
Right-to-Know Act:							
	100-046-4771-	9,380.00	2,345.00	07/01/18	06/30/19		9,380.00
	105-6110	9,380.00	9,380.00	07/01/19	06/30/20	4,690.00	9,380.00
		2,251.00		07/01/20	09/30/20	2,251.00	2,251.00
		21,011.00	11,725.00			6,941.00	21,011.00
Office on Aging - Sussex County Area Plan Grant:							
State Aid Reimbursement:							
	495-054-7530-	58,000.00	58,000.00	01/01/20	12/31/20	53,226.02	53,226.02
	001-551540	58,000.00	58,000.00			53,226.02	53,226.02
State Matching Funds:							
	100-046-4144-	36,320.00		01/01/19	12/31/19	4,152.00 *	34,550.00
	228-6010	39,254.00	37,484.00	01/01/20	12/31/20	16,391.00	16,391.00
		75,574.00	37,484.00			20,543.00	50,941.00
Weekend/Home Delivered Meals:							
	491-046-4144-	13,000.00	8,335.00	01/01/20	12/31/20	8,761.00	8,761.00
	080-6110	13,000.00	8,335.00			8,761.00	8,761.00
Social Services Block Grant:							
	100-046-4110-	12,905.00	1,892.00	01/01/19	12/31/19	2,893.00 *	12,905.00
	248-6110	12,905.00	12,905.00	01/01/20	12/31/20	9,553.10	9,553.10
		25,810.00	14,797.00			12,446.10	22,458.10
Safe Housing & Transportation Program:							
	491-046-4144	12,971.00		01/01/19	12/31/19	113.00 *	12,958.75
	077-6110	13,239.00	6,609.00	01/01/20	12/31/20	8,283.00	8,283.00
		26,210.00	6,609.00			8,396.00	21,241.75

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2020

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:							
Office on Aging - Sussex County Area Plan Grant:							
Cost of Living Allowance (COLA)							
2019	491-046-4144	\$ 57,432.00		01/01/19	12/31/19	\$ 8,934.00 *	\$ 52,631.00
2020	077-6110	59,289.00	\$ 59,289.00	01/01/20	12/31/20	44,114.00	44,114.00
		116,721.00	59,289.00			53,048.00	96,745.00
Home Delivered Meals:							
2020	100-046-4144-227-6110	19,486.00	13,872.00	01/01/20	12/31/20	15,297.00	15,297.00
		19,486.00	13,872.00			15,297.00	15,297.00
Care Coordination - State Match:							
2019	100-046-4144-228-6110	23,810.00	3,969.00	01/01/19	12/31/19	20,405.15	23,810.00
2020		23,810.00	23,810.00	01/01/20	12/31/20	20,405.15	20,405.15
		47,620.00	27,779.00			20,405.15	44,215.15
Adult Protective Services for Vulnerable Adults:							
2019	100-046-4144-226-6110	75,082.00	4,186.00	01/01/19	12/31/19	18,766.00 *	75,082.00
2020		74,549.00	41,458.00	01/01/20	12/31/20	55,917.00	55,917.00
		149,631.00	45,644.00			74,683.00	130,999.00
NJ Comprehensive Cancer Control Plan:							
2019	100-046-4753-434-6140	119,460.00	110,082.00	07/01/19	06/30/20	79,033.71	118,572.00
2020		99,570.00		07/01/20	06/30/21	9,558.11	9,558.11
		219,030.00	110,082.00			88,591.82	128,130.11
Child Lead Exposure Prevention							
2020	4220-100-046-4G12-501-12-6140	53,256.00	53,256.00	07/01/19	06/30/20	35,642.95	53,256.00
		53,256.00	53,256.00			35,642.95	53,256.00
NJ Cancer Education & Early Detection							
2019/20 #DCHS20CED020	N/A	105,073.00	78,800.00	07/01/19	06/30/20	40,281.05	85,301.30
2019/20 #DCHS21CED018	N/A	110,942.00		07/01/20	09/30/20	44,429.93	44,429.93
		216,015.00	78,800.00			84,710.98	129,731.23
Strengthening Local Public Health Capacity Program:							
2019/20 #OLPH20PHC021	N/A	95,000.00	95,000.00	11/1/19	06/30/20	95,000.00	95,000.00
		95,000.00	95,000.00			95,000.00	95,000.00
		2,645,180.00	957,406.00			885,164.82	2,015,637.83
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES							

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2020

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES</u> Division of Youth and Family Services: Human Services Advisory Council/Child Abuse/Missing Children:	100-016-1610-023-6130	\$ 63,836.00 63,836.00 127,672.00	\$ 63,836.00 63,836.00	01/01/19 01/01/20	12/31/20 12/31/21	\$ 1,971.34 54,497.07 56,468.41	\$ 63,809.02 54,497.07 118,306.09
	100-016-1610-023-6130	36,874.00 36,874.00	36,874.00 36,874.00	01/01/20	12/31/21	28,059.82 28,059.82	28,059.82 28,059.82
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u> Division of Disability Services: Personal Assistance Services Program (PASP):	100-054-1014-005-6130	15,894.00 15,894.00	14,569.50 14,569.50	01/01/20	12/31/21	8,482.61 8,482.61	8,482.61 8,482.61
Division of Family Development Social Services for the Homeless:	100-054-7550-072-6030	183,735.00 154,665.00 338,400.00	84,100.00	01/01/19 01/01/20	12/31/19 12/31/20	81,589.73 * 106,789.30 188,379.03	183,735.00 106,789.30 290,524.30
Intoxicated Driver Resource Center: 2019	N/A	103,260.00 103,260.00		01/01/19	12/31/19	2,047.00 2,047.00	100,913.00 100,913.00
Medication-Assisted Treatment: 2020 #20-928-ADA-0	N/A	72,448.00 72,448.00	72,448.00 72,448.00	01/01/20	6/30/20	11,147.20 11,147.20	11,147.20 11,147.20
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		694,548.00	271,827.50			294,584.07	557,433.02

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2020

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation Program	19-491-078-6050-001 20-491-078-6050-001	\$ 425,872.17 495,314.09	\$ 105,843.94 219,902.13	01/01/19 01/01/20	12/31/20 12/31/21	\$ 6,251.99 366,823.23	\$ 367,835.28 366,823.23
Job Access Reverse Commute:		921,186.26	325,746.07			373,075.22	734,658.51
SFY2020 NJ JARC 6	N/A	120,000.00	110,700.75	07/01/19	06/30/20	49,876.33	120,000.00
SFY2021 NJ JARC 7	N/A	120,000.00	17,026.32	07/01/20	06/30/21	44,799.50	44,799.50
		240,000.00	127,727.07			94,675.83	164,799.50
NJ Transit - Section 5311 2020	N/A	285,908.00	37,735.93	01/01/20	12/31/20	37,590.96	37,590.96
NJ Transit - Section 5311 2019	N/A	257,528.00	87,422.77	01/01/19	12/31/19		252,648.28
TOTAL NJ TRANSIT CORPORATION		1,418,714.26	578,631.84			505,342.01	1,152,106.29
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health:							
2018/19 #EN19-028	100-042-4840-094-6110	159,010.00	159,008.53	07/01/18	06/30/19	171,089.46	159,008.53
2019/20 #EN20-028		178,366.00	127,283.03	07/01/19	06/30/20	171,089.46	171,089.46
		337,376.00	286,291.56			171,089.46	330,097.99
Clean Communities Program-Solid Waste Administration:							
2018	005-6010	101,278.48		01/01/17	12/31/19	1,627.38 *	101,278.48
2019		111,067.85		01/01/18	12/31/20	56,884.26	109,745.88
2020	765-042-4900-	100,175.00	100,175.00	01/01/20	12/31/21	48,238.76	48,238.76
		312,521.33	100,175.00			106,750.40	259,263.12
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		649,897.33	386,466.56			277,839.86	589,361.11
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS</u>							
Veterans Transportation Services:							
2019/2020	100-067-3610-058-6130	9,000.00	6,000.00	07/01/19	06/30/20	5,250.00	9,000.00
2019/2020		4,500.00	2,250.00	07/01/19	09/30/20	2,250.00	2,250.00
		13,500.00	8,250.00			7,500.00	11,250.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS		13,500.00	8,250.00			7,500.00	11,250.00

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2020

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY</u>							
County Prosecutor Insurance Fraud							
Reimbursement Program							
2019	100-066-1020-	\$ 159,540.34	\$ 29,454.28	01/01/19	12/31/19	\$ 100,963.78	\$ 102,634.35
2020	305-6110	166,036.05	54,859.52	01/01/20	12/31/20	100,963.78	100,963.78
		325,576.39	84,313.80			100,963.78	203,598.13
Body Armor Replacement Fund							
Sheriff's Office - SFY2016	718-066-	10,204.03		01/01/16	12/31/20	4,122.40	10,160.83
Sheriff's Office - SFY2017	001-6120	9,498.65		01/01/17	12/31/20	573.11	8,460.25
Sheriff's Office - SFY2018		10,873.85		01/01/18	12/31/20	6,608.09	6,608.09
Sheriff's Office - SFY2019		9,984.60	9,984.60	01/01/19	12/31/20		
Prosecutor's Office - SFY2018		2,592.97		01/01/18	12/31/20	2,592.97	2,592.97
Prosecutor's Office - SFY2019		2,430.49	2,430.49	01/01/19	12/31/20	2,430.49	2,430.49
		45,584.59	12,415.09			16,327.06	30,252.63
Drunk Driving Enforcement Fund							
2019	6400-100-078-	3,451.97		01/01/19	12/31/21	751.91	751.91
2016	6400-YYYY	10,563.93		01/01/16	12/31/21	210.00	10,224.85
		17,618.83				961.91	12,685.11
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2019	N/A	368,500.00	277,856.12	01/01/19	12/31/20	17,960.06	306,619.45
2020	N/A	368,500.00	153,313.71	01/01/20	12/31/21	196,335.07	196,335.07
Juvenile Detention Alternatives Initiative (JDAD):							
2019 #JDAI-19-IF-19	N/A	3,150.00	140.00	01/01/19	12/31/19	140.00 *	140.00
2020 #JDAI-20-IF-19	N/A	34,454.00		01/01/20	12/31/20	5,324.22	5,324.22
		774,604.00	431,309.83			219,759.35	508,418.74
Operation Helping Hand							
2019 #OHH-19-2019	N/A	100,000.00	90,000.00	9/1/18	8/31/20	20,029.05	21,693.38
		100,000.00	90,000.00			20,029.05	21,693.38
		1,263,383.81	618,038.72			358,041.15	776,647.99
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY							

COUNTY OF SUSSEX
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2020

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, 2020. 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.



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Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements and have issued our report thereon dated April 30, 2021. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal

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

control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2020-001, which we consider to be a significant deficiency.

Compliance and Other Matters

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

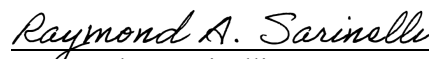
The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Mt. Arlington, NJ
April 30, 2021

NISIVOCCIA LLP



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



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Independent Member
BKR International

Report on Compliance for Each Major Federal and State Program;
Report on Internal Control Over Compliance

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB 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, 2020. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$168,870 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, 2020. Our audit, described below, did not include the operations of the Division of Social Services because the respective component unit engaged auditors to perform an audit in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

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

Opinion on Each Major and Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Mt. Arlington, NJ
April 30, 2021

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, 2020

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 County's programs tested as major federal programs for the current fiscal year consisted of the following federal programs:

	CFDA #	Program Disbursements
U.S. Department of Transportation:		
Federal Transit Cluster:		
Passed Through New Jersey Transit Corporation:		
Federal Transit Authority - Section 5311 Grants:		
Formula Grants for Rural Areas:		
Operating & Nonoperating 2019/2020	20.509	\$ 75,181.92
Covid-19 - Federal Transit Authority - Section 5311 Grants (CARES)	20.509	981,951.69
U.S. Department of Treasury:		
Pass Through New Jersey Office of Emergency Management:		
Covid-19 - CARES Act Coronavirus Relief Fund	21.019	547,386.61
Covid-19 - CARES Act Coronavirus Relief Fund	21.019	194,526.87
Pass Through New Jersey Division of Elections:		
Covid-19 - CARES Act Coronavirus Relief Fund - General Election	21.019	317,528.42

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

Summary of Auditors' Results:

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

	State Grant Account Number/ Grant Number	Program Disbursements
Higher Education Administration: P.L. 1971, c.12 Debt Service	100-082-2155-016	\$ 1,668,916.39

- 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 2020-001:

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.

Recommendation

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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

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

Finding 2020-001: (Cont'd)

Segregation of Duties (Cont'd)

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 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, 2020

The prior year finding 2019-001 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 2020-001.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2020

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, 2015 through June 30, 2020, 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 \$40,000 for a contracting unit with a qualified purchasing agent. 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.

Single Audit

Federal Transit Authority – Section 5311 Grants

- 1) During our review, it was noted that monthly ridership reports were filed; however they were not timely, in accordance with the grant agreement.

It is recommended that monthly ridership reports be filed in a timely manner.

Management's Response

Management will ensure that monthly ridership reports are filed in a timely manner.

- 2) During our review, it was noted that ridership donations were not deposited in a timely manner.

It is recommended that ridership donations be deposited within 48 hours of receipt.

Management's Response

Management will ensure that donations are deposited within 48 hours of receipt.

Management Suggestion:

It is suggested that the County continue to review all its negotiated labor contracts, individual employee arrangements and employee policies, as applicable, to ensure they are in accordance with New Jersey statutes regarding unused sick and vacation leave.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Status of Prior Year Recommendations

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

COUNTY OF SUSSEX
SUMMARY OF RECOMMENDATIONS
(Continued)

It is recommended that:

1. The County maintain an adequate segregation of duties with respect to certain County outside departments.

Federal Transit Authority – Section 5311 Grants

2. Monthly ridership reports be filed in a timely manner.
3. Ridership donations be deposited within 48 hours of receipt.

* * * * *