

COUNTY OF SUSSEX

REPORT OF AUDIT

2021

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2021

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COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2021

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements – *regulatory basis* - of the various funds and account group of the County of Sussex (the "County") as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of each fund and account group of the County as of December 31, 2021 and 2020, and the results of operations and changes in fund balance, where applicable, of such funds and account group, thereof for the years then ended in accordance with the accounting practices prescribed or permitted, as described in Note 1, by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division").

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund and account group of the County as of December 31, 2021 and 2020, or the changes in financial position where applicable, thereof for the years then ended.

Basis for Opinions

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

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

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

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

Responsibilities of Management for the Financial Statements

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

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

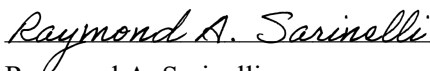
Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds and account group that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the various fund and account group financial statements. The information has been subjected to the auditing procedures applied in the audit of the various fund and account group financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the various fund and account group financial statements or to the various fund and account group financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the various fund and account group financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
April 29, 2022

NISIVOCIA LLP


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

COUNTY OF SUSSEX
2021
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2021</u>	<u>2020</u>
<u>ASSETS</u>			
Regular Fund			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 54,365,053.51	\$ 41,170,507.98
Change Funds		1,050.00	1,050.00
		<u>54,366,103.51</u>	<u>41,171,557.98</u>
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	360,115.36	434,986.16
Revenue Accounts Receivable	A-7	304,602.09	215,642.31
Due from Trust Fund	B	810,000.00	340,078.97
Due from General Capital Fund	C	500,000.00	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>2,299,666.87</u>	<u>1,933,965.18</u>
Total Regular Fund		<u>56,665,770.38</u>	<u>43,105,523.16</u>
Federal and State Grant Fund:			
Grant Funds Receivable:			
Federal	A-8	3,811,548.23	4,070,396.82
State	A-9	2,971,332.61	2,165,151.08
Private	A-10	4,002.50	0.50
Total Grants Receivable		<u>6,786,883.34</u>	<u>6,235,548.40</u>
Due from Current Fund	A	<u>13,958,477.79</u>	<u>1,002,863.80</u>
Total Federal and State Grant Fund		<u>20,745,361.13</u>	<u>7,238,412.20</u>
<u>TOTAL ASSETS</u>		<u>\$ 77,411,131.51</u>	<u>\$ 50,343,935.36</u>

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

	Ref.	December 31,	
		2021	2020
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 10,914,542.44	\$ 12,847,184.86
Encumbered	A-3;A-11	3,015,212.84	3,512,251.31
Total Appropriation Reserves		13,929,755.28	16,359,436.17
Accounts Payable - Vendors		204,341.59	124,901.36
Contracts Payable		2,599,636.00	2,116,536.00
Due to Federal and State Grant Fund	A	13,958,477.79	1,002,863.80
Reserve for Sale of County Assets		4,747,237.52	4,651,552.84
		35,439,448.18	24,255,290.17
Reserve for Receivables	A	2,299,666.87	1,933,965.18
Fund Balance	A-1	18,926,655.33	16,916,267.81
 Total Regular Fund		 56,665,770.38	 43,105,523.16
Federal and State Grant Fund:			
Appropriated Reserves for Grants			
Federal Grants	A-12	16,711,131.58	3,996,885.92
State Grants	A-13	2,219,747.43	1,403,445.27
Private Grants	A-14	86,261.14	149,553.48
Reserve for Unappropriated Grants	A-15	60,674.21	94,845.48
Reserve for Encumbrances			
Federal Grants	A-12	811,469.32	1,026,436.31
State Grants	A-13	854,357.02	543,399.87
Private Grants	A-14	1,720.43	23,845.87
Total Federal and State Grant Fund		20,745,361.13	7,238,412.20
 <u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		 <u>\$ 77,411,131.51</u>	 <u>\$ 50,343,935.36</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>2021</u>	<u>2020</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 6,196,000.00	\$ 6,048,000.00
Miscellaneous Revenue Anticipated	32,400,502.74	21,971,836.59
Receipts from Current Taxes	97,398,233.00	95,958,850.00
Nonbudget Revenue	1,998,397.16	1,512,799.07
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,908,825.75	4,233,473.22
Balances Cancelled:		
Reserve for Private, State and Federal Grant		
Fund Expenditures-Net - Federal and State Grant Fund	69,127.85	59,684.17
Collection of Added & Omitted Taxes	434,986.16	208,528.62
Prior Years Interfunds Returned	458,387.29	945,260.00
	<u>142,864,459.95</u>	<u>130,938,431.67</u>
<u>Expenditures</u>		
Budget Appropriations:		
Operations	109,342,321.30	95,638,483.70
Capital Improvements	1,500,000.00	4,500,000.00
County Debt Service	14,874,471.39	15,863,538.42
Deferred Charges and Statutory Expenditures	8,131,279.74	7,873,789.09
Interfund Advances	810,000.00	958,387.29
	<u>134,658,072.43</u>	<u>124,834,198.50</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>2021</u>	<u>2020</u>
Excess in Revenue		\$ 8,206,387.52	\$ 6,104,233.17
<u>Fund Balance</u>			
Balance January 1		<u>16,916,267.81</u>	<u>16,860,034.64</u>
		25,122,655.33	22,964,267.81
Decreased by:			
Utilization as Anticipated Revenue		<u>6,196,000.00</u>	<u>6,048,000.00</u>
Balance December 31	A	<u>\$ 18,926,655.33</u>	<u>\$ 16,916,267.81</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, 2021

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 6,196,000.00		\$ 6,196,000.00	
Miscellaneous Revenue:				
County Clerk Fees	1,260,500.00		2,618,985.61	\$ 1,358,485.61
County Surrogate Fees	83,000.00		101,675.00	18,675.00
County Sheriff Fees	100,000.00		221,319.66	121,319.66
Fines	12,500.00		8,598.00	3,902.00 *
Interest on Investments and Deposits	350,000.00		213,584.06	136,415.94 *
Rental - County Buildings	196,798.00		196,798.00	
Franchise Tax on Stock Insurance				
NJSA 54:16A	130,000.00		79,371.33	50,628.67 *
State Aid - College Bonds				
(NJSA 44:7-35 et. seq.)	1,523,256.00		1,523,256.25	0.25
Social and Welfare Services				
(P.L. 1990, Ch. 66):				
Supplemental Social Security Income	209,700.00		145,989.00	63,711.00 *
U.S. DEPARTMENT OF AGRICULTURE:				
NJ Department of Health and Senior Services:				
Senior Farmers' Market Nutrition Program:				
#DFHS21WMN003 06/01/21 - 09/30/21		\$ 550.00	550.00	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:				
NJ Association of County & City Health Officials (NJACCHO):				
FFY20 Cooperative Agreement for Emergency Response:				
Public Health Crisis Response 01/20/20 - 02/21/21	14,360.29	2,564.22	16,924.51	
Passed through NJ Department of Health and Senior Services:				
Immunization Cooperative Agreements:				
COVID-19 Vaccination Supplemental Fund #OLPH22VSF014 07/01/21 - 06/30/22		150,000.00	150,000.00	
Public Health Preparedness and Response for Bioterrorism:				
#PHLP22LNC019 07/01/21 - 06/30/22:				
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000)		271,128.00	271,128.00	
ELC Cooperative Agreement (COVL \$325,000)		325,000.00	325,000.00	
ELC Enhancing Detection Expansion (CVG \$100,000)		100,000.00	100,000.00	
Comprehensive Cancer Control Planning:				
#DCHS22CCC009 07/01/21 - 06/30/22		59,000.00	59,000.00	
Cancer Education & Early Detection (CEED):				
#DFHS22CED016 07/01/21 - 06/30/22		17,900.00	17,900.00	
U.S. Department of Health & Human Services:				
Passed through N.J. Department of Health and Senior Services:				
Title III - Aging - Area Plan Grant				
Title III B	78,226.00	78,658.00	156,884.00	
Title III C-1	66,176.00	73,894.00	140,070.00	
Title III C-2	39,108.00	44,782.00	83,890.00	
Title III D	6,313.00	5,705.00	12,018.00	
Title III D Medication Management	6,091.00		6,091.00	
Title III E	26,294.00	28,745.00	55,039.00	
Federal Financial Participation (FFP)	39,490.00	114,405.00	153,895.00	
Consolidated Appropriations Act (CAA):				
Title III C2 04/01/21 - 09/30/22		51,999.00	51,999.00	
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA):				
Adult Protective Services (APS) 04/01/21 - 09/30/22		28,221.00	28,221.00	
ADRC/NWD COVID-19 Vaccine Access Supplemental Funding:				
COVID-19 Vaccine Funding 04/01/21 - 09/30/22		8,914.00	8,914.00	
Expanding Access to COVID-19 Vaccine via the Aging Network:				
VAC 5 COVID-19 Vaccine Funding 04/01/21 - 09/30/22		20,490.00	20,490.00	
Nutrition Services Incentive Program (NSIP):	8,123.00	25,052.00	33,175.00	
MIPPA Medicare Enrollment Assistance Program:				
#DOAS20MPA003 11/01/20 - 08/31/21	40,000.00		40,000.00	

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

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Health & Human Services:				
Passed through N.J. Department of Health and Senior Services:				
State Health Insurance Assistance Program (SHIP):				
#DOAS21SHF017 04/01/21 - 03/31/22		\$ 36,000.00	\$ 36,000.00	
Transportation Block Grant:				
#TS21019 01/01/21 - 12/31/21	\$ 18,000.00		18,000.00	
Social Services for the Homeless (SSH) - TANF				
#SH21019 01/01/21 - 12/31/21	24,000.00		24,000.00	
U.S. DEPARTMENT OF HOMELAND SECURITY:				
NJ Department of Law & Public Safety:				
State Homeland Security Emergency Management Performance:				
FFY20 #EMW-2020-SS-00042 09/01/20 - 08/31/23		140,870.57	140,870.57	
FFY21 #EMW-2020-SS-000162 10/01/21 - 09/30/24		135,811.19	135,811.19	
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:				
NJ Department of Community Affairs:				
Small Cities Community Development Block Grant (CDBG):				
Grant Agreement #2021-02292-0324-00 01/01/21 - 12/31/22		107,000.00	107,000.00	
Coronavirus Aid, Relief, and Economic Security (CARES) Act:				
Small Cities Community Development Block Grant-CV (CDBG-CV):				
CV1 - Nonentitlement Municipalities	282,788.00		282,788.00	
CV2 - Countywide	994,861.00		994,861.00	
U.S. DEPARTMENT OF JUSTICE:				
NJ Department of Law & Public Safety:				
Violence Against Women Act (VAWA):				
FFY18 #VAWA-49-18 07/01/19 - 06/30/21	16,395.00		16,395.00	
FFY18 #VAWA-49-19 07/01/20 - 06/30/21	16,052.00		16,052.00	
FFY18 #VAWA-49-20 07/01/21 - 06/30/22		12,950.00	12,950.00	
Victims of Crime Act (VOCA) Victim Assistance:				
#V-61-19 07/01/21 - 06/30/22		271,073.00	271,073.00	
Operation Helping Hand (OHH):				
FFY21 #FFYOHH-19-2021 09/01/21 - 08/31/22		52,631.57	52,631.57	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):				
#VS-40-19 10/01/20 - 09/30/21		62,000.00	62,000.00	
U.S. DEPARTMENT OF TRANSPORTATION:				
Federal Transit Administration - Section 5310 - Operating/Non-Operating:				
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21	100,000.00		100,000.00	
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21 - Mobility Mgt	52,000.00		52,000.00	
Federal Transit Administration - Section 5311 - Operating:				
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/21	581,024.00		581,024.00	
U.S. DEPARTMENT OF THE TREASURY:				
American Rescue Plan (ARP) Act:				
Coronavirus Local Fiscal Recovery Fund (CLFRF) #SLFRP2838 03/03/21 - 12/31/24		13,644,073.50	13,644,073.50	
U.S. ELECTION ASSISTANCE COMMISSION:				
NJ Department of State:				
2018 Help America Vote Act (HAVA) Election Security Grant - Byram Twp		11,033.72	11,033.72	
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):				
NJ Department of Environmental Protection:				
County Environmental Health Act (CEHA):				
#EN21-005 07/01/30 - 06/30/21		14,276.00	14,276.00	
NJ DEPARTMENT OF CHILDREN & FAMILIES:				
Human Services Advisory Council (HSAC):				
#21ALUN 01/01/21 - 06/30/21	30,668.00		30,668.00	
#21ALUN 07/01/21 - 06/30/22	61,336.00		61,336.00	
Youth Incentive Program (YIP):				
#21OGUR 01/01/21 - 06/30/21	18,437.00		18,437.00	
#22OGUR 07/01/21 - 06/30/22	36,874.00		36,874.00	
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
County Environmental Health Act (CEHA):				
2020/21 #EN21-005 07/01/20 - 06/30/21		170,930.00	170,930.00	

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

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION (Cont.):				
Clean Communities Program Grant:				
FY21 07/01/21 - 06/30/22		\$ 106,658.16	\$ 106,658.16	
NJ DEPARTMENT OF HEALTH:				
Special Child Health Services - Case Management:				
#DFHS22CSE026 07/01/21 - 06/30/22		91,000.00	91,000.00	
Right to Know:				
#EPID21RTK11L 07/01/20 - 06/30/21	\$ 7,129.00		7,129.00	
#EPID22RTK07L 07/01/21 - 06/30/22		9,380.00	9,380.00	
NJ Comprehensive Cancer Control Planning Grant:				
#DCHS22CCC009 07/01/21 - 06/30/22		99,570.00	99,570.00	
NJ Cancer Education & Early Detection (NJCEED):				
#DCHS22CED016 07/01/21 - 06/30/22		81,693.00	81,693.00	
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:				
#OLPH21CLP034 10/01/20 - 06/30/21		53,256.00	53,256.00	
#OLPH22CLP010 07/01/21 - 06/30/22		53,256.00	53,256.00	
NJ DEPARTMENT OF HUMAN SERVICES:				
County Comprehensive Alcoholism & Drug Abuse Services:				
#21-541-ADA-0 01/01/21 - 12/31/21	339,590.00		339,590.00	
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:				
Title III - Aging - Area Plan Contract:				
#DOAS21AAA0008 01/01/21 - 12/31/21:				
State Matching Funds:				
Title III B-D	10,050.00	10,749.00	20,799.00	
Title III E	7,888.00	8,624.00	16,512.00	
State Weekend Home Delivered Meals (SWHDM)	13,000.00		13,000.00	
Safe Housing & Transportation Program (SHTP)	13,246.00		13,246.00	
Supplemental/Cost of Living Allowance (COLA)	60,218.00		60,218.00	
Supplemental Home Delivered Meals (SHDM)	19,486.00		19,486.00	
Supplemental Aging Supportive Services (SASS) <i>formerly SSBG</i> :	12,905.00		12,905.00	
Care Management Quality Assurance (CMQA):	23,810.00		23,810.00	
Adult Protective Services (APS)/Vulnerable Adults	85,808.00		85,808.00	
State Aid Reimbursement Program:				
CY2021 01/01/21 - 12/31/21	58,000.00		58,000.00	
Medication-Assisted Treatment (MAT):				
#20-928-ADA-0 01/01/20 - 06/30/21	72,448.00		72,448.00	
#22-928-ADA-B3 07/01/21 - 06/30/22		144,896.00	144,896.00	
Social Services for the Homeless (SSH):				
#SH21019 01/01/21 - 12/31/21	194,260.00		194,260.00	
Personal Assistance Services Program (PASP):				
#21AVWN 01/01/21 - 12/31/21	13,320.00		13,320.00	
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:				
Operation Helping Hand (OHH):				
FY2020 #SFYOHH-19-2021 09/01/21 - 08/31/22		90,476.19	90,476.19	
Juvenile Justice Commission:				
Juvenile Detention Alternatives Initiative (JDAI):				
#JDAI-21-IF-19 01/01/21 - 12/31/21	34,454.00		34,454.00	
State/Community Partnership Program & Family Court Services:				
FC-21-19, SCP-21-PS-19, SCP-21-PM-19 01/01/21 - 12/31/21	368,500.00		368,500.00	
County Prosecutor Insurance Fraud Reimbursement Program:				
Cycle 21 01/01/21 - 12/31/21	183,933.72		183,933.72	
Body Armor Replacement Fund (BARF) - Sheriff:				
SFY20	5,287.86		5,287.86	
Body Armor Replacement Fund (BARF) - Prosecutor:				
SFY20	1,850.42		1,850.42	
Body-Worn Camera (BWC) Grant Program:				
SFY21 #21-BWC-427 01/01/21 - 12/31/25 (Prosecutor)		46,874.00	46,874.00	
SFY21 #21-BWC-428 01/01/21 - 12/31/25 (Sheriff)		108,014.00	108,014.00	
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:				
Veterans Transportation Services:				
#VL20T82 07/01/19 - 06/30/21	4,500.00		4,500.00	
#VL22T82 07/01/21 - 06/30/22		9,000.00	9,000.00	

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

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
NJ DEPARTMENT OF STATE:				
Early Voting 2021 Election Reimbursement Program		\$ 1,500,000.00	\$ 1,500,000.00	
NJ DEPARTMENT OF THE TREASURY:				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism & Drug Abuse:				
2021/22 07/01/21 - 6/30/22		115,989.00	115,989.00	
NJ TRANSIT CORPORATION:				
Federal Transit Administration - Section 5310 - Operating/Non-Operating:				
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21 - Mobility Mgt	\$ 13,000.00		13,000.00	
Federal Transit Administration - Section 5311 (State Share):				
Operating/Non-Operating:				
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/21	290,512.00		290,512.00	
Job Access Reverse Commute (JARC):				
SFY2022 NJ JARC 8 07/01/21 - 06/30/22		120,000.00	120,000.00	
Senior Citizen & Disabled Resident Transportation Assistance Program:				
Operating:				
CY2021 01/01/21 - 12/31/21	404,911.89		404,911.89	
Administration:				
CY2021 01/01/21 - 12/31/21	74,789.00		74,789.00	
Private Grants:				
Elizabethtown Gas:				
First Responders Grant Program		4,002.00	4,002.00	
Reserve to Pay Debt Service	600,000.00		600,000.00	
Reserve to Pay Vocational School	60,000.00		60,000.00	
General Capital Fund Balance	107,000.00		107,000.00	
County Clerk (P.L. 2001, Ch. 370)	550,000.00		978,033.00	\$ 428,033.00
County Surrogate (P.L. 2001, Ch. 370)	54,800.00		68,821.50	14,021.50
County Sheriff (P.L. 2001, Ch. 370)	50,000.00		111,339.65	61,339.65
Trust Fund Reserve for Motor Vehicle Fines	265,000.00		265,000.00	
State of N.J. Salary Reimbursement of County	109,939.00		109,938.52	0.48 *
Reserve for Uniform Fire Code Enforcement	58,000.00		58,000.00	
Weights & Measures Trust Fund	25,000.00		25,000.00	
9-1-1 Emergency Communication Center	293,744.00		293,744.28	0.28
County Transit-Transportation Agreements	275,000.00		299,766.44	24,766.44
Public Health Priority Funds/Supplemental Fees	275,000.00		655,214.58	380,214.58
Intoxicated Driver Resource Center	56,000.00		65,408.00	9,408.00
Flu Shots/Clinic Revenue	20,000.00		5,052.56	14,947.44 *
Total Miscellaneous Revenue	11,534,750.18	18,719,094.12	32,400,502.74	2,146,658.44
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	97,398,233.00		97,398,233.00	
Budget Totals	115,128,983.18	18,719,094.12	135,994,735.74	\$2,146,658.44
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,998,397.16	
	\$ 115,128,983.18	\$ 18,719,094.12	\$ 137,993,132.90	

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

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 2,618,985.61
	\$ 2,618,985.61

Sherriff Fees

Cash Received	\$ 221,319.66
	\$ 221,319.66

Interest on Investments and Deposits:

Cash Received	\$ 213,584.06
	\$ 213,584.06

Analysis of Nonbudget Revenue:

<u>Cash Received:</u>	
Planning Department	\$ 4,555.18
Jail Processing Fees	50.00
Insurance Refunds	79.38
Emergency Management Reimbursements	55,000.00
Payment In Lieu of Taxes	33,246.34
Grant Program Benefit Reimbursement	248,457.85
Prior Year Grant Expenditure Refunds	675,453.97
NJ Institute of Technology-Salary Reimbursement	74,414.40
Miscellaneous Reimbursements	52,875.88
Bail Forfeitures	1,045.73
Title IV-D Probation Facility Reimbursement	377,252.16
Medicare D Prescription Reimbursement	167,093.78
Mental Health Salary Reimbursement	12,000.00
Cancelation of Old Outstanding Checks	18,921.46
Roadway/Driveway Openings and Violation Assessments	49,455.50
Developmental Disabled Facilities Reimbursement	8,468.04
Refund of Prior Year Expenses	161,314.17
Other Miscellaneous Revenue	58,713.32
	\$ 1,998,397.16

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
County Administrator's Office:					
Salaries and Wages	\$ 271,000.00	\$ 271,000.00	\$ 205,614.94	\$ 65,385.06	
Other Expenses	15,600.00	15,600.00	7,789.38	7,810.62	
Purchasing Department:					
Salaries and Wages	230,000.00	250,000.00	221,289.34	28,710.66	
Other Expenses	13,500.00	13,500.00	5,778.19	7,721.81	
Central Services:					
Salaries and Wages	188,500.00	188,500.00	164,418.94	24,081.06	
Other Expenses	279,040.00	279,040.00	113,056.62	165,983.38	
Employee Services:					
Salaries and Wages	334,000.00	344,000.00	319,071.98	24,928.02	
Other Expenses	119,016.00	119,016.00	79,169.24	39,846.76	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	4,463.00	537.00	
Board of Chosen Freeholders:					
Salaries and Wages	120,600.00	120,600.00	120,164.37	435.63	
Other Expenses	60,230.00	60,230.00	27,134.66	33,095.34	
Clerk of the Board:					
Salaries and Wages	134,000.00	134,000.00	130,601.04	3,398.96	
Other Expenses	7,650.00	7,650.00	3,509.77	4,140.23	
County Clerk:					
Salaries and Wages	788,000.00	793,000.00	788,353.60	4,646.40	
Other Expenses	239,660.00	234,660.00	207,050.35	27,609.65	
Board of Elections:					
Salaries and Wages	509,360.00	659,360.00	539,504.66	119,855.34	
Other Expenses	192,670.00	192,670.00	140,835.40	51,834.60	
County Clerk (Elections):					
Other Expenses	106,245.00	106,245.00	81,297.17	24,947.83	
County Treasurer's Office:					
Salaries and Wages	570,000.00	570,000.00	565,958.44	4,041.56	
Other Expenses	115,000.00	115,000.00	84,014.44	30,985.56	

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Annual Audit	\$ 144,691.00	\$ 144,691.00	\$ 144,691.00		
Technology & Information Management:					
Salaries and Wages	554,000.00	554,000.00	530,869.82	\$ 23,130.18	
Other Expenses	803,875.00	803,875.00	631,074.01	172,800.99	
Office of Geographical Information Systems:					
Other Expenses	253,000.00	253,000.00	253,000.00		
Records Management Office:					
Salaries and Wages	203,000.00	203,000.00	196,977.93	6,022.07	
Other Expenses	165,827.00	165,827.00	147,839.72	17,987.28	
Board of Taxation:					
Salaries and Wages	226,000.00	226,000.00	190,509.01	35,490.99	
Other Expenses	45,710.00	45,710.00	35,000.24	10,709.76	
County Counsel:					
Salaries and Wages	118,000.00	121,000.00	114,838.60	6,161.40	
Other Expenses	1,058,350.00	1,058,350.00	776,240.79	282,109.21	
County Adjuster's Office:					
Salaries and Wages	107,000.00	107,000.00	95,136.93	11,863.07	
Other Expenses	63,985.00	63,985.00	36,676.53	27,308.47	
County Surrogate:					
Salaries and Wages	414,000.00	414,000.00	404,913.95	9,086.05	
Other Expenses	40,850.00	40,850.00	38,420.07	2,429.93	
Engineering and Road Administration:					
Salaries and Wages	1,202,000.00	1,202,000.00	932,715.84	269,284.16	
Other Expenses	187,520.00	187,520.00	106,551.81	80,968.19	
TOTAL GENERAL GOVERNMENT	9,886,879.00	10,069,879.00	8,444,531.78	1,625,347.22	
LAND USE ADMINISTRATION:					
Sussex County Planning Department:					
Salaries and Wages	285,000.00	285,000.00	217,918.92	67,081.08	
Other Expenses	68,630.00	68,630.00	49,030.98	19,599.02	
TOTAL LAND USE ADMINISTRATION	353,630.00	353,630.00	266,949.90	86,680.10	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(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	\$ 341.22	\$ 3,508.78	
Weights and Measures:					
Salaries and Wages	162,000.00	162,000.00	144,913.56	17,086.44	
Other Expenses	21,490.00	21,490.00	9,961.90	11,528.10	
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	187,340.00	187,340.00	155,216.68	32,123.32	
INSURANCE:					
Other Insurance Premiums	1,190,103.00	1,190,103.00	1,090,669.07	99,433.93	
Workmen's Compensation	1,043,000.00	1,043,000.00	978,296.00	64,704.00	
Group Insurance Plan for Employees	16,962,716.00	16,797,716.00	14,373,556.69	2,424,159.31	
Health Benefit Waiver	250,000.00	250,000.00	139,145.38	110,854.62	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	50,000.00	50,000.00	24,561.02	25,438.98	
TOTAL INSURANCE	19,495,819.00	19,330,819.00	16,606,228.16	2,724,590.84	
PUBLIC SAFETY:					
9-1-1 Emergency Communications Center:					
Salaries and Wages	1,156,000.00	1,156,000.00	1,115,718.98	40,281.02	
Other Expenses	476,951.00	476,951.00	369,386.25	107,564.75	
Office of Emergency Management:					
Salaries and Wages	219,000.00	229,000.00	213,128.84	15,871.16	
Other Expenses	149,852.00	174,852.00	159,263.66	15,588.34	
County Medical Examiner:					
Other Expenses	298,000.00	318,000.00	274,077.91	43,922.09	
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)	63,000.00	63,000.00	56,000.00	7,000.00	

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC SAFETY:					
Fire Marshal:					
Salaries and Wages	\$ 167,000.00	\$ 167,000.00	\$ 129,371.95	\$ 37,628.05	
Other Expenses	39,830.00	39,830.00	29,165.08	10,664.92	
Fire Academy:					
Other Expenses	340,000.00	340,000.00	241,690.84	98,309.16	
Sheriff's Office (Regulation):					
Salaries and Wages	5,683,000.00	5,673,000.00	5,191,680.99	481,319.01	
Other Expenses	644,559.00	619,559.00	485,947.32	133,611.68	
Prosecutor's Office:					
Salaries and Wages	4,823,591.00	4,823,591.00	4,439,743.15	383,847.85	
Other Expenses	629,875.00	629,875.00	532,621.09	97,253.91	
Jail:					
Salaries and Wages	3,680,000.00	3,680,000.00	3,527,944.93	152,055.07	
Other Expenses	3,208,768.00	3,208,768.00	2,037,868.39	1,170,899.61	
JDC & Youth Services (N.J.S.A. 2A:4A-91)					
Salaries and Wages	380,000.00	380,000.00	264,639.89	115,360.11	
Other Expenses	520,373.00	520,373.00	355,208.41	165,164.59	
TOTAL PUBLIC SAFETY	22,484,983.00	22,504,983.00	19,428,631.68	3,076,351.32	
PUBLIC WORKS:					
Roads and Culverts:					
Salaries and Wages	3,491,000.00	3,491,000.00	3,172,859.85	318,140.15	
Other Expenses	1,745,738.00	1,745,738.00	1,636,218.50	109,519.50	
Bridges:					
Salaries and Wages	969,000.00	969,000.00	907,379.42	61,620.58	
Other Expenses	811,055.00	811,055.00	770,491.52	40,563.48	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	224,000.00	224,000.00	212,600.03	11,399.97	
Other Expenses	39,550.00	54,550.00	49,583.07	4,966.93	
Traffic Lights:					
Other Expenses	56,371.00	56,371.00	37,497.67	18,873.33	

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC WORKS:					
Garbage and Trash Removal	\$ 90,000.00	\$ 90,000.00	\$ 78,175.87	\$ 11,824.13	
Facilities Management:					
Salaries and Wages	1,507,000.00	1,507,000.00	1,280,334.68	226,665.32	
Other Expenses	1,516,103.00	1,516,103.00	1,320,567.76	195,535.24	
Motor Pool:					
Salaries and Wages	975,000.00	975,000.00	882,631.30	92,368.70	
Other Expenses	1,028,170.00	1,028,170.00	841,035.39	187,134.61	
Mosquito Control:					
Salaries and Wages	279,000.00	279,000.00	231,377.53	47,622.47	
Other Expenses	223,315.00	223,315.00	154,895.35	68,419.65	
TOTAL PUBLIC WORKS	12,955,302.00	12,970,302.00	11,575,647.94	1,394,654.06	
HEALTH AND HUMAN SERVICES:					
Office of Public Health Nursing:					
Salaries and Wages	505,000.00	505,000.00	357,393.02	147,606.98	
Other Expenses	113,860.00	113,860.00	67,023.48	46,836.52	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)	802,012.00	802,012.00	802,012.00		
Office of Environmental Health:					
Salaries and Wages	1,174,000.00	1,174,000.00	1,076,633.74	97,366.26	
Other Expenses	85,776.00	85,776.00	35,476.71	50,299.29	
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00	420.00	47,580.00	
Office of Community Services:					
Salaries and Wages	49,000.00	75,000.00	65,691.67	9,308.33	
Other Expenses	25,030.00	25,030.00	11,483.51	13,546.49	
Office on Aging:					
Salaries and Wages	291,000.00	291,000.00	264,596.07	26,403.93	
Other Expenses	16,619.00	16,619.00	9,349.50	7,269.50	
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, 2021
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND HUMAN SERVICES:					
County Welfare Agency:					
Administration	\$ 1,153,898.00	\$ 1,153,898.00	\$ 1,153,898.00		
Services	386,850.00	386,850.00	386,850.00		
Assistance for Dependent Children	10,636.00	10,636.00		\$ 10,636.00	
Assistance to Supplemental Security					
Income Recipients	209,700.00	209,700.00	120,000.00		89,700.00
Mental Health Administration:					
Salaries and Wages	13,000.00	14,500.00	13,562.28		937.72
Other Expenses	5,833.00	5,833.00	3,561.53		2,271.47
Human Services Administration:					
Salaries and Wages	212,000.00	232,000.00	210,770.48		21,229.52
Other Expenses	9,110.00	9,110.00	7,249.21		1,860.79
Intoxicated Driver Resource Center					
Salaries and Wages	61,000.00	61,000.00	57,840.70		3,159.30
Other Expenses	32,564.00	32,564.00	22,698.50		9,865.50
Aid to Family Intervention					
Services (R.S. 40:5-2.9)	71,574.00	71,574.00	71,574.00		
Aid to Samaritan Inn - Homeless	36,000.00	48,240.00	48,240.00		
Aid to New Bridge Services (N.J.S. 40:5-2.9)	45,676.00	45,676.00	45,676.00		
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)	40,000.00	27,760.00	27,760.00		
TOTAL HEALTH AND HUMAN SERVICES	5,549,387.00	5,596,887.00	5,011,009.40	585,877.60	
EDUCATIONAL:					
Community College Agency					
(NJS 18A:64A-30 et seq.)	4,020,000.00	4,020,000.00	4,020,000.00		
Farm and Home Demonstration:					
Salaries and Wages	31,000.00	31,000.00	29,600.08		1,399.92
Other Expenses	132,477.00	132,477.00	117,011.49		15,465.51
Reimbursement for Residents Attending Out-of-County					
Two-Year Colleges (NJS 18A:64A-23)	200,000.00	200,000.00	112,407.54		87,592.46
County Vocational School	7,353,077.00	7,353,077.00	7,353,077.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(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	\$ 83,000.00	\$ 83,000.00	\$ 81,535.78	\$ 1,464.22	
Other Expenses	24,330.00	24,330.00	15,853.04	8,476.96	
TOTAL EDUCATIONAL	11,843,884.00	11,843,884.00	11,729,484.93	114,399.07	
OTHER COMMON OPERATING FUNCTIONS:					
Transit:					
Salaries and Wages	221,000.00	158,866.00		158,866.00	
Other Expenses	99,100.00	99,100.00	30,775.86	68,324.14	
Provisions for Salary Adjustments	50,000.00	10,000.00		10,000.00	
Accumulated Leave & Retro Compensation	150,000.00	150,000.00	41,143.65	108,856.35	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	57,389.00	57,389.00	57,389.00		
Fixed Asset Accounting/Reporting	4,000.00	4,000.00		4,000.00	
Indirect Cost Rate Study:					
Contractual	11,750.00	11,750.00		11,750.00	
Memorial Day Observance (R.S. 40:23-8.25)	1,000.00	1,000.00	1,000.00		
Veterans' Grave Registration:					
Salaries and Wages	4,684.00	4,684.00	3,246.50	1,437.50	
Other Expenses	9,250.00	9,250.00	7,854.24	1,395.76	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	7,500.00	7,500.00	7,500.00		
TOTAL OTHER COMMON OPERATING FUNCTIONS	615,673.00	513,539.00	148,909.25	364,629.75	
UTILITY EXPENSES AND BULK PURCHASES:					
Electricity	749,850.00	749,850.00	499,466.22	250,383.78	
Lighting of Highways and Bridges	24,150.00	24,150.00	18,207.36	5,942.64	
Gas (Natural or Propane)	283,775.00	283,775.00	236,659.70	47,115.30	
Gasoline and Diesel Fuel	590,000.00	590,000.00	385,362.61	204,637.39	
Water	66,522.00	66,522.00	37,477.79	29,044.21	
Sewer	31,520.00	31,520.00	14,779.22	16,740.78	
TOTAL UTILITY EXPENSES AND BULK PURCHASES	1,745,817.00	1,745,817.00	1,191,952.90	553,864.10	

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
County Matching Funds for Grants	\$ 158,638.00				
Matching Funds For the Following Grants:					
USDOT FTA Section 5310	100,000.00	\$ 100,000.00	\$ 100,000.00		
USDOT FTA Section 5311 Grant Operating	290,512.00	290,512.00	290,512.00		
USDOT FTA Section 5316 Job Access: Reverse Commute		120,000.00	120,000.00		
Special Child Health, Case Management		60,272.00	60,272.00		
Alcoholism Service Program	42,849.00	42,849.00	42,849.00		
Human Services Advisory Council (HSAC)	23,001.00	23,001.00	23,001.00		
TOTAL UNCLASSIFIED	615,000.00	636,634.00	636,634.00		

PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:

U.S. DEPARTMENT OF AGRICULTURE:					
NJ Department of Health and Senior Services:					
Senior Farmers' Market Nutrition Program(NJSA 40A:4-87 + \$550.00)		550.00	550.00		
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Association of County & City Health Officials (NJACCHO):					
FFY20 Cooperative Agreement for Emergency Response:					
Public Health Crisis Response 01/20/20 -					
02/21/21 (NJSA 40A:4-87 + \$2,564.22)	14,360.29	16,924.51	16,924.51		
Passed through NJ Department of Health and Senior Services:					
COVID-19 Vaccination Supplemental Fund					
07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$150,000.00)		150,000.00	150,000.00		
Public Health Preparedness and Response for Bioterrorism:					
#PHLP22LNC019 07/01/21 - 06/30/22:					
PHEP Cooperative Agreement (NJSA 40A:4-87 + \$271,128.00)		271,128.00	271,128.00		
ELC Cooperative Agreement (NJSA 40A:4-87 + \$325,000.00)		325,000.00	325,000.00		
ELC Enhancing Detection Expansion (NJSA 40A:4-87 + \$100,000.00)		100,000.00	100,000.00		
Comprehensive Cancer Control Planning (NJSA 40A:4-87 + \$59,000.00)		59,000.00	59,000.00		
Cancer Education & Early Detection (CEED)(NJSA 40A:4-87 + \$17,900.00)		17,900.00	17,900.00		

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
Passed through NJ Department of Health and Senior Services: (Cont'd)					
Title III - Aging - Area Plan Grant:					
#DOAS21AAA008 01/01/21 - 12/31/21:					
Title III B (NJSA 40A:4-87 + \$78,658.00)	\$ 78,226.00	\$ 156,884.00	\$ 156,884.00		
Title III C-1 (NJSA 40A:4-87 + \$73,894.00)	66,176.00	140,070.00	140,070.00		
Title III C-2 (NJSA 40A:4-87 + \$44,782.00)	39,108.00	83,890.00	83,890.00		
Title III D (NJSA 40A:4-87 + \$5,705.00)	6,313.00	12,018.00	12,018.00		
Title III E (NJSA 40A:4-87 + \$28,745.00)	26,294.00	55,039.00	55,039.00		
Medicaid Match	6,091.00	6,091.00	6,091.00		
Consolidated Appropriations Act (CAA):					
Title III C-2 04/01/21 - 09/30/22 (NJSA 40A:4-87 + \$51,999.00)		51,999.00	51,999.00		
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSA):					
Adult Protective Services (NJSA 40A:4-87 + \$28,221.00)		28,221.00	28,221.00		
Federal Financial Participation (NJSA 40A:4-87 + \$114,405.00)	39,490.00	153,895.00	153,895.00		
Aging & Disability Resource Centers (ADRC)/No Wrong Door (NWD):					
COVID-19 Vaccine Access Supplemental Funding (NJSA 40A:4-87 + \$8,914.00)		8,914.00	8,914.00		
Expanding Access to COVID-19 Vaccines via the Aging Network:					
VAC 5 COVID-19 Vaccine Funding (NJSA 40A:4-87 + \$20,490.00)		20,490.00	20,490.00		
Nutrition Services Incentive Program (NSIP)	8,123.00	33,175.00	33,175.00		
MIPPA Medicare Enrollment Assistance Program:					
#DOAS20MPA003 11/01/20 - 08/31/21	40,000.00	40,000.00	40,000.00		
State Health Insurance Assistance Program (NJSA 40A:4-87 + \$36,000.00)		36,000.00	36,000.00		
Transportation Block Grant	18,000.00	18,000.00	18,000.00		
Social Services for the Homeless (SSH) - TANF	24,000.00	24,000.00	24,000.00		
NJ Department of Law & Public Safety:					
Operation Helping Hand (OHH) (NJSA 40A:4-87 + \$52,631.57)		52,631.57	52,631.57		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
NJ Department of Law & Public Safety:					
State Homeland Security Emergency Management Performance:					
FFY20 #EMW-2020-SS-00042 09/01/20 - 08/31/23 (NJSA 40A:4-87 + \$140,870.57)		140,870.57	140,870.57		
FFY21 #EMW-2021-SS-00016 10/01/21 - 09/30/24 (NJSA 40A:4-87 + \$135,811.19)		135,811.19	135,811.19		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(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 HOUSING & URBAN DEVELOPMENT:					
NJ Department of Community Affairs:					
Small Cities Program - Community Development Block Grant (CDBG):					
Grant Agreement 01/01/21 - 12/31/22 (NJSA 40A:4-87 + \$107,000.00)		\$ 107,000.00	\$ 107,000.00		
Coronavirus Aid, Relief, and Economic Security (CARES) Act:					
Small Cities Community Development Block Grant-CV (CDBG-CV):					
CV1 - Nonentitlement Municipalities	\$ 282,788.00	282,788.00	282,788.00		
CV2 - Countywide	994,861.00	994,861.00	994,861.00		
U.S. DEPARTMENT OF JUSTICE:					
NJ Department of Law & Public Safety:					
Violence Against Women Act (VAWA):					
FFY18 #VAWA-49-18 07/01/20 - 06/30/21	16,395.00	16,395.00	16,395.00		
FFY19 #VAWA-49-19 07/01/20 - 06/30/21	16,052.00	16,052.00	16,052.00		
FFY20 #VAWA-49-20 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$12,950.00)		12,950.00	12,950.00		
Victims of Crime Act Victim Assistance (NJSA 40A:4-87 + \$271,073.00)		271,073.00	271,073.00		
Sexual Assault Response Team (NJSA 40A:4-87 + \$62,000.00)		62,000.00	62,000.00		
U.S. DEPARTMENT OF TRANSPORTATION:					
NJ Transit Corporation:					
Federal Transit Administration - Section 5310 - Operating/Non-Operating:					
Operating FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21	100,000.00	100,000.00	100,000.00		
Non-Operating FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21	52,000.00	52,000.00	52,000.00		
Federal Transit Administration - Section 5311 - Operating/Non-Operating:					
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/21	581,024.00	581,024.00	581,024.00		
U.S. DEPARTMENT OF THE TREASURY:					
American Rescue Plan (ARP) Act:					
Coronavirus Local Fiscal Recovery Fund (NJSA 40A:4-87 + \$13,644,073.50)		13,644,073.50	13,644,073.50		
U.S. ELECTION ASSISTANCE COMMISSION:					
NJ Department of State:					
2018 Help America Vote Act Grant (NJSA 40A:4-87 + \$11,033.72)		11,033.72	11,033.72		
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):					
NJ Department of Environmental Protection:					
County Environmental Health Act (NJSA 40A:4-87 + \$14,276.00)		14,276.00	14,276.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(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 CHILDREN & FAMILIES:					
Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:					
#21ALUN 01/01/21 - 06/30/21	\$ 30,668.00	\$ 30,668.00	\$ 30,668.00		
#21ALUN 07/01/21 - 06/30/22	61,336.00	61,336.00	61,336.00		
Youth Incentive Program (VIP):					
#21OGUR 01/01/21 - 06/30/21	18,437.00	18,437.00	18,437.00		
#21OGUR 07/01/21 - 06/30/22	36,874.00	36,874.00	36,874.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Act (NJSA 40A:4-87 + \$170,930.00)		170,930.00	170,930.00		
Clean Communities Program Grant(NJSA 40A:4-87 + \$106,658.16)		106,658.16	106,658.16		
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Special Child Health Services - Case Management (NJSA 40A:4-87 + \$91,000.00)		91,000.00	91,000.00		
Right to Know:					
#EPID21RTK11L 07/01/20 - 06/30/21					
#EPID21RTK07L 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$9,380.00)	7,129.00	7,129.00	7,129.00		
NJ Comprehensive Cancer Control Planning Grant:					
#DCHS22CCC008 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$99,570.00)					
NJ Cancer Education & Early Detection (NJCEED):					
#DCHS22CED016 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$81,693.00)					
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:					
#OLPH21CLP034 10/01/20 - 06/30/21 (NJSA 40A:4-87 + \$53,256.00)					
#OLPH22CLP010 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$53,256.00)					
NJ DEPARTMENT OF HUMAN SERVICES:					
(*) County Comprehensive Alcoholism & Drug Abuse Services:					
#21-541-ADA-0 01/01/21 - 12/31/21	339,590.00	339,590.00	339,590.00		
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Title III - Aging - Area Plan Contract:					
#DOAS21AAA00008 01/01/21 - 12/31/21:					
State Matching Funds:					
Title III B-D (NJSA 40A:4-87 + \$10,749.00)	10,050.00	20,799.00	20,799.00		
Title III E (NJSA 40A:4-87 + \$8,624.00)	7,888.00	16,512.00	16,512.00		
State Weekend Home Delivered Meals (SWHDM)	13,000.00	13,000.00	13,000.00		

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Title III - Aging - Area Plan Contract:					
Safe Housing & Transportation Program (SHTP)	\$ 13,246.00	\$ 13,246.00	\$ 13,246.00		
Cost of Living Allowance (COLA)	60,218.00	60,218.00	60,218.00		
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 Coordination/Care Management Quality Assurance (CMQA)	23,810.00	23,810.00	23,810.00		
Adult Protective Services (APS)/Vulnerable Adults	85,808.00	85,808.00	85,808.00		
State Aid Reimbursement Program:					
2021 01/01/21 - 12/31/21	58,000.00	58,000.00	58,000.00		
Medication-Assisted Treatment (MAT):					
#20-928-ADA-0 01/01/20 - 06/30/21	72,448.00	72,448.00	72,448.00		
#21-928-ADA-B3 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$144,896.00)	144,896.00	144,896.00	144,896.00		
Social Services for the Homeless (SSH):					
#SH21019 01/01/21 - 12/31/21	194,260.00	194,260.00	194,260.00		
Personal Assistance Services Program (PASP):					
#21AVVN 01/01/21 - 12/31/21	13,320.00	13,320.00	13,320.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Operation Helping Hand (OHH):					
SFY21 #SFYOHH-19-2021 09/01/21 - 08/31/22 (NJSA 40A:4-87 + \$90,476.19)		90,476.19	90,476.19		
Juvenile Justice Commission:					
Juvenile Detention Alternatives Initiative (JDAD):					
#JDAI-21-IF-19 01/01/21 - 12/31/21	34,454.00	34,454.00	34,454.00		
State/Community Partnership Program & Family Court Services:					
FC-21-19, SCP-21-PS-19, SCP-21-PM-19 01/01/21 - 12/31/21	368,500.00	368,500.00	368,500.00		
County Prosecutor Insurance Fraud Reimbursement Program:					
Cycle 21 01/01/21 - 12/31/21	183,933.72	183,933.72	183,933.72		
Body Armor Replacement Fund (BARF) - Sheriff's Office:	5,287.86	5,287.86	5,287.86		
Body Armor Replacement Fund (BARF) - Prosecutor's Office:	1,850.42	1,850.42	1,850.42		
Body-Worn Camera (BWC) Grant Program:					
SFY21 #21-BWC-427 01/01/21 - 12/31/25 (Prosecutor) (NJSA 40A:4-87 + \$46,874.00)		46,874.00	46,874.00		
SFY21 #21-BWC-428 01/01/21 - 12/31/25 (Sheriff) (NJSA 40A:4-87 + \$108,014.00)		108,014.00	108,014.00		
NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:					
Veterans Transportation Services					
#VL20T82 07/01/19 - 06/30/21	4,500.00	4,500.00	4,500.00		
#VL22T82 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$9,000.00)		9,000.00	9,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(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 STATE:					
Early Voting 2021 Election Reimbursement Program (NJSA 40A:4-87 + 1,500,000.00)		\$ 1,500,000.00	\$ 1,500,000.00		
NJ DEPARTMENT OF THE TREASURY:					
Governor's Council on Alcoholism & Drug Abuse: Municipal Alliance to Prevent Alcoholism & Drug Abuse: FY22 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$115,989.00)		115,989.00	115,989.00		
NJ TRANSIT CORPORATION:					
Federal Transit Administration - Section 5311 (State Share): Operating/Non-Operating: CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/21	\$ 290,512.00	290,512.00	290,512.00		
Federal Transit Administration - Section 5310 - Operating/Non-Operating: Non-Operating FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21-12/31/21	13,000.00	13,000.00	13,000.00		
(*) Job Access Reverse Commute (JARC): SFY2022 NJ JARC 8 07/01/21 - 06/30/22 (NJSA 40A:4-87 + \$120,000.00)		120,000.00	120,000.00		
Senior Citizen & Disabled Resident Transportation Assistance Program: Operating: CY21 01/01/21 - 12/31/21	404,911.89	404,911.89	404,911.89		
Administration: CY21 01/01/21 - 12/31/21	74,789.00	74,789.00	74,789.00		
Private Grants: Elizabethtown Gas: First Responders Grant Program (NJSA 40A:4-87 + \$4,002.00)		4,002.00	4,002.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	4,869,513.18	23,588,607.30	23,588,607.30		
TOTAL OPERATIONS	90,603,227.18	109,342,321.30	98,783,803.92	\$ 10,558,517.38	
Detail:					
Salaries and Wages	32,814,735.00	32,948,101.00	29,655,197.38	3,292,903.62	
Other Expenses	57,788,492.18	76,394,220.30	69,128,606.54	7,265,613.76	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	1,500,000.00	1,500,000.00	1,500,000.00		
TOTAL CAPITAL IMPROVEMENTS	1,500,000.00	1,500,000.00	1,500,000.00		

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	\$ 1,115,000.00	\$ 1,115,000.00	\$ 1,115,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,320,000.00	1,320,000.00	1,320,000.00		
Vocational School Bonds	615,000.00	615,000.00	615,000.00		
Other Bonds	7,015,000.00	7,015,000.00	7,015,000.00		
Payment of Bond Anticipation Notes	1,000,000.00	1,000,000.00	1,000,000.00		
Interest on Bonds:					
County College Bonds	140,019.00	140,019.00	140,018.75		\$ 0.25
State Aid - County College Bonds	203,257.00	203,257.00	203,256.25		0.75
Vocational School Bonds	231,600.00	231,600.00	231,600.00		
Other Bonds	1,360,649.00	1,360,649.00	1,360,648.05		0.95
Interest on Notes	373,950.00	373,950.00	373,948.34		1.66
Sussex County Guarantee for Solar Project					
Morris County Improvement Authority	1,500,000.00	1,500,000.00	1,500,000.00		
TOTAL DEBT SERVICE	<u>14,874,475.00</u>	<u>14,874,475.00</u>	<u>14,874,471.39</u>		<u>3.61</u>
DEFERRED CHARGES:					
Prior Year's Bills	11,437.00	11,437.00	11,436.11		0.89
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	2,545,743.00	2,545,743.00	2,545,742.63		0.37
Social Security System (OASDI)/Medicare	2,558,906.00	2,538,906.00	2,203,068.61	\$ 335,837.39	
Police & Firemen's Retirement System	2,978,195.00	2,978,195.00	2,978,195.00		
Defined Contribution Retirement System	57,000.00	57,000.00	36,812.33	20,187.67	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	<u>8,151,281.00</u>	<u>8,131,281.00</u>	<u>7,775,254.68</u>	<u>356,025.06</u>	<u>1.26</u>
Subtotal General Appropriations for County Purposes	<u>115,128,983.18</u>	<u>133,848,077.30</u>	<u>122,933,529.99</u>	<u>10,914,542.44</u>	<u>4.87</u>
TOTAL GENERAL APPROPRIATIONS	<u>\$ 115,128,983.18</u>	<u>\$ 133,848,077.30</u>	<u>\$ 122,933,529.99</u>	<u>\$ 10,914,542.44</u>	<u>\$ 4.87</u>

Ref.

A

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

		Analysis of	
	<u>Ref.</u>	Budget After Modification	Paid or Charged
<u>Analysis of Budget After Modification</u>			
Adopted Budget		\$ 115,128,983.18	
Appropriation by NJSA 40A:4-87		18,719,094.12	
		\$ 133,848,077.30	
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed			\$ 95,693,075.85
Encumbrances Payable	A		3,015,212.84
Transfer to Federal and State Grant Fund Expenditures:			
Federal Programs			18,694,540.06
State Programs			5,526,699.24
Private Programs			4,002.00
			\$ 122,933,529.99

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

COUNTY OF SUSSEX
2021
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2021	2020
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents	B-2	\$ 19,523,715.53	\$ 15,788,272.43
Added and Omitted Taxes Receivable	B-3	1,801.00	2,151.84
<u>TOTAL ASSETS</u>		<u>\$ 19,525,516.53</u>	<u>\$ 15,790,424.27</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Current Fund	A	\$ 810,000.00	\$ 340,078.97
Escrow/Other Deposits		704,975.16	698,217.43
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		350,534.67	325,196.94
Tax Appeal Fees		163,933.26	166,238.70
County Surrogate Fees		62,945.61	66,483.90
County Clerk Fees		191,256.93	182,885.07
County Sheriff Fees		97,783.79	85,684.96
State Unemployment Insurance		630,319.92	586,456.20
Forfeited Assets		970,739.01	944,724.43
Self Insurance Fund - Damage to County Vehicles		420,863.35	584,867.36
Mosquito Control		313,436.80	228,436.80
Environmental Quality Enforcement		691,770.22	674,328.44
Open Space		5,261,889.71	4,903,947.35
Weights and Measures		68,758.29	61,659.37
Work Release Program		8,596.65	8,559.64
Sheriff's Labor Assistance Program		119,647.09	116,547.44
Jail Inmate Interest Account		115,528.03	111,505.05
Prosecutor's US Treasury Account		381,090.81	369,327.35
Accrued Sick and Vacation		2,805,263.04	2,308,448.21
Storm Recovery		4,674,064.60	2,438,523.14
Inmate Welfare		171,044.05	171,044.05
Uniform Fire Code Enforcement		469,815.78	361,670.41
Congregate Nutrition Program		41,259.76	27,677.03
Fund Balance	B-1		27,916.03
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 19,525,516.53</u>	<u>\$ 15,790,424.27</u>

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

COUNTY OF SUSSEX
TRUST FUNDS
STATEMENT OF FUND BALANCE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	<u>Ref.</u>	
Balance December 31, 2020	B	<u>\$ 27,916.03</u>
Less:		
Cancellation of Balance - Due to Current Fund		<u><u>\$ 27,916.03</u></u>

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

COUNTY OF SUSSEX
2021
GENERAL CAPITAL FUND

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

	Ref.	December 31,	
		2021	2020
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 46,141,875.19	\$ 33,656,591.42
Accounts Receivable:			
NJ Schools Development Authority Grant		354,000.00	718,822.48
NJ Department of Transportation		9,148,979.51	10,999,986.46
State of NJ- Library Association Grant		3,080,875.00	
Deferred Charges to Future Taxation:			
Funded		78,294,000.00	57,999,000.00
Unfunded	C-4	8,623,880.00	32,612,720.00
<u>TOTAL ASSETS</u>		<u>\$ 145,643,609.70</u>	<u>\$ 135,987,120.36</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7		\$ 21,428,000.00
General Improvement Serial Bonds	C-8	\$ 58,601,000.00	39,631,000.00
Vocational School Serial Bonds	C-8	7,468,000.00	6,368,000.00
County College Bonds	C-8	5,435,000.00	5,220,000.00
County College Bonds (Chapter 12)	C-8	6,790,000.00	6,780,000.00
Improvement Authorizations:			
Funded	C-6	44,880,907.85	20,359,531.62
Unfunded	C-6	8,623,880.00	21,877,736.97
Capital Improvement Fund	C-5	6,897,125.56	3,815,912.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Due to Current Fund	A	500,000.00	500,000.00
Reserve for:			
Payment of Vocational School Debt Service		236,429.53	124,463.62
Payment of Debt Service		1,754,324.73	1,681,847.77
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		748,604.71	733,122.25
Arbitrage Rebate		739,185.92	887,200.53
Sussex Solar Renewable Energy Program		1,040,973.80	1,040,973.80
Fund Balance	C-1	625,837.61	736,991.25
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 145,643,609.70</u>	<u>\$ 135,987,120.36</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, 2020	C	\$ 736,991.25
Decreased by:		
Net Bid Premium from 2019 Bond Sale Due to State of New Jersey		\$ 4,153.64
Due to Current Fund as Anticipated Revenue		<u>107,000.00</u>
		<u>111,153.64</u>
Balance December 31, 2021	C	<u><u>\$ 625,837.61</u></u>

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

COUNTY OF SUSSEX
2021
COUNTY LIBRARY FUND

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

	Ref.	December 31,	
		2021	2020
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 2,133,613.50	\$ 2,101,719.78
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	17,126.96	11,193.26
Revenue Accounts Receivable		3,535.41	1,368.69
		<u>20,662.37</u>	<u>12,561.95</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,154,275.87</u>	<u>\$ 2,114,281.73</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 587,535.62	\$ 704,449.95
Encumbered	D-3;D-6	221,439.63	287,257.05
Total Appropriation Reserves		808,975.25	991,707.00
Contracts Payable		163,381.13	163,381.13
Deferred Revenue:			
Unrestricted State per Capita Library Aid		71,082.00	56,127.00
Reserve for Donations		680.87	580.87
		1,044,119.25	1,211,796.00
Reserve for Receivables		20,662.37	12,561.95
Fund Balance	D-1	1,089,494.25	889,923.78
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,154,275.87</u>	<u>\$ 2,114,281.73</u>

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

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

	Ref.	<u>Year Ended December 31,</u>	
		<u>2021</u>	<u>2020</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 550,000.00	\$ 500,000.00
Receipts from Current Taxes		5,658,176.00	5,602,714.00
Miscellaneous Revenue Anticipated		56,127.00	56,751.00
Nonbudget Revenue		60,502.85	42,273.38
Other Credits to Income:			
Collection of Added and Omitted Taxes		11,193.26	11,458.67
Unexpended Balance of Appropriation Reserves		677,874.36	476,532.14
		<u>7,013,873.47</u>	<u>6,689,729.19</u>
 <u>Expenditures</u>			
Expenditures:			
Budget Appropriations:			
Salaries and Wages		2,881,281.00	2,759,847.00
Other Expenses		3,383,022.00	3,399,618.00
Refund of Prior Year's Revenue			2,520.39
		<u>6,264,303.00</u>	<u>6,161,985.39</u>
Excess in Revenue		749,570.47	527,743.80
 <u>Fund Balance</u>			
Balance January 1		889,923.78	862,179.98
		<u>1,639,494.25</u>	<u>1,389,923.78</u>
Decreased by:			
Utilization as Anticipated Revenue		550,000.00	500,000.00
Balance December 31	D	<u>\$ 1,089,494.25</u>	<u>\$ 889,923.78</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, 2021

	<u>Budget</u>	<u>Realized</u>	<u>Excess or Deficit *</u>
Fund Balance Anticipated	\$ 550,000.00	\$ 550,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	<u>56,127.00</u>	<u>56,127.00</u>	
Total Miscellaneous Revenue	<u>56,127.00</u>	<u>56,127.00</u>	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	<u>5,658,176.00</u>	<u>5,658,176.00</u>	
Budget Totals	6,264,303.00	6,264,303.00	
Nonbudget Revenue		<u>60,502.85</u>	<u>\$ 60,502.85</u>
	<u>\$ 6,264,303.00</u>	<u>\$ 6,324,805.85</u>	<u>\$ 60,502.85</u>

Analysis of Nonbudget Revenue:

Fees	\$ 33,982.55
Miscellaneous	20,357.64
Interest on Investments	<u>6,162.66</u>
	<u>\$ 60,502.85</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31,2021

	<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	\$ 2,881,281.00	\$ 2,881,281.00	\$ 2,633,105.06	\$ 248,175.94
Other Expenses	<u>3,383,022.00</u>	<u>3,383,022.00</u>	<u>3,043,662.32</u>	<u>339,359.68</u>
	<u>\$ 6,264,303.00</u>	<u>\$ 6,264,303.00</u>	<u>\$ 5,676,767.38</u>	<u>\$ 587,535.62</u>
	<u>Ref.</u>			D
		<u>Ref.</u>		
Cash Disbursed			\$ 5,455,327.75	
Encumbrances		D	<u>221,439.63</u>	
			<u>\$ 5,676,767.38</u>	

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

COUNTY OF SUSSEX
2021
GENERAL FIXED ASSETS ACCOUNT GROUP

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

<u>ASSETS</u>	December 31,	
	2021	2020
Land	\$ 16,511,452.00	\$ 16,511,452.00
Buildings	89,019,564.00	88,451,610.00
Machinery, Equipment and Vehicles	30,651,315.00	29,769,272.00
Construction In Progress	2,262,393.00	2,196,316.00
<u>TOTAL ASSETS</u>	<u>\$ 138,444,724.00</u>	<u>\$ 136,928,650.00</u>
<u>RESERVE</u>		
Reserve for Fixed Assets	\$ 138,444,724.00	\$ 136,928,650.00
<u>TOTAL RESERVE</u>	<u>\$ 138,444,724.00</u>	<u>\$ 136,928,650.00</u>

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

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, 2021
(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, 2021
 (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, 2021
 (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 Account Group – In accordance with N.J.A.C. accounting requirements, the County developed a fixed assets accounting and reporting system based on the following.

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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.

	December 31,		
	2021	2020	2019
Issued:			
General Bonds	\$ 78,294,000	\$ 57,999,000	\$ 69,094,000
Notes		21,428,000	14,133,000
Authorized but not Issued:			
General Bonds and Notes	8,623,880	11,184,720	7,079,720
	<u>86,917,880</u>	<u>90,611,720</u>	<u>90,306,720</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	1,754,325	1,681,848	1,891,690
Reserve to Pay Vocational School Bonds	236,429	124,464	127,265
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	6,790,000	8,180,000	8,186,000
	<u>8,780,754</u>	<u>9,986,311</u>	<u>10,204,955</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 78,137,126</u>	<u>\$ 80,625,409</u>	<u>\$ 80,101,765</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, 2021
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior 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	14,133,000.00	\$ 21,428,000.00	14,133,000.00	21,428,000.00
	<u>\$ 83,227,000.00</u>	<u>\$ 21,428,000.00</u>	<u>\$ 25,228,000.00</u>	<u>\$ 79,427,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

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

The County's debt issued and outstanding at December 31, 2021 is as follows:

Vocational School Serial Bonds

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2021</u>
Vocational School	02/15/2026	4.00-5.00%	\$ 2,723,000
Vocational School	06/01/2032	2.00-4.00%	3,030,000
Vocational School	06/15/2036	2.00-3.00%	1,715,000
			<u>7,468,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

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

The County's debt issued and outstanding at December 31, 2021 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, 2021</u>
General Improvements	02/15/2024	4.00%-5.00%	\$ 14,896,000
General Improvements	06/01/2032	2.00% -4.00%	17,720,000
General Improvements	06/15/2036	2.00-3.00%	25,985,000
			<u>58,601,000</u>

County College Bonds

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College	09/01/2022	4.00%	\$ 265,000
County College	01/15/2022	3.00%	195,000
County College	01/15/2023	4.00%	150,000
County College	03/15/2024	2.00%	540,000
County College	03/15/2025	2.00%	680,000
County College	03/15/2028	2.625-4.00%	1,035,000
County College	06/01/2030	2.00-4.00%	1,240,000
County College	06/15/2027	2.00-3.00%	1,330,000
			<u>5,435,000</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%	\$ 200,000
County College (Ch. 12)	01/15/2022	3.00%	170,000
County College (Ch. 12)	01/15/2023	4.00%	150,000
County College (Ch. 12)	09/01/2026	4.00%	1,445,000
County College (Ch. 12)	03/15/2024	2.00%	540,000
County College (Ch. 12)	03/15/2025	2.00%	680,000
County College (Ch. 12)	03/15/2028	2.625-4.00%	1,035,000
County College (Ch. 12)	06/01/2030	2.00-4.00%	1,240,000
County College (Ch. 12)	06/15/2027	2.00-3.00%	1,330,000
			<u>6,790,000</u>
Total Serial Bonds Outstanding			<u>\$ 78,294,000</u>
Total Debt Issued and Outstanding			<u>\$ 78,294,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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 .507%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 100,657,880</u>	<u>* \$8,780,754</u>	<u>\$ 91,877,126</u>

Net Debt \$91,877,126 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$18,136,772,417 = 0.507%.

*Includes \$3,375,000 Sussex County Guaranteed Renewable Energy Program (REP) Lease Revenue Bonds Series 2015. Also includes \$10,365,000 Bonds issued by the Morris County Improvement Authority which are included as part of the Gross and Net Debt. See Note 15 for further information.

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

2% Average Equalized Valuation of Real Property	\$ 362,735,448
Net Debt	91,877,126
Remaining Borrowing Power	\$ 270,858,322

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	
2022	\$ 7,130,000	\$ 1,911,459	\$ 785,000	\$ 259,548	\$ 1,345,000	\$ 147,345	\$ 11,578,352
2023	7,660,000	1,344,300	815,000	208,975	885,000	95,600	11,008,875
2024	8,301,000	1,016,900	950,000	172,125	860,000	72,900	11,372,925
2025	3,435,000	815,850	975,000	134,950	690,000	53,750	6,104,550
2026	3,435,000	738,400	1,003,000	96,450	520,000	38,650	5,831,500
2027-2031	17,740,000	2,264,350	2,075,000	234,550	1,135,000	42,675	23,491,575
2032-2036	10,900,000	483,750	865,000	32,450			12,281,200
	\$ 58,601,000	\$ 8,575,009	\$ 7,468,000	\$ 1,139,048	\$ 5,435,000	\$ 450,920	\$ 81,668,977

* 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, 2021
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2021 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2022 are as follows:

Current Fund	\$ 7,200,000
County Library Fund	600,000

Note 4: Pension Plans

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

A. Public Employees' Retirement System (PERS)

Plan Description

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

Benefits Provided

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

The following represents the membership tiers for PERS:

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

Service retirement benefits of 1/55th 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, 2021
(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 \$2,992,079 for 2021.

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

Special Funding Situation

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense

At June 30, 2020, the County's liability was \$44,594,346 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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the County's proportion was .2735%, which was a decrease of 0.0002% from its proportion measured as of June 30, 2019. The County has rolled forward the net pension liability as of June 30, 2020 with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2020 information in the Notes to the Financial Statements as the June 30, 2021 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 \$1,905,031 as of June 30, 2020. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the State's proportion was 1.486%, which was an increase of 0.009% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2021, the County recognized actual pension expense in the amount of \$2,992,079. During the fiscal year ended June 30, 2020, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$163,414.

County's Proportionate Share of the Net Pension Liability	\$ 44,594,346
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>1,905,031</u>
Total Net Pension Liability	<u>\$ 46,499,377</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2020) 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, 2020 are summarized in the following table:

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Management Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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, 2020 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, 2020		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the Net Pension Liability	\$ 56,012,487	\$ 44,594,346	\$ 34,723,132

Pension Plan Fiduciary Net Position

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

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

Plan Description

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

Benefits Provided

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
 (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, 2021
(Continued)

Note 4: Pension Plans (Cont'd)

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

Special Funding Situation

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

County contributions to PFRS amounted to \$2,978,195 for the year ended December 31, 2021. During the fiscal year ended June 30, 2020, the State of New Jersey contributed \$411,363 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$605,849.

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

Pension Liabilities and Pension Expense

At June 30, 2020, the County's liability for its proportionate share of the net pension liability was \$34,446,125. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the County's proportion was 0.2666%, which was an increase of 0.0053% from its proportion measured as of June 30, 2019.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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, 2020 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2020 information in the Notes to the Financial Statements as the June 30, 2021 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 \$5,345,882 as of June 30, 2020. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the State's proportion was 0.2666%, which was an increase of 0.0053% from its proportion measured as of June 30, 2019 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 34,446,125
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>5,345,882</u>
Total Net Pension Liability	<u>\$ 39,792,007</u>

For the year ended December 31, 2021, the County recognized total pension expense of \$2,978,195.

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2021
(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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2020) 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, 2020 are summarized in the following table:

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Management Strategies	3.00%	3.40%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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, 2020 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, 2020		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 52,915,179	\$ 39,792,007	\$ 28,892,210

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 \$84,555 for the year ended December 31, 2021. Employee contributions to DCRP amounted to \$118,803 for the year ended December 31, 2021.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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 \$2,806,514 at December 31, 2021 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged.

This amount is primarily reserved in the Reserve for Accrued Sick and Vacation of \$2,805,263 on the Other Trust Funds balance sheet at December 31, 2021.

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>
2021	\$ 97,398,233	\$ 97,398,233	100.00%
2020	95,958,850	95,958,850	100.00%
2019	93,879,442	93,879,442	100.00%

<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2021	\$ 395,000	\$ 395,000	100.00%
2020	395,000	395,000	100.00%
2019	395,000	395,000	100.00%

<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2021	\$ 5,658,176	\$ 5,658,176	100.00%
2020	5,602,714	5,602,714	100.00%
2019	5,277,584	5,277,584	100.00%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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>
2021	\$ 17,891,080,055	\$ 0.545	\$ 0.039	\$ 0.002
2020	17,670,926,983	0.544	0.039	0.002
2019	17,385,675,522	0.541	0.037	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, 2021.

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, 2021
(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 \$81,912,014 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, 2021 the SCMUA had outstanding approximately \$36,907,712 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, 2021, the SCMUA had outstanding approximately \$5,167,233 of Solid Waste New Jersey Infrastructure Bank Bonds, a \$27,181,599 New Jersey Infrastructure Bank Note and \$5,375,000 Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's solid waste revenues and surplus had been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system.

As of November 30, 2021, the SCMUA had outstanding approximately \$7,280,470 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 2022 budget which anticipates operating revenues will meet all operating and debt service expenses for 2022. 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, 2021
(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, 2021
(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, 2021
(Continued)

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

As of December 31, 2021, cash and cash equivalents of the County of Sussex consisted of the following:

	Cash and Cash Equivalents		
Fund	Cash on Hand	Checking and Savings Accounts	Total
Current	\$ 1,050	\$ 54,365,054	\$ 54,366,104
Other Trust		19,523,716	19,523,716
General Capital		46,141,875	46,141,875
County Library	690	2,132,924	2,133,614
	\$ 1,740	\$ 122,163,569	\$ 122,165,309

The carrying amount of the County's cash and cash equivalents at December 31, 2021, was \$122,165,309 and the bank balance was \$122,690,668.

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, 2021
(Continued)

Note 10: Risk Management (Cont'd)

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

The December 31, 2021 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, 2020 is as follows:

	Statewide Insurance Fund December 31, 2020
Total Assets	\$ 50,426,242
Net Position	\$ 17,737,333
Total Revenue	\$ 25,411,881
Total Expenses	\$ 22,716,618
Change in Net Position	\$ 2,695,263
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
2021	\$ 2,565.13	\$ 69,481.98	\$ 28,183.39	\$ 630,319.92
2020	6,945.86	75,496.25	130,709.14	586,456.20
2019	11,383.26	67,819.66	19,627.03	634,723.23

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 11: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2021:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 1,310,000.00	\$ 13,958,477.79
Federal & State Grant Fund	13,958,477.79	
General Capital Fund		500,000.00
Other Trust Fund		810,000.00
	<u>\$ 15,268,477.79</u>	<u>\$ 15,268,477.79</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 2022 was set at \$.002 per \$100. As of December 31, 2021 the balance in the Open Space Trust Fund was \$5,261,890.

Note 14: Economic Dependency

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

Note 15: Contingent Liabilities

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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 \$10,365,000 of outstanding debt at December 31, 2021. 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 2022 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, 2021 and 2020, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2021</u>	<u>2020</u>
Sussex County Technical School	\$ 7,353,077	\$ 7,200,150
Sussex County Community College	4,020,000	4,020,000
Sussex County Division of Social Services	1,660,748	1,684,198
	<u>\$ 13,033,825</u>	<u>\$ 12,904,348</u>

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Division of Social Services for their operations.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

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

General Information about the County's OPEB Plan

Plan Description and Benefits Provided

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

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

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

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

Prosecutors hired after 2007 only receive coverage until age 65.

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

Employees Covered by Benefit Terms

As of December 31, 2020, there was a total of 872 employees and retirees, reflecting the sum of 502 active employees and 370 retirees.

Total OPEB Liability

The County's OPEB liability of \$450,950,687 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2021 (12/31/2020 census).

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2021 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	2.25%
Salary Increases	3.00% per year
Inflation Assumptions	3.00% per year

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

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

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

Actuarial Assumptions and Other Inputs (Cont'd)

The actuarial valuation assumed the following:

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

The selected discount rate was based on the Standard and Poor's Municipal bond 20-year High Grade Index as of December 31, 2021 which is 2.25%.

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-2006 mortality table and MP-2020 projection.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at January 1, 2021	\$ 418,299,575
Changes for Year:	
Service Cost	10,558,492
Interest Cost	7,973,291
Benefit Payments	(10,351,421)
Changes in Assumptions	(20,835,756)
Difference between Expected and Actual Experience	45,306,506
Net Changes	<u>32,651,112</u>
Balance at December 31, 2021	<u>\$ 450,950,687</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

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

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

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

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (1.25 percent) or 1 percentage higher (3.25 percent) than the current discount rate:

	December 31, 2021		
	1% Decrease (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Total OPEB Liability	\$ 516,073,549	\$ 450,950,687	\$ 385,827,825

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, 2021		
	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	\$ 372,932,635	\$ 450,950,687	\$ 544,719,071

OPEB Expense

For the year ended December 31, 2021, the County's OPEB expense was \$28,378,285 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 2021 and 2020, the County had approximately 375 and 370 employees who met eligibility requirements and recognized expenses of approximately \$8,998,055 and \$8,624,715, respectively.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 18: Fixed Assets

The following is a schedule of the County of Sussex's fixed assets at December 31, 2021:

	Balance Dec. 31, 2020	Additions	Adjustments/ Deletions	Balance Dec. 31, 2021
Land	\$ 16,511,452			\$ 16,511,452
Buildings	88,451,610	\$ 420,423	\$ 147,531	89,019,564
Machinery, Equipment and Vehicle	29,769,272	2,017,682	(1,135,639)	30,651,315
Construction In Progress	2,196,316	213,608	(147,531)	2,262,393
	<u>\$ 136,928,650</u>	<u>\$ 2,651,713</u>	<u>\$ (1,135,639)</u>	<u>\$ 138,444,724</u>

Note 19: Tax Abatement

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

County property tax revenues were potentially reduced by approximately \$1,130,645 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 2021. 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.

COUNTY OF SUSSEX
SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2021

Name	Title	Amount of Bond	Name of Corporate Surety
Dawn Fantasia	Commissioner Director	(A)	
Anthony Fasano	Deputy Commissioner Director	(A)	
Herbert Yardley	Commissioner	(A)	
Sylvia Petillo	Commissioner	(A)	
Christopher Carney	Commissioner	(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 (1/1/2021- 6/30/2021)	(A)	
Douglas Steinhart	County Counsel (7/1/2021- 12/31/2021)	(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	(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
2021
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2020	A	\$ 41,170,507.98
Increased by Receipts:		
County Taxes Receivable	\$ 97,833,219.16	
Nonbudget Revenue	1,998,397.16	
Interest on Investments	213,584.06	
Revenue Accounts Receivable	8,598,311.38	
Petty Cash Funds Returned	5,000.00	
Reserve for the Sale of County Assets	95,684.68	
Due to/from Other Trust Funds	340,078.97	
Due to/from Division of Social Services	118,308.32	
Due to Federal and State Grant Fund:		
Grant Funds Receivable:		
Federal Grants	3,438,485.67	
State Grants	2,238,499.17	
Reserve for Unappropriated Grants	15,274,560.39	
		130,154,128.96
		171,324,636.94
Decreased by Disbursements:		
2021 Budget Appropriations	95,693,075.85	
2020 Appropriation Reserves	11,881,463.48	
Accounts Payable	6,606.71	
Due to Federal and State Grant Fund:		
Appropriated Grant Reserves:		
Federal Grants	4,710,197.55	
State Grants	3,763,824.96	
Private Grants	89,414.88	
Due to/from Other Trust Funds	810,000.00	
Petty Cash Funds Advanced	5,000.00	
		116,959,583.43
Balance December 31, 2021	A	\$ 54,365,053.51

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2021

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2020	2021 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2021
Andover Borough	\$ 16.39	\$ 347,511.04	\$ 649.48	\$ 347,527.43	\$ 649.48
Andover Township	3,411.81	4,154,432.41	15,166.26	4,157,844.22	15,166.26
Branchville Borough	11.47	711,306.04	234.91	711,317.51	234.91
Byram Township	14,853.54	5,533,654.75	9,013.80	5,548,508.29	9,013.80
Frankford Township	14,811.64	4,404,733.19	10,195.73	4,419,544.83	10,195.73
Franklin Borough	7,361.08	2,377,875.32	6,386.37	2,385,236.40	6,386.37
Fredon Township	7,155.18	2,392,670.76	2,486.11	2,399,825.94	2,486.11
Green Township	5,233.40	2,598,987.92	22,568.35	2,604,221.32	22,568.35
Hamburg Borough	3,925.56	1,521,229.37	6,522.32	1,525,154.93	6,522.32
Hampton Township	18,371.38	3,706,137.93	12,034.06	3,724,509.31	12,034.06
Hardyston Township	11,859.77	6,268,778.24	54,665.48	6,280,638.01	54,665.48
Hopatcong Borough	14,696.24	9,382,106.18	14,384.94	9,396,802.42	14,384.94
Lafayette Township	2,349.39	1,929,268.73	6,450.63	1,931,618.12	6,450.63
Montague Township	7,816.10	2,124,228.29	4,517.84	2,132,044.39	4,517.84
Town of Newton	5,278.97	3,643,406.08	12,025.83	3,648,685.05	12,025.83
Ogdensburg Borough	405.28	1,109,508.84	1,563.70	1,109,914.12	1,563.70
Sandyston Township	2,549.83	1,389,857.23	3,491.74	1,392,407.06	3,491.74
Sparta Township	279,554.83	18,024,022.98	123,045.31	18,303,577.81	123,045.31
Stanhope Borough	1,229.05	1,806,617.13	3,472.98	1,807,846.18	3,472.98
Stillwater Township	2,687.14	2,569,716.90	9,264.85	2,572,404.04	9,264.85
Sussex Borough	315.76	726,421.83	2,446.89	726,737.59	2,446.89
Vernon Township	16,132.46	13,644,550.08	22,577.83	13,660,682.54	22,577.83
Walpack Township		16,594.86		16,594.86	
Wantage Township	14,959.89	7,014,616.90	16,949.95	7,029,576.79	16,949.95
	<u>\$ 434,986.16</u>	<u>\$ 97,398,233.00</u>	<u>\$ 360,115.36</u>	<u>\$ 97,833,219.16</u>	<u>\$ 360,115.36</u>

Ref. A

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2021 County Taxes
2020 Added & Omitted Taxes

\$ 97,398,233.00

434,986.16

\$ 97,833,219.16

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2020	Accrued In 2021	Received	Balance Dec. 31, 2021
County Clerk:				
Fees	\$ 146,620.55	\$ 2,679,741.26	\$ 2,618,985.61	\$ 207,376.20
County Surrogate:				
Fees	7,374.00	102,882.28	101,675.00	8,581.28
County Sheriff:				
Fees	1,011.54	229,266.68	221,319.66	8,958.56
County Clerk - (P.L. 2001, Ch. 370)	55,221.35	992,464.95	978,033.00	69,653.30
Surrogate - (P.L. 2001, Ch. 370)	4,893.00	69,468.50	68,821.50	5,540.00
Sheriff - (P.L. 2001, Ch. 370)	521.87	115,310.53	111,339.65	4,492.75
Fines:				
Other		8,598.00	8,598.00	
Rental - County Buildings		196,798.00	196,798.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		79,371.33	79,371.33	
State Aid - County College Bonds		1,523,256.25	1,523,256.25	
Social and Welfare Services:				
Supplemental Social Security Income		145,989.00	145,989.00	
Transit Revenue		299,766.44	299,766.44	
Reserve to Pay Debt Service		600,000.00	600,000.00	
Reserve to Pay Vocational School Debt Service		60,000.00	60,000.00	
Weights and Measures Trust Fund		25,000.00	25,000.00	
9-1-1 Emergency Communication Center		293,744.28	293,744.28	
General Capital Fund Balance		107,000.00	107,000.00	
Trust Fund Reserve for Motor Vehicle Fines -				
Pledged to Road Maintenance and Repair		265,000.00	265,000.00	
Intoxicated Driver Resource Center		65,408.00	65,408.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		109,938.52	109,938.52	
Reserve for Uniform Fire Code Enforcement		58,000.00	58,000.00	
Public Health Priority Funds/Supplemental Fees		655,214.58	655,214.58	
Flu Shots/Clinics Revenue		5,052.56	5,052.56	
	<u>\$ 215,642.31</u>	<u>\$ 8,687,271.16</u>	<u>\$ 8,598,311.38</u>	<u>\$ 304,602.09</u>

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

	Balance Dec. 31, 2020	Accrued In 2021	Received	Balance Cancelled	Balance Dec. 31, 2021
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>					
NJ Department of Health and Senior Services:					
Senior Farmers' Market Nutrition Program:					
#DFHS20WMN007 06/01/20 - 09/30/20	\$ 244.00			\$ 244.00	
#DFHS21WMN003 06/01/21 - 09/30/21		\$ 550.00	\$ 550.00		
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
NJ Association of County & City Health Officials (NJACCHO):					
FFY20 Cooperative Agreement for Emergency Response:					
Public Health Crisis Response 01/20/20 - 02/21/21	2.79	16,924.51	16,893.22		\$ 34.08
NJ Department of Health and Senior Services:					
Immunization Cooperative Agreements:					
COVID-19 Vaccination Supplemental Fund #OLPH22VSF014 07/01/21 - 06/30/22		150,000.00	7,857.00		142,143.00
Overdose Fatality Review Team (OFRT):					
#OLPH21OFR020 10/01/20 - 09/30/21	100,000.00		43,613.00	866.00	56,387.00
Public Health Preparedness and Response for Bioterrorism:					
#PHLP20LNC024 07/01/19 - 06/30/20	866.00				
#PHLP21LNC019 07/01/20 - 06/30/21:					
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000)	271,128.00		261,666.00	9,462.00	
ELC Cooperative Agreement (Base \$6,000; COVL \$325,000)	331,000.00		280,144.00	50,856.00	
#PHLP22LNC019 07/01/21 - 06/30/22:					
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000)		271,128.00			271,128.00
ELC Cooperative Agreement (COVL \$325,000)		325,000.00			325,000.00
ELC Ehancing Detection Expansion (CVG \$100,000)		100,000.00			100,000.00
Comprehensive Cancer Control Planning:					
#DCHS21CCC009 07/01/20 - 06/30/21	12,000.00		6,614.00	5,386.00	
#DCHS22CCC009 07/01/21 - 06/30/22		59,000.00	7,000.00		52,000.00
Cancer Education & Early Detection (CEED):					
#DFHS21CED018 07/01/20 - 06/30/21			13,550.00		
#DFHS22CED016 07/01/21 - 06/30/22	13,550.00		9,502.00		8,398.00
NJ Department of Health and Senior Services:					
Title III - Aging - Area Plan Contract:					
#DOAS21AAA008 01/01/21 - 12/31/21:		156,884.00	78,226.00		78,658.00
Title III B		140,070.00	66,176.00		73,894.00
Title III C-1		83,890.00	39,108.00		44,782.00
Title III C-2					

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

	Balance Dec. 31, 2020	Accrued In 2021	Received	Balance Cancelled	Balance Dec. 31, 2021
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)</u>					
NJ Department of Health and Senior Services: (Cont'd)					
Title III - Aging - Area Plan Contract: (Cont'd)					
#DOAS21AAA008 01/01/21 - 12/31/21:	\$	12,018.00	\$ 6,313.00	\$	5,705.00
Title III D					
Title III E		55,039.00	26,294.00		28,745.00
Medicaid Match		6,091.00	6,091.00		
Consolidated Appropriations Act (CAA):					
Title III C2 04/01/21 - 09/30/22		51,999.00	13,000.00		38,999.00
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA):					
Adult Protective Services (APS) 04/01/21 - 09/30/22					
Federal Financial Participation (FFP)		28,221.00	7,055.00		21,166.00
ADRC/NWD COVID-19 Vaccine Access Supplemental Funding:		153,895.00	148,097.00		5,798.00
COVID-19 Vaccine Funding 04/01/21 - 09/30/22		8,914.00			8,914.00
Expanding Access to COVID-19 Vaccine via the Aging Network:					
VAC 5 COVID-19 Vaccine Funding 04/01/21 - 09/30/22		20,490.00			20,490.00
Nutrition Services Incentive Program (NSIP)		33,175.00	8,123.00		25,052.00
MIPPA Medicare Enrollment Assistance Program:					
#DOAS19MPA004 11/01/19 - 09/29/20			9,227.00		493.00
#DOAS20MPA003 11/01/20 - 08/31/21	\$	9,720.00	39,942.00	\$ 58.00	
State Health Insurance Assistance Program (SHIP):					
#DOAS19SHF014 04/01/19 - 12/31/20			6,994.00		
#DOAS20SHF001 04/01/20 - 03/31/21		7,000.00	18,109.00		
#DOAS21SHF017 04/01/21 - 03/31/22		36,000.00			36,000.00
Transportation Block Grant:					
#TS19019 01/01/19 - 12/31/20			4,374.00	32,007.00	
#TS21019 01/01/21 - 12/31/21		18,000.00	1,930.00		16,070.00
Social Services for the Homeless (SSH) - TANF					
#SH19019 01/01/19 - 12/31/20			28,430.00	8,245.00	
#SH21019 01/01/21 - 12/31/21		24,000.00	1,819.00		22,181.00
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
NJ Department of Law & Public Safety:					
State Homeland Security Emergency Management Performance:					
FFY18 #EMW-2018-SS-00028-S01 09/01/18 - 08/31/21		112,010.75	112,009.49	1.26	68,641.34
FFY19 #EMW-2019-SS-00022 09/01/19 - 08/31/22		162,855.79	94,214.45		140,870.57
FFY20 #EMW-2020-SS-00042 09/01/20 - 08/31/23					135,811.19
FFY21 #EMW-2020-SS-000162 10/01/21 - 09/30/24					A-8 2 of 5

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

	Balance Dec. 31, 2020	Accrued In 2021	Received	Balance Cancelled	Balance Dec. 31, 2021
<u>U.S. DEPARTMENT OF HOMELAND SECURITY: (Cont'd)</u>					
NJ Department of Law & Public Safety: (Cont'd)					
Emergency Management Agency Assistance (EMAA):					
FFY19 #FY19-EMPG-EMAA-1900 07/01/19 - 06/30/20	\$ 55,000.00		\$ 55,000.00		
FFY20 #FY20-EMPG-EMAA-1900 07/01/20 - 06/30/21	55,000.00		55,000.00		
Multi-Jurisdictional Hazard Mitigation Plan Update					
Sheriff's Generator HMGP-DR-4086-NJ-0520	20,520.00		20,520.00		
Pre-Disaster Mitigation Competitive (PDMC) Grant Program:					
#PDMC-PL-02-NJ-2018-002 10/01/18 - 04/01/22	124,998.50				\$ 124,998.50
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:</u>					
NJ Department of Community Affairs:					
Small Cities Community Development Block Grant (CDBG):					
Grant Agreement #2020-02292-0080-00 01/01/20 - 12/31/21	200,000.00		13,300.00		186,700.00
Grant Agreement #2021-02292-0324-00 01/01/21 - 12/31/22		\$ 107,000.00			107,000.00
Coronavirus Aid, Relief, and Economic Security (CARES) Act:					
Small Cities Community Development Block Grant-CV (CDBG-CV):					
CV1 - Nonentitlement Municipalities		282,788.00		\$ 282,788.00	
CV2 - Countywide		994,861.00		994,861.00	
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
NJ Department of Law & Public Safety:					
Violence Against Women Act (VAWA):					
FFY18 #VAWA-49-18 07/01/19 - 06/30/21		16,395.00			16,395.00
FFY18 #VAWA-49-19 07/01/20 - 06/30/21		16,052.00			16,052.00
FFY18 #VAWA-49-20 07/01/21 - 06/30/22		12,950.00			12,950.00
Victims of Crime Act (VOCA) Victim Assistance:					
#VCS-19-17 Supplemental 09/01/19 - 08/31/20	6.58			6.58	
#V-19-19 07/01/20 - 06/30/21			275,643.68		
#V-61-19 07/01/21 - 06/30/22	292,747.00	271,073.00	62,088.58	17,103.32	208,984.42
Addressing the Training Needs of Juvenile Prosecutors:					
FFY18 01/01/20 - 08/31/21	6,656.00				6,656.00
Operation Helping Hand (OHH):					
FFY19 #FYOHH-14-2019 09/01/19 - 08/31/21	62,500.00		62,500.00		
FFY21 #FYOHH-19-2020 09/01/20 - 08/31/21	47,619.00		47,619.00		
FFY21 #FFYOHH-19-2021 09/01/21 - 08/31/22		52,631.57			52,631.57

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

	Balance Dec. 31, 2020	Accrued In 2021	Received	Balance Cancelled	Balance Dec. 31, 2021
<u>U.S. DEPARTMENT OF JUSTICE: (Cont'd)</u>					
NJ Department of Law & Public Safety: (Cont'd)					
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):					
#VS-43B-17 10/01/19 - 09/30/20	\$ 1,964.19	\$ 62,000.00	\$ 32,526.30	\$ 1,964.19	\$ 29,473.70
#VS-40-19 10/01/20 - 09/30/21					
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:					
#JAG 1-19TF-17 07/01/18 - 06/30/19	47,234.00				47,234.00
<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 03/01/20 - 07/31/21	1,318,441.13		1,284,781.31		33,659.82
Non-Operating 03/01/20 - 07/31/21	20,000.00		18,780.00		1,220.00
Federal Transit Administration - Section 5310 - Operating/Non-Operating:					
FY16 #NJ-2018-019-00 (NJ-16-X013) 01/01/19 - 12/31/20			26,783.55	5,683.16	25,554.19
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21	32,466.71	100,000.00	74,445.81		60,000.00
FY16 #NJ-2018-019-00 (NJ-16-X013) 01/01/19 - 12/31/20 - Mobility Mgt	60,000.00				52,000.00
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21 - Mobility Mgt		52,000.00			
Federal Transit Administration - Section 5311 - Operating:					
CY2020 #NJ-2019-004-00 (NJ-18-X029) 01/01/20 - 12/31/20	496,345.13	581,024.00			496,345.13
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/21					581,024.00
<u>U.S. DEPARTMENT OF THE TREASURY:</u>					
NJ Office of Emergency Management:					
COVID-19 Memorandum of Agreement:					
Reimbursement of Existing CRF-Eligible COVID-19 Costs	68,040.97			68,040.97	
American Rescue Plan (ARP) Act:					
Coronavirus Local Fiscal Recovery Fund (CLFRF) #SLFRP2838 03/03/21 - 12/31/24		13,644,073.50	13,644,073.50		
NJ Department of Human Services:					
Social Services for the Homeless (SSH) - Coronavirus Reilief Fund (CRF):					
CRF-RA #SH19019 01/01/19 - 12/31/20	11,045.00		11,045.00		

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

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Accrued In</u> <u>2021</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION:</u>					
NJ Department of State:					
2018 Help America Vote Act (HAVA) Election Security Grant	\$ 34,394.28	\$ 11,033.72	\$ 34,087.28	\$ 307.00	\$ 11,033.72
2018 Help America Vote Act (HAVA) Election Security Grant - Byram Twp					
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):</u>					
NJ Department of Environmental Protection:					
County Environmental Health Act (CEHA):	3,876.00	14,276.00	1,444.00	2,432.00	14,276.00
#EN20-028 07/01/19 - 06/30/20					
#EN21-005 07/01/30 - 06/30/21					
	<u>\$ 4,070,396.82</u>	<u>\$ 18,304,028.06</u>	<u>\$ 17,082,559.17</u>	<u>\$ 1,480,317.48</u>	<u>\$ 3,811,548.23</u>
<u>Ref.</u>	A				A
Cash Received			\$ 3,438,485.67		
Unappropriated Grant Reserves			<u>13,644,073.50</u>		
			<u>\$ 17,082,559.17</u>		

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

	Balance Dec. 31, 2020	Accrued In 2021	Received	Balance Cancelled	Balance Dec. 31, 2021
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>					
Human Services Advisory Council (HSAC):					
#21ALUN 01/01/21 - 06/30/21	\$ 30,668.00		\$ 30,668.00		\$ 25,557.00
#21ALUN 07/01/21 - 06/30/22		61,336.00	35,779.00		
Youth Incentive Program (YIP):					
#21OGUR 01/01/21 - 06/30/21		18,437.00	18,437.00		18,436.00
#22OGUR 07/01/21 - 06/30/22		36,874.00	18,438.00		
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
Local Efficiency Achievement Program (LEAP) Implementation Grant:					
FY20 - Transportation Vehicles Funding (Sheriff's Office) 11/01/19 - 06/30/21	\$ 93,000.00				93,000.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health Act (CEHA):					
2019/20 #EN20-028 07/01/19 - 06/30/20	51,082.97		43,806.43	\$ 7,276.54	170,930.00
2020/21 #EN21-005 07/01/20 - 06/30/21		170,930.00			
Clean Communities Program Grant:					
FY21 07/01/21 - 06/30/22		106,658.16	106,658.16		
<u>NJ DEPARTMENT OF HEALTH:</u>					
Special Child Health Services - Case Management:					
#DFHS20CSE016 07/01/19 - 06/30/20	2,351.00			2,351.00	
#DFHS21CSE016 07/01/20 - 06/30/21	91,000.00		82,406.00	8,594.00	
#DFHS22CSE026 07/01/21 - 06/30/22		91,000.00	22,950.00		68,050.00
Right to Know:					
#EPID21RTK11L 07/01/20 - 06/30/21	2,251.00		9,380.00		7,035.00
#EPID22RTK07L 07/01/21 - 06/30/22		9,380.00	2,345.00		
NJ Comprehensive Cancer Control Planning Grant:					
#DCHS21CCC009 07/01/20 - 06/30/21	99,570.00		98,364.00	1,206.00	
#DCHS22CCC009 07/01/21 - 06/30/22		99,570.00	10,318.00		89,252.00
NJ Cancer Education & Early Detection (NJCEED):					
#DCHS21CED018 07/01/20 - 06/30/21	110,942.00		99,209.00	11,733.00	81,693.00
#DCHS22CED016 07/01/21 - 06/30/22		81,693.00			
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:					
#OLPH21CLP034 10/01/20 - 06/30/21	53,256.00		17,967.32	35,288.68	
#OLPH22CLP010 07/01/21 - 06/30/22		53,256.00			53,256.00

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

NJ DEPARTMENT OF HUMAN SERVICES:

County Comprehensive Alcoholism & Drug Abuse Services:

#20-541-ADA-01/01/20 - 12/31/20

#21-541-ADA-01/01/21 - 12/31/21

NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:

Title III - Aging - Area Plan Contract:

#DOAS20AAA0005 01/01/20 - 12/31/20:

State Weekend Home Delivered Meals (SWhDM)

Safe Housing & Transportation Program (SHTP)

Supplemental Home Delivered Meals (SHDM)

Adult Protective Services (APS)/Vulnerable Adults

#DOAS21AAA0008 01/01/21 - 12/31/21:

State Matching Funds:

Title III B-D

Title III E

State Weekend Home Delivered Meals (SWhDM)

Safe Housing & Transportation Program (SHTP)

Supplemental/Cost of Living Allowance (COLA)

Supplemental Home Delivered Meals (SHDM)

Supplemental Aging Supportive Services (SASS) *formerly SSBG*:

Care Management Quality Assurance (CMQA):

Adult Protective Services (APS)/Vulnerable Adults

State Aid Reimbursement Program:

CY2021 01/01/21 - 12/31/21

Medication-Assisted Treatment (MAT):

#20-928-ADA-01/01/20 - 06/30/21

#22-928-ADA-B3 07/01/21 - 06/30/22

Social Services for the Homeless (SSH):

#SH19019 01/01/19 - 12/31/20

#SH21019 01/01/21 - 12/31/21

Personal Assistance Services Program (PASP):

#20AVWN 01/01/20 - 12/31/20

#21AVWN 01/01/21 - 12/31/21

	Balance Dec. 31, 2020	Accrued In 2021	Received	Balance Cancelled	Balance Dec. 31, 2021
	\$ 256,435.00		\$ 180,567.00		\$ 75,868.00
		\$ 339,590.00	33,675.00		305,915.00
	4,665.00		952.00	\$ 3,713.00	
	6,630.00		5,559.00	1,071.00	
	5,614.00		5,614.00		
	33,091.00		26,560.00	6,531.00	
					10,749.00
		20,799.00	10,050.00		8,624.00
		16,512.00	7,888.00		1,555.00
		13,000.00	11,445.00		2,212.00
		13,246.00	11,034.00		193.00
		60,218.00	60,025.00		1,872.00
		19,486.00	17,614.00		1,795.00
		12,905.00	11,110.00		3,969.00
		23,810.00	19,841.00		10,630.00
		85,808.00	75,178.00		
		58,000.00	58,000.00		
					72,448.00
		72,448.00			72,446.00
		144,896.00	72,450.00		
	182,180.00		148,941.00	33,239.00	187,809.00
		194,260.00	6,451.00		
	1,324.50		13,320.00	1,324.50	

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

	Balance Dec. 31, 2020	Accrued In 2021	Received	Balance Cancelled	Balance Dec. 31, 2021
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Operation Helping Hand (OHH):					
FY2019 #OHH-19-2019 09/01/19 - 08/31/20	\$ 10,000.00		\$ 10,000.00		\$ 90,476.19
FY2020 #SFYOHH-19-2021 09/01/21 - 08/31/22					
Juvenile Justice Commission:					
Juvenile Detention Alternatives Initiative (JDAI):					
#JDAI-20-IF-19 01/01/20 - 12/31/20	34,454.00	34,454.00	12,344.97	\$ 22,109.03	33,891.50
#JDAI-21-IF-19 01/01/21 - 12/31/21			562.50		
State/Community Partnership Program & Family Court Services:					
FC-20-19, SCP-20-PS-19, SCP-20-PM-19 01/01/20 - 12/31/20	215,186.29		68,651.94	146,534.35	
FC-21-19, SCP-21-PS-19, SCP-21-PM-19 01/01/21 - 12/31/21		368,500.00	123,052.65		245,447.35
County Prosecutor Insurance Fraud Reimbursement Program:					
Cycle 20 01/01/20 - 12/31/20	111,176.53		54,859.52	56,317.01	
Cycle 21 01/01/21 - 12/31/21		183,933.72	81,147.90		102,785.82
Body Armor Replacement Fund (BARF) - Sheriff:					
SFY20		5,287.86	5,287.86		
SFY20		1,850.42	1,850.42		
Body Armor Replacement Fund (BARF) - Prosecutor:					
Body-Worn Camera (BWC) Grant Program:					
SFY21 #21-BWC-427 01/01/21 - 12/31/25 (Prosecutor)		46,874.00	46,874.00		
SFY21 #21-BWC-428 01/01/21 - 12/31/25 (Sheriff)		108,014.00	21,603.00		86,411.00
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>					
Veterans Transportation Services:					
#VL20T82 07/01/19 - 06/30/21		4,500.00	5,250.00	1,500.00	
#VL22T82 07/01/21 - 06/30/22	2,250.00	9,000.00	3,750.00		5,250.00
<u>NJ DEPARTMENT OF STATE:</u>					
Early Voting 2021 Election Reimbursement Program		1,500,000.00	1,500,000.00		
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2019/20 7/1/19 - 9/30/20	118,397.08		40,397.51	77,999.57	60,314.08
2020/21 10/1/20 - 6/30/21	86,992.00		26,677.92		115,989.00
2021/22 07/01/21 - 6/30/22		115,989.00			

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

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Accrued In</u> <u>2021</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<u>NJ TRANSIT CORPORATION:</u>					
Federal Transit Administration - Section 5310 - Operating/Non-Operating:					
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21 - Mobility Mgt	\$ 13,000.00				\$ 13,000.00
Federal Transit Administration - Section 5311 (State Share):					
Operating/Non-Operating:					
CY2020 #NJ-2019-004-00 (NJ-18-X029) 01/01/20 - 12/31/20	\$ 248,173.07				248,173.07
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/21		290,512.00			290,512.00
Job Access Reverse Commute (JARC):					
SFY2021 NJ JARC 7 07/01/20 - 06/30/21	102,973.68		\$ 67,868.91	\$ 35,104.77	120,000.00
SFY2022 NJ JARC 8 07/01/21 - 06/30/22		120,000.00			17,659.65
Senior Citizen & Disabled Resident Transportation Assistance Program:					
Transit-on-Demand Pilot Program 11/01/18 - 12/31/21	20,000.00		2,340.35		
Operating:					
CY2020 01/01/20 - 12/31/20	250,167.79		140,992.93	109,174.86	
CY2021 01/01/21 - 12/31/21		404,911.89	258,886.70		146,025.19
Administration:					
CY2020 01/01/20 - 12/31/20	25,244.17		15,073.10	10,171.07	
CY2021 01/01/21 - 12/31/21		74,789.00	42,685.24		32,103.76
	<u>\$ 2,165,151.08</u>	<u>\$ 5,280,577.24</u>	<u>\$ 3,903,157.33</u>	<u>\$ 571,238.38</u>	<u>\$ 2,971,332.61</u>

Ref.

A

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Cash Received
Unappropriated Grant Reserves

\$ 2,238,499.17
1,664,658.16
\$ 3,903,157.33

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

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Accrued in</u> <u>2021</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Jewish Community Foundation of MetroWest NJ Grotta Fund for Senior Care: 2014	\$ 0.50		\$ 0.50
Elizabethtown Gas: First Responders Grant Program		\$ 4,002.00	4,002.00
	<u>\$ 0.50</u>	<u>\$ 4,002.00</u>	<u>\$ 4,002.50</u>
<u>Ref.</u>	A		A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021

	<u>Balance</u> <u>Dec. 31, 2020</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 Administrator's Office:				
Salaries and Wages	\$ 1,218.00	\$ 1,218.00		\$ 1,218.00
Other Expenses	9,535.30	9,535.30	\$ 709.16	8,826.14
Purchasing Department:				
Salaries and Wages	1,006.71	1,006.71		1,006.71
Other Expenses	7,428.36	7,428.36	2,955.15	4,473.21
Central Services:				
Salaries and Wages	64,915.71	39,915.71	30,000.00	9,915.71
Other Expenses	19,420.85	19,420.85	14,484.33	4,936.52
Employee Services:				
Salaries and Wages	1,537.12	1,537.12		1,537.12
Other Expenses	76,395.76	76,395.76	13,305.08	63,090.68
Public Employees' Award Program:				
Other Expenses	2,575.03	2,575.03		2,575.03
Board of Chosen Freeholders:				
Other Expenses	20,373.46	20,373.46	4,210.75	16,162.71
Clerk of the Board:				
Salaries and Wages	960.00	960.00		960.00
Other Expenses	8,870.20	8,870.20	1,086.70	7,783.50
County Clerk's Office:				
Salaries and Wages	45,119.85	45,119.85		45,119.85
Other Expenses	51,134.27	51,134.27	3,614.85	47,519.42
Board of Elections:				
Salaries and Wages	26,368.52	26,368.52		26,368.52
Other Expenses	231,443.35	131,443.35	49,555.91	81,887.44
County Clerk (Elections):				
Other Expenses	20,764.02	20,764.02	83.63	20,680.39
County Treasurer's Office:				
Salaries and Wages	63,626.41	63,626.41	50,000.00	13,626.41
Other Expenses	67,200.40	67,200.40	17,396.17	49,804.23
Annual Audit	141,854.00	141,854.00	141,854.00	
Technology & Information Management:				
Salaries and Wages	41,204.65	41,204.65	30,000.00	11,204.65
Other Expenses	389,096.48	349,096.48	286,571.97	62,524.51
Office of Geographical Information Systems:				
Other Expenses	1,500.00	1,500.00	1,500.00	
Records Management:				
Salaries and Wages	5,984.64	5,984.64		5,984.64
Other Expenses	47,449.21	47,449.21	29,383.59	18,065.62
Board of Taxation:				
Salaries and Wages	3,890.80	3,890.80		3,890.80
Other Expenses	3,179.78	3,179.78	464.00	2,715.78

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	<u>Balance</u> <u>Dec. 31, 2020</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	\$ 7,204.20	\$ 7,204.20		\$ 7,204.20
Other Expenses	591,383.42	341,383.42	\$ 142,941.37	198,442.05
County Adjuster's Office:				
Salaries and Wages	2,456.11	2,456.11		2,456.11
Other Expenses	57,534.44	57,534.44	2,240.07	55,294.37
County Surrogate:				
Salaries and Wages	2,080.21	2,080.21		2,080.21
Other Expenses	7,317.26	7,317.26	5,133.89	2,183.37
Engineering and Road Administration:				
Salaries and Wages	331,481.91	81,481.91	75,000.00	6,481.91
Other Expenses	153,706.66	53,706.66	12,343.99	41,362.67
LAND USE ADMINISTRATION:				
Sussex County Planning Department:				
Salaries and Wages	58,837.59	33,837.59	30,000.00	3,837.59
Other Expenses	32,082.73	32,082.73	1,169.93	30,912.80
CODE ENFORCEMENT AND ADMINISTRATION:				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	898.26	898.26	173.36	724.90
Weights and Measures:				
Salaries and Wages	38,154.31	38,154.31	10,000.00	28,154.31
Other Expenses	17,917.95	17,917.95	7,704.91	10,213.04
INSURANCE				
Other Insurance Premiums	104,092.92	79,092.92	59,747.25	19,345.67
Worker's Compensation	69,845.72	69,845.72		69,845.72
Employee Group Insurance	3,641,498.57	391,498.57	213,094.29	178,404.28
Health Benefit Waiver	113,616.08	113,616.08	54,390.01	59,226.07
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	29,501.61	29,501.61		29,501.61
PUBLIC SAFETY:				
9-1-1 ECC:				
Salaries and Wages	22,922.17	22,922.17		22,922.17
Other Expenses	572,616.32	497,616.32	446,957.40	50,658.92
Office of Emergency Management:				
Salaries and Wages	56,913.10	56,913.10		56,913.10
Other Expenses	124,005.33	124,005.33	82,655.55	41,349.78
County Medical Examiner:				
Other Expenses	44,824.96	44,824.96	25,774.21	19,050.75
Volunteer Fire Company				
Appropriation to Aid Uniforms				
(R.S. 40:23-8.9)	10.00	10.00		10.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY				
Aid to Volunteer Rescue and Ambulance				
Squads (R.S. 40:23-8.9)	\$ 2,800.00	\$ 2,800.00		\$ 2,800.00
Fire Marshal:				
Salaries and Wages	5,633.24	5,633.24		5,633.24
Other Expenses	28,397.48	28,397.48	\$ 1,790.93	26,606.55
Fire Academy:				
Other Expenses	81,603.01	81,603.01	68,762.88	12,840.13
Sheriff's Office (Regulation):				
Salaries and Wages	467,064.93	267,064.93	151,400.00	115,664.93
Other Expenses	299,536.12	224,536.12	166,743.09	57,793.03
Prosecutor's Office:				
Salaries and Wages	310,597.87	310,597.87	148,042.59	162,555.28
Other Expenses	189,868.13	189,868.13	91,522.45	98,345.68
Jail:				
Salaries and Wages	841,240.84	341,240.84	287,667.26	53,573.58
Other Expenses	934,044.20	434,044.20	250,376.41	183,667.79
Juvenile Center:				
Salaries and Wages	35,555.79	35,555.79	1,376.38	34,179.41
Other Expenses	196,468.33	196,468.33	34,869.60	161,598.73
PUBLIC WORKS:				
Roads and Culverts:				
Salaries and Wages	399,200.40	399,200.40	385,000.00	14,200.40
Other Expenses	841,027.99	2,091,027.99	2,041,188.91	49,839.08
Bridges:				
Salaries and Wages	145,139.40	145,139.40	100,000.00	45,139.40
Other Expenses	190,904.58	115,904.58	104,967.92	10,936.66
Parks and Forestry:				
Salaries and Wages	57,361.52	57,361.52	20,000.00	37,361.52
Other Expenses	32,616.24	32,616.24	25,428.64	7,187.60
Traffic Lights:				
Other Expenses	32,436.16	32,436.16	7,388.84	25,047.32
Garbage and Trash Removal	22,987.65	22,987.65	6,859.20	16,128.45
Facilities Management:				
Salaries and Wages	279,699.43	229,699.43	165,000.00	64,699.43
Other Expenses	461,188.42	436,188.42	291,569.42	144,619.00
Motor Pool:				
Salaries and Wages	119,119.38	69,119.38	60,000.00	9,119.38
Other Expenses	305,390.31	180,390.31	167,688.03	12,702.28
Mosquito Control:				
Salaries and Wages	54,190.87	54,190.87	50,000.00	4,190.87
Other Expenses	60,588.54	110,588.54	109,357.97	1,230.57

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
HEALTH AND HUMAN SERVICES:				
Public Health Nursing				
Salaries and Wages	\$ 75,559.40	\$ 75,559.40	\$ 30,000.00	\$ 45,559.40
Other Expenses	94,040.37	94,040.37	17,639.51	76,400.86
Environmental Health				
Salaries and Wages	89,413.83	89,413.83	32,432.00	56,981.83
Other Expenses	36,986.80	36,986.80	22,323.18	14,663.62
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	42,056.00	42,056.00		42,056.00
Office of Community Services:				
Salaries and Wages	9,116.43	9,116.43	4,637.64	4,478.79
Other Expenses	16,281.10	16,281.10	214.31	16,066.79
Office on Aging:				
Salaries and Wages	20,135.31	20,135.31		20,135.31
Other Expenses	7,474.70	7,474.70	297.16	7,177.54
County Nutrition Projects:				
Other Expenses	74,139.95	74,139.95	3,514.53	70,625.42
County Welfare Agency:				
Assistance to SSI Recipients	34,219.00	34,219.00		34,219.00
Assistance to Dependent Children	12,900.00	12,900.00		12,900.00
Mental Health Administration:				
Salaries and Wages	3,260.43	3,260.43		3,260.43
Other Expenses	5,584.00	5,584.00		5,584.00
Health and Human Services Administration:				
Salaries and Wages	2,094.00	2,094.00		2,094.00
Other Expenses	4,914.07	4,914.07	505.79	4,408.28
Intoxicated Drive Resource Center				
Salaries and Wages	3,217.05	3,217.05	878.24	2,338.81
Other Expenses	17,957.50	17,957.50	1,235.00	16,722.50
Aid to Family Intervention Services (R.S. 40:5-2.9)	60,696.61	60,696.61	45,316.58	15,380.03
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	2,568.75	2,568.75		2,568.75
Aid to New Bridge Services (N.J.S. 40:5-2.9)	27,291.15	27,291.15	9,740.15	17,551.00
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-	24,797.50	24,797.50	833.90	23,963.60
EDUCATIONAL:				
Farm and Home Demonstration:				
Salaries and Wages	3,438.08	3,438.08		3,438.08
Other Expenses	45,482.43	45,482.43	1,019.00	44,463.43
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	132,150.60	132,150.60	67,167.69	64,982.91
County Superintendent of Schools:				
Salaries and Wages	8,535.19	8,535.19		8,535.19
Other Expenses	9,284.04	9,284.04	1,402.42	7,881.62

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	<u>Balance</u> <u>Dec. 31, 2020</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	\$ 215,368.40	\$ 15,368.40		\$ 15,368.40
Other Expenses	27,733.12	27,733.12	\$ 1,700.97	26,032.15
Provisions for Salary Adjustments	61,023.00	11,023.00		11,023.00
Accumulated Leave & Retro Compensation	3,078.57	203,078.57	200,656.65	2,421.92
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	56,264.00	56,264.00	56,264.00	
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00	
Indirect Cost Rate Study:				
Contractual	17,750.00	17,750.00	15,750.00	2,000.00
Veterans' Grave Registration:				
Salaries and Wages	408.08	408.08		408.08
Other Expenses	57.80	57.80		57.80
Aid to Sussex County Arts Council (NJSA 40:23-8.1)				
	1,875.00	1,875.00	1,875.00	
UTILITY EXPENSES AND BULK PURCHASES:				
Electricity	200,803.38	200,803.38	95,791.09	105,012.29
Lighting of Highways and Bridges	6,345.96	6,345.96	3,333.88	3,012.08
Gas (Natural or Propane)	96,905.22	96,905.22	60,127.88	36,777.34
Water Fees	43,412.23	43,412.23		43,412.23
Sewer Fees	19,497.97	19,497.97		19,497.97
Gasoline & Diesel Fuel	297,994.07	172,994.07	158,012.45	14,981.62
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund		5,000,000.00	5,000,000.00	
STATUTORY EXPENDITURES:				
Social Security System (OASI)	586,177.67	201,177.67	30,439.36	170,738.31
Defined Contribution Retirement System	27,531.87	27,531.87		27,531.87
	<u>\$ 16,359,436.17</u>	<u>\$ 16,359,436.17</u>	<u>\$ 12,450,610.42</u>	<u>\$ 3,908,825.75</u>
	<u>Ref.</u>			
<u>Balance December 31, 2020:</u>				
Unencumbered	A \$ 12,847,184.86			
Encumbered	A 3,512,251.31			
	<u>\$ 16,359,436.17</u>			
Cash Disbursed			\$ 11,881,463.48	
Accounts Payable			86,046.94	
Contracts Payable			483,100.00	
			<u>\$ 12,450,610.42</u>	

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

	Dec. 31, 2020 Balance	Dec. 31, 2020 Encumbrances Payable	Returned	Transferred From 2021 Budget Appropriation	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2021
					Paid or Charged	Encumbrances Payable			
U.S. DEPARTMENT OF AGRICULTURE:									
NJ Department of Health and Senior Services: Senior Farmers' Market Nutrition Program: #DFHS20WMN007 06/01/20 - 09/30/20	\$ 1.22	\$ 498.78	\$	\$ 550.00	\$ 255.88			\$ 244.12	
#DFHS21WMN003 06/01/21 - 09/30/21	1,655.65				550.00				1,655.65
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:									
National Association of County & City Health Officials (NACCHO): Medical Reserve Corps (MRC): 2014 #MRC 14-0286	984.88								\$ 984.88
2015 #MRC 15-0286	1,655.65								1,655.65
NJ Association of County & City Health Officials (NJACCHO): FFY20 Cooperative Agreement for Emergency Response: Public Health Crisis Response 01/20/20 - 02/21/21	229.61			16,924.51	16,202.92				951.20
NJ Department of Health and Senior Services: COVID-19 Memorandum of Agreement: To Support the Testing of Vulnerable and Priority Populations	779,752.00	59,280.00		150,000.00	839,032.00	\$ 26,984.61			80,668.34
Immunization Cooperative Agreements: COVID-19 Vaccination Supplemental Fund #OLPH22VSF014 07/01/21 - 06/30/22					42,347.05				
Overdose Fatality Review Team (OFRT): #OLPH21OFR020 10/01/20 - 09/30/21	90,649.09	9,350.91			66,337.88	371.49		866.09	33,290.63
Public Health Preparedness and Response for Bioterrorism: #PHLP21LNC019 07/01/20 - 06/30/21:	866.09								
#PHLP20LNC024 07/01/19 - 06/30/20									
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000) ELC Cooperative Agreement (Base \$6,000; COVL \$325,000)	194,566.65	15,862.09			200,268.47			10,160.27	
#PHLP22LNC019 07/01/21 - 06/30/22:	172,615.40	46,723.72			169,180.77			50,158.35	
PHEP Cooperative Agreement (Base \$169,128; CRI \$102,000) ELC Cooperative Agreement (COVL \$325,000)				271,128.00	97,357.23	5,699.93			168,070.84
ELC Enhancing Detection Expansion (CYG \$100,000) Comprehensive Cancer Control Planning:	5,000.00			325,000.00	121,559.03	3,465.88			199,975.09
#DCHS21CCC009 07/01/20 - 06/30/21				100,000.00	5,681.39	667.95			93,650.66
#DCHS21CCC009 07/01/21 - 06/30/22				59,000.00	(386.00)	35,493.00		5,386.00	23,507.00
Cancer Education & Early Detection (CEED): #DFHS21CED018 07/01/20 - 06/30/21	12,062.11	687.89		17,900.00	12,750.00				
#DFHS22CED016 07/01/21 - 06/30/22					3,355.08	14,544.92			
NJ Department of Health and Senior Services: Title III - Aging - Area Plan Grant: #DOAS20AAA005 01/01/20 - 12/31/20:									
Title III B	10,312.66	35,209.00			27,063.40		\$ (18,458.26)		
Title III C-1	37,445.68	17,083.35			2,943.83		(51,585.20)		
Title III C-2	2,208.00	45,814.00			6,601.95		(41,420.05)		
Title III D	14,580.55				174.38		(14,406.17)		
Title III E	1,917.22	28,056.00			1,567.91		(28,405.31)		
Medicaid Match		1,047.00			1,047.00				
Federal Financial Participation (FFP)	258,256.87	140,026.95			126,562.30		(271,721.00)	0.52	

(*) - 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, 2020 Encumbrances Payable	Transferred From 2021 Budget Appropriation	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2021
			Paid or Charged	Encumbrances Payable			
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)							
NJ Department of Health and Senior Services: (Cont'd)							
Title III - Aging - Area Plan Grant: (Cont'd)							
#DOAS20AAA005 01/01/20 - 12/31/20:							
Families First Coronavirus Response Act (FFCRA):							
Title III C-1 03/01/20 - 09/30/21	\$ 19,952.67	\$	2,383.49	\$	(20,042.00)	\$ 0.10	
Title III C-2 03/01/20 - 09/30/21	41,584.15		37,317.49		(4,267.00)	(0.34)	
Coronavirus Aid, Relief, and Economic Security (CARES) Act:							
Title III B 04/01/20 - 09/30/21	17,109.72		31,973.36		(18,850.00)	(0.28)	
Title III C-2 04/01/20 - 09/30/21	3,254.16		46,343.79		(34,286.00)	(0.58)	
Title III E 04/01/20 - 09/30/21	2,971.00		14,408.00		(13,987.00)		
Aging & Disability Resource Centers (ADRC) 04/01/20 - 09/30/21	15,867.00				(15,867.00)		
Nutrition Services Incentive Program (NSIP)							
#DOAS21AAA008 01/01/21 - 12/31/21:							
Title III B		\$ 156,884.00	127,281.52	\$ 42,845.60	\$ 18,458.26	(212.74)	\$ 5,427.88
Title III C-1		140,070.00	109,242.24	22,437.86	51,585.20	(187.80)	60,162.90
Title III C-2		83,890.00	60,370.05	63,098.95	41,420.05	(157.95)	1,999.00
Title III D		12,018.00	10,621.12	7,295.29	14,406.17	(113.83)	8,621.59
Title III E		55,039.00	15,862.55	67,410.00	28,405.31	(263.69)	435.45
Medicaid Match		6,091.00	4,909.26	1,026.00			155.74
Consolidated Appropriations Act (CAA):							
Title III C-2 04/01/21 - 09/30/22		51,999.00	51,999.00				
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSA):							
Adult Protective Services (APS) 04/01/21 - 09/30/22		28,221.00	43,257.67	28,221.00	271,721.00		303,577.32
Federal Financial Participation		153,895.00		78,781.01			
Families First Coronavirus Response Act (FFCRA):							
Title III C-2 03/01/20 - 09/30/21			24,309.00		24,309.00		
Coronavirus Aid, Relief, and Economic Security (CARES) Act:							
Title III B 04/01/20 - 09/30/21			18,850.00		18,850.00		
Title III C-2 04/01/20 - 09/30/21			34,286.00		34,286.00		
Title III E 04/01/20 - 09/30/21			13,977.95		13,987.00		9.05
Aging & Disability Resource Centers (ADRC) 04/01/20 - 09/30/21			3,296.84	9,596.80	15,867.00		2,973.36
Aging & Disability Resource Centers (ADRC) /No Wrong Door (NWD):							
COVID-19 Vaccine Access Supplemental Funding							
Expanding Access to COVID-19 Vaccines via the Aging Network:							
VAC 5 COVID-19 Vaccine Funding		8,914.00					8,914.00
Nutrition Services Incentive Program (NSIP)							
MIPPA Medicare Enrollment Assistance Program:							
#DOAS19MPA004 11/01/19 - 09/29/20		20,490.00	5,742.54		24,356.00		14,747.46
#DOAS20MPA003 11/01/20 - 08/31/21		33,175.00	22,164.09	35,365.91			1.00
State Health Insurance Assistance Program (SHIP):							
#DOAS19SHF014 04/01/19 - 12/31/20		40,000.00	1,541.20				493.36
#DOAS20SHF001 04/01/20 - 03/31/21			39,942.11			57.89	
#DOAS21SHF017 04/01/21 - 03/31/22			6,993.87			6.13	
Transportation Block Grant:							
#TSI19019 01/01/19 - 12/31/20		36,000.00	14,854.61				21,145.39
#TS21019 01/01/21 - 12/31/21		18,000.00	396.09				32,006.39

(*) - 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, 2020 Balance	Dec. 31, 2020 Encumbrances Payable	Transferred From 2021 Budget Appropriation	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2021
				Paid or Charged	Encumbrances Payable			
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)								
NJ Department of Human Services: (Cont'd)								
Social Services for the Homeless (SSH) - TANF								
#SH19019 01/01/19 - 12/31/20	\$ 623.89	\$ 10,542.65	\$ 24,000.00	\$ 2,921.74	\$ 12,350.00		\$ 8,244.80	\$ 329.55
#SH21019 01/01/21 - 12/31/21				11,320.45				
NJ Department of Law & Public Safety:								
Operation Helping Hand (OHH):								
FFY19 #FYOHH-14-2019 09/01/19 - 08/31/20	23,573.14	28,876.00		52,449.14				17,856.71
FFY21 #FYOHH-19-2020 09/01/20 - 08/31/21	47,619.00			11,933.56	17,828.73			52,631.57
FFY21 #FFYOHH-19-2021 09/01/21 - 08/31/22			52,631.57					
U.S. DEPARTMENT OF HOMELAND SECURITY:								
NJ Department of Law & Public Safety:								
State Homeland Security Emergency Management Performance:								
FFY18 #EMW-2018-SS-00028-501	274.39	27,410.46		27,683.59			1.26	
FFY19 #EMW-2019-SS-00022 09/01/19 - 08/31/22	93,641.35			37,851.82	45,138.41			10,651.12
FFY20 #EMW-2020-SS-00042 09/01/20 - 08/31/23			140,870.57	59,883.80	26,945.73			54,041.04
FFY21 #EMW-2021-SS-00016 10/01/21 - 09/30/24			135,811.19					135,811.19
Emergency Management Agency Assistance (EMAA):								
FFY20 #FY20-EMPG-EMAA-1900	55,000.00			55,000.00				
Multi-Jurisdictional Hazard Mitigation Plan Update								
Sheriff's Generator #HMGF-DR-4086-NJ-0520-R	1,300.00			1,300.00				
Pre-Disaster Mitigation Competitive (PDMC) Grant Program:								
#PDMC-PL-02-NJ-2018-002 10/1/18 - 4/1/22	65.41	113,837.66		113,837.66				65.41
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:								
NJ Department of Community Affairs:								
Small Cities Program - Community Development Block Grant (CDBG):								
Grant Agreement #2020-02292-0080-00 01/01/20 - 12/31/21		186,700.00			186,700.00			
Grant Agreement #2021-02292-0324-00 01/01/21 - 12/31/22			107,000.00					107,000.00
Coronavirus Aid, Relief, and Economic Security (CARES) Act:								
Small Cities Community Development Block Grant-CV (CDBG-CV):								
CV1 - Nonentitlement Municipalities								
CV2 - Countywide								
282,788.00						282,788.00		
994,861.00						994,861.00		
U.S. DEPARTMENT OF JUSTICE:								
NJ Department of Law & Public Safety:								
Violence Against Women Act (VAWA):								
FFY18 #VAWA-49-18 07/01/20 - 06/30/21				10,722.78	5,628.74			43.48
FFY19 #VAWA-49-19 07/01/20 - 06/30/21				9,571.60	6,295.54			184.86
FFY20 #VAWA-49-20 07/01/21 - 06/30/22				3,616.16	6,165.23			3,168.61
Victims of Crime Act (VOCA) Victim Assistance:								
#VCS-19-17 Supplemental 09/01/19 - 08/31/20	6.58			244,009.63			6.58	
#V-19-19 07/01/20 - 06/30/21	261,112.95			79,241.09	3,779.20		17,103.32	
#V-61-19 07/01/21 - 06/30/22								
Addressing the Training Needs of Juvenile Prosecutors:								
FFY18 01/01/20 - 09/30/22								
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):								
#VS-43B-17 10/01/19 - 09/30/20	6,656.00	3,099.16		1,134.97			1,964.19	
#VS-40-19 10/01/20 - 09/30/21				32,526.30	29,473.70			
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:								
#JAG 1-19TF-17 7/1/18 - 6/30/19	47,234.00							47,234.00

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

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

	Dec. 31, 2020		Transferred from 2021 Budget Appropriations	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2021
	Balance Dec. 31, 2020	Encumbrances Payable Returned		Paid or Charged	Encumbrances Payable			
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>								
(*) Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:								
#18ALUN 01/01/18 - 12/31/18	\$ 1,083.67			\$ 866.00			\$ 217.67	
#19ALUN 01/01/19 - 12/31/19	33.75			33.75				
#20ALUN 01/01/20 - 12/31/20	10,183.46	\$ 1,500.00	\$ 4,039.38	6,309.00			1,335.08	
#21ALUN 01/01/21 - 06/30/21			38,335.00					
#21ALUN 07/01/21 - 06/30/22			76,670.00	35,448.56				\$ 41,221.44
Youth Incentive Program (YIP):								
#19OGUR 01/01/19 - 12/31/19	8,814.18	6,638.67		6,638.67				
#20OGUR 01/01/20 - 12/31/20			18,437.00	2,364.87				2,739.84
#21OGUR 01/01/21 - 06/30/21			36,874.00	15,697.16				23,675.71
#21OGUR 07/01/21 - 06/30/22				13,198.29				
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>								
Local Efficiency Achievement Program (LEAP) Implementation Grant:								
FY20 - Transportation Vehicles Funding (Sheriff's Office)		93,000.00	92,434.37				7,276.54	5,378.91
County Environmental Health Act (CEHA):								
SFY20 #EN20-028 07/01/19 - 06/30/20	7,276.54		170,930.00	165,551.09				36.97
SFY21 #EN21-005 07/01/20 - 06/30/21				47,983.74				3,504.47
Clean Communities Program Grant:								
FY19 07/01/19 - 06/30/20	1,321.97			1,285.00				36.97
FY20 07/01/20 - 06/30/21	51,936.24		106,658.16	448.03				3,504.47
FY21 07/01/21 - 06/30/22				400.00				81,508.16
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>								
(*) Special Child Health Services - Case Management:								
#DFHS20CSE016 07/01/19 - 06/30/20	6,345.92		65,620.87	647.06			6,345.92	
#DFHS21CSE016 07/01/20 - 06/30/21	98,330.59		61,265.94				32,709.72	89,359.00
#DFHS22CSE026 07/01/21 - 06/30/22			151,272.00					
Right to Know:								
#EPID21RTK11L 07/01/20 - 06/30/21			7,129.00					
#EPID22RTK07L 07/01/21 - 06/30/22			9,380.00	2,345.00				7,035.00
NJ Comprehensive Cancer Control Planning Grant:								
#DCHS21CCC009 07/01/20 - 06/30/21	90,011.89		88,806.22				1,205.67	37,913.50
#DCHS22CCC008 07/01/21 - 06/30/22			29,865.50					
NJ Cancer Education & Early Detection (NJCEED):								
#DCHS21CED018 07/01/20 - 06/30/21	66,512.07		54,778.46				11,733.61	29,792.17
#DCHS22CED016 07/01/21 - 06/30/22			21,351.51					
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:								
#OLPH21CLP034 10/01/20 - 06/30/21		53,256.00	17,967.32				35,288.68	53,256.00
#OLPH22CLP010 07/01/21 - 06/30/22		53,256.00						

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

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

	Dec. 31, 2020 Encumbrances Payable	Transferred from 2021 Budget Appropriations	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2021
			Paid or Charged	Encumbrances Payable			
NI DEPARTMENT OF HUMAN SERVICES:							
(*) County Comprehensive Alcoholism & Drug Abuse Services:							
#20-541-ADA-01/01/20 - 12/31/20	\$ 51,036.36	\$ 382,439.00	\$ 75,719.45	\$ 102,740.83			\$ 88,596.81
#21-541-ADA-01/01/21 - 12/31/21			268,027.68				11,670.49
NI DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Title III - Aging - Area Plan Contract:							
#DOAS20AAA0005 01/01/20 - 12/31/20:							
State Matching Funds:							
Title III B-D							
Title III E							
State Weekend Home Delivered Meals (SWHDM)	514.00		291.00		\$ (10,792.00)		
Safe Housing & Transportation Program (SHTP)	416.00		1,888.00		(9,892.00)		
Cost of Living Allowance (COLA)			3,740.00				499.00
State Home Delivered Meals (SHDM)			1,916.00				3,040.00
Social Services Block Grant (SSBG)			7,399.00				7,776.00
Care Coordination/Care Management Quality Assurance (CMQA)	460.90		4,189.00				
Adult Protective Services (APS)/Vulnerable Adults	3,404.85		3,351.90				
#DOAS21AAA0008 01/01/21 - 12/31/21:			3,404.85				
State Matching Funds:			18,632.00				
Title III B-D							
Title III E							
State Weekend Home Delivered Meals (SWHDM)		20,799.00	12,682.00	18,909.00	10,792.00		
Safe Housing & Transportation Program (SHTP)		16,512.00	2,507.20	23,896.80	9,892.00		
Cost of Living Allowance (COLA)		13,000.00	10,957.00	2,043.00			285.91
State Home Delivered Meals (SHDM)		13,246.00	9,764.09	3,196.00			
Social Services Block Grant (SSBG)		60,218.00	47,862.10	12,355.90			
Care Coordination/Care Management Quality Assurance (CMQA)		19,486.00	15,000.00	4,486.00			
Adult Protective Services (APS)/Vulnerable Adults		12,905.00	9,673.63	2,893.00			
State Aid Reimbursement Program:		23,810.00	23,671.59				
2020 01/01/20 - 12/31/20	4,773.98	85,808.00	64,353.00	21,455.00			
2021 01/01/21 - 12/31/21			4,773.98				
Medication-Assisted Treatment (MAT):		58,000.00	48,356.23				9,643.77
#20-928-ADA-01/01/20 - 06/30/21		72,448.00	75,645.30				
#21-928-ADA-B3 07/01/21 - 06/30/22	61,300.80	144,896.00	12,826.46				58,103.50
Social Services for the Homeless (SSH):							
#SH19019 01/01/19 - 12/31/20	22,379.32	194,260.00	14,635.93	130,104.00			
#SH21019 01/01/21 - 12/31/21			64,156.00				33,239.77
Personal Assistance Services Program (PASP):							
#20AVVN 01/01/20 - 12/31/20	7,411.39	13,320.00	132.02	5,953.50			
#21AVVN 01/01/21 - 12/31/21			11,518.68				1,325.87
NI DEPARTMENT OF LAW & PUBLIC SAFETY:							
Operation Helping Hand (OHH):							
SFY19 #OHH-19-2019 09/01/19 - 01/31/21	75,306.62	3,000.00	78,306.62				
SFY21 #SFYOHH-19-2021 09/01/21 - 08/31/22							

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

	Balance Dec. 31, 2020	Dec. 31, 2020 Encumbrances Payable Returned	Transferred from 2021 Budget Appropriations	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2021
				Paid or Charged	Encumbrances Payable			
<u>NI DEPARTMENT OF LAW & PUBLIC SAFETY: (Cont'd)</u>								
Division of Highway and Traffic Safety:								
Drunk Driving Enforcement Fund - 2016	\$ 339.08	\$ 27,488.78	\$ 34,454.00	\$ 7,020.75	\$ 31,168.29		\$ 22,109.03	\$ 339.08
Drunk Driving Enforcement Fund - 2017	1,894.58			1,644.71				1,894.58
Drunk Driving Enforcement Fund - 2019	2,700.06							2,700.06
Juvenile Justice Commission:								
Juvenile Detention Alternatives Initiative (JDAL):								
#JDAL-20-IF-19 01/01/20 - 12/31/20	1,641.00	\$ 27,488.78	\$ 34,454.00	\$ 7,020.75	\$ 31,168.29		\$ 22,109.03	1,641.00
#JDAL-21-IF-19 01/01/21 - 12/31/21				1,644.71				
State/Community Partnership Program & Family Court Services:								
FC-20-19, SCP-20-PS-19, SCP-20-PM-19 01/01/20 - 12/31/20	60,000.00	112,164.93	368,500.00	25,630.58	116,550.23		146,534.35	60,000.00
FC-21-19, SCP-21-PS-19, SCP-21-PM-19 01/01/21 - 12/31/21				191,949.77				
County Prosecutor Insurance Fraud Reimbursement Program:								
Cycle 20 01/01/20 - 12/31/20	65,072.27		183,933.72	8,755.26			56,317.01	82,076.97
Cycle 21 01/01/21 - 12/31/21				101,856.75				
Body Armor Replacement Fund (BARF) - Sheriff's Office:								
SFY16	43.20			43.20				
SFY17	1,038.40			1,038.40				
SFY18	155.36	4,110.40		4,265.76				
SFY19	9,984.60		5,287.86	2,249.04				7,735.56
SFY20								5,287.86
Body Armor Replacement Fund (BARF) - Prosecutor's Office:								
SFY20			1,850.42	1,850.42				
Body-Worn Camera (BWC) Grant Program:								
SFY21 #21-BWC-427 01/01/21 - 12/31/25 (Prosecutor)			46,874.00		31,008.00			15,866.00
SFY21 #21-BWC-428 01/01/21 - 12/31/25 (Sheriff)			108,014.00	1,609.47	66,267.24			40,137.29
<u>NI DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>								
Veterans Transportation Services								
#VL20TR82 07/01/19 - 06/30/21	2,250.00		4,500.00	5,250.00			1,500.00	5,250.00
#VL22TR82 07/01/21 - 06/30/22			9,000.00	3,750.00				
<u>NI DEPARTMENT OF STATE:</u>								
Early Voting 2021 Election Reimbursement Program			1,500,000.00	837,736.71	93,727.37			568,535.92
<u>NI DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism & Drug Abuse:								
FY20 07/01/19 - 09/30/20	15,300.73	78,181.59		15,482.75			77,999.57	13,078.81
FY21 10/01/20 - 06/30/21	75,775.19		115,989.00	56,974.20	5,722.18			47,173.85
FY22 07/01/21 - 06/30/22				22,286.15	45,989.00			

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

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

	Balance Dec. 31, 2020	Dec. 31, 2020 Encumbrances Payable Returned	Transferred from 2021 Budget Appropriations	Expenditures		Balance Transfers (From)/To	Unexpended Balance Cancelled	Balance Dec. 31, 2021
				Paid or Charged	Encumbrances Payable			
<u>NJ TRANSIT CORPORATION:</u>								
Federal Transit Administration - Section 5311 (State Share):								
Operating/Non-Operating:								
CY2020 #NJ-2019-004-00 (NJ-18-X029) 01/01/20 - 12/31/20	\$ 248,318.04		\$ 290,512.00	\$ 116,681.33				\$ 131,636.71
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/21								290,512.00
Federal Transit Administration - Section 5310 -								
Operating/Non-Operating:								
Non-Operating FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/21			13,000.00					13,000.00
(*) Job Access Reverse Commute (JARC):								
SFY2021 NJ JARC 7 07/01/20 - 06/30/21	188,505.62		240,000.00	118,296.07			\$ 70,209.55	129,554.61
SFY2022 NJ JARC 8 07/01/21 - 06/30/22				110,445.39				
Senior Citizen & Disabled Resident Transportation Assistance Program:								
(*) Transit-on-Demand Pilot Program 11/01/18 - 06/30/22		\$ 40,000.00		14,134.85	\$ 25,865.15			
Operating:								
CY20 01/01/20 - 12/31/20	92,016.43	25,855.61	404,911.89	8,697.18			109,174.86	25,039.59
CY21 01/01/21 - 12/31/21				349,906.16				
Administration:								
CY20 01/01/20 - 12/31/20	7,312.67	3,306.15	74,789.00	447.75			10,171.07	8,636.43
CY21 01/01/21 - 12/31/21				64,870.65				
	<u>\$ 1,403,445.27</u>	<u>\$ 543,399.87</u>	<u>\$ 5,526,699.24</u>	<u>\$ 3,763,824.96</u>	<u>\$ 854,357.02</u>	<u>\$ -0-</u>	<u>\$ 635,614.97</u>	<u>\$ 2,219,747.43</u>
Ref.	A	A			A			A
State Financial Assistance			\$ 5,280,577.24					
County Matching Funds			<u>246,122.00</u>					
			<u>\$ 5,526,699.24</u>					

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

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

	Balance Dec. 31, 2020	Dec. 31, 2020		Transferred From 2021 Budget Appropriations	Expenditures		Cancelled	Balance Dec. 31, 2021
		Encumbrances Payable Returned			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	66.52	\$ 1,720.43			\$ 1,720.43			66.52
North Jersey Health Collaborative: Forward Franklin Initiative - Community Revitalization Fund	4.90						\$ 4.90	
COVID-19 Response Grant:								
County Clerk 06/15/20 - 12/31/20	5,075.76	14,639.46			\$ 19,715.22			
Board of Elections 06/15/20 - 12/31/20	62,213.68	4,086.32			66,300.00			
Newton Medical Center, Community Advisory Board:	90.34	3,399.66			3,399.66			90.34
Narcan Administration Program Elizabethtown Gas:								
First Responders Grant Program			\$ 4,002.00					4,002.00
	\$ 149,553.48	\$ 23,845.87	\$ 4,002.00	\$ 4,002.00	\$ 89,414.88	\$ 1,720.43	\$ 4.90	\$ 86,261.14
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

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Received</u>	<u>Transferred</u> <u>to</u> <u>2021 Budget</u> <u>Revenue</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	\$ 36,845.48	\$ 36.72		\$ 36,882.20
NJ Department of Health and Senior Services:				
Title III Area Plan Contract:				
State Aid Reimbursement Program	58,000.00		\$ 58,000.00	
NJ Department of Environmental Protection:				
Clean Communities Program Grant - FY21 07/01/21 - 06/30/22		106,658.16	106,658.16	
US Department of the Treasury:				
American Rescue Plan Act:				
Coronavirus Local Fiscal Recovery Fund		13,667,865.51	13,644,073.50	23,792.01
NJ Department of State:				
Early Voting 2021 Election Reimbursement Program		<u>1,500,000.00</u>	<u>1,500,000.00</u>	
	<u>\$ 94,845.48</u>	<u>\$ 15,274,560.39</u>	<u>\$ 15,308,731.66</u>	<u>\$ 60,674.21</u>
<u>Ref.</u>	A			A
Federal Grant Funds Receivable			\$ 13,644,073.50	
State Grant Funds Receivable			<u>1,664,658.16</u>	
			<u>\$ 15,308,731.66</u>	

COUNTY OF SUSSEX
2021
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

Balance December 31, 2020	<u>Ref.</u> B		\$ 15,788,272.43
Increased by Cash Receipts:			
Escrow and Other Deposits		\$ 120,455.22	
Motor Vehicle Fines and Interest		290,337.73	
Tax Appeal Filing Fees:			
Transfer from Board of Taxation		22,668.06	
Interest		732.67	
County Clerk Filing Fees:			
Clerk Fees		145,647.95	
Interest		699.76	
Open Space:			
Taxes Receivable		397,151.84	
Interest		16,754.42	
State of NJ Farmland Preservation and Local Municipal Funds		81,607.50	
County Surrogate Fees:			
Transfer from County Surrogate		13,956.00	
Interest		286.12	
Forfeited Assets and Interest		174,420.28	
Self Insurance Reimbursements and Interest		74,719.09	
Environmental Quality Enforcement Funds		336,879.22	
Weights and Measures Fees and Interest		35,565.92	
Work Release Program:			
Fees and Interest		37.01	
County Sheriff Fees:			
Transfer from County Sheriff		12,702.50	
Interest		404.33	
Sheriff's Labor Assistance Program:			
Transfer from County Jail		3,200.00	
Interest		505.03	
State Unemployment Insurance		72,047.11	
Due to/from Current Fund:			
Interfund Advanced		810,000.00	

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

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:		
Confiscated funds transfer	\$	23,517.85
Interest		1,612.86
Reserve for Accrued Sick and Vacation		603,510.23
Reserve for Storm Recovery Trust		3,512,221.42
Uniform Fire Code Enforcement		171,728.37
Congregate Nutrition Program		40,372.30
Mosquito Control		150,000.00
Jail Inmate Interest Account:		
Interest		1,222.98
Transfer from County Jail		2,800.00
		\$ 7,117,763.77
		22,906,036.20

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	113,697.49
Motor Vehicles - Transfer to Current Fund	265,000.00
Tax Appeal Expenses	25,706.17
County Clerk Filing Fees Expenses	137,975.85
County Surrogate Filing Fees Expenses	17,780.41
County Sheriff Fees Expenses	1,008.00
Weights and Measures Expenses	28,467.00
Self Insurance-Vehicles	238,723.10
State Unemployment Insurance Payments	28,183.39
Forfeited Assets	148,405.70
Environmental Quality Enforcement Fund Expenses	319,437.44
Farmland and Open Space Trust Expenses	137,220.56
Prosecutor U.S Treasury Account Expenses	13,367.25
Reserve for Accrued Sick and Vacation	106,695.40
Uniform Fire Code Enforcement Expenses	63,583.00
Congregate Nutrition Program Expenses	26,789.57
Mosquito Control	65,000.00
Sheriff's Labor Assistance Program Expenses	605.38
Storm Recovery	1,276,679.96
Due to/from Current Fund:	
Interfund Returned	340,078.97
Trust Fund - Fund Balance	27,916.03
	3,382,320.67

Balance December 31, 2021

B

\$ 19,523,715.53

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2020	2021 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2021
Andover Borough	\$ 0.09	\$ 1,409.94	\$ 3.76	\$ 1,410.03	\$ 3.76
Andover Township	17.09	16,855.80	71.63	16,872.89	71.63
Branchville Borough	0.06	2,885.96	1.27	2,886.02	1.27
Byram Township	76.43	22,432.24	45.42	22,508.67	45.42
Frankford Township	49.91	17,869.24	47.68	17,919.15	47.68
Franklin Borough	38.28	9,642.77	31.81	9,681.05	31.81
Fredon Township	27.40	9,701.35	9.02	9,728.75	9.02
Green Township	26.44	10,539.96	111.77	10,566.40	111.77
Hamburg Borough	19.61	6,171.45	32.08	6,191.06	32.08
Hampton Township	90.71	15,035.64	58.96	15,126.35	58.96
Hardyston Township	61.29	25,412.66	276.66	25,473.95	276.66
Hopatcong Borough	68.40	38,060.79	65.43	38,129.19	65.43
Lafayette Township	11.84	7,825.09	33.30	7,836.93	33.30
Montague Township	26.91	8,616.02	22.67	8,642.93	22.67
Town of Newton	25.03	14,773.10	58.59	14,798.13	58.59
Ogdensburg Borough	2.19	4,497.73	8.20	4,499.92	8.20
Sandyston Township	12.65	5,638.66	17.07	5,651.31	17.07
Sparta Township	1,411.14	73,099.39	622.46	74,510.53	622.46
Stanhope Borough	6.03	7,329.29	16.97	7,335.32	16.97
Stillwater Township	13.15	10,425.54	43.94	10,438.69	43.94
Sussex Borough	1.64	2,947.02	12.57	2,948.66	12.57
Vernon Township	88.14	55,306.18	122.09	55,394.32	122.09
Walpack Township		67.33		67.33	
Wantage Township	77.41	28,456.85	87.65	28,534.26	87.65
	<u>\$ 2,151.84</u>	<u>\$ 395,000.00</u>	<u>\$ 1,801.00</u>	<u>\$ 397,151.84</u>	<u>\$ 1,801.00</u>

<u>Ref.</u>	B		B
2020 Added and Omitted Taxes Receivable	<u>\$ 2,151.84</u>	2021 Added and Omitted Taxes Receivable	<u>\$ 1,801.00</u>
Added and Omitted Taxes Receivable	<u>\$ 2,151.84</u>		<u>\$ 1,801.00</u>
2021 County Taxes			\$ 395,000.00
Prior Year Added & Omitted Taxes			<u>2,151.84</u>
			<u>\$ 397,151.84</u>

COUNTY OF SUSSEX
2021
GENERAL CAPITAL FUND

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

	<u>Ref.</u>	
Balance December 31, 2020	C	\$ 33,656,591.42
Increased by Receipts:		
Serial Bond Proceeds		\$ 30,360,000.00
NJ Department of Transportation Grants Receivable		9,200,058.95
Premium on Serial Bonds Issued		968,000.00
Improvement Authorization Refunds		23,823.00
Budget Appropriation:		
Capital Improvement Fund		1,500,000.00
Payment of Bond Anticipation Note Principal		1,000,000.00
2020 Appropriation Reserves:		
Capital Improvement Fund		5,000,000.00
Reserve for:		
NJ Department of Transportation Grants - Bridge		
Improvements:		
Interest Earned		15,482.46
Arbitrage Rebate		55,564.38
Payment of Vocational School Debt Service		43,602.00
Payment of Debt Service		672,476.96
		48,839,007.75
		82,495,599.17
Decreased by Disbursements:		
Payment of Bond Anticipation Notes		21,428,000.00
Reserve for Arbitrage Rebate		203,578.99
Due to State of NJ - Interest Earned on County College		
Chapter 12 Bonds		4,153.64
Payments Applied to Due to Current Fund-		
Capital Fund Balance		107,000.00
Reserve for Payment of Debt Service		600,000.00
Reserve for Payment of Vocational School Debt		60,000.00
Improvement Authorizations		13,950,991.35
		36,353,723.98
Balance December 31, 2021	C	\$ 46,141,875.19

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

Ord. No.	Improvement Description	Ord. Date	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2021
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To		
	Capital Fund Balance		\$ 736,991.25									\$ 625,837.61
	Capital Improvement Fund Reserve for Sewer Project - Frankford Complex		3,815,912.56		\$ 5,023,823.00					\$ 3,442,610.00		6,897,125.56
	Reserve for Library Renovations		3,500,000.00							3,500,000.00		993,427.22
	NJ Department of Transportation Grants Receivable		(10,999,986.46)		9,200,058.95					7,349,052.00		(9,148,979.51)
	NJ Library Association Grant Receivable									3,080,875.00	\$ 364,822.48	(3,080,875.00)
	NJ Schools Development Authority Grants Receivable		(718,822.48)									(354,000.00)
	Due to State of NJ - Ch. 12 Bonds		308,912.77									308,912.77
	Reserve for Payment of Debt Service		1,681,847.77		672,476.96							1,754,324.73
	Reserve for Payment of Vocational School Debt		124,463.62		43,602.00						128,363.91	236,429.53
	Reserve for NJ Department of Transportation Grants - Bridge Improvements		733,122.25									748,604.71
	Reserve for Arbitrage Rebate		887,200.53		15,482.46							739,185.92
	Due to/(from) Current Fund		500,000.00		55,564.38							500,000.00
	Reserve for Sussex Solar Renewable Energy Program		1,040,973.80									1,040,973.80
Ord. No.	Improvement Description	Ord. Date										
11-02	Various Capital Improvements	05/11/11				\$ 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	342,224.47			167,069.38						175,155.09
12-04	Various Improvements to Sussex County Community College	05/23/12	74,969.90			58,383.72						16,586.18
13-02	Various Capital Improvements	05/22/13	396,349.72			41,323.69				284,977.81		70,048.22
14-04	Various Additional Capital Improvements	04/23/14	577,724.25			72,067.63				295,080.73		210,575.89
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	99,330.31			41,378.20						57,952.11
15-03	Various Capital Improvements	06/10/15	553,547.67			167,405.71				207,310.91		178,831.05
16-01	Various Capital Improvements	02/24/16	194,258.35			68,350.67						125,907.68
16-02	Various Capital Improvements	05/11/16	264,274.16		\$ 200,000.00	199,321.94				18,224.55		246,727.67
16-03	Various Improvements to Sussex County Community College	05/11/16	90,713.15			65,368.59						25,344.56
16-04	Various Improvements to Sussex County Technical School	05/11/16	479,149.97							479,149.97		
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	06/22/16	8,997.68									8,997.68
17-01	Various Capital Improvements	04/26/17	1,621,872.80			479,713.48		\$ 1,800,000.00		191,065.70		1,151,093.62
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	1,492.86			1,492.86						

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

Ord. No.	Improvement Description	Ord. Date	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2021
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
17-06	Replacement of Sussex County Bridge C-18	11/21/17	\$ 93,018.74			\$ 93,018.74					
18-01	Various Capital Improvements	03/28/18	1,483,207.97	\$ 6,377,000.00		517,027.74	\$ 6,377,000.00				\$ 966,180.23
18-02	Various Improvements to Sussex County Community College	04/11/18	1,738,774.47			785,498.57					953,275.90
18-04	Sussex County Technical School Science Lab Improvements	04/11/18	74,413.68			64,660.07		\$ 9,753.61			
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	1,837,999.28			1,567,052.53					270,946.75
19-05	Various Capital Improvements	05/15/19	3,387,782.25	\$ 754,000.00		1,937,194.48	7,170,000.00	38,933.30			2,311,654.47
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	2,692.81				246,000.00		2,692.81		398,473.14
19-09	Various Capital Improvements	05/15/19	413,430.42			14,957.28					
19-10	NJDOT, FY19 Local Aid, FY15 ATP County Grants	06/26/19	3,016,193.46			2,587,542.96					428,650.50
20-01	Various Capital Improvements	03/11/20	1,736,061.21			220,269.18					1,515,792.03
20-02	Various Capital Improvements	04/22/20	10,208,253.10			3,095,185.85	3,900,000.00				9,113,067.25
20-03	Various Improvements to Sussex County Technical School	04/22/20	893,231.34			430,265.15	895,000.00				462,966.19
20-06	Various Improvements at Sussex County Community College	11/24/20				82,715.49					2,717,284.51
21-01	Renovations to Dennis Library	02/10/21		2,660,000.00	140,000.00	400.00				\$ 6,580,875.00	6,580,475.00
21-02	Various Capital Improvements	04/28/21				578,690.44				3,125,503.00	2,546,812.56
21-03	Various Capital Improvements	04/28/21		3,900,000.00		44,745.31				7,666,159.00	11,521,413.69
21-04	Various Improvements to Sussex County Technical School	04/28/21		900,000.00		2,937.68					897,062.32
21-07	Re-Appropriation of Various Capital Improvements	07/28/21								1,035,593.00	1,035,593.00
			\$ 33,656,591.42	\$ 30,360,000.00	\$ 15,979,007.75	\$ 13,950,991.35	\$ 21,428,000.00	\$ 974,732.63	\$ 18,901,316.39	\$ 18,901,316.39	\$ 46,141,875.19

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2020	2021 Improvement Authorizations	Funded by Budget Appropriation	Authorizations Canceled	Funded by Various Sources	Serial Bonds Issued	Balance Dec. 31, 2021	Analysis of Balance
										December 31, 2021
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				\$ 200,000.00		101,000.00	101,000.00
16-04	Various Improvements to Sussex County Technical School	05/11/16	74,000.00			\$ 74,000.00				
17-01	Various Capital Improvements	04/26/17	2,430,000.00				\$ 748,000.00	1,252,000.00	430,000.00	430,000.00
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					6,377,000.00	1,337,000.00	1,337,000.00
19-05	Various Capital Improvements	05/15/19	9,074,000.00		\$ 754,000.00			7,316,000.00	1,004,000.00	1,004,000.00
19-07	Sussex Technical School Classroom Equipment	05/15/19	246,000.00		246,000.00					
20-02	Various Capital Improvements	04/22/20	7,705,000.00					5,900,000.00	1,805,000.00	1,805,000.00
20-03	Various Improvements to Sussex County Technical School	04/22/20	895,000.00				80,000.00	815,000.00		
20-06	Various Capital Improvements at the Sussex County Community College	11/24/20	2,800,000.00				140,000.00	2,660,000.00		
21-03	Various Capital Improvements	04/28/21		\$ 7,513,160.00				3,900,000.00	3,613,160.00	3,613,160.00
21-04	Various Improvements to Sussex County Technical School	04/28/21		900,000.00				900,000.00		
			<u>\$32,612,720.00</u>	<u>\$ 8,413,160.00</u>	<u>\$ 1,000,000.00</u>	<u>\$ 74,000.00</u>	<u>\$ 968,000.00</u>	<u>\$ 30,360,000.00</u>	<u>\$ 8,623,880.00</u>	<u>\$ 8,623,880.00</u>

Ref. C

C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2020	C	\$ 3,815,912.56
Increased by:		
2021 Budget Appropriation		1,500,000.00
2020 Appropriation Reserves		5,000,000.00
2021 Reimbursement for Fully Funded Ordinance - Statewide Insurance Reimbursement		23,823.00
		<u>10,339,735.56</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>3,442,610.00</u>
Balance December 31, 2021	C	<u><u>\$ 6,897,125.56</u></u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2020		Capital Improvement Fund	Reserve for Library Renovation Project	2021 Authorizations		Deferred Changes to Future Taxation Unfunded	Unexpended Balance Canceled	Balance Dec. 31, 2021	
				Funded	Unfunded			New Jersey Department of Transportation Grant	New Jersey Library Association Grant			Funded	Unfunded
11-02	Various Capital Improvements	05/11/11	\$ 6,281,520.00	\$ 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	11,250,000.00	342,224.47									\$ 175,155.09
12-04/19-03	Various Improvements to Sussex County Community College	05/23/12	3,400,000.00	74,969.90									163,861.18
13-02	Various Capital Improvements	05/22/13	11,020,800.00	396,349.72									70,048.22
14-04	Various Additional Capital Improvements	04/23/14	5,687,850.00	577,724.25									210,575.89
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,902,000.00	894,040.56									894,040.56
15-02/19-02	Various Capital Improvements at the Sussex County Community College	05/27/15	3,200,000.00	99,330.31									57,952.11
15-03	Various Capital Improvements	06/10/15	8,749,651.00	553,547.67	\$ 333,720.00								178,831.05
16-01	Various Capital Improvements	02/24/16	1,656,900.00	194,238.35									125,907.68
16-02	Various Capital Improvements	05/11/16	6,323,100.00	264,274.16	301,000.00								246,727.67
16-03/19-01	Various Capital Improvements at the Sussex County Community College	05/11/16	3,000,000.00	90,713.15									25,344.56
16-04	Various Improvements to Sussex County Technical School	05/11/16	2,440,000.00	479,149.97	74,000.00								
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	06/22/16	53,300.00	8,997.68									8,997.68
17-01	Various Capital Improvements	04/26/17	9,061,500.00	421,651.06	1,830,221.74								1,151,093.62
17-02	Various Improvements to Sussex County Technical School	04/26/17	1,331,000.00	1,590.00									1,590.00
17-03	Local Share of Various Capital Improvements at the Sussex County Community College	05/10/17	1,040,680.00	1,492.86									
17-06	Replacement of Sussex County Bridge C-18	11/21/17	470,000.00	93,018.74									
18-01	Various Capital Improvements	03/28/18	8,299,000.00	2,820,207.97									966,180.23
18-02	Various Capital Improvements at the Sussex County Community College	04/11/18	2,800,000.00	1,738,774.47									953,275.90
18-04	Sussex County Technical School Science Lab Improvements	04/11/18	790,000.00	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									
19-04	Various Capital Improvements at the Sussex County Community College	04/24/19	3,000,000.00	1,837,999.28									
19-05	Various Capital Improvements	05/15/19	10,086,000.00	175,612.00	5,116,170.25								270,946.75
19-06	Re-Appropriation of Sussex County Technical School Improvements	05/15/19	316,552.56	198,161.78									2,311,654.47
19-07	Sussex County Technical School Classroom Equipment	05/15/19	246,000.00	2,692.81									
19-09	Various Capital Improvements	05/15/19	1,189,506.00	413,404.42									396,473.14
19-10	NJDOT, FY19 Local Aid, FY15 ATP County Grants	06/26/19	5,778,950.19	3,016,193.46									428,650.50

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2021

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2020	Matured
		Original Issue	Issue	Maturity			
17-01	Various Capital Improvements	06/20/19	06/18/20	06/17/21	1.75%	\$ 1,800,000.00	\$ 1,800,000.00
17-03	Sussex County Community College Improvements to Building "F"	06/25/18	06/18/20	06/17/21	1.75%	1,040,000.00	1,040,000.00
18-01	Various Capital Improvements	06/25/18	06/18/20	06/17/21	1.75%	4,877,000.00	4,877,000.00
19-05	Various Capital Improvements	06/20/19	06/18/20	06/17/21	1.75%	1,500,000.00	1,500,000.00
19-07	Various Capital Improvements	06/20/19	06/18/20	06/17/21	1.75%	4,670,000.00	4,670,000.00
20-02	Sussex Technical School Classroom Machinery	06/18/20	06/18/20	06/17/21	1.75%	2,500,000.00	2,500,000.00
20-03	Various Capital Improvements	06/20/19	06/18/20	06/17/21	1.75%	246,000.00	246,000.00
20-03	Various Capital Improvements	06/18/20	06/18/20	06/17/21	1.75%	3,900,000.00	3,900,000.00
20-03	Sussex Technical School Improvements	06/18/20	06/18/20	06/17/21	1.75%	895,000.00	895,000.00
						<u>\$ 21,428,000.00</u>	<u>\$ 21,428,000.00</u>

Ref. C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2021			Int. Rate	Balance Dec. 31, 2020	Issued	Matured	Balance Dec. 31, 2021
			Date	Amount	Rate					
Vocational School	06/27/14	\$ 5,648,000.00	02/15/2022	\$ 505,000.00	4.00%					
			02/15/2023-2024	535,000.00	5.00%					
			02/15/2025	560,000.00	5.00%					
			02/15/2026	588,000.00	5.00%	\$ 3,178,000.00		\$ 455,000.00	\$ 2,723,000.00	
Vocational School *	06/20/19	3,350,000.00	06/01/2022-2023	165,000.00	4.00%					
			06/01/2024	300,000.00	3.00%					
			06/01/2025	300,000.00	2.00%					
			06/01/2026-2029	300,000.00	3.00%					
			06/01/2030	300,000.00	2.00%			160,000.00	3,030,000.00	
			06/01/2031-32	300,000.00	3.00%	3,190,000.00				
Vocational School	06/16/21	1,715,000.00	06/15/2022-2026	115,000.00	2.00%					
			06/15/2027-2028	115,000.00	3.00%					
			06/15/2029-2034	115,000.00	2.00%					
			06/15/2035-2036	110,000.00	2.00%		\$ 1,715,000.00		1,715,000.00	
Total Vocational School Bonds							6,368,000.00	615,000.00	7,468,000.00	
Refunding Bonds	01/31/12	2,380,000.00				395,000.00		395,000.00		
Refunding Bonds	06/16/14	7,350,000.00				485,000.00		485,000.00		
General Improvement	06/27/14	41,746,000.00	02/15/2022	4,950,000.00	4.00%					
			02/15/2023	4,950,000.00	5.00%					
			02/15/2024	4,996,000.00	5.00%	20,046,000.00		5,150,000.00	14,896,000.00	

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2021		Int. Rate	Balance Dec. 31, 2020	Issued	Matured	Balance Dec. 31, 2021
			Date	Amount					
General Improvement *	06/20/19	\$ 19,625,000.00	06/01/2022-2023	\$ 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%	\$ 18,705,000.00	\$ 985,000.00	\$ 17,720,000.00	
General Improvement *	06/16/21	25,985,000.00	06/15/2022	1,195,000.00	2.00%				
			06/15/2023	1,725,000.00	2.00%				
			06/15/2024	1,555,000.00	2.00%				
			06/15/2025-2026	1,685,000.00	2.00%				
			06/15/2027	1,665,000.00	3.00%				
			06/15/2028	1,835,000.00	3.00%				
			06/01/2029-2036	1,830,000.00	2.00%		\$ 25,985,000.00	25,985,000.00	
Total General Improvement Bonds				39,631,000.00		7,015,000.00	58,601,000.00		
County College	09/01/07	3,000,000.00	09/01/2022	265,000.00	4.00%	530,000.00	265,000.00	265,000.00	
County College	06/29/12	1,700,000.00	01/15/2022	195,000.00	3.00%	385,000.00	190,000.00	195,000.00	
County College	06/28/13	750,000.00	01/15/2022-2023	75,000.00	4.00%	225,000.00	75,000.00	150,000.00	
County College	6/23/2015	1,600,000.00	3/15/2022-2024	180,000.00	2.00%	720,000.00	180,000.00	540,000.00	
County College	6/28/2016	1,500,000.00	3/15/2022-2025	170,000.00	2.00%	850,000.00	170,000.00	680,000.00	
County College *	6/25/2018	1,400,000.00	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%	1,175,000.00	140,000.00	1,035,000.00	
County College *	06/20/19	1,430,000.00	06/01/2022-2023	95,000.00	4.00%				
			06/01/2024	150,000.00	3.00%				
			06/01/2025	150,000.00	2.00%				
			06/01/2026-2029	150,000.00	3.00%				
			06/01/2030	150,000.00	2.00%	1,335,000.00	95,000.00	1,240,000.00	

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2021		Int. Rate	Balance Dec. 31, 2020	Issued	Matured	Balance Dec. 31, 2021
			Date	Amount					
County College *	06/16/21	\$ 1,330,000.00	06/15/2022-2023	\$ 225,000.00	2.00%				
			06/15/2024-2026	220,000.00	2.00%				
			6/15/2027	220,000.00	3.00%		\$ 1,330,000.00		\$ 1,330,000.00
Total County College Bonds				\$ 5,220,000.00		\$ 1,115,000.00		\$ 1,115,000.00	5,435,000.00
County College Bond Act (P.L. 1971, Chapter 12) *	09/01/07	3,000,000.00	09/01/2022	200,000.00	4.00%	400,000.00		200,000.00	200,000.00
County College Bond Act (P.L. 1971, Chapter 12)	06/29/12	1,700,000.00	01/15/2022	170,000.00	3.00%	340,000.00		170,000.00	170,000.00
County College Bond Act (P.L. 1971, Chapter 12)	06/28/13	750,000.00	01/15/2022-2023	75,000.00	4.00%	225,000.00		75,000.00	150,000.00
County College Bond Act (P.L. 1971, Chapter 12)	06/16/14	2,955,000.00	09/01/2022-2025	290,000.00	4.00%				
Refunding Bonds			09/01/2026	285,000.00	4.00%	1,735,000.00		290,000.00	1,445,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/23/2015	1,600,000.00	3/15/2022-2024	180,000.00	2.00%	720,000.00		180,000.00	540,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/28/2016	1,500,000.00	3/15/2022-2025	170,000.00	2.00%	850,000.00		170,000.00	680,000.00
County College Bond Act (P.L. 1971, Chapter 12) *	6/25/2018	1,400,000.00	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%	1,175,000.00		140,000.00	1,035,000.00
County College Bond Act (P.L. 1971, Chapter 12) *	06/20/19	1,430,000.00	06/01/2022-2023	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%	1,335,000.00		95,000.00	1,240,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2020	Issued	Matured	Balance Dec. 31, 2021
			Outstanding Date	Amount					
County College Bond Act (P.L. 1971, Chapter 12) *	06/15/21	\$ 1,330,000.00	06/15/2022-2023	\$ 225,000.00	2.00%				
			06/15/2024-2026	220,000.00	2.00%				
			06/15/2027	220,000.00	3.00%	\$ 1,330,000.00			\$ 1,330,000.00
Total County College Bond Act (P.L. 1971, Chapter 12)						\$ 6,780,000.00	1,330,000.00	\$ 1,320,000.00	6,790,000.00
TOTAL ALL BONDS						\$ 57,999,000.00	\$ 30,360,000.00	\$ 10,065,000.00	\$ 78,294,000.00

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, 2020	2021 Improvement Authorizations	Funded By Budget Appropriation	Funded By Various Sources	Bond Anticipation Notes Matured	Serial Bonds Issued	Unexpended Balances Cancelled	Balance Dec. 31, 2021
15-03	Various Capital Improvements	\$ 333,720.00							\$ 333,720.00
16-02	Various Capital Improvements	301,000.00			\$ 200,000.00				101,000.00
16-04	Various Improvements to Sussex County Technical School	74,000.00						\$ 74,000.00	
17-01	Various Capital Improvements	630,000.00		\$ 748,000.00		\$ 1,800,000.00	1,252,000.00		430,000.00
17-03	Sussex County Community College Improvements to Building "F"					1,040,000.00	1,040,000.00		
18-01	Various Capital Improvements	1,337,000.00				6,377,000.00	6,377,000.00		1,337,000.00
19-05	Various Capital Improvements	1,904,000.00		\$ 754,000.00		7,170,000.00	7,316,000.00		1,004,000.00
19-07	Sussex Technical School Classroom Machinery			246,000.00		246,000.00			
20-02	Various Capital Improvements	3,805,000.00				3,900,000.00	5,900,000.00		1,805,000.00
20-03	Sussex Technical School Improvements				80,000.00	895,000.00	815,000.00		
20-06	Various Capital Improvements at the Sussex County Community College	2,800,000.00			140,000.00		2,660,000.00		
21-03	Various Capital Improvements		\$ 7,513,160.00				3,900,000.00		3,613,160.00
21-04	Various Improvements to Sussex County Technical School		900,000.00				900,000.00		
		\$ 11,184,720.00	\$ 8,413,160.00	\$ 1,000,000.00	\$ 968,000.00	\$ 21,428,000.00	\$ 30,360,000.00	\$ 74,000.00	\$ 8,623,880.00

COUNTY OF SUSSEX
2021
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2020	D	\$ 2,101,719.78
Increased by Cash Receipts:		
County Library Taxes Receivable		\$ 5,669,369.26
Deferred Revenue - State Per Capita Aid		71,082.00
Petty Cash Returned		150.00
Donations Received		100.00
Nonbudget Revenue		<u>60,502.85</u>
		<u>5,801,204.11</u>
		<u>7,902,923.89</u>
Decreased by Cash Disbursements:		
2021 Budget Appropriations		5,455,327.75
2020 Appropriation Reserves		313,832.64
Petty Cash Advanced		<u>150.00</u>
		<u>5,769,310.39</u>
Balance December 31, 2021	D	<u><u>\$ 2,133,613.50</u></u>

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

	<u>Balance</u> Dec. 31, 2020	<u>2021</u> Tax Levy	<u>Added &</u> <u>Omitted</u> <u>Taxes</u>	<u>Cash</u> <u>Received</u>	<u>Balance</u> Dec. 31, 2021
Andover Borough	\$ 1.18	\$ 24,770.78	\$ 46.39	\$ 24,771.96	\$ 46.39
Andover Township	244.91	296,140.96	1,094.94	296,385.87	1,094.94
Branchville Borough	0.83	50,702.29	16.90	50,703.12	16.90
Byram Township	1,069.58	394,504.97	648.35	395,574.55	648.35
Frankford Township	1,085.14	313,974.95	738.21	315,060.09	738.21
Franklin Borough	530.89	169,503.44	463.65	170,034.33	463.65
Fredon Township	515.58	170,560.17	180.80	171,075.75	180.80
Green Township	378.26	185,270.20	1,638.53	185,648.46	1,638.53
Hamburg Borough	287.40	108,435.47	470.46	108,722.87	470.46
Hampton Township	1,309.37	264,177.99	865.20	265,487.36	865.20
Hardyston Township	853.47	446,928.24	3,963.74	447,781.71	3,963.74
Hopatcong Borough	1,070.11	668,773.63	1,043.63	669,843.74	1,043.63
Lafayette Township	169.47	137,526.59	459.23	137,696.06	459.23
Montague Township	568.97	151,419.63	325.44	151,988.60	325.44
Town of Newton	383.63	259,755.45	862.78	260,139.08	862.78
Ogdensburg Borough	29.21	79,091.65	112.14	79,120.86	112.14
Sandyston Township	182.81	99,070.28	250.02	99,253.09	250.02
Stanhope Borough	88.20	128,779.30	248.87	128,867.50	248.87
Stillwater Township	187.88	183,171.55	673.23	183,359.43	673.23
Sussex Borough	22.94	51,780.00	175.90	51,802.94	175.90
Vernon Township	1,159.31	972,643.55	1,627.23	973,802.86	1,627.23
Walpack Township		1,182.89		1,182.89	
Wantage Township	1,054.12	500,012.02	1,221.32	501,066.14	1,221.32
	<u>\$ 11,193.26</u>	<u>\$ 5,658,176.00</u>	<u>\$ 17,126.96</u>	<u>\$ 5,669,369.26</u>	<u>\$ 17,126.96</u>

Ref.

D

D

2021 County Library Taxes

\$ 5,658,176.00

2020 Added & Omitted County Library Taxes

11,193.26

\$ 5,669,369.26

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31,2021

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
County Library Operations:				
Salaries	\$ 270,594.76	\$ 270,594.76		\$ 270,594.76
Other Expenses	<u>721,112.24</u>	<u>721,112.24</u>	<u>\$ 313,832.64</u>	<u>407,279.60</u>
	<u>\$ 991,707.00</u>	<u>\$ 991,707.00</u>	<u>\$ 313,832.64</u>	<u>\$ 677,874.36</u>

Ref.

Balance December 31, 2020:

Unencumbered	D	\$ 704,449.95
Encumbered	D	<u>287,257.05</u>
		<u>\$ 991,707.00</u>

COUNTY OF SUSSEX
2021
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2021	2020
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	F-1	\$ 1,454,601.72	\$ 807,233.64
Cash - Change Fund		500.00	500.00
<u>TOTAL ASSETS</u>		<u>\$ 1,455,101.72</u>	<u>\$ 807,733.64</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 207,376.20	\$ 146,620.55
Fees - (P.L. 2001, Ch. 370)		69,653.30	55,221.35
Public Health Priority Funds		56,898.75	36,865.70
Interest		5,741.73	4,954.39
Due State of New Jersey:			
Realty Transfer Fees		1,064,135.76	509,886.32
Secretary of State		110.00	79.50
Overpayments		107.75	
Reserve for Change Fund		500.00	500.00
Attorney Deposits		48,254.30	51,281.90
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,455,101.72</u>	<u>\$ 807,733.64</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2020	F	\$ 807,233.64
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 2,679,741.26
Fees - County Clerk (P.L. 2001, Ch. 370)		992,464.95
Fees - Public Health Priority Funds		675,247.63
Interest		5,800.18
Attorney Deposits		106,611.20
Overpayments		9,570.50
Fees Due State:		
Secretary of State		1,890.50
State Realty Transfer Fees		11,483,112.94
		15,954,439.16
		16,761,672.80
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		2,618,985.61
Fees - County Clerk (P.L. 2001, Ch. 370)		978,033.00
Fees - Public Health Priority Funds		655,214.58
Interest		5,012.84
Attorney Deposits		109,638.80
Overpayments		9,462.75
Paid State:		
Secretary of State		1,860.00
State Realty Transfer Fees		10,928,863.50
		15,307,071.08
Balance December 31, 2021	F	\$ 1,454,601.72

COUNTY OF SUSSEX
2021
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2021</u>	<u>2020</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, 2020	G	\$	-0-
Increased by:			
Fees Collected			<u>4,555.18</u>
			4,555.18
Decreased by:			
Paid to County Treasurer:			
Nonbudget Revenue			<u>4,555.18</u>
Balance December 31, 2021	G	\$	<u><u>-0-</u></u>

COUNTY OF SUSSEX
2021
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2021</u>	<u>2020</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	<u>\$ 658.22</u>	<u>\$ 656.08</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 658.22</u></u>	<u><u>\$ 656.08</u></u>
 <u>RESERVES</u>			
Due to County Treasurer		<u>\$ 658.22</u>	<u>\$ 656.08</u>
<u>TOTAL RESERVES</u>		<u><u>\$ 658.22</u></u>	<u><u>\$ 656.08</u></u>

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH

	<u>Ref:</u>		
Balance December 31, 2020	H	\$	656.08
Increased by:			
Interest			<u>2.14</u>
Balance December 31, 2021	H	\$	<u><u>658.22</u></u>

COUNTY OF SUSSEX
2021
COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

		<u>December 31,</u>	
	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 489,230.17	\$ 275,398.45
<u>TOTAL ASSETS</u>		<u>\$ 489,230.17</u>	<u>\$ 275,398.45</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 8,958.56	\$ 1,011.54
Fees - (P.L. 2001, Ch. 370)		4,492.75	521.87
Fees - Sheriff's Trust Account		442.00	228.00
Attorneys' Fees		488.64	856.48
Reserve for Court Orders		<u>474,848.22</u>	<u>272,780.56</u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 489,230.17</u>	<u>\$ 275,398.45</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2020	I	\$ 275,398.45
Increased by:		
Due to County Treasurer:		
Fees		\$ 229,266.68
Fees - (P.L. 2001, Ch. 370)		115,310.53
Fees - County Sheriff Trust Account		12,916.50
Attorney's Fees and Court Orders		5,624,742.07
Petty Cash		<u>1,000.00</u>
		<u>5,983,235.78</u>
		<u>6,258,634.23</u>
Decreased by:		
Paid to County Treasurer:		
Fees		221,319.66
Fees - (P.L. 2001, Ch. 370)		111,339.65
Fees - Trust Account		12,702.50
Attorney's Fees and Court Orders		5,423,042.25
Petty Cash		<u>1,000.00</u>
		<u>5,769,404.06</u>
Balance December 31, 2021	I	<u><u>\$ 489,230.17</u></u>

COUNTY OF SUSSEX
2021
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

		December 31,	
<u>ASSETS</u>	<u>Ref.</u>	2021	2020
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 5,864,820.38	\$ 6,065,746.19
Investments - Guardianship Accounts		101,921.59	101,921.59
	J-1	5,966,741.97	6,167,667.78
Surrogate's Account	J-1	27,878.10	22,670.95
Change Fund		200.00	200.00
 <u>TOTAL ASSETS</u>		\$ 5,994,820.07	\$ 6,190,538.73
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 5,966,741.97	\$ 6,167,667.78
Due to County Treasurer:			
Fees		8,581.28	7,374.00
Fees - (P.L. 2001, Ch. 370)		5,540.00	4,893.00
Fees - Surrogate Trust Account		1,124.00	1,044.00
Attorneys' Deposits		12,632.82	9,359.95
Reserve for Change Fund		200.00	200.00
 <u>TOTAL LIABILITIES AND RESERVES</u>		\$ 5,994,820.07	\$ 6,190,538.73

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH AND INVESTMENTS

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2020	J	\$ 22,670.95	\$ 6,167,667.78
Increased by Receipts:			
Due to County Treasurer:			
Fees		102,882.28	
Fees - (P.L. 2001, Ch. 370)		69,468.50	
Fees - Surrogate Trust Account		14,036.00	
Attorney Deposits		3,219.00	
Deposits Pursuant to Court Orders			348,197.78
Interest		53.87	22,142.09
		<u>189,659.65</u>	<u>370,339.87</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		101,675.00	
Fees - (P.L. 2001, Ch. 370)		68,821.50	
Fees - Surrogate Trust Account		13,956.00	
Payments in Accordance with Court Orders			571,265.68
		<u>184,452.50</u>	<u>571,265.68</u>
Balance December 31, 2021	J	<u>\$ 27,878.10</u>	<u>\$ 5,966,741.97</u>

COUNTY OF SUSSEX
2021
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	K-1	\$ 143.13	\$ 261.66
<u>TOTAL ASSETS</u>		<u>\$ 143.13</u>	<u>\$ 261.66</u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 10.05	\$ 248.58
Reserve for Tax Appeal Filing Fees		<u>133.08</u>	<u>13.08</u>
<u>TOTAL RESERVES</u>		<u>\$ 143.13</u>	<u>\$ 261.66</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2020	K	\$ 261.66
Increased by:		
Tax Appeal Filing Fees		\$ 21,132.00
Copy Fees		13.22
Interest- Due County Treasurer		10.05
		21,155.27
		21,416.93
Decreased by:		
Paid to County Treasurer - Trust Funds		20,990.00
Paid to County Treasurer - Nonbudget Revenue/Refunds		283.80
		21,273.80
Balance December 31, 2021	K	\$ 143.13

COUNTY OF SUSSEX
2021
COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2021	2020
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	L-1	\$ 36,060.42	\$ 35,974.51
Inmate Interest Account	L-1	100.00	900.00
Sheriff's Labor Assistance Program	L-1	377.00	692.00
Inmate Processing Fees Account	L-1	100.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 36,637.42</u>	<u>\$ 37,666.51</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Other Miscellaneous Fees			\$ 640.93
Reserve for Inmate Trust		\$ 36,060.42	35,333.58
Reserve for Recreational Purchases for Inmates		100.00	900.00
Reserve for Sheriff's Labor Assistance Program		377.00	692.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 36,637.42</u>	<u>\$ 37,666.51</u>

COUNTY OF SUSSEX
COUNTY JAIL
SCHEDULE OF CASH

<u>Ref.</u>	<u>Inmate Trust Account</u>	<u>Inmate Interest Account</u>	<u>Sheriff's Labor Assistance Program</u>	<u>Inmate Processing Fees Account</u>
Balance December 31, 2020	\$ 35,974.51	\$ 900.00	\$ 692.00	\$ 100.00
Increased by Receipts:				
Sheriff's Labor Assistance Program Fees	117.80		2,885.00	
Interest Earned - Due Inmate Interest				
Inmate Processing Fees - Due to Inmate Processing Fee Account	50.00			
Social Security Insurance Collected	264.88	2,000.00		
Interest, Profits and Miscellaneous	640.93			
Cancellation of Due to County Treasurer	<u>1,073.61</u>	<u>2,000.00</u>	<u>2,885.00</u>	
Decreased by Disbursements:				
Returned to Inmates/Inmate Purchases	640.93			
Turned over to County Treasurer - Current Fund - Nonbudget Revenue	50.00			
Turned over to County Treasurer - Other Trust Funds		2,800.00	3,200.00	
Turned over to County Treasurer - Interest	296.77			
	<u>987.70</u>	<u>2,800.00</u>	<u>3,200.00</u>	
Balance December 31, 2021	<u>\$ 36,060.42</u>	<u>\$ 100.00</u>	<u>\$ 377.00</u>	<u>\$ 100.00</u>

COUNTY OF SUSSEX
2021
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>2021</u>	<u>2020</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, 2020	M	\$	-0-
Increased by:			
Cash Receipts			363,237.24
			<u>363,237.24</u>
Decreased by:			
Paid to County Treasurer - Other Trust Fund			336,879.22
Paid to County Treasurer - Current Fund			26,358.02
			<u>26,358.02</u>
Balance December 31, 2021	M	\$	<u>-0-</u>

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2021

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF AGRICULTURE:											
Passed Through the NJ Department of Health:											
WIC Special Supplemental Nutrition Program for Women, Infants, & Children:	10.557	20INJ904W1006	DFHS20WMN007	100-046-4220-474	\$ 500.00	\$ 500.00	06/01/20	09/30/20	\$ 255.88 *	\$ 255.88	
Senior Farmers Market Nutrition Program 2021	10.557	2INJ904W1006	DFHS21WMN003	100-046-4220-474	\$ 500.00	\$ 500.00	06/01/21	09/30/21	\$ 550.00	\$ 550.00	
TOTAL U.S. DEPT. OF AGRICULTURE					1,050.00	500.00			805.88	805.88	
U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT:											
Passed Through the NJ Department of Community Affairs:											
Community Development Block Grants/State's Program & Non-Entitlement Grants in Hawaii:	14.228	B-19-DC-34-001	2020-02292-0080-040	100-022-8020-078	200,000.00	13,300.00	01/01/20	12/31/21		13,300.00	\$ 13,300.00
TOTAL U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT					200,000.00	13,300.00				13,300.00	13,300.00
U.S. DEPT. OF THE INTERIOR:											
Payments in Lieu of Taxes (PILOT):											
Payments in Lieu of Taxes 2021	15.226	02PILT0070210608-311019019	N/A	N/A	65,826.00	65,826.00	N/A	N/A	65,826.00	65,826.00	65,826.00
Payments in Lieu of Taxes 2021	15.226	04PILT0070210608-311019019	N/A	N/A	575.00	575.00	N/A	N/A	575.00	575.00	575.00
TOTAL U.S. DEPT. OF THE INTERIOR					66,401.00	66,401.00			66,401.00	66,401.00	66,401.00
U.S. DEPT. OF JUSTICE:											
Passed Through the NJ Department of Law & Public Safety:											
Crime Victim Assistance:											
Victims of Crime Act (VOCA):	16.575	2019-V2-GX-0051	V-19-19	100-066-1020-142	292,747.00	275,643.68	07/01/20	06/30/21	244,009.63	275,643.68	
VOCA Victim Assistance FFY19 2020/21	16.575	2019-V2-GX-0051	V-61-19	100-066-1020-142	271,073.00	62,088.58	07/01/21	06/30/22	79,241.09	292,411.09	
VOCA Victim Assistance FFY19 2021/22					563,820.00	337,732.26			323,250.72	334,884.77	
Sexual Assault Response Team Forensic Nurse Examiner (SART/FNE):											
SART/FNE FFY19	16.575	2017-V4-GX-0058	VS-43B-17	100-066-1020-142	62,000.00	62,000.00	10/01/19	09/30/20	1,134.07	60,235.81	60,235.81
SART/FNE FFY19	16.575	2019-V2-GX-0051	VS-401-19	100-066-1020-142	62,000.00	33,526.30	10/01/20	09/30/21	32,526.30	33,526.30	33,526.30
Subtotal					124,000.00	33,526.30			33,661.27	92,762.11	92,762.11
					688,020.00	370,258.56			356,911.99	447,646.88	447,646.88
Violence Against Women Formula Grants (VAWA):											
VAWA FFY 18	16.588	2018-WF-AX-0050	VAWA-40-18	100-066-1020-246	16,935.00	16,935.00	07/01/19	06/30/21	10,722.78	10,722.78	
VAWA FFY 19	16.588	2019-WF-AX-0016	VAWA-40-19	100-066-1020-246	16,052.00	16,052.00	07/01/20	06/30/21	9,571.60	9,571.60	
VAWA FFY 20	16.588	2020-WF-AX-0034	VAWA-40-20	100-066-1020-246	12,950.00	12,950.00	07/01/21	06/30/22	3,616.16	3,616.16	
Subtotal					45,937.00				23,910.54	23,910.54	
TOTAL U.S. DEPT. OF JUSTICE					733,417.00	370,258.56			380,822.53	471,557.42	92,762.11

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2021

(Continued)

U.S. DEPT. OF TRANSPORTATION: Highway Planning & Construction Cluster: Passed Through the North Jersey Transportation Planning Authority: Subregional Transportation Planning (STP) Program FY2021 STP Supplemental Support FY2021 Subtotal	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period From	Grant Period To	Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
	20-205	PL-NJ-2101	2016-NJIT-001		\$ 74,434.00	\$ 74,414.40	07/01/20	06/30/21	\$ 34,079.37	\$ 74,414.41	
	20-205	PL-NJ-2101	2016-NJIT-001		15,000.00	2,523.51	07/01/20	06/30/21	2,523.51	2,523.51	
					89,434.00	76,937.91			36,602.88	76,937.92	
Total Highway Planning & Construction Cluster					89,434.00	76,937.91			36,602.88	76,937.92	
Passed Through the NJ Transit Corporation: Formula Grants for Rural Areas & Tribal Transit Program: Section 5311 Operating 20/20-22	20-509	NJ-2019-004-00 (NJ-18-X029)	N/A	N/A	571,817.00		01/01/20	06/30/22	233,942.56	308,834.55	
COVID-19 Coronavirus Aid, Relief, and Economic Security (CARES) Act: COVID-19 CARES Section 5311 Operating COVID-19 CARES Section 5311 Non-Operating Subtotal	20-509	NJ-2020-009	N/A	N/A	1,717,998.00	1,284,781.31	03/01/20	07/31/21	701,863.39	1,683,815.08	
	20-509	NJ-2020-009	N/A	N/A	20,000.00	18,780.00	03/01/20	07/31/21	18,780.00	18,780.00	
					1,737,998.00	1,303,561.31			720,643.39	1,702,595.08	
					2,309,215.00	1,303,561.31			954,885.95	2,011,429.63	
Transit Services Programs Cluster: Enhanced Mobility of Seniors and Individuals with Disabilities: Section 5310 Operating FFY16 Section 5310 Operating FFY17 Total Transit Services Programs Cluster	20-513	NJ-2018-019-00 (NJ-16-X013)	N/A	N/A	75,000.00	26,783.55	01/01/19	12/31/20	100,000.00	100,000.00	
	20-513	NJ-2019-015-00 (NJ-16-X014)	N/A	N/A	100,000.00	74,445.81	01/01/21	12/31/21	100,000.00	169,316.84	
					175,000.00	101,229.36			1,091,188.83	2,257,684.39	
TOTAL U.S. DEPT. OF TRANSPORTATION					2,573,649.00	1,481,728.58			1,091,188.83	2,257,684.39	
U.S. DEPT. OF THE TREASURY: Equitable Sharing: Equitable Sharing Agreement - County Prosecutor's Office 2021	21-016	NJ019013A	N/A	N/A	23,517.85	23,517.85	N/A	N/A	13,367.25	13,367.25	
COVID-19 Coronavirus Relief Fund (CRF): Passed Through the NJ Department of Community Affairs: COVID-19 Local Government Emergency Fund (LGEF)	21-019	SLT0228	FY 2020/2021 Grant #1900	100-022-8030-686	1,393,118.00	1,393,118.00	03/01/20	12/30/20	1,393,118.00	1,393,118.00	
Passed Through the NJ Department of Human Services: COVID-19 Social Services for the Homeless (SSH) CRF-RA 2019/20	21-019	N/A	SSH9019	N/A	11,045.00	11,045.00	01/01/19	12/31/20	11,045.00	11,045.00	\$ 11,045.00
Passed Through the NJ Office of Emergency Management: COVID-19 Memorandum of Agreement Anticipated Costs of Continuing to Run County-Based Test	21-019	SLT0228	N/A	100-066-1200-C-86-067060	357,500.00		08/20/20	03/31/21		194,526.87	
Passed Through the NJ Department of State: COVID-19 CRF - Primary Elections Subtotal	21-019	N/A	N/A	100-074-2305-142	10,610.19	10,610.19	N/A	N/A	10,610.19	10,610.19	11,045.00
					1,772,273.19	1,404,163.00			1,414,773.19	1,609,300.06	11,045.00
COVID-19 Coronavirus State and Local Fiscal Recovery Funds: COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF)	21-027	SLFRP2838	N/A	N/A	27,288,147.00	13,644,073.50	03/01/21	12/31/24			
TOTAL U.S. DEPT. OF THE TREASURY					29,094,548.23	15,071,754.35			1,438,750.63	1,633,277.50	11,045.00

**COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021
(Continued)**

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. ENVIRONMENTAL PROTECTION AGENCY: Passed Through the NJ Department of Environmental Protection: Performance Partnership Grants: County Environmental Health Act (CEHA) SFY20 County Environmental Health Act (CEHA) SFY21 Subtotal	66.605 66.605	BG99248819 BG99248819	EN20-0028 EN21-0005	100-042-4840-0994 100-042-4840-0994	\$ 15,504.00 29,780.00	\$ 1,444.00 1,444.00	07/01/19 07/01/20	06/30/20 06/30/21	\$ 11,844.00 11,844.00	\$ 15,504.00 27,348.00	
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY					29,780.00	1,444.00			11,844.00	27,348.00	
U.S. ELECTION ASSISTANCE COMMISSION: Passed Through the NJ Department of State: Help America Vote Act (HAVA) HAVA Election Security Grants: HAVA Election Security Grant 2018	90.404	EAC18-1908NJ	NJ18101001	100-074-2525-020	34,394.28	34,087.28	03/23/18	03/22/23	3,962.97	34,087.28	
TOTAL U.S. ELECTION ASSISTANCE COMMISSION					34,394.28	34,087.28			3,962.97	34,087.28	
U.S. DEPT. OF HEALTH & HUMAN SERVICES: Passed Through NJ Department of Health and Senior Services: Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services: Title III D Subtotal	93.043 93.043	N/A N/A	DOAS20AAA005 DOAS21AAA008	100-054-7530-0600 100-054-7530-0600	13,304.00 12,018.00	6,313.00 6,313.00	01/01/20 01/01/21	09/30/22 09/30/22	174.38 10,621.12	5,000.83 10,621.12	
Aging Cluster: Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers: Title III B Subtotal	93.044 93.044	N/A N/A	DOAS20AAA005 DOAS21AAA008	100-054-7530-0658 100-054-7530-0658	156,831.00 313,465.00	78,226.00 78,226.00	01/01/20 01/01/21	09/30/22 09/30/22	27,063.40 154,344.92	145,746.74 273,028.26	\$ 122,728.00 35,400.00
COVID-19 CARES Title III B	93.044	N/A	DOAS20AAA005	100-054-7530-122	82,245.00		04/01/20	09/30/22	31,973.36	63,395.28	45,000.00
COVID-19 CARES Title III B	93.044	N/A	DOAS21AAA005	100-054-7530-122	18,650.00		04/01/20	09/30/22	18,650.00	18,650.00	45,000.00
COVID-19 Expanding Access to COVID-19 Vaccine VAC 5	93.044	N/A	DOAS21AAA008	100-054-7530-133	20,490.00	78,226.00	04/01/21	09/30/22	5,742.54	82,245.28	45,000.00
Subtotal					435,050.00	78,226.00			2,102,910.32	353,273.34	253,188.00
Special Programs for the Aging, Title III, Part C, Nutrition Services: Title III C-1 Title III C-1 Title III C-2 Title III C-2 Subtotal	93.045 93.045 93.045 93.045	N/A N/A N/A N/A	DOAS20AAA005 DOAS21AAA008 DOAS20AAA005 DOAS21AAA008	100-054-7530-0556 100-054-7530-0556 100-054-7530-111 100-054-7530-111	143,013.00 140,070.00 87,620.00 83,890.00	661,76.00 39,108.00	01/01/20 01/01/20	09/30/22 09/30/22	2,943.83 6,601.95	95,179.80 44,579.95	56,542.48 40,580.95
COVID-19 Families First Coronavirus Response Act (FFCRA) C1	93.045	N/A	DOAS20AAA005	100-054-7530-119	4,692.00		03/01/20	09/30/22	2,383.49	4,691.90	
COVID-19 Families First Coronavirus Response Act (FFCRA) C2	93.045	N/A	DOAS21AAA008	100-054-7530-118	69,708.00		03/01/20	09/30/22	37,317.49	45,399.34	45,399.34
COVID-19 Families First Coronavirus Response Act (FFCRA) C2	93.045	N/A	DOAS20AAA005	100-054-7530-118	24,309.00		03/01/20	09/30/22	24,309.00	24,309.00	24,309.00
COVID-19 CARES Title III C2	93.045	N/A	DOAS20AAA005	100-054-7530-125	141,548.00		04/01/20	09/30/22	46,343.79	107,262.58	49,017.95
COVID-19 CARES Title III C2	93.045	N/A	DOAS21AAA005	100-054-7530-125	34,286.00		04/01/20	09/30/22	34,286.00	34,286.00	34,286.00
Subtotal					274,543.00				144,639.77	215,948.82	151,012.29
COVID-19 Consolidated Appropriations Act (CAA) Title III C2	93.045	N/A	DOAS21AAA008	100-054-7530-130	51,999.00	13,000.00	04/01/21	09/30/22	51,999.00	51,999.00	51,999.00
Subtotal					781,135.00	118,226.00			375,796.84	577,319.86	424,648.76
Nutrition Services Incentive Program (NSIP): Nutrition Services Incentive Program (NSIP) Nutrition Services Incentive Program (NSIP) Subtotal	93.053 93.053	N/A N/A	DOAS20AAA005 DOAS21AAA008	100-054-7530-039 100-054-7530-039	30,235.00 63,410.00	8,123.00 8,123.00	01/01/20 01/01/21	09/30/22 09/30/22	22,164.09 22,164.09	5,879.25 28,043.34	5,879.25 28,043.34
Total Aging Cluster					1,279,595.00	204,633.00			608,871.75	960,636.74	705,880.10

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: Passed Through NJ Department of Health and Senior Services: Special Programs for the Aging, Title IV, and Title II, Discretionary Projects: COVID-19 CARES Aging & Disabled Resource Connection	93.048	N/A	DOAS21AAA005	100-054-7530-126	\$ 15,867.00		07/01/20	09/30/22	\$ 3,296.84	\$ 3,296.84	\$ 981,220
National Family Caregiver Support, Title III, Part E: Title III E Title III E	93.052 93.052	N/A N/A	DOAS20AAA005 DOAS21AAA008	100-054-7530-062 100-054-7530-062	54,371.00 55,039.00	\$ 26,294.00 26,294.00	01/01/20 01/01/21	09/30/22 09/30/22	1,567.91 15,862.55	35,438.69 15,862.55	30,261.00 11,039.00
COVID-19 CARES Title III E COVID-19 CARES Title III E Subtotal	93.052 93.052	N/A N/A	DOAS20AAA005 DOAS21AAA005	100-054-7530-124 100-054-7530-124	29,721.00 13,987.00		04/01/20 04/01/20	09/30/22 09/30/22	14,408.00 13,977.95	15,734.00 15,977.95	15,734.00 11,016.00
Passed Through the NJ Department of Health: Public Health Emergency Preparedness (PHEP): PHEP Cooperative Agreement PHEP Cooperative Agreement	93.069 93.069	5 NU00TP922659 5 NU00TP922659-02-40	PHLP21LNC019 PHLP22LNC019	100-046-4230-360 100-046-4230-360	271,128.00 542,536.00	261,666.00 261,666.00	07/01/20 07/01/21	06/30/21 06/30/22	200,268.47 97,357.23	262,304.67 97,357.23	
Passed Through the NJ Department of Human Services: Medicare Enrollment Assistance Program: Medicare Improvements for Patients & Providers Act (MIPPA) 2019 Medicare Improvements for Patients & Providers Act (MIPPA) 2020	93.071 93.071	N/A N/A	DOAS19MPA004 DOAS20MPA003	100-054-7530-103 100-054-7530-103	40,000.00 40,000.00	9,227.00 39,942.00	11/01/19 11/01/20	09/29/20 08/31/21	1,541.20 * 39,942.11	39,506.64 39,942.11	
Passed Through the NJ Department of Health: Injury Prevention and Control Research and State and Community Based Programs: Ovariose Fatality Review Team (OFRT) FFY21	93.136	NU17CE924966	OLPHE1OFR020	100-046-4E10-544	100,000.00	43,613.00	10/01/20	09/30/22	66,337.88	66,337.88	
Passed Through the NJ Department of Law & Public Safety: Injury Prevention and Control Research and State and Community Based Programs: Operation Helping Hand (OHH) FFY19 Operation Helping Hand (OHH) FFY20 Subtotal	93.136 93.136	1 NU17CE924966-01-00 5 NU17CE924966-02-40	FYOHH-14-2019 FYOHH-19-2020	100-066-1000-203 100-066-1000-203	62,500.00 47,619.00	62,500.00 47,619.00	09/01/19 09/01/20	08/31/21 08/31/21	52,449.14 11,833.56	62,500.00 11,833.56	
Passed Through the NJ Department of Health: Immunization Cooperative Agreements: COVID-19 Vaccination Supplemental Fund (VSF)	93.268	NH231P922594	OLPHE2VSE014	100-046-4E10-558	150,000.00	7,857.00	07/01/21	06/30/22	42,347.05	42,347.05	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC): COVID-19 Memorandum of Agreement to Support Testing of Vulnerable and Priority Populations	93.323	1 NU50CK000525-01-00	N/A	100-046-4230-547	839,032.00		08/20/20	06/30/21	528,121.34	528,121.34	
COVID-19 ELC Cooperative Agreement COVID-19 ELC Cooperative Agreement COVID-19 ELC Enhancing Detection Expansion Subtotal	93.323 93.323 93.323	6 NU50CK000525 6 NU50CK000525-02 6 NU50CK000525-02	PHLP21LNC019 PHLP22LNC019 PHLP22LNC019	100-046-4230-547 100-046-4230-547 100-046-4230-556	331,000.00 325,000.00 750,000.00	280,144.00 280,144.00 280,144.00	07/01/20 07/01/21 07/01/21	06/30/21 06/30/22 06/30/22	169,180.77 5,681.39 296,421.19	279,504.71 5,681.39 406,745.13	47,483.87 34,560.00 47,483.87
Passed Through the NJ Department of Human Services: State Health Insurance Assistance Program (SHIP): SHIP 2019/20 Full 2019 SHIP 2020/21 Full 2020 SHIP 2021/22 Full 2021 Subtotal	93.324 93.324 93.324		DOAS19SHF014 DOAS20SHF001 DOAS21SHF017	100-054-7530-055 100-054-7530-055 100-054-7530-055	39,000.00 34,560.00 36,000.00	6,994.00 18,109.00 25,103.00	04/01/19 04/01/20 04/01/21	12/31/20 03/31/21 03/31/22	6,993.87 * 12,354.15 14,854.61	38,993.87 34,560.00 14,854.61	

**COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021
(Continued)**

Assistance Listing #	Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
93.354	U.S. DEPT. OF HEALTH & HUMAN SERVICES: Passed Through the NJ Association of County & City Health Officials (NJACCHO): Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response: COVID-19 FY20 Cooperative Agreement	N/A	N/A	N/A	\$ 83,615.51	\$ 16,893.22	01/20/20	02/21/21	\$ 16,202.92	\$ 82,664.31	
93.558	Passed Through the NJ Department of Human Services: 477 Cluster: Temporary Assistance for Needy Families (TANF): Transportation Block Grant 2019/20 Transportation Block Grant 2021	180 INJTANF N/A	TS19019 TS21019	100-054-7530-291 100-054-7530-291	18,000.00 36,381.00 54,381.00	4,374.00 1,930.00 6,304.00	01/01/19 01/01/21	12/31/20 12/31/21	396.09 * 1,929.00 2,325.09	7,393.61 1,929.00 9,322.61	\$ 2,150.43 9,450.00 2,150.43
93.558	Social Services for the Homeless (SSH): SSH - TANF 2019/20 SSH - TANF 2021	180 INJTANF N/A	SH19019 SH21019	100-054-7530-380 100-054-7530-380	63,000.00 24,000.00 87,000.00 141,381.00	28,430.00 1,819.00 30,249.00 36,553.00	01/01/19 01/01/21	12/31/20 12/31/21	2,921.74 * 11,320.45 14,242.19 16,867.28	53,016.45 11,320.45 64,336.90 73,659.51	503,35.20 9,450.00 59,805.20 61,955.63
93.563	Passed Through the NJ Judiciary - A Administrative Office of the Courts: Child Support Enforcement: Child Support & Paternity Program (Title IV-D): Sussex County Family Court Facilities Reimbursement CY20 Sussex County Probation Facilities Reimbursement CY20 Subtotal	N/A N/A	N/A N/A	100-098-9730-4038 100-098-9740-440	148,309.80 228,942.36 377,252.16	148,309.80 228,942.36 377,252.16	01/01/21 01/01/21	12/31/21 12/31/21	148,309.80 228,942.36 377,252.16	148,309.80 228,942.36 377,252.16	
93.568	Passed Through the NJ Department of Community Affairs: Low-Income Home Energy Assistance Program (LIHEAP): LIHEAP CWA Administration 2021	2102NMLEA	2021-05139-0120-40	100-022-8060-182	2,883.00	2,883.00	10/01/20	09/30/21	2,883.00	2,883.00	
93.747	Elder Abuse Prevention Interventions Program: Concurrent Response & Relief Supplemental Appropriations (CRRSA): COVID-19 Adult Protective Services	N/A	DOAS21AAA008	100-054-7530-134	28,221.00	7,055.00	04/01/21	09/30/22			
93.778	Medicaid Cluster: Medicaid Assistance Program: Medicaid Match Medicaid Match	N/A N/A	DOAS20AAA005 DOAS21AAA008	100-054-7530-066 100-054-7530-066	6,062.00 6,091.00 12,153.00	6,091.00 6,091.00	01/01/20 01/01/21	06/30/22 06/30/22	1,047.00 4,909.26 5,956.26	6,062.00 4,909.26 10,971.26	4,048.00 2,035.00 2,083.00
93.778	Federal Financial Participation (FFP) Federal Financial Participation (FFP)	N/A N/A	DOAS20AAA005 DOAS21AAA008	100-054-7530-112 100-054-7530-112	142,284.00 153,895.00 296,179.00 308,532.00	148,097.00 148,097.00 154,188.00	01/01/20 01/01/21	06/30/22 06/30/22	126,462.30 43,257.67 169,819.97 175,776.23	195,789.48 43,257.67 239,047.15 250,018.41	18,757.00 5,000.00 23,757.00 30,840.00
93.898	Passed Through the NJ Department of Health and Senior Services: Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations: Comprehensive Cancer Control 2021 Comprehensive Cancer Control 2022	NUS8DRP06279-04-00 NUS8DRP06279	DCHS21CCC009 DCHS22CCC008	100-046-4285-370	12,000.00 59,000.00 71,000.00	6,614.00 7,000.00 13,614.00	07/01/20 07/01/21	06/30/21 06/30/22	(386.00) (386.00)	6,614.00 6,614.00	2,500.00 2,500.00
93.898	NJ Cancer Education & Early Detection (CEED) 2021 NJ Cancer Education & Early Detection (CEED) 2022	NUS8DRP06279-04 NUS8DRP06279	DCHS21CED018 DCHS22CED016	100-046-4285-535 100-046-4285-535	13,500.00 17,900.00 31,450.00 102,450.00 5,205,003.67	13,500.00 9,502.00 23,052.00 36,668.00 1,646,401.38	07/01/20 07/01/21	06/30/21 06/30/22	12,750.00 3,355.08 16,105.08 15,719.08 2,644,102.97	13,550.00 3,355.08 16,905.08 23,519.08 3,514,069.28	12,750.00 3,355.08 16,105.08 18,605.08 933,795.88
	TOTAL U.S. DEPT. OF HEALTH & HUMAN SERVICES										

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HOMELAND SECURITY: Passed Through the NJ Office of Emergency Management: Disaster Grants - Public Assistance (Presidentially Declared Disasters): Tropical Storm Isais	97.036	DR-4574-NJ	DR-4574-NJ	100-0661-200-C73	\$ 42,518.40	\$ 42,518.40	08/04/20	11/04/21	\$ 42,518.40	\$ 42,518.40	
Passed Through the NJ Department of Law & Public Safety: Hazard Mitigation Grant:											
Multi-Jurisdictional Hazard Mitigation Plan Update Sheriff's Generator	97.039	DR-4086-520	HMGP-DR-4086-NJ-40520	100-066-1200-B07	274,800.00	205,200.00	11/25/15	12/31/21	1,300.00	274,800.00	
Emergency Management Performance Grants: Emergency Management Agency Assistance (EMAA) FY19 Emergency Management Agency Assistance (EMAA) FY20 Subtotal	97.042 97.042	EMN-2019-EP-00003 EMN-2020-EP-00003	FY19-EMPG-EMAA-1900 FY20-EMPG-EMAA-1900	100-066-1200-726 100-066-1200-726	55,000.00 55,000.00 110,000.00	55,000.00 55,000.00 110,000.00	07/01/19 07/01/20	06/30/20 06/30/21	55,000.00 55,000.00 110,000.00	55,000.00 55,000.00 110,000.00	
U.S. DEPT. OF HOMELAND SECURITY: Passed Through the NJ Office of Emergency Management: BRIC: Building Resilient Infrastructure & Communities: Pre-Disaster Mitigation, Competitive (PDMC) Grant Program											
97.047		N/A	PDMC-PL-02-NJ-2018-002	N/A	124,998.50		10/01/18	04/01/22	113,837.66	124,933.09	\$ 124,933.09
Homeland Security Grant Program: State Homeland Security Emergency Management Performance FFY18 State Homeland Security Emergency Management Performance FFY19 State Homeland Security Emergency Management Performance FFY20 Subtotal	97.067 97.067 97.067	EMW-2018-SS-00028 EMW-2019-SS-00022 EMW-2020-SS-00042	EMW-2018-SS-00028 EMW-2019-SS-00022 EMW-2020-SS-00042	100-066-1005-006 100-066-1005-006 100-066-1005-006	163,608.41 162,855.79 140,570.57 467,334.77	112,009.49 94,214.45 206,223.94 379,262.34	09/01/18 09/01/19 09/01/20	08/31/21 08/31/22 08/31/23	27,683.99 37,851.82 59,883.80 125,419.21	163,607.15 107,066.26 59,883.80 330,537.21	
TOTAL U.S. DEPT. OF HOMELAND SECURITY					1,019,651.67	379,262.34			338,075.27	882,808.70	124,933.09
TOTAL FEDERAL AWARD EXPENDITURES					\$ 38,957,894.85	\$ 19,065,187.40			\$ 5,975,954.08	\$ 8,901,339.45	\$ 1,242,237.08

Analysis of Receipts:

Current Fund:	
Grant Receivables	\$ 17,082,559.17
Budget Refunds	851,676.29
Due to Sussex County Community College	28,447.51
Due to Sussex County Municipal Utilities Authority	23,798.53
Due to Municipalities - PILOT	66,401.00
Trust Fund:	
OPB	21,887.15
Sheriff's Fees	8,013.50
Tax Appeals	1,678.06
Prosecutor's US Treasury	23,517.85
Storm Recovery	934,514.40
Library Fund	20,112.03
Social Services Fund	2,883.00
	\$ 19,065,187.40

Analysis of Expenditures:

Current Fund:	
Paid or Charged	\$ 4,239,272.34
Budget Refunds	821,951.45
Due to Sussex County Community College	28,447.51
Due to Sussex County Municipal Utilities Authority	23,798.53
Due to Municipalities - PILOT	66,401.00
Trust Fund:	
Environmental Quality Enforcement	21,887.15
Sheriff's Fees	8,012.50
Tax Appeals	1,678.06
Prosecutor's US Treasury	13,367.25
Storm Recovery	934,514.40
Library Fund	20,112.03
Social Services Fund	2,883.00
Adjustment for 25% Local Match Section 5311	(116,681.33)
Adjustment for 50% Local Match Section 5310	(100,000.00)
	\$ 5,965,343.89

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

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
				From	To			
NJ DEPARTMENT OF CHILDREN & FAMILIES:								
Human Services Advisory Council (HSAC):								
	100-016-1610-039	\$ 63,836.00		01/01/20	12/31/20	\$ 3,228.79 *	\$ 57,725.86	\$ 1,500.00
	100-016-1610-061	30,668.00	\$ 30,668.00	01/01/21	06/30/21	30,668.00	30,668.00	
	100-016-1610-039	61,336.00	35,779.00	07/01/21	06/30/22	28,358.85	28,358.85	
	Subtotal	155,840.00	66,447.00			62,255.64	116,752.71	1,500.00
Youth Incentive Program (YIP):								
	100-016-1620-013	36,874.00		01/01/19	12/31/19	6,638.67 *	36,874.00	
	100-016-1620-013	36,874.00		01/01/20	12/31/20	2,364.87 *	30,424.69	
	100-016-1620-013	18,437.00	18,437.00	01/01/21	06/30/21	15,697.16	15,697.16	
	100-016-1620-013	36,874.00	18,438.00	07/01/21	06/30/22	13,198.29	13,198.29	
	Subtotal	129,059.00	36,875.00			37,898.99	96,194.14	
TOTAL NJ DEPARTMENT OF CHILDREN & FAMILIES								
		284,895.00	103,322.00			100,154.63	212,946.85	1,500.00
NJ DEPARTMENT OF COMMUNITY AFFAIRS:								
Local Efficiency Achievement Program (LEAP) Implementation Grant:								
	495-022-8030-667	93,000.00		11/01/19	06/30/21	92,434.37	92,434.37	
Universal Services Fund (USF):								
	100-022-8050-B13	1,922.00	1,922.00	07/01/20	06/30/21	1,922.00	1,922.00	
	USF CWA Administration 2021 #2021-05134-0148-00	94,922.00	1,922.00			94,356.37	94,356.37	
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS								
		178,366.00	43,806.43	07/01/19	06/30/20		171,089.46	
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:								
County Environmental Health Act (CEHA):								
	100-042-4801-463							
	100-042-4825-072							
	100-042-4850-128							
	495-042-4855-001	178,366.00	43,806.43	07/01/19	06/30/20		171,089.46	
	100-042-4801-463							
	100-042-4825-072							
	100-042-4850-128							
	495-042-4855-001	170,930.00	43,806.43	07/01/20	06/30/21	165,551.09	165,551.09	
	Subtotal	349,296.00	43,806.43			165,551.09	336,640.55	
	CEHA SFY20 #EN20-028							
	CEHA SFY21 #EN21-005							
	Subtotal							

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
				From	To			
Clean Communities Program Grant:								
FY20	765-042-4900-005	\$ 100,175.00		07/01/20	06/30/21	\$ 47,983.74	\$ 96,222.50	
FY21		106,658.16	\$ 106,658.16	07/01/21	06/30/22	24,750.00	24,750.00	
		206,833.16	106,658.16			72,733.74	120,972.50	
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		556,129.16	150,464.59			238,284.83	457,613.05	
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:								
Special Child Health Services - Case Management (SCHS):								
SCHS 2021 #DFHS21CSE011	100-046-4220-501	91,000.00	82,406.00	07/01/20	06/30/21	50,486.32	82,433.15	
SCHS 2022 #DFHS22CSE026	100-046-4220-501	91,000.00	22,950.00	07/01/21	06/30/22	38,153.15	38,153.15	
Subtotal		182,000.00	105,356.00			88,639.47	120,586.30	
Right to Know (RTK):								
RTK 2021 #EPID21RTK11L	100-046-4771-105	9,380.00	9,380.00	07/01/20	06/30/21	7,129.00	9,380.00	
RTK 2022 #EPID22RTK07L	100-046-4771-105	9,380.00	2,345.00	07/01/21	06/30/22	2,345.00	2,345.00	
Subtotal		18,760.00	11,725.00			9,474.00	11,725.00	
NJ Comprehensive Cancer Control Planning Grant:								
Cancer Control 2021 #DCHS21CCC009	100-046-4285-434	99,570.00	98,364.00	07/01/20	06/30/21	88,806.22	98,364.33	
Cancer Control 2022 #DCHS22CCC009	100-046-4285-434	99,570.00	10,318.00	07/01/21	06/30/22	29,865.50	29,865.50	
Subtotal		199,140.00	108,682.00			118,671.72	128,229.83	
NJ Cancer Education & Early Detection (NJCEED):								
NJCEED 2021 #DCHS21CED018	100-046-4220-501	110,942.00	99,209.00	07/01/20	06/30/21	54,778.46	99,208.39	
NJCEED 2022 #DCHS22CED016	100-046-4220-501	81,693.00		07/01/21	06/30/22	21,351.51	21,351.51	
Subtotal		192,635.00	99,209.00			76,129.97	120,559.90	
Passed Through County of Warren:								
Childhood Lead Exposure Prevention (CLEP):								
CLEP 2021 #OLPH21CLP034	N/A	53,256.00	17,967.32	10/01/20	06/30/21	17,967.32	17,967.32	
TOTAL NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES		645,791.00	342,939.32			310,882.48	399,068.35	
NJ DEPARTMENT OF HUMAN SERVICES:								
County Comprehensive Alcoholism & Drug Abuse Services:								
Chapter 51 2020 #20-541-ADA-0	100-054-7700-162;	341,911.00	180,567.00	01/01/20	12/31/20	65,513.52 *	264,338.90	\$ 193,868.71
Chapter 51 2021 #21-541-ADA-0	760-054-7700-001	339,590.00	33,675.00	01/01/21	12/31/21	237,868.45	237,868.45	173,050.94
Subtotal	760-054-7700-001	681,501.00	214,242.00			303,381.97	502,207.35	366,919.65

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021

(Continued)

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
				From	To			
Title III - Aging - Area Plan Contract (APC): #DOAS20AAA00005 01/01/20 - 12/31/20:								
State Matching Funds:								
Title III B-D								
Title III E								
State Weekend Home Delivered Meals (SWHDM)	100-054-7530-038	\$ 20,618.00		01/01/20	12/31/22	\$ 291.00	\$ 9,953.00	\$ 9,953.00
Safe Housing & Transportation Program (SHTP)	100-054-7530-038	17,260.00		01/01/20	12/31/22	1,888.00	8,617.00	8,617.00
Supplemental/Cost of Living Allowance (COLA)	491-054-7530-009	13,000.00	\$ 952.00	01/01/20	12/31/20	3,740.00 *	12,501.00 *	12,501.00 *
Supplemental Home Delivered Meals (SHDM)	491-054-7530-009	13,239.00	5,559.00	01/01/20	12/31/20	1,916.00 *	10,199.00	9,140.00
Supplemental Aging Supportive Services (SASS) formerly SSBG	491-054-7530-009	59,289.00		01/01/20	12/31/20	7,399.00 *	51,513.00	51,543.00
Care Management Quality Assurance (CMQA)	100-054-7530-036	19,486.00	5,614.00	01/01/20	12/31/20	4,189.00 *	19,486.00	19,486.00
Adult Protective Services (APS)/Vulnerable Adults	100-054-7530-036	12,905.00		01/01/20	12/31/20	3,351.90 *	12,905.00	11,614.00
Subtotal	100-054-7530-038	23,810.00		01/01/20	12/31/20	3,404.85 *	23,810.00	
Subtotal	491-054-7530-009	74,549.00	26,560.00	01/01/20	12/31/20	18,632.00 *	74,549.00	74,549.00
Subtotal		254,156.00	38,685.00			44,811.75	223,533.00	197,403.00
#DOAS21AAA00008 01/01/21 - 12/31/21:								
State Matching Funds:								
Title III B-D								
Title III E								
State Weekend Home Delivered Meals (SWHDM)	100-054-7530-038	20,799.00	10,050.00	01/01/21	12/31/22	12,682.00	12,682.00	12,682.00
Safe Housing & Transportation Program (SHTP)	100-054-7530-038	16,512.00	7,888.00	01/01/21	12/31/22	2,507.20	2,507.20	2,507.20
Supplemental/Cost of Living Allowance (COLA)	491-054-7530-009	13,000.00	11,445.00	01/01/21	12/31/21	10,957.00	10,957.00	10,957.00
Supplemental Home Delivered Meals (SHDM)	491-054-7530-009	13,246.00	11,034.00	01/01/21	12/31/21	9,764.09	9,764.09	8,991.00
Supplemental Aging Supportive Services (SASS) formerly SSBG	491-054-7530-009	60,218.00	60,025.00	01/01/21	12/31/21	47,862.10	47,862.10	47,862.10
Care Management Quality Assurance (CMQA)	100-054-7530-036	19,486.00	17,614.00	01/01/21	12/31/21	15,000.00	15,000.00	15,000.00
Subtotal	100-054-7530-038	12,905.00	11,110.00	01/01/21	12/31/21	9,673.63	9,673.63	8,721.00
Subtotal	100-054-7530-036	23,810.00	19,841.00	01/01/21	12/31/21	23,671.59	23,671.59	
Subtotal	100-054-7530-038	85,808.00	75,178.00	01/01/21	12/31/21	64,353.00	64,353.00	64,353.00
Subtotal	491-054-7530-009	265,784.00	224,185.00			196,470.61	196,470.61	171,073.30
Subtotal		519,940.00	262,870.00			241,282.36	420,003.61	368,476.30
State Aid Reimbursement Program:								
2020	495-054-7530-001	58,000.00	58,000.00	01/01/20	12/31/20	4,773.98 *	4,773.98	
2021	495-054-7530-001	58,000.00	58,000.00	01/01/21	12/31/21	48,356.23	48,356.23	
Subtotal		116,000.00	58,000.00			53,130.21	53,130.21	
Medication-Assisted Treatment (MAT):								
MAT 2020/21 #20-928-ADA-0	100-054-7700-242	144,896.00	144,896.00	01/01/20	06/30/21	75,645.30	86,792.50	53,579.87
MAT SFY 21 #22-928-ADA-B3	100-054-7700-242	144,896.00	72,450.00	07/01/21	06/30/22	12,826.46	12,826.46	7,835.61
Subtotal		289,792.00	72,450.00			88,471.76	99,618.96	61,415.48

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021

(Continued)

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
				From	To			
Social Services for the Homeless (SSH):								
	100-054-7550-380							
	100-054-7550-072							
	495-054-7550-006	\$ 338,400.00	\$ 148,941.00	01/01/19	12/31/20	\$ 14,635.93	\$ 305,160.23	\$ 278,160.23
	100-054-7550-380							
	100-054-7550-072		6,451.00	01/01/21	12/31/21	64,156.00	64,156.00	50,656.00
	495-054-7550-006	532,660.00	155,392.00			78,791.93	369,316.23	328,816.23
	Subtotal							
Personal Assistance Services Program (PASP):								
	PASP 2020 #20AVVN	15,894.00		01/01/20	12/31/20	132.02	8,614.63	
	PASP 2021 #21AVVN	13,320.00	13,320.00	01/01/21	12/31/21	11,518.68	11,518.68	
		29,214.00	13,320.00			11,650.70	20,133.31	
		2,169,107.00	776,274.00			776,708.93	1,464,409.67	1,125,627.66
TOTAL NJ DEPARTMENT OF HUMAN SERVICES								
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:								
Operation Helping Hand (OHH):								
	OHH FY2019 #OHH-19-2019	100,000.00	10,000.00	09/01/19	01/31/21	78,306.62	100,000.00	
Juvenile Detention Alternatives Initiative (JDAI):								
	JDAL 2020 #JDAL-20-IF-19	34,454.00	12,344.97	01/01/20	12/31/20	7,020.75	12,344.97	12,344.97
	JDAL 2021 #JDAL-21-IF-19	34,454.00	562.50	01/01/21	12/31/21	1,644.71	1,644.71	1,644.71
	Subtotal	68,908.00	12,907.47			8,665.46	13,989.68	13,989.68
State/Community Partnership Program & Family Court Services:								
	Family Court Services 2020 #FC-20-19	103,184.00	18,447.52	01/01/20	12/31/20	5,663.00	68,025.52	69,025.52
	Partnership Services 2020 #SCP-20-PS-19	149,766.00	41,817.72	01/01/20	12/31/20	19,967.58	98,390.13	98,390.13
	Program Management 2020 #SCP-20-PM-19	55,550.00	8,386.70	01/01/20	12/31/20		55,550.00	
		308,500.00	68,651.94			25,630.58	221,965.65	167,415.65
	Family Court Services 2021 #FC-21-19	103,184.00	10,940.58	01/01/21	12/31/21	17,124.02	17,124.02	17,124.04
	Partnership Services 2021 #SCP-21-PS-19	149,766.00	66,648.98	01/01/21	12/31/21	119,275.75	119,275.75	119,275.75
	Program Management 2021 #SCP-21-PM-19	55,550.00	45,463.09	01/01/21	12/31/21	55,550.00	55,550.00	
		308,500.00	123,052.65			191,949.77	191,949.77	136,399.79
	Subtotal	617,000.00	191,704.59			217,580.35	413,915.42	303,815.44
County Prosecutor Insurance Fraud Reimbursement Program:								
	Cycle 20	166,036.05	54,859.52	01/01/20	12/31/20	8,755.26	109,719.04	
	Cycle 21	183,933.72	81,147.90	01/01/21	12/31/21	101,856.75	101,856.75	
	Subtotal	349,969.77	136,007.42			110,612.01	211,575.79	

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2021

(Continued)

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
				From	To			
Body Armor Replacement Fund (BARF):								
Sheriff's Office:								
SFY16	718-066-1020-001	\$ 10,204.03		01/01/17	12/31/21	\$ 43.20	\$ 10,204.03	
SFY17	718-066-1020-001	9,498.65		01/01/18	12/31/22	1,038.40	9,498.65	
SFY18	718-066-1020-001	10,873.85		01/01/19	12/31/23	4,265.76	10,873.85	
SFY19	718-066-1020-001	9,984.60		01/01/20	12/31/24	2,249.04	2,249.04	
SFY20	718-066-1020-001	5,287.86	\$ 5,287.86	01/01/21	12/31/25	7,596.40	32,825.57	
		45,848.99	5,287.86					
Prosecutor's Office SFY20	718-066-1020-001	1,850.42	1,850.42	01/01/21	12/31/25	1,850.42	1,850.42	
Subtotal		47,699.41	7,138.28			9,446.82	34,675.99	
Body-Worn Camera (BWC) Grant Program:								
Prosecutor's Office SFY21 #21-BWC-427	100-066-1020-495	46,874.00	46,874.00	01/01/21	12/31/25	1,609.47	1,609.47	
Sheriff's Office SFY21 #21-BWC-428	100-066-1020-495	108,014.00	21,603.00	01/01/21	12/31/25	1,609.47	1,609.47	
Subtotal		154,888.00	68,477.00			1,609.47	1,609.47	
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		1,338,465.18	426,234.76			426,220.73	775,766.35	\$ 317,805.12
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:								
Veterans Transportation Services:								
SFY20 & SFY21 #VL20T82	100-067-3610-058	18,000.00	5,250.00	07/01/19	06/30/21	5,250.00	16,500.00	16,500.00
SFY22 #VL22T82	100-067-3610-058	9,000.00	3,750.00	07/01/21	06/30/22	3,750.00	3,750.00	3,750.00
TOTAL NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS		27,000.00	9,000.00			9,000.00	20,250.00	20,250.00
NJ DEPARTMENT OF STATE:								
Extended Polling Place Hours	100-074-2525-007	29,750.00	29,750.00	01/01/21	12/31/21	29,750.00	29,750.00	
Extended Polling Place Hours	100-074-2525-007	116,675.00	116,675.00	01/01/21	12/31/21	116,675.00	116,675.00	
Subtotal		146,425.00	146,425.00			146,425.00	146,425.00	
Early Voting 2021 Election Reimbursement Program	100-074-2525-027	1,500,000.00	1,500,000.00	07/16/21	02/15/22	837,736.71	837,736.71	
State Library Aid (Per Capita):								
SFY21 #NJSL21APP	495-074-2541-001	56,127.00	56,127.00	01/01/21	12/31/21	56,127.00	56,127.00	
SFY22 #NJSL22APP	495-074-2541-001	71,082.00	71,082.00	01/01/22	12/31/22			
Subtotal		127,209.00	71,082.00			56,127.00	56,127.00	
TOTAL NJ DEPARTMENT OF STATE		1,773,634.00	1,717,507.00			1,040,288.71	1,040,288.71	

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
				From	To			
Senior Citizen & Disabled Resident Transportation Assistance Program (SCDRTAP);								
SCDRTAP Transit-on-Demand Pilot Program 11/01/18 - 12/31/21		\$ 20,000.00	\$ 2,340.35	01/01/20	06/30/22	\$ 7,067.43	\$ 7,067.43	
SCDRTAP Operating 2020		415,582.09	140,992.93	01/01/20	12/31/20	8,697.18 *	8,697.18	
SCDRTAP Administration 2020		79,732.00	15,073.10	01/01/20	12/31/20	447.75 *	447.75	
Subtotal		495,314.09	156,066.03			9,144.93	9,144.93	
SCDRTAP Operating 2021		404,911.89	258,886.70	01/01/21	12/31/21	349,906.16	349,906.16	
SCDRTAP Administration 2021		74,789.00	42,685.24	01/01/21	12/31/21	64,870.65	64,870.65	
Subtotal		479,700.89	301,571.94			414,776.81	414,776.81	
TOTAL NJ TRANSIT CORPORATION		1,520,923.98	527,847.23			662,041.24	662,041.24	
TOTAL STATE AWARD EXPENDITURES		\$23,060,036.57	\$ 14,845,901.53			\$ 8,009,058.90	\$ 12,651,117.93	\$ 1,556,167.01

Analysis of Receipts:

Current Fund:	
Grant Receivables	\$ 3,903,157.33
Budget Refunds	146,425.00
Debt Service - County College Bonds	1,523,256.25
General Capital Fund:	
Accounts Receivable	9,200,058.95
Library Fund	71,082.00
Social Services Fund	1,922.00
	<u>\$ 14,845,901.53</u>

Analysis of Expenditures:

Current Fund:	
Paid or Charged	\$ 3,763,824.96
Budget Refunds	146,425.00
Debt Service - County College Bonds	1,523,256.25
General Capital Fund:	
Improvement Authorizations	2,733,121.63
Library Fund	56,127.00
Social Services Fund	1,922.00
Adjustments for Local Match:	
NJ Department of Children & Families	(15,567.30)
NJ Department of Health and Senior Services	(38,247.34)
NJ Department of Human Services	(40,365.16)
NJ Transit Corporation	(121,438.14)
	<u>\$ 8,009,058.90</u>

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

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

SEE NOTES TO SCHEDULES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2021

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, 2021. 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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Newton, NJ
Bridgewater, NJ

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Independent Member
BKR International

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Sussex (the "County") as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements and have issued our report thereon dated April 29, 2022. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township'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 control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2021-001, that we consider to be a significant deficiency.

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

Report on Compliance and Other Matters

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

The County's Response to the Finding


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

Purpose of this Report

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

Mt. Arlington, NJ
April 29, 2022

NISIVOCCIA LLP



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



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 Bridgewater, NJ

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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2021. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

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

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

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

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$145,989 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, 2021. 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.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

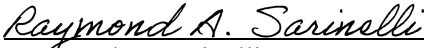
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant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

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

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

Mt. Arlington, NJ
April 29, 2022

NISIVOCCIA LLP


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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey.
- A significant deficiency was disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no material weaknesses or significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB's Circular 15-08*.
- The auditor's report on compliance for the major federal and state programs for the County expresses an unmodified opinion on all major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance.
- The County's programs tested as major federal programs for the current fiscal year consisted of the following federal programs:

	<u>Assistance Listing #</u>	<u>Program Disbursements</u>
U.S. Department of Treasury:		
COVID-19 Coronavirus Relief Fund (CRF):		
Pass Through NJ Department of Community Affairs:		
COVID-19 Local Government Emergency Fund (LGEF)	21.019	\$ 1,393,118.00
Pass Through NJ Department of Human Services:		
COVID-19 Social Services for the Homeless (SSH) CRF-RA 2019/20	21.019	11,045.00
Pass Through New Jersey Department of State:		
COVID-19 CRF - Primary Elections	21.019	10,610.19
U.S. Department of Health & Human Services:		
Pass Through NJ Department of Health and Senior Services:		
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):		
COVID-19 Memorandum of Agreement to Support Testing of Vulnerable and Priority Populations	93.323	528,121.34
COVID-19 ELC Cooperative Agreement	93.323	169,180.77
COVID-19 ELC Cooperative Agreement	93.323	121,559.03
COVID-19 ELC Enhancing Detection Expansion	93.323	5,681.39

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021
 (Continued)

Summary of Auditors' Results: (Cont'd)

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

<u>State:</u>	<u>State Grant Account Number/ Grant Number</u>	<u>Program Disbursements</u>
Department of State:		
Early Voting 2021 Election Reimbursement Program	100-074-2525-027	\$ 837,736.71
Department of Transportation:		
County Local Aid Program:		
Annual Transportation Program (ATP):		
FY19 Resurfacing Program 2019 & 2021	480-078-6320-ANM	2,587,542.96

- 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 2021-001:

Segregation of Duties

Criteria

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

Condition

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

Cause

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

Effect or Potential Effect

Segregation of duties refers to separating those functions that place too much control over a transaction or class of transactions that would enable a person to perpetuate errors and prevent detection within a reasonable period of time.

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

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

Finding 2021-001: (Cont'd)

Segregation of Duties (Cont'd)

Recommendation

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

Management's Response

The finding was evaluated, however, due to budgetary constraints, no resolution can be made at this time.

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards

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

COUNTY OF SUSSEX
SUMMARY SCHEDULE OF PRIOR AUDIT
FINDINGS YEAR ENDED DECEMBER 31, 2021

The prior year finding 2020-001 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 2021-001.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2021

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

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

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. We are not aware of any computerized accounting software systems under use that provide this accumulation. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. None were noted.

New Jersey Administrative Code Accounting Requirements

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

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

The County is currently conforming to the above accounting requirements.

Management Suggestions:

Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 87, *Leases*, is effective for the year ended December 31, 2022. Previously leases were either categorized as capital leases or operating leases. This statement will likely affect most leases formerly classified as operating leases. There will be required disclosures for leases for which the County is either a lessee or a lessor although there will be no impact on the actual financial statements. It is likely that a lease software or similar spreadsheets will need to be utilized to perform the various calculations necessary to implement this standard.

COVID-19 Federal Funding

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

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

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 departments was not resolved in the current year and is included in the current year recommendations. The prior year recommendations regarding Federal Transit Authority – Section 5311 monthly ridership reports and ridership donations have been resolved in the current year.

COUNTY OF SUSSEX
SUMMARY OF RECOMMENDATIONS

It is recommended that:

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

* * * * *