

COUNTY OF SUSSEX

REPORT OF AUDIT

2011

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2011

COUNTY OF SUSSEX
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COUNTY OF SUSSEX
PART I
FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2011

Independent Auditors' Report

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

We have audited the accompanying financial statements – regulatory basis of the various funds of the County of Sussex (the "County") as of and for the years then ended December 31, 2011 and 2010, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

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

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

The financial statements referred to in the first paragraph do not include the general fixed assets account group as of December 31, 2010, which should be included to conform with the Technical Accounting Directives of the Division. The amount that should be recorded as total fixed assets and the corresponding reserve for fixed assets in the general fixed assets account group as of December 31, 2010 is not known. In our opinion, disclosure of that information is required to conform with accounting principles generally accepted in the United States of America. The general fixed assets account group was not audited for 2011 since there was not sufficient evidential matter to support the historical value of general fixed assets stated at \$126,301,219.

The Honorable Director and Members of
the Board of Chosen Freeholders
County of Sussex
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In our opinion, because the County prepares its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2011 and 2010 and the results of its operations for the years then ended.

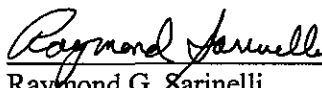
However, in our opinion, except for the effects on the financial statements of the omission of the general fixed assets account group for the year ended December 31, 2010 and the effects of such adjustments, if any, had the general fixed assets account group for the year ended December 31, 2011 been audited, as described in the fourth paragraph, the financial statements – regulatory basis referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex at December 31, 2011 and 2010, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2012 on our consideration of the County of Sussex's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements taken as a whole. The information included in the supplementary data schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards are also presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and New Jersey OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid* and are not a required part of the financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole on the basis of accounting described in Note 1 to the financial statements and Note B to the schedules of expenditures of federal and state awards.

Mt. Arlington, New Jersey
May 21, 2012

NISIVOCCIA LLP



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

COUNTY OF SUSSEX
2011
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 19,921,352.96	\$ 20,223,210.03
Change Funds		325.00	325.00
		<u>19,921,677.96</u>	<u>20,223,535.03</u>
Due from General Capital Fund-(For Funded Emergency Authorizations)			
	C	30,673.22	2,342,000.00
Grant Funds Receivable:			
Federal	A-8	6,436,198.72	6,161,809.47
State	A-9	1,888,014.94	2,351,462.74
Private	A-10		5,000.00
		<u>8,324,213.66</u>	<u>8,518,272.21</u>
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	187,789.11	135,130.89
Revenue Accounts Receivable	A-7	138,925.98	169,469.48
Due to General Capital Fund	C	129,518.63	
Accounts Receivable - Sussex County Municipal Utilities Authority		418,658.42	418,658.42
		<u>874,892.14</u>	<u>723,258.79</u>
Total Receivables and Other Assets With Full Reserves		<u>874,892.14</u>	<u>723,258.79</u>
<u>TOTAL ASSETS</u>		<u>\$ 29,151,456.98</u>	<u>\$ 31,807,066.03</u>

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2011	2010
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 4,608,316.05	\$ 3,679,996.69
Encumbered	A-3;A-11	3,222,992.83	2,517,810.99
Total Appropriation Reserves		7,831,308.88	6,197,807.68
Other Encumbrances Payable:			
Federal Grants	A-12	887,205.77	2,016,355.57
State Grants	A-13	532,774.21	851,155.95
Private Grants	A-14		1,334.34
Central Supply		22,989.86	6,312.36
Accounts Payable - Vendors		200,730.98	2,579,146.09
County Tax Overpayments		111.00	
Due to State of New Jersey		21,988.82	18,589.00
Due to Other Trust Funds	B	2,311,976.53	2,213,043.33
Due to General Capital Fund	C		7,671.37
Due to Special Revenue - County Health Fund	D	27,336.09	624,752.48
Due to Division of Social Services		3,649.00	3,649.00
Reserve for Sale of County Assets			188,967.95
Reserve for Grant Fund Expenditures:			
Federal	A-12	4,299,452.59	2,794,438.50
State	A-13	902,624.57	1,371,425.11
Private Grants	A-14	61.70	3,054.86
Reserve for Life Hazard Fees		8,978.00	1,792.00
Reserve for Unappropriated Grants	A-15	482,211.05	488,026.96
		17,533,399.05	19,367,522.55
Reserve for Receivables	A	874,892.14	723,258.79
Fund Balance	A-1	10,743,165.79	11,716,284.69
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 29,151,456.98</u>	<u>\$ 31,807,066.03</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

	Year Ended December 31,	
	2011	2010
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 757,163.71	\$ 1,726,250.32
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	5,099,836.29	6,141,272.68
	5,857,000.00	7,867,523.00
Miscellaneous Revenue Anticipated	29,308,896.35	28,534,408.55
Receipts from Current Taxes	77,406,058.00	75,209,568.00
Nonbudget Revenue	1,769,395.83	1,598,896.78
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	2,215,002.70	1,552,254.69
Balances Cancelled:		
Reserve for State, Federal and Private Grant Fund Expenditures-Net		42,589.84
Reserve for Uncollectible Grants		20,854.00
Collection of Added & Omitted Taxes	135,157.94	199,749.90
	116,691,510.82	115,025,844.76
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	92,038,813.62	89,726,988.97
Capital Improvements	435,000.00	503,566.00
County Debt Service	14,935,284.71	14,510,620.24
Deferred Charges and Statutory Expenditures	7,396,515.09	6,532,434.34
Interfund Advances	129,518.63	
Balances Cancelled:		
Reserve for State, Federal and Private Grant Fund Expenditures-Net	32,935.67	
	114,968,067.72	111,273,609.55

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2011</u>	<u>2010</u>
Excess in Revenue		\$ 1,723,443.10	\$ 3,752,235.21
Adjustments to Income before Fund Balance			
Expenditures included above which are by Statute			
Deferred Charges to Budget of Succeeding Year		3,160,438.00	
Statutory Excess to Fund Balance		4,883,881.10	3,752,235.21
<u>Fund Balance</u>			
Balance January 1		11,716,284.69	15,831,572.48
		16,600,165.79	19,583,807.69
Decreased by:			
Utilization as Anticipated Revenue		5,857,000.00	7,867,523.00
Balance December 31	A	<u>\$ 10,743,165.79</u>	<u>\$ 11,716,284.69</u>

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

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Fund Balance Anticipated	\$ 757,163.71		\$ 757,163.71	
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	5,099,836.29		5,099,836.29	
	<u>5,857,000.00</u>		<u>5,857,000.00</u>	
Miscellaneous Revenue:				
County Clerk Fees	1,121,455.00		962,816.66	\$ 158,638.34 *
County Surrogate Fees	88,789.00		88,472.61	316.39 *
County Sheriff Fees	156,754.00		63,369.02	93,384.98 *
Fines	67,297.00		74,794.78	7,497.78
Interest on Investments and Deposits	241,866.00		229,641.98	12,224.02 *
Rental - County Buildings	120,000.00		143,114.00	23,114.00
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	225,000.00		158,292.23	66,707.77 *
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	1,169,077.00		1,169,077.00	
Permanent Disability - Patients in County Institutions (NJSA 44:7-38 et seq.)	8,890,000.00		10,241,162.40	1,351,162.40
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	771,872.00		771,872.00	
Supplemental Social Security Income	302,462.00		434,864.00	132,402.00
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for Mental Diseases	2,298,692.00		2,298,692.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,733,103.00		1,733,103.00	
U.S. Department of Health & Human Services:				
N.J. Department of Human Services:				
Medicaid Peer Grouping - Handicapped & Elderly Services	131,537.60		131,537.60	
Title III - Aging - Area Plan Grant				
Title III B	78,227.00	\$ 78,234.00	156,461.00	
Title III C-1	66,566.00	48,725.00	115,291.00	
Title III C-2	30,898.00	48,737.00	79,635.00	
Title III D	10,172.00	4,730.00	14,902.00	
Title III D Medication Management		5,578.00	5,578.00	
Title III E	21,020.00	21,167.00	42,187.00	
Medicaid Match	4,411.00	100.00	4,511.00	
2012 Healthcare Facility Emergency Preparedness		22,965.00	22,965.00	
Public Health Preparedness and Response for Bioterrorism				
10 Grant		80,000.00	80,000.00	
11 Grant		308,024.00	308,024.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Health & Human Services:				
N.J. Department of Health and Senior Services:				
AoA Chronic Disease Self-Management Program		\$ 12,000.00	\$ 12,000.00	
ARRA Wellness Coordinator		40,000.00	40,000.00	
NACCHO Medical Reserve Corps 2011		5,000.00	5,000.00	
U.S. Department of Justice:				
Victim Witness Advocacy Fund	\$ 20,730.00		20,730.00	
Division of Highway Traffic Safety				
Over the Limit Under Arrest		4,400.00	4,400.00	
N.J. Department of Law & Public Safety:				
Domestic Violence Victim Assistance	87,185.00		87,185.00	
Justice Assistance Grant, LLEBG, Megan's Law	4,096.00		4,096.00	
Sexual Assault Nurse Examiner		56,406.00	56,406.00	
Juvenile Accountability Incentive Block Grant	8,323.00		8,323.00	
U.S. Department of Homeland Security:				
2011 State Homeland Security Grant Program		258,639.52	258,639.52	
Urban Areas Security Initiative		65,000.00	65,000.00	
N.J. Transit Corporation:				
Federal Transit Administration - Section 5311:				
Operating/Nonoperating		565,007.00	565,007.00	
Senior Citizens & Disabled Residents Transportation Assistance Program:				
Operating	437,832.69		437,832.69	
Administration	183,402.00		183,402.00	
Mobility Management Project				
Job Access: Reverse Commute	60,000.00		60,000.00	
Case Management Services:				
Handicapped Children		85,692.00	85,692.00	
Alcohol Program	277,715.00		277,715.00	
NJ Comprehensive Cancer Control Plan		50,000.00	50,000.00	
Senior Farmers' Market Nutrition Program		1,000.00	1,000.00	
Right To Know #04-2241-RTK-00		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds				
Title III B-D	9,840.00	9,550.00	19,390.00	
Title III E	6,307.00	6,392.00	12,699.00	
Weekend Home Delivered Meals	13,000.00		13,000.00	
Safe Housing and Transportation	11,495.00		11,495.00	
Cost of Living Allowance	53,100.00		53,100.00	
Social Services Block Grant	13,192.00		13,192.00	
Home Delivered Meals	19,486.00		19,486.00	
Care Coordination	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	
Adult Protective Services for Vulnerable Adults	73,632.00		73,632.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
N.J. Department of Health & Senior Services:				
Senior Health Insurance Program		\$ 27,000.00	\$ 27,000.00	
Nutrition Services Incentive Program	\$ 11,288.00	16,172.00	27,460.00	
N.J. Department of Military & Veterans Affairs:				
Veterans Transportation Services		9,000.00	9,000.00	
N.J. Department of the Treasury:				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse	202,452.00		202,452.00	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program	374,377.00		374,377.00	
Division of Criminal Justice:				
Body Armor Replacement Fund -Sheriff's Office		13,184.67	13,184.67	
STOP Violence Against Women				
Community Oriented Policing Services Technology	1,000,000.00		1,000,000.00	
Intoxicated Driver Resource Center	114,743.00		114,743.00	
HAVA Section 261		33,889.00	33,889.00	
N.J. Department of Human Services:				
Division of Youth & Family Services:				
Human Services Advisory Council				
Planning and Administration Grant	63,836.00		63,836.00	
Youth Incentive Program	36,874.00		36,874.00	
Division of Economic Assistance:				
Social Services for the Homeless	99,409.00		99,409.00	
Division of Family Development:				
Special Initiative and Transportation Contract		33,660.00	33,660.00	
Division of Disability Services:				
Personal Assistance Services Program	104,009.00		104,009.00	
N.J. Department of Labor & Workforce Development:				
Work First NJ/TANF & GA/FS	40,000.00		40,000.00	
N.J. Department of Community Affairs:				
Handicapped Persons Recreational Opportunities Act	33,751.00		33,751.00	
N.J. Department of Environmental Protection:				
County Environmental Health (CEHA)		142,513.00	142,513.00	
Clean Communities Program		82,802.31	82,802.31	
U.S. Department of Transportation:				
Law Enforcement Agency Security Enhancement		94,085.00	94,085.00	
Traffic Sign Inventory & Assessment		133,000.00	133,000.00	
2010 High Risk Rural Road Program		322,000.00	322,000.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
U.S. Department of Transportation:				
NJ Dept. of Transportation:				
2011 High Risk Rural Road Program		\$ 463,235.00	\$ 463,235.00	
N.J. Office of Travel and Tourism				
Birding and Nature Festival Marketing		9,000.00	9,000.00	
NJ Division of State Police:				
2011 HAZCAT Training		16,000.00	16,000.00	
N.J.State Library				
George Forman Anti-Trust		5,092.83	5,092.83	
N.J. Department of Corrections:				
Agreement for Maintenance of State				
Inmates in County Jails	\$ 1,100,000.00		815,788.00	\$ 284,212.00 *
Reserve to Pay Debt Service -	335,000.00		335,000.00	
Reserve to Pay Vocational School				
Debt Service	175,000.00		175,000.00	
General Capital Fund Balance	300,000.00		300,000.00	
County Clerk (P.L. 2001, Ch. 370)	596,385.00		539,359.30	57,025.70 *
County Surrogate (P.L. 2001, Ch. 370)	56,227.00		57,278.50	1,051.50
County Sheriff (P.L. 2001, Ch. 370)	140,886.00		50,984.86	89,901.14 *
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	850,000.00		850,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor	65,000.00		65,000.00	
Sale of Municipal Assets-Capital Outlay	188,968.00		188,967.95	0.05 *
Reserve to Pay Debt Service -Historic Courthouse Imp.	200,000.00		200,000.00	
Weights & Measures Trust Fund	50,000.00		50,000.00	
County Transit-Transportation Agreements	309,000.00		340,169.44	31,169.44
Total Miscellaneous Revenue	25,337,549.29	3,187,360.33	29,308,896.35	783,986.73
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	77,406,058.00		77,406,058.00	
Budget Totals	108,600,607.29	3,187,360.33	112,571,954.35	\$ 783,986.73
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,769,395.83	
	\$ 108,600,607.29	\$ 3,187,360.33	\$ 114,341,350.18	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,021,054.66
Less: Transfer to Trust Funds and Refunds	58,238.00
	\$ 962,816.66

Interest:

Cash Received	\$ 210,547.74
Due from Other Trust Funds	1,566.85
Due from General Capital Fund	17,527.39
	\$ 229,641.98

Analysis of Nonbudget Revenue:

Cash Received:	
Welfare Surplus	\$ 500,239.58
Planning Department	35,467.00
Jail Processing Fees	31,921.59
Telephone Income - Jail	74,203.81
Bid Specifications	3,590.00
Misc. Revenue from Other County Departments	16,180.17
Prior Year Refunds/Reimbursements	39,496.92
Prior Year Grant Expenditure Refunds	212,341.24
NJ Institute of Technology-Salary Reimbursement	54,294.00
Library Administration Reimbursement	125,000.00
Miscellaneous Reimbursements	168,165.96
Bail Forfeitures	44,824.86
Title IV-D Probation Facility Reimbursement	225,527.04
Federal Medicaid/Medicare Reimbursement	28,900.27
Settlement Proceeds	115,782.54
Mental Health Salary Reimbursement	12,000.00
Various County Departments and Central Supply Revenue	2,212.36
G.I.S. Interlocal Service Revenue	17,240.08
Pension Reimbursements	2,415.29
Roadway/Driveway Openings and Violation Assessments	10,500.00
Developmental Disabled Facilities Reimbursement	33,873.62
Other Miscellaneous Revenue	15,219.50
	\$ 1,769,395.83

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 120,406.00	\$ 120,406.00	\$ 119,407.19	\$ 998.81	
Other Expenses:					
Annual Audit	123,398.00	123,398.00	123,398.00		
Miscellaneous Other Expenses	22,260.00	22,260.00	17,381.40	4,878.60	
County Administrator's Office:					
Salaries and Wages	214,408.00	211,408.00	210,457.12	950.88	
Other Expenses	15,295.00	15,295.00	12,480.39	2,814.61	
Budget Management:					
Salaries and Wages	124,671.00	124,671.00	124,671.00		
Other Expenses	1,925.00	1,925.00	1,259.36	665.64	
Technology & Information Management:					
Salaries and Wages	356,074.00	356,074.00	353,661.46	2,412.54	
Other Expenses	461,074.00	461,074.00	403,355.07	57,718.93	
Office of Geographical Information Systems:					
Salaries and Wages	140,489.00	144,148.00	144,125.96	22.04	
Other Expenses	53,766.00	50,107.00	49,744.56	362.44	
Central Services:					
Salaries and Wages	57,080.00	57,080.00	55,879.84	1,200.16	
Other Expenses	7,515.00	15,515.00	13,432.54	2,082.46	
Office of the Treasury:					
County Treasurer's Office:					
Salaries and Wages	371,883.00	349,883.00	348,415.55	1,467.45	
Other Expenses	60,465.00	82,465.00	74,789.95	7,675.05	
County Counsel:					
Salaries and Wages	81,582.00	81,582.00	81,582.00		
Other Expenses	281,380.00	281,380.00	255,456.81	25,923.19	
County Adjuster's Office:					
Salaries and Wages	102,091.00	102,091.00	101,398.24	692.76	
Other Expenses	49,315.00	49,315.00	41,777.39	7,537.61	
Employee Services:					
Salaries and Wages	256,873.00	254,873.00	254,350.40	522.60	
Other Expenses	67,545.00	59,545.00	30,569.38	28,975.62	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Clerk of the Board:					
Salaries and Wages	\$ 189,213.00	\$ 175,213.00	\$ 172,698.76	\$ 2,514.24	
Other Expenses	22,150.00	22,150.00	13,254.10	8,895.90	
Risk Management (Safety Programs):					
Other Expenses	3,100.00	3,100.00	450.00	2,650.00	
County Clerk:					
Salaries and Wages	628,969.00	490,969.00	480,216.29	10,752.71	
Other Expenses:					
Elections	70,055.00	74,555.00	67,165.35	7,389.65	
Miscellaneous Other Expenses	148,580.00	186,080.00	163,365.90	22,714.10	
Prosecutor's Office:					
Salaries and Wages	3,901,602.00	3,829,602.00	3,532,761.98	296,840.02	
Other Expenses	499,395.00	571,395.00	498,560.92	72,834.08	
Records Management Office:					
Salaries and Wages	77,505.00	88,340.00	86,546.65	1,793.35	
Other Expenses	4,690.00	4,690.00	4,100.72	589.28	
Purchasing Department:					
Salaries and Wages	171,996.00	158,161.00	157,038.87	1,122.13	
Other Expenses	17,000.00	17,000.00	11,641.94	5,358.06	
Facilities Management:					
Salaries and Wages	1,541,335.00	1,422,335.00	1,416,341.05	5,993.95	
Other Expenses	1,286,480.00	1,367,080.00	1,288,903.12	78,176.88	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	4,820.00	180.00	
Insurance:					
Group Insurance Plan for Employees	13,778,053.00	13,778,053.00	11,955,049.02	1,823,003.98	
Workmen's Compensation	1,057,722.00	1,057,722.00	993,153.76	64,568.24	
Other Insurance Premiums	1,124,748.00	1,264,748.00	1,237,372.55	27,375.45	
Health Benefit Waiver	110,000.00	110,000.00	95,960.79	14,039.21	
TOTAL GENERAL GOVERNMENT	27,607,088.00	27,590,688.00	24,996,995.38	2,593,692.62	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
JUDICIARY:					
County Surrogate:					
Salaries and Wages	\$ 344,815.00	\$ 326,815.00	\$ 326,443.56	\$ 371.44	
Other Expenses	21,840.00	21,840.00	18,949.34	2,890.66	
Sheriff's Office (Judicial Functions):					
Salaries and Wages	1,988,417.00	1,988,417.00	1,959,004.46	29,412.54	
Other Expenses	84,635.00	51,805.00	37,953.17	13,851.83	
TOTAL JUDICIARY	2,439,707.00	2,388,877.00	2,342,350.53	46,526.47	
REGULATION:					
Sheriff's Office:					
Salaries and Wages	1,654,627.00	1,654,627.00	1,627,494.49	27,132.51	
Other Expenses	294,889.00	274,219.00	252,362.37	21,856.63	
Weights and Measures:					
Salaries and Wages	128,283.00	128,283.00	126,114.62	2,168.38	
Other Expenses	23,625.00	23,625.00	17,696.29	5,928.71	
Board of Taxation:					
Salaries and Wages	140,735.00	136,735.00	135,983.58	751.42	
Other Expenses	39,980.00	39,980.00	35,645.56	4,334.44	
County Medical Examiner:					
Other Expenses	217,763.00	217,763.00	196,782.44	20,980.56	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	160,867.00	162,167.00	161,792.28	374.72	
Other Expenses	11,741.00	11,741.00	11,391.40	349.60	
Board of Elections:					
Salaries and Wages	210,590.00	211,690.00	211,666.66	23.34	
Other Expenses	288,630.00	287,530.00	204,091.67	83,438.33	
Fire Marshal:					
Salaries and Wages	50,179.00	50,179.00	50,179.00		
Other Expenses	23,412.00	23,412.00	21,219.26	2,192.74	
Fire Academy:					
Other Expenses	300,000.00	300,000.00	296,070.96	3,929.04	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
REGULATION:					
Office of Emergency Management:					
Salaries and Wages	\$ 122,306.00	\$ 130,171.00	\$ 93,788.43	\$ 36,382.57	
Other Expenses	42,142.00	34,277.00	18,473.71	15,803.29	
Sussex County Planning Department:					
Salaries and Wages	344,793.00	344,793.00	337,915.54	6,877.46	
Other Expenses	36,677.00	36,677.00	26,693.86	9,983.14	
TOTAL REGULATION	4,091,239.00	4,067,869.00	3,825,362.12	242,506.88	
ROADS AND BRIDGES:					
Roads and Culverts:					
Salaries and Wages	2,862,889.00	2,683,354.00	2,623,077.70	60,276.30	
Other Expenses	1,437,938.00	1,616,173.00	1,572,015.01	44,157.99	
Bridges:					
Salaries and Wages	682,581.00	682,581.00	611,713.95	70,867.05	
Other Expenses	321,042.00	321,042.00	315,660.08	5,381.92	
Other Expenses-Hurricane Irene (NJSA 40A:4-54 + \$3,160,438.00)		3,160,438.00	3,160,438.00		
Lighting of Highways and Bridges	30,310.00	34,310.00	30,333.37	3,976.63	
Traffic Lights:					
Other Expenses	57,455.00	57,455.00	22,294.64	35,160.36	
Engineering and Road Administration:					
Salaries and Wages	907,538.00	907,538.00	826,180.63	81,357.37	
Other Expenses	72,197.00	72,197.00	67,961.08	4,235.92	
TOTAL ROADS AND BRIDGES	6,371,950.00	9,535,088.00	9,229,674.46	305,413.54	
CORRECTIONAL AND PENAL:					
Jail:					
Salaries and Wages	7,111,245.00	7,196,245.00	7,183,350.28	12,894.72	
Other Expenses	1,473,453.00	1,441,953.00	1,227,237.63	214,715.37	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
CORRECTIONAL AND PENAL:					
Juvenile Center:					
Salaries and Wages	\$ 354,636.00	\$ 329,636.00	\$ 315,561.95	\$ 14,074.05	
Other Expenses	406,535.00	376,535.00	359,889.44	16,645.56	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	65,426.00	45,426.00	43,301.11	2,124.89	
Other Expenses	158,750.00	135,086.00	129,970.16	5,115.84	
TOTAL CORRECTIONAL AND PENAL	9,570,045.00	9,524,881.00	9,259,310.57	265,570.43	
HEALTH AND WELFARE:					
Sussex County Chest Clinic:					
Salaries and Wages	57,979.00	57,979.00	49,160.97	8,818.03	
Other Expenses	3,100.00	3,100.00	65.00	3,035.00	
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00	48,000.00		
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)					
	16,000.00	16,000.00	16,000.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)					
	40,000.00	40,000.00	40,000.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)					
	66,500.00	66,500.00	66,500.00		
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)					
	26,666.00	26,666.00	26,666.00		
Aid to Advance Housing (NJSA 40A:23-8.28)					
	29,928.00	29,928.00	29,928.00		
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)					
	48,000.00	48,000.00	48,000.00		
Aid to Center for Prevention (N.J.S. 40:5-2.9)					
	39,600.00	39,600.00	39,600.00		
Mosquito Control:					
Salaries and Wages	224,217.00	224,217.00	200,426.76	23,790.24	
Other Expenses	95,091.00	95,091.00	88,127.50	6,963.50	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
Mental Health Administration:					
Salaries and Wages	\$ 19,000.00	\$ 19,000.00	\$ 17,867.88	\$ 1,132.12	
Other Expenses	6,000.00	6,000.00	5,468.81	531.19	
Health and Human Services Administration:					
Salaries and Wages	380,659.00	380,659.00	378,070.56	2,588.44	
Other Expenses	14,665.00	14,665.00	10,925.15	3,739.85	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)					
	3,499,529.00	3,499,529.00	3,499,529.00		
Developmental Disabilities - State Share of Costs					
	1,733,103.00	1,733,103.00	1,733,103.00		
County Welfare Agency:					
Administration	962,388.00	962,388.00	962,388.00		
Services	140,527.00	140,527.00	140,527.00		
Assistance for Dependent Children	104,010.00	104,010.00	104,010.00		
Assistance to Supplemental Security Income Recipients	302,462.00	302,462.00	302,462.00		
Division of Youth and Family Services	771,872.00	771,872.00	771,872.00		
Welfare Home:					
Salaries and Wages	5,053,000.00	4,853,000.00	4,791,496.62	61,503.38	
Other Expenses	1,663,156.00	2,018,709.00	1,934,816.81	83,892.19	
Office on Aging:					
Salaries and Wages	190,023.00	175,023.00	174,352.70	670.30	
Other Expenses	7,700.00	9,700.00	9,159.90	540.10	
County Nutrition Projects:					
Salaries and Wages	29,689.00				
Other Expenses	114,746.00	114,746.00	97,079.90	17,666.10	
Veterans' Grave Registration:					
Salaries and Wages	3,922.00	3,922.00	3,921.60	0.40	
Other Expenses	9,253.00	9,253.00	8,456.57	796.43	
Uniform Construction Code:					
Appeal Board:					
Other Expenses	4,790.00	4,790.00	2,819.37	1,970.63	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
Legal Aid:					
Other Expenses	\$ 7,308.00	\$ 7,308.00	\$ 7,308.00		
Aid to People Help (NJSA 44:1-1,1-88,1-128)	9,600.00	9,600.00	9,600.00		
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	9,840.00	9,840.00	9,840.00		
Office of Community Services:					
Salaries and Wages	53,525.00	42,525.00	41,545.14	\$ 979.86	
Other Expenses	28,480.00	25,280.00	19,297.82	5,982.18	
Aid to Samaritan Inn - Homeless	14,622.00	14,622.00	14,622.00		
TOTAL HEALTH AND WELFARE	15,828,950.00	15,927,614.00	15,703,014.06	224,599.94	
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	73,408.00	73,408.00	73,407.92	0.08	
Other Expenses	24,525.00	24,525.00	17,268.77	7,256.23	
County Vocational School	7,193,686.00	7,193,686.00	7,193,686.00		
Farm and Home Demonstration:					
Salaries and Wages	111,499.00	111,499.00	89,049.68	22,449.32	
Other Expenses	27,200.00	27,200.00	20,589.61	6,610.39	
Community College Agency (NJS 18A:64A-30 et seq.)	4,297,000.00	4,297,000.00	4,172,000.00		\$ 125,000.00
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	250,000.00	250,000.00	180,583.98	69,416.02	
TOTAL EDUCATIONAL	11,977,318.00	11,977,318.00	11,746,585.96	105,732.04	125,000.00

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
UNCLASSIFIED:					
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	\$ 6,480.00	\$ 6,480.00	\$ 6,240.00	\$ 240.00	
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Transit:					
Salaries and Wages	464,157.00	464,157.00	428,344.18	35,812.82	
Other Expenses	33,227.00	33,227.00	10,814.18	22,412.82	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	4,000.00	4,000.00	4,000.00		
Motor Pool:					
Salaries and Wages	768,518.00	768,518.00	698,087.67	70,430.33	
Other Expenses	639,699.00	639,699.00	537,727.74	101,971.26	
Indirect Cost Rate Study:					
Contractual	16,750.00	16,750.00	16,350.00	400.00	
Utilities:					
Heating Fuel	10,000.00	14,000.00	8,887.80	5,112.20	
Electricity	1,184,774.00	1,180,774.00	1,160,149.51	20,624.49	
Gas (Natural or Propane)	397,381.00	397,381.00	346,649.92	50,731.08	
Garbage and Trash Removal	65,000.00	85,000.00	84,901.49	98.51	
Water	92,931.00	105,931.00	93,004.40	12,926.60	
Sewer	38,335.00	39,735.00	37,774.00	1,961.00	
County Matching Funds for Grants	59,934.00	59,934.00		59,934.00	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	49,954.00	49,954.00	49,954.00		
Matching Funds For the Following Grants:					
Juvenile Accountability Incentive Block Grant	925.00	925.00	925.00		
Alcoholism Service Program	39,831.00	39,831.00	39,831.00		
Human Services Advisory Council	16,026.00	16,026.00	16,026.00		
Handicapped Persons Recreation Opportunities Act	6,750.00	6,750.00	6,750.00		
Special Child Health, Case Management	60,994.00	60,994.00	60,994.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
Matching Funds For the Following Grants:					
USDOT FTA Section 5311 Transit	\$ 188,336.00	\$ 188,336.00	\$ 188,336.00		
 TOTAL UNCLASSIFIED	 4,145,002.00	 4,179,402.00	 3,796,746.89	 \$ 382,655.11	
 PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Case Management Services - Handicapped Children:					
#11-131-SCH-L-3 (NJSA 40A:4-87 + \$85,692.00)		85,692.00	85,692.00		
Alcohol Program #541-ADA-C-0	277,715.00	277,715.00	277,715.00		
Right-to-Know #04-2241-RTK (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Public Health Preparedness and Response for					
2010 BioTerrorism (NJSA 40A:4-87 + \$80,000.00)		80,000.00	80,000.00		
2011 BioTerrorism (NJSA 40A:4-87 + \$308,024.00)		308,024.00	308,024.00		
Special Programs for Aging:					
Title III (NJSA 40A:4-87 + \$206,891.00)	206,883.00	413,774.00	413,774.00		
Office on Aging Area Plan Grant - State Matching Funds (NJSA 40A:4-87 + \$15,942.00)	16,147.00	32,089.00	32,089.00		
Weekend Home Delivered Meals	13,000.00	13,000.00	13,000.00		
Safe Housing and Transportation Program	11,495.00	11,495.00	11,495.00		
Cost of Living Allowance	53,100.00	53,100.00	53,100.00		
Social Services Block Grant	13,192.00	13,192.00	13,192.00		
Home Delivered Meals	19,486.00	19,486.00	19,486.00		
Care Management Quality Assurance	23,810.00	23,810.00	23,810.00		
State Aid Reimbursement	58,000.00	58,000.00	58,000.00		
Adult Protective Services for Vulnerable Adults	73,632.00	73,632.00	73,632.00		
State Matching Medication Mgt.(NJSA 40A:4-87 + \$280.00)		280.00	280.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Senior Health Insurance Program (NJSA 40A:4-87 + \$27,000.00)		\$ 27,000.00	\$ 27,000.00		
Medicaid Match (NJSA 40A:4-87 + \$100.00)	\$ 4,411.00	4,511.00	4,511.00		
2012 Healthcare Facility Emergency Preparedness (NJSA 40A:4-87 + \$22,965.00)		22,965.00	22,965.00		
NCOA Chronic Disease Self-Management (NJSA 40A:4-87 + \$40,000.00)		40,000.00	40,000.00		
AoA Chronic Disease Self-Management (NJSA 40A:4-87 + \$12,000.00)		12,000.00	12,000.00		
Seniors Farmers Market Nutrition (NJSA 40A:4-87 + \$1,000.00)		1,000.00	1,000.00		
NJ Comprehensive Cancer Control Plan (NJSA 40A: 4-87 + \$50,000.00)		50,000.00	50,000.00		
U.S. DEPARTMENT OF AGRICULTURE:					
U.S.D.A. Reimbursement (NJSA 40A:4-87 + \$16,172.00)	11,288.00	27,460.00	27,460.00		
NEW JERSEY OFFICE of TRAVEL AND TOURISM					
Birding and Nature Festival Cooperative Marketing Grant (NJSA 40A: 4-87 + \$9,000.00)		9,000.00	9,000.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Human Services Advisory Council/Child Abuse/Missing Children	63,836.00	63,836.00	63,836.00		
Youth Incentive Program	36,874.00	36,874.00	36,874.00		
Social Services for the Homeless	99,409.00	99,409.00	99,409.00		
Special Initiative & Transportation Contract 7/1/11-6/30/12 (NJSA 40A:4-87 + \$33,660.00)		33,660.00	33,660.00		
Division of Disability Services:					
Personal Assistance Service Program	104,009.00	104,009.00	104,009.00		
Medicaid Peer Grouping -					
Handicapped and Elderly Services	131,537.60	131,537.60	131,537.60		
Intoxicated Driver Resource Center	114,743.00	114,743.00	114,743.00		
HAVA Section 261 (NJSA 40A:4-87 + \$33,889.00)		33,889.00	33,889.00		
NJ DEPARTMENT OF COMMUNITY AFFAIRS:					
Handicapped Person's Recreational Opportunities Act	33,751.00	33,751.00	33,751.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
State Homeland Security Grant Program-2011 (NJSA 40A:4-87 + \$258,639.52)		258,639.52	258,639.52		
Urban Areas Security Initiative (NJSA 40A:4-87 + \$65,000.00)		65,000.00	65,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.00)		\$ 9,000.00	\$ 9,000.00		
NJ TRANSIT CORPORATION:					
Senior Citizen & Disabled Resident Transportation Assistance Program	\$ 621,234.69	621,234.69	621,234.69		
Federal Transit Administration - Section 5311 Grants: Operating/Nonoperating 2010/11 (NJSA 40A:4-87 + \$565,007.00)		565,007.00	565,007.00		
Job Access: Reverse Commute	60,000.00	60,000.00	60,000.00		
GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse	202,452.00	202,452.00	202,452.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Program (NJSA 40A:4-87 + \$142,513.00)		142,513.00	142,513.00		
Division of Solid Waste Administration - Clean Communities Program (NJSA 40A:4-87 + \$82,802.31)		82,802.31	82,802.31		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program	374,377.00	374,377.00	374,377.00		
Juvenile Accountability Incentive Block Grant	8,323.00	8,323.00	8,323.00		
Community Oriented Policing Services (COPS) Technology Grant	1,000,000.00	1,000,000.00	1,000,000.00		
NJ Division of Criminal Justice -					
LLEBG, Megan's Law-Sex Offender Internet Registry	4,096.00	4,096.00	4,096.00		
Body Armor Replacement Fund (NJSA 40A:4-87 + \$13,184.67)		13,184.67	13,184.67		
Sexual Assault Nurse Examiner (NJSA 40A:4-87 + \$56,406.00)		56,406.00	56,406.00		
Domestic Violence Victim Assistance	87,185.00	87,185.00	87,185.00		
Victim Witness Advocacy Fund	20,730.00	20,730.00	20,730.00		
Over the Limit Under Arrest (NJSA 40A:4-87 + \$4,400.00)		4,400.00	4,400.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
US DEPARTMENT OF TRANSPORTATION:					
NJ Division of State Police:					
2011 HAZCAT Training (NJSA 40A:4-87 +\$16,000.00)		\$ 16,000.00	\$ 16,000.00		
Law Enforcement Agency Security Enhancement (LEASE) (NJSA 40A:4-87 + \$94,085.00)		94,085.00	94,085.00		
NJ Dept. of Transportation:					
Traffic Sign Inventory & Assessment (NJSA 40A:4-87 +\$133,000.00)		133,000.00	133,000.00		
2010 High Risk Rural Road Program (NJSA 40A:4-87 +\$322,000.00)		322,000.00	322,000.00		
2011 High Risk Rural Road Program (NJSA 40A:4-87 +\$463,235.00)		463,235.00	463,235.00		
US DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NACCHO Medical Reserve Corps 2011		5,000.00	5,000.00		
NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:					
Work First NJ/TANF & GA/FS	\$ 40,000.00	40,000.00	40,000.00		
NJ STATE LIBRARY:					
George Forman Anti-Trust (NJSA 40A:4-87 +\$5,092.83)		5,092.83	5,092.83		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	<u>3,784,716.29</u>	<u>6,972,076.62</u>	<u>6,972,076.62</u>		
TOTAL OPERATIONS	<u>85,816,015.29</u>	<u>92,163,813.62</u>	<u>87,872,116.59</u>	<u>\$ 4,166,697.03</u>	<u>\$ 125,000.00</u>
Detail:					
Salaries and Wages	32,895,700.00	32,119,400.00	31,218,852.28	900,547.72	
Other Expenses	52,920,315.29	60,044,413.62	56,653,264.31	3,266,149.31	125,000.00
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	<u>435,000.00</u>	<u>435,000.00</u>	<u>435,000.00</u>		
TOTAL CAPITAL IMPROVEMENTS	<u>435,000.00</u>	<u>435,000.00</u>	<u>435,000.00</u>		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(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	\$ 1,240,000.00	\$ 1,240,000.00	\$ 1,240,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	832,000.00	832,000.00	832,000.00		
Vocational School Bonds	450,000.00	450,000.00	450,000.00		
Other Bonds	9,565,000.00	9,565,000.00	9,565,000.00		
Interest on Bonds:					
County College Bonds	456,930.00	456,930.00	455,959.78		\$ 970.22
State Aid - County College Bonds	337,077.00	337,077.00	337,077.00		
Vocational School Bonds	106,733.00	106,733.00	105,667.40		1,065.60
Other Bonds	1,965,336.00	1,965,336.00	1,949,580.53		15,755.47
TOTAL DEBT SERVICE	14,953,076.00	14,953,076.00	14,935,284.71		17,791.29
DEFERRED CHARGES:					
Prior Year's Bills	2,094.00	2,094.00	2,093.09		0.91
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	2,316,863.00	2,316,863.00	2,316,863.00		
Social Security System (OASI)	2,656,096.00	2,656,096.00	2,381,597.12	\$ 274,498.88	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	220,402.00	220,402.00	57,569.86	162,832.14	
Police & Firemen's Retirement System	2,196,773.00	2,196,773.00	2,196,773.00		
Defined Contribution Retirement System	4,288.00	4,288.00		4,288.00	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	7,396,516.00	7,396,516.00	6,954,896.07	441,619.02	0.91
Subtotal General Appropriations for County Purposes	108,600,607.29	114,948,405.62	110,197,297.37	4,608,316.05	142,792.20
TOTAL GENERAL APPROPRIATIONS	\$ 108,600,607.29	\$ 114,948,405.62	\$ 110,197,297.37	\$ 4,608,316.05	\$ 142,792.20

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COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	<u>Ref.</u>	<u>Analysis of</u> <u>Budget After</u> <u>Modification</u>	<u>Paid or</u> <u>Charged</u>
Adopted Budget		\$ 108,600,607.29	
Appropriation by NJSA 40A:4-87		3,187,360.33	
Emergency Appropriation by NJSA 40A: 4-47		<u>3,160,438.00</u>	
		<u>\$ 114,948,405.62</u>	
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed			\$ 97,669,944.08
Encumbrances Payable	A		3,222,992.83
Due General Capital Fund - Emergency			3,160,438.00
Transfer to Grant Fund Expenditures:			
Federal Programs			4,332,443.12
State Programs			<u>2,952,495.50</u>
			111,338,313.53
Less: Appropriation Refunds			<u>1,141,016.16</u>
			<u>\$ 110,197,297.37</u>

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

COUNTY OF SUSSEX
2011
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2011	2010
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 9,437,354.99	\$ 12,530,484.74
Investments		77,425.87	77,229.99
	B-2	9,514,780.86	12,607,714.73
Open Space Taxes Receivable	B-3	4,612.99	3,537.02
Due from Current Fund	A	2,311,976.53	2,213,043.33
Due from Special Revenue - County Health Fund - Reserve for Accrued Sick and Vacation	D	68,025.65	68,025.65
Due from Special Revenue - County Library Fund - Reserve for Accrued Sick and Vacation	E	50,000.00	50,000.00
<u>TOTAL ASSETS</u>		<u>\$ 11,949,396.03</u>	<u>\$ 14,942,320.73</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Special Revenue - County Health Fund	D	\$ 127.41	\$ 77.03
Escrow/Other Deposits		417,324.88	458,581.65
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		359,970.95	565,237.63
Tax Appeal Fees		150,303.84	127,544.25
County Surrogate Fees		6,314.99	2,459.28
County Clerk Fees		319,514.27	312,210.99
County Sheriff Fees		21,220.18	32,054.22
State Unemployment Insurance		167,266.55	60,074.52
Forfeited Assets		332,278.67	269,017.59
Self Insurance Fund - Damage to County Vehicles		558,196.05	525,069.77
Self Insurance Fund-Prescription		437,493.80	260,853.21
Self Insurance Fund-Medical		21,081.41	1,477,691.39
Environmental Quality Enforcement		66,558.24	96,985.56
Open Space		5,712,913.90	7,385,681.28
Weights and Measures		30,076.49	52,260.10
Work Release Program		7,030.48	7,023.46
Sheriff's Labor Assistance Program		105,311.71	86,444.69
Jail Inmate Interest Account		9,670.14	723.74
Employee Flexible Spending Account		11,266.23	13,006.97
Prosecutor's US Treasury Account		1,001,337.84	1,038,603.46
Accrued Sick and Vacation		1,791,892.66	1,791,892.66
Snow Removal		343,745.85	343,745.85
Inmate Welfare		23,638.51	
Uniform Fire Code Enforcement		19,779.55	
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 11,949,396.03</u>	<u>\$ 14,942,320.73</u>

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

COUNTY OF SUSSEX
TRUST FUNDS
STATEMENT OF FUND BALANCE

B-1

	<u>Ref.</u>	
Balance December 31, 2010	B	<u>\$ 35,081.43</u>
Balance December 31, 2011	B	<u>\$ 35,081.43</u>

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

COUNTY OF SUSSEX
2011
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2011	2010
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 20,699,256.11	\$ 18,003,959.46
Investments		690,593.50	688,846.36
	C-2	<u>21,389,849.61</u>	<u>18,692,805.82</u>
Accounts Receivable:			
NJ Schools Development Authority Grant		478,400.00	
NJ Department of Transportation Grant		9,380,271.26	10,242,271.26
Due from Current Fund	A		7,671.37
Deferred Charges to Future Taxation:			
Funded		72,641,000.00	84,728,000.00
Unfunded	C-4	<u>18,799,203.82</u>	<u>3,909,150.29</u>
<u>TOTAL ASSETS</u>		<u>\$ 122,688,724.69</u>	<u>\$ 117,579,898.74</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 9,200,000.00	
General Improvement Serial Bonds	C-8	50,528,000.00	\$ 60,093,000.00
Vocational School Serial Bonds	C-8	2,730,000.00	3,180,000.00
County College Bonds	C-8	11,361,000.00	12,601,000.00
County College Bonds (Chapter 12)	C-8	8,022,000.00	8,854,000.00
Improvement Authorizations:			
Funded	C-6	18,786,719.82	24,162,190.40
Unfunded	C-6	17,168,171.98	2,719,886.65
Capital Improvement Fund	C-5	255,263.56	269,383.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Due to Current Fund	A	129,518.63	
Due to Current Fund-Emergency Authorization Funded	A	30,673.22	2,342,000.00
Reserve for:			
Payment of Vocational School Debt Service		281,607.39	362,860.39
Payment of Debt Service		1,596,501.67	252,174.89
Future Capital Projects:			
Departmental Improvements		53,300.00	53,300.00
Historic Court House/County Clerk's Office			200,000.00
NJ Department of Transportation Grants -			
Bridge Improvements		581,554.84	574,547.09
Arbitrage Rebate		852,290.65	826,142.85
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	<u>718,210.16</u>	<u>695,500.14</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 122,688,724.69</u>	<u>\$ 117,579,898.74</u>

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

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 695,500.14
Increased by:		
Premiums on Sale of Bond Anticipation Notes		\$ 73,094.00
Cancellation of Fully Funded Improvement Authorizations		<u>249,616.02</u>
		<u>322,710.02</u>
		1,018,210.16
Decreased by:		
Due Current Fund as Anticipated Revenue		<u>300,000.00</u>
Balance December 31, 2011	C	<u><u>\$ 718,210.16</u></u>

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

COUNTY OF SUSSEX
2011
COUNTY HEALTH FUND

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 555,263.35	\$ 149,379.81
Change Funds		100.00	100.00
		<u>555,363.35</u>	<u>149,479.81</u>
Due From Current Fund	A	27,336.09	624,752.48
Due From Other Trust Funds - Open Space	B	127.41	77.03
Receivables with Full Reserves:			
Health Taxes Receivable	D-5	9.00	9.00
Added and Omitted Taxes Receivable	D-5	5,310.25	3,695.26
Revenue Accounts Receivable		12,974.70	19,786.40
		<u>18,293.95</u>	<u>23,490.66</u>
<u>TOTAL ASSETS</u>		<u>\$ 601,120.80</u>	<u>\$ 797,799.98</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 220,724.04	\$ 156,395.13
Encumbered	D-3;D-6	37,493.69	36,933.19
Total Appropriation Reserves		<u>258,217.73</u>	<u>193,328.32</u>
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation	B	68,025.65	68,025.65
		<u>326,243.38</u>	<u>261,353.97</u>
Reserve for Receivables		18,293.95	23,490.66
Fund Balance	D-1	256,583.47	512,955.35
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 601,120.80</u>	<u>\$ 797,799.98</u>

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

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

	Ref.	Year Ended December 31,	
		2011	2010
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 467,562.00	\$ 808,000.00
Receipts from Current and Prior year Taxes		2,072,574.00	2,031,935.00
Miscellaneous Revenue Anticipated		226,307.25	233,510.27
Nonbudget Revenue		28,046.37	100,594.53
Other Credits to Income:			
Collection of Added and Omitted Taxes		3,695.54	5,742.49
Unexpended Balance of Appropriation Reserves		159,772.96	163,601.48
		<u>2,957,958.12</u>	<u>3,343,383.77</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,379,112.00	1,706,547.00
Other Expenses		1,367,656.00	1,358,098.00
		<u>2,746,768.00</u>	<u>3,064,645.00</u>
Excess in Revenue		211,190.12	278,738.77
<u>Fund Balance</u>			
Balance January 1		<u>512,955.35</u>	<u>1,042,216.58</u>
		724,145.47	1,320,955.35
Decreased by:			
Utilization as Anticipated Revenue		<u>467,562.00</u>	<u>808,000.00</u>
Balance December 31	D	<u>\$ 256,583.47</u>	<u>\$ 512,955.35</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011

	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ Deficit (*)</u>
Fund Balance Anticipated	\$ 467,562.00	\$ 467,562.00	
Miscellaneous Revenue:			
Public Health Priority Funds, Supplemental Fees, P.L. 2003	174,710.00	162,497.25	\$ 12,212.75 *
Flu Shots	31,922.00	63,810.00	31,888.00
Total Miscellaneous Revenue	<u>206,632.00</u>	<u>226,307.25</u>	<u>19,675.25</u>
Amount to be Raised by Taxes for Support of County Health Budget:			
Local Tax for County Health Purposes	<u>2,072,574.00</u>	<u>2,072,574.00</u>	
Budget Totals	2,746,768.00	2,766,443.25	19,675.25
Nonbudget Revenue		<u>28,046.37</u>	<u>28,046.37</u>
	<u>\$ 2,746,768.00</u>	<u>\$ 2,794,489.62</u>	<u>\$ 47,721.62</u>

Analysis of Flu Shots:

Treasurer	\$ 17,510.00
Received from Public Health Nursing	46,300.00
	<u>\$ 63,810.00</u>

Analysis of Nonbudget Revenue:

Refund of Prior Year's Expense	\$ 23,091.14
Interest Earned on Investments	4,655.23
Miscellaneous	300.00
	<u>\$ 28,046.37</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
Public Health Nursing Funds:				
Salaries and Wages	\$ 333,690.00	\$ 333,690.00	\$ 328,180.32	\$ 5,509.68
Other Expenses	365,903.00	365,903.00	303,006.93	62,896.07
Environmental Health Operations:				
Salaries and Wages	993,922.00	1,045,422.00	1,036,616.77	8,805.23
Other Expenses	1,053,253.00	1,001,753.00	858,239.94	143,513.06
	<u>\$2,746,768.00</u>	<u>\$ 2,746,768.00</u>	<u>\$ 2,526,043.96</u>	<u>\$ 220,724.04</u>
	<u>Ref.</u>			D
Cash Disbursed			\$ 2,880,362.36	
Encumbrances	D		37,493.69	
			<u>2,917,856.05</u>	
Less: Refunds			391,812.09	
			<u>\$ 2,526,043.96</u>	

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

COUNTY OF SUSSEX
2011
COUNTY LIBRARY FUND

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

	Ref.	December 31,	
		2011	2010
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 1,136,416.15	\$ 880,037.99
Investments		613,341.58	611,789.88
	E-4	<u>1,749,757.73</u>	<u>1,491,827.87</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	6,696.06	7,017.75
Revenue Accounts Receivable		11,405.35	9,561.62
		<u>18,101.41</u>	<u>16,579.37</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,767,859.14</u>	<u>\$ 1,508,407.24</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 783,150.55	\$ 323,547.58
Encumbered	E-3;E-6	135,885.41	157,944.96
Total Appropriation Reserves		919,035.96	481,492.54
Accounts Payable - Vendors		23,657.42	41,760.70
Due to Other Trust Funds-Reserve for Accrued			
Sick and Vacation	B	50,000.00	50,000.00
Deferred Revenue:			
Unrestricted State per Capita Library Aid		47,674.00	47,849.00
Reserve for Donations		22,675.98	22,675.98
		<u>1,063,043.36</u>	<u>643,778.22</u>
Reserve for Receivables		18,101.41	16,579.37
Fund Balance	E-1	686,714.37	848,049.65
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 1,767,859.14</u>	<u>\$ 1,508,407.24</u>

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

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

	Ref.	Year Ended December 31,	
		2011	2010
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 588,377.00	\$ 602,632.00
Receipts from Current Taxes		4,632,226.00	4,541,398.00
Miscellaneous Revenue Anticipated		47,849.00	87,343.00
Nonbudget Revenue		148,884.40	167,966.71
Other Credits to Income:			
Collection of Added and Omitted Taxes		7,141.36	11,889.49
Unexpended Balance of Appropriation Reserves		271,015.96	435,270.79
		<u>5,695,493.72</u>	<u>5,846,499.99</u>
Total Income			
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,317,239.00	2,317,239.00
Other Expenses		2,951,213.00	2,951,213.00
		<u>5,268,452.00</u>	<u>5,268,452.00</u>
Total Expenditures			
Excess in Revenue		427,041.72	615,126.99
<u>Fund Balance</u>			
Balance January 1		848,049.65	835,554.66
		<u>1,275,091.37</u>	<u>1,450,681.65</u>
Decreased by:			
Utilization as Anticipated Revenue		588,377.00	602,632.00
		<u>686,714.37</u>	<u>848,049.65</u>
Balance December 31	E	<u>\$ 686,714.37</u>	<u>\$ 848,049.65</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011

	<u>Budget</u>	<u>Realized</u>	<u>Excess</u>
Fund Balance Anticipated	\$ 588,377.00	\$ 588,377.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	47,849.00	47,849.00	
	<u>47,849.00</u>	<u>47,849.00</u>	
Amount to be Raised by Taxes for			
Support of County Library Budget:			
Local Tax for County Library Purposes	4,632,226.00	4,632,226.00	
	<u>4,632,226.00</u>	<u>4,632,226.00</u>	
Budget Totals	5,268,452.00	5,268,452.00	
Nonbudget Revenue		148,884.40	\$ 148,884.40
	<u>\$ 5,268,452.00</u>	<u>\$ 5,417,336.40</u>	<u>\$ 148,884.40</u>

Analysis of Nonbudget Revenue:

Fees	\$ 134,115.93
Interest on Investments	14,768.47
	<u>\$ 148,884.40</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	<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	\$ 2,317,239.00	\$ 2,317,239.00	\$ 2,079,337.06	\$ 237,901.94
Other Expenses	<u>2,951,213.00</u>	<u>2,951,213.00</u>	<u>2,405,964.39</u>	<u>545,248.61</u>
	<u>\$ 5,268,452.00</u>	<u>\$ 5,268,452.00</u>	<u>\$ 4,485,301.45</u>	<u>\$ 783,150.55</u>
	<u>Ref.</u>			E
		<u>Ref.</u>		
Cash Disbursed			\$ 4,349,846.80	
Encumbrances		E	<u>135,885.41</u>	
			4,485,732.21	
Less: Refunds			<u>430.76</u>	
			<u>\$ 4,485,301.45</u>	

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

COUNTY OF SUSSEX
2011
GENERAL FIXED ASSETS ACCOUNT GROUP
(UNAUDITED)

COUNTY OF SUSSEX
GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET
(Unaudited)

	<u>December 31, 2011</u>
<u>ASSETS</u>	
Land	\$ 16,390,864.00
Building	87,314,172.00
Machinery, Equipment and Vehicles	<u>22,596,183.00</u>
<u>TOTAL ASSETS</u>	<u>\$ 126,301,219.00</u>
 <u>RESERVE</u>	
Reserve for Fixed Assets	<u>\$ 126,301,219.00</u>
<u>TOTAL RESERVE</u>	<u>\$ 126,301,219.00</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, 2011

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Sussex County Community College
 College Hill
 Newton, NJ 07860

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

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

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

B. Description of Funds

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

B. Description of Funds (Cont'd)

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

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

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

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

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

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

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

Exceptions to this general rule include:

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

C. Basis of Accounting (Cont'd)

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

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

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

- E. Other significant accounting policies include:

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

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

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

Allowance for Uncollectible Accounts – No allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

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

Interfunds – Interfund receivables in the Current Fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves.

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
 (Continued)

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

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

General Fixed Assets (Unaudited) – In accordance with Technical Accounting Directive No. 85 Accounting for Government Fixed Assets, as promulgated by the Division of Local Government Services, the County developed a fixed assets accounting and reporting system in 2011 based on the following.

General fixed assets are recorded at cost, except for land which is recorded at assessed value, and buildings, which are recorded at replacement value in the year in which they were originally recorded. Infrastructure assets are not included in general fixed assets, as per state directive. Major renewals and betterments are charged to the asset accounts; maintenance and minor repairs and replacements, which do not improve or extend the lives of the respective assets, are expensed currently. Donated fixed assets are valued at their fair market value on the date donated. No depreciation has been provided for on general fixed assets. The total value recorded for general fixed assets is offset by a "Reserve for General 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. Capital assets are reviewed for impairment.

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

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

the flexible chart of accounts referenced in NJSA 40A. All budget amendments/transfers must be approved by the County during the year.

Note 2: Long-Term Debt

Summary of County Debt

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

	December 31,		
	2011	2010	2009
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 81,841,000	\$ 84,728,000	\$ 87,848,000
Authorized but not Issued:			
General Bonds and Notes	9,599,204	3,909,150	3,895,407
	<u>91,440,204</u>	<u>88,637,150</u>	<u>91,743,407</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	1,596,502	252,175	452,175
Reserve to Pay Vocational School Bonds	281,607	362,860	401,817
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	8,022,000	8,854,000	8,388,000
Pension Refunding Bonds	2,350,000	2,640,000	2,890,000
Emergency Appropriation Refunding Refunding Bonds	1,500,000	2,000,000	2,500,000
	<u>13,750,109</u>	<u>14,109,035</u>	<u>14,631,992</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 77,690,095</u>	<u>\$ 74,528,115</u>	<u>\$ 77,111,415</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, 2011
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

<u>Fund</u>	<u>Balance 12/31/2009</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2010</u>
Serial Bonds:				
General Capital Fund	\$ 72,671,000.00	\$ 22,930,000.00	\$ 10,873,000.00	\$ 84,728,000.00
Bond Anticipation Notes:				
General Capital Fund	<u>15,177,000.00</u>	<u>14,677,000.00</u>	<u>29,854,000.00</u>	
	<u>\$ 87,848,000.00</u>	<u>\$ 37,607,000.00</u>	<u>\$ 40,727,000.00</u>	<u>\$ 84,728,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance 12/31/2010</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2011</u>
Serial Bonds:				
General Capital Fund	\$ 84,728,000.00		\$ 12,087,000.00	\$ 72,641,000.00
Bond Anticipation Notes:				
General Capital Fund		<u>\$ 9,200,000.00</u>		<u>9,200,000.00</u>
	<u>\$ 84,728,000.00</u>	<u>\$ 9,200,000.00</u>	<u>\$ 12,087,000.00</u>	<u>\$ 81,841,000.00</u>

The County's debt issued and outstanding at December 31, 2011 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$ 185,000
07/01/2016	4.40%	525,000
09/01/2012	4.00%	500,000
09/01/2017	4.25-4.375%	320,000
08/15/2020	2.00-2.25%	<u>1,200,000</u>
		<u>2,730,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$1,611,000
07/01/2012	4.20%	210,000
05/01/2021	5.30%	2,350,000
07/15/2014	3.25%	4,770,000
07/15/2014	3.625%	8,724,000
09/01/2019	4.00%	12,991,000
09/01/2017	3.75%	2,045,000
08/15/2020	2.00-2.25%	16,327,000
08/15/2014	2.00%	1,500,000
		<u>50,528,000</u>

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$ 85,000
07/01/2014	4.20%	249,000
05/01/2015	3.125%	891,000
07/15/2015	3.625%	1,829,000
09/01/2021	4.00%	4,750,000
09/01/2022	3.75-4.00%	2,460,000
08/15/2020	2.00-2.25%	1,097,000
		<u>11,361,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
07/01/2014	4.30%	\$ 266,000
09/01/2026	4.125-4.25%	4,500,000
09/01/2022	3.75-4.00%	2,200,000
08/15/2020	2.00-2.25%	1,056,000
		<u>8,022,000</u>

Total Serial Bonds Outstanding \$72,641,000

Bond Anticipation Notes

<u>Final Maturity</u>	<u>Rate</u>	
7/31/2012	1.50%	<u><u>\$ 9,200,000</u></u>
Total Debt Issued and Outstanding		<u><u>\$81,841,000</u></u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .39%.

	Gross Debt	Deductions	Net Debt
General, Vocational School and County College Debt	\$ 91,440,204	\$ 13,750,109	\$ 77,690,095

Net Debt \$77,690,095 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$19,986,531,682 = .39%.

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

2% Average Equalized Valuation of Real Property	\$ 399,730,634
Net Debt	77,690,095
Remaining Borrowing Power	\$ 322,040,539

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

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

Calendar Year	General Improvements		Vocational School		County College*		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2012	\$ 9,035,000	\$ 1,571,807	\$ 850,000	\$ 90,588	\$ 1,305,000	\$ 413,064	\$ 13,265,
2013	9,666,000	1,283,989	345,000	57,093	1,599,000	365,960	13,317,
2014	8,319,000	962,983	280,000	43,848	1,594,000	307,055	11,506,
2015	4,645,000	703,126	280,000	34,603	1,506,000	250,814	7,419,
2016	4,570,000	558,070	315,000	25,358	820,000	199,883	6,488,
2017-2021	14,433,000	925,764	660,000	34,685	4,272,000	534,629	20,860,
2022					265,000	10,600	275,
	\$ 50,668,000	\$ 6,005,739	\$ 2,730,000	\$ 286,175	\$ 11,361,000	\$ 2,082,005	\$ 73,132,

* 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.

** Includes Refunding Bonds issued in January 2012 and will not agree to outstanding debt reflected on the balance sheet as of December 31, 2011.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2011 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2012 are as follows:

Current Fund	\$5,160,431
County Health Fund	250,000
County Library Fund	569,479

Note 4: Pension Plans

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

Employees who are members of PERS and retire at a specified age according to the relevant tier category for that employee are entitled to a retirement benefit based upon a formula which takes "final average salary" during years of creditable service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service required for vesting. The DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

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

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Effective with the first payroll to be paid on or after October 1, 2011 the employee contributions for PERS went from 5.5% to 6.5% while the employee contributions for PFRS increased to 10.0% from 8.5% of employees' annual compensation, as defined. Employee contributions to DCRP are based on a percentage of 5.50% of the employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in the PERS and PFRS Funds.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
 (Continued)

Note 4: Pension Plans (Cont'd)

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

County contributions to PFRS amounted to \$2,196,773, \$1,764,606, and \$1,616,028 for 2011, 2010, and 2009, respectively. County contributions to PERS amounted to \$3,053,931, \$2,353,125, and \$2,313,771 for 2011, 2010, and 2009, respectively.

The employee and employer contribution for the DCRP were \$15,112, \$9,677, and \$2,037 for 2011, 2010, and 2009, respectively.

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

Note 5: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. The current cost of such unpaid compensation has been estimated at approximately \$2,885,593 at December 31, 2011 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged.

This amount is partially reserved in the Reserve for Accrued Sick and Vacation of \$1,791,893 on the Other Trust Funds balance sheet at December 31, 2011.

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 6: Selected Tax Information (Cont'd)

Comparison of Tax Levies and Collection Currently

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

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2011	\$77,406,058	\$77,406,058	100.00%
2010	75,209,568	75,209,568	100.00%
2009	71,507,294	71,507,294	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2011	\$ 677,383	\$ 677,383	100.00%
2010	1,354,766	1,354,766	100.00%
2009	2,811,076	2,811,076	100.00%
<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2011	\$ 2,072,574	\$ 2,072,574	100.00%
2010	2,031,935	2,031,935	100.00%
2009	2,031,935	2,031,935	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2011	\$ 4,632,226	\$ 4,632,226	100.00%
2010	4,541,398	4,541,398	100.00%
2009	4,761,398	4,761,398	100.00%

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

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which Taxes Are Apportioned</u>	<u>County General Tax Rate</u>	<u>County Health Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2011	\$ 19,877,491,206	\$ 0.389	\$ 0.010	\$ 0.023	\$ 0.003
2010	20,842,547,207	0.362	0.010	0.026	0.007
2009	21,623,664,682	0.331	0.009	0.027	0.013

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 7: Sussex County Municipal Utilities Authority Receivable

The Current Fund balance sheet reflects a receivable from the Sussex County Municipal Utilities Authority ("SCMUA") in the amount of \$418,658.42 at December 31, 2011.

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

Note 8: Commitment

The County of Sussex and the Sussex County Municipal Utilities Authority (the "SCMUA") have entered into a Deficiency Advance Contract in order to provide security to the holders of obligations of the SCMUA relative to the existing \$65,275,594 Solid Waste Revenue Bonds, Upper Wallkill Wastewater Facilities Revenue Bonds and Paulinskill Water Reclamation Facilities Project Notes. Pursuant to the terms of the Deficiency Advance Contract, the SCMUA can impose and collect from the County of Sussex annual charges, as defined in the contract, in any fiscal year that the SCMUA estimates that the amount of revenue received from all sources will be insufficient to satisfy all of its costs, expenses, or other obligations.

As of December 1, 2011, the SCMUA had outstanding approximately \$36,396,051 of Upper Wallkill Wastewater Facilities Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

As of December 1, 2011, the SCMUA had outstanding approximately \$23,383,543 of Solid Waste Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's solid waste revenues and surplus had been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system. However, New Jersey's system of waste flow control had previously been ruled unconstitutional in federal court. The United States Supreme Court ruled in *United Haulers v. Oneida Herkner Solid Waste Management Authority* that solid waste flow control is constitutional. In 2010 flow control was reestablished in Sussex County through a Solid Waste Management Plan amendment.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
 (Continued)

Note 8: Commitment (Cont'd)

The SCMUA prepared a 2012 budget which included the use of reserve funds as well as a rate increase to balance the 2012 budget. Should the actual revenue plus the reserve funds be insufficient, and if the SCMUA has no other source of funding, the County will be required to advance funds to the SCMUA under the Deficiency Advance Contract to the extent other revenue is not obtained to finance the SCMUA's operations.

In 2009, the SCMUA issued \$5,496,000 of Project Notes for the Paulinskill Water Reclamation Facilities to serve Branchville Borough and portions of Frankford Township for wastewater treatment. These Project Notes were renewed in 2012 and mature on February 15, 2013.

Note 9: Cash and Cash Equivalents and Investments

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

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

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

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

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

Deposits

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

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

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

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

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

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units.
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or
- (8) Agreements for the repurchase of fully collateralized securities if:
 - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;
 - (b) the custody of collateral is transferred to a third party;
 - (c) the maturity of the agreement is not more than 30 days;
 - (d) the underlying securities are purchased through a public depository as defined in statute; and
 - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

As of December 31, 2011, cash and cash equivalents and investments of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash and Cash Equivalents</u>		<u>Investments</u>	<u>Total</u>
	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Certificates of Deposit</u>	
Current	\$ 325	\$ 19,921,353		\$ 19,921,678
Other Trust		9,437,355	\$ 77,426	9,514,781
General Capital		20,699,256	690,594	21,389,850
County Health	100	555,263		555,363
County Library		1,136,416	613,342	1,749,758
	<u>\$ 425</u>	<u>\$ 51,749,643</u>	<u>\$ 1,381,362</u>	<u>\$ 53,131,430</u>

The carrying amount of the County's cash and cash equivalents and investments at December 31, 2011, was \$53,131,430 and the bank balance was \$53,794,929.

Note 10: County Health Fund

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

Note 11: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is currently self-insured for its prescription benefits for active employees and obtains medical benefits and prescription benefits for retirees through the State Health Benefits Plan.

Property, Liability and Workers' Compensation

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 11: Risk Management (Cont'd)

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

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

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

The December 31, 2011 audit reports are not filed as of the date of this audit. Selected financial information for the Funds as of December 31, 2010 is as follows:

	Public Alliance Insurance Coverage Fund Dec. 31, 2010	Statewide Insurance Fund Dec. 31, 2010
Total Assets	\$ 12,473,920	\$ 29,629,912
Net Assets	\$ 3,500,192	\$ 3,914,080
Total Revenue	\$ 9,633,163	\$ 18,261,759
Total Expenditures	\$ 9,433,058	\$ 18,513,437
Change in Net Assets	\$ 200,105	\$ (251,678)
Net Assets Distribution to Participating Members	\$ -0-	\$ -0-

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 11: Risk Management (Cont'd)

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

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

Public Alliance Insurance Coverage Fund

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

Statewide Insurance Fund

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

New Jersey Unemployment Compensation Insurance

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

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

<u>Year</u>	<u>Interest Earnings</u>	<u>County Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2011	\$ 87.54	\$452,903.92	\$345,799.43	\$ 167,266.55
2010	272.24	320,990.75	299,027.39	60,074.52
2009	535.62	307,585.01	308,870.63	37,838.92

Prescription Benefit Coverage

The County maintains a self-insured prescription drug program for active employees. The County's third party claims administrator for this program is Medco Health Solutions. Amounts paid to Medco Health Solutions for paid claims and administrative costs for the year ended December 31, 2011 were \$2,706,578.66. The County has a reserve entitled Self Insurance Fund – Prescription in the amount of \$437,493.80 on the Other Trust Funds balance sheet which would be utilized to pay Incurred but not Reported Claims. The amount of the Incurred but not Reported Claims as of December 31, 2011 is not known but would most likely exceed the \$437,493.80. However, additional funding would be available from the 2011 Appropriation Reserves if needed.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 11: Risk Management (Cont'd)

Medical Benefit Coverage

The County maintained a self-insured medical program through March 31, 2011 before switching to State Health Benefits Program. The County's third party claims administrator for this program was CIGNA Healthcare, Inc. Amounts paid to CIGNA Healthcare, Inc. for paid claims and administrative costs for the year ended December 31, 2011 were \$5,713,587.90. The County has a reserve entitled Self Insurance Fund – Medical in the amount of \$21,081.41 on the Other Trust Funds balance sheet as well as unexpended 2011 Appropriation Reserve balances and could transfer in additional funds. These funds would be sufficient to cover the estimated Incurred but not Reported Claims as of December 31, 2011.

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2011:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 160,191.85	\$ 2,339,312.62
Other Trust	2,430,001.98	127.41
General Capital		160,191.85
Health	27,463.50	68,025.65
Library		50,000.00
	<u>\$ 2,617,657.33</u>	<u>\$ 2,617,657.53</u>

The interfund receivable in the Current Fund is the result of the \$2.5 million Refunding Ordinance funded in the General Capital Fund to refund the Emergency Authorization in 2009. The interfund receivable in the Other Trust Funds is due in part to the prior year interfund receivable from the Current Fund which include funds for the Reserve for Accrued Sick and Vacation due from the Current, Library and Health Funds. Additionally, there are funds due from the Current Fund for the Reserves for Weights and Measures, State Unemployment Insurance and Self Insurance Fund – Damage to County Vehicles. The interfund receivable in the Health Fund from the Current Fund is due primarily to the Health Fund not maintaining a separate bank account until this year.

Note 13: Deferred Compensation

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 14: Open Space Trust Fund

On January 17, 2001, the County created an Open Space Trust Fund to provide for farmland preservation and open space acquisition. Collection of funds for the Trust Fund commenced during 2001 with a tax equal to \$.02 per \$100 of total county equalized real property valuation. The levy for 2011 was set at \$.003 per \$100. As of December 31, 2011, the balance in the Open Space Trust Fund was \$5,712,913.90.

Note 15: Economic Dependency

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

Note 16: Contingent Liabilities

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

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

Note 17: Related Party Transactions

During the years ended December 31, 2011 and 2010, the County of Sussex provided financial support for current operations to the following component units:

	December 31,	
	2011	2010
Sussex County Technical School	\$ 7,193,686	\$ 7,693,686
Sussex County Community College	4,172,000	4,672,000
Sussex County Division of Social Services	1,509,387	1,473,310
	\$ 12,875,073	\$ 13,838,996

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 18: Post-Retirement Benefits

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

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

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

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

Funding Policy

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

Currently, there are no contribution requirements of plan members.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2011 and 2010, the County had approximately 244 and 246 employees who met eligibility requirements and recognized expenses of approximately \$3,806,112 and \$4,518,221, respectively.

The County accounts for certain post-employment health care benefits provided in accordance with Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Employers that participate in *single-employer* or *agent multiple-employer defined benefit* OPEB plans (sole and agent employers) are required to measure and disclose an amount for annual OPEB cost on the accrual basis of accounting. Annual OPEB cost is equal to the employer's annual required contribution to the plan (ARC), with certain adjustments if the employer has a net OPEB obligation for past under- or over contributions.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

Funding Policy (Cont'd.)

The ARC is defined as the employer's required contributions for the year, calculated in accordance with certain parameters, and includes (a) the normal cost for the year and (b) a component for amortization of the total unfunded actuarial accrued liabilities (or funding excess) of the plan over a period not to exceed thirty years. If the methods and assumptions used in determining a plan's funding requirements meet the parameters, the same methods and assumptions are required for financial reporting by both a plan and its participating employer(s). However, if a plan's method of financing does not meet the parameters (for example, the plan is financed on a pay-as-you-go basis), the parameters nevertheless apply for financial reporting purposes.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost is calculated based on the annual required contribution (ARC) of the employer. The County engaged an actuary to calculate the ARC and related information per the provisions of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial accrued liabilities over a period not to exceed 30 years, with an assumption that payroll increases by 4% per year.

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; benefit assumptions and demographic assumptions. Economic assumptions include the discount and health care cost trend rates. Benefit assumptions encompass the initial per capita costs rates for medical coverage. Finally, demographic assumptions include probabilities concerning retirement, mortality, termination without being eligible for benefits, disability, participation rates and coverage levels were based on those used to value the New Jersey State Health Benefits Program. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

Actuarial Methods and Assumptions (Cont'd.)

In the 2008 and 2010 actuarial valuations, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 4.25% investment rate of return. An initial annual medical cost trend of 10% was utilized as the initial rate which decreases by one-half percent per year until the rate reaches 5% in 2018 and thereafter. For prescription drug benefits, an initial rate increase of 12% was utilized which decreases by one-half percent per year until the rate reaches 5% in 2022 and thereafter. For dental care benefits a constant 5% increase is utilized for all years. For Medicare Part B reimbursements, the initial rate increase is 6.5% in 2009 and 5% thereafter.

The County maintained a self-insured medical program through March 31, 2011 before switching to State Health Benefits Program. The County is currently self-insured for its prescription benefits for active employees and obtains medical benefits for active employees and retirees and prescription benefits for retirees through the State Health Benefits Plan. Due to the change benefit coverage during 2011, the County did not have an actuarial evaluation prepared and there is insufficient information to determine the proportionate share of the total relating to the self-insured prescription plan.

Annual OPEB Cost per Actuarial Valuation

The following table shows the components of the Authority's annual OPEB cost for the year, the amount actually contribution to the plan and the Authority's obligation to the Plan at December 31, 2009, 2010 and 2011:

Benefit Obligations and Normal Cost

	Valuation December 31,		
	2009	2010	2011 **
Actuarial accrued liability (AAL):			
Retired employees	\$ 72,216,570 *	\$80,903,853	\$80,903,853
Active employees	98,135,386 *	94,830,951	94,830,951
Unfunded actuarial accrued liability (UAAL)	<u>\$ 170,351,956</u>	<u>\$ 175,734,804</u>	<u>\$ 175,734,804</u>
Normal cost at beginning of year	\$ 8,451,644	\$ 9,152,417	\$ 7,735,927
Amortization factor based on 30 years	\$ 6,727,046	\$ 6,939,610	\$ 6,939,610
Annual covered payroll	\$ 35,099,887	\$ 35,836,952	\$ 35,836,952
UAAL as a percentage of covered payroll	485.33%	490.37%	490.37%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

Level Dollar Amortization
Calculation of ARC under Entry Age Method

	Valuation December 31,		
	2009	2010	2011 **
ARC normal cost with interest to end of year	\$ 9,364,981	\$ 7,735,927	\$ 7,735,927
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	6,727,046 *	6,939,610	6,939,610
Annual Required Contribution (ARC)	16,092,027	14,675,537	14,675,537
Interest on net OPEB obligation	494,144	1,038,659	1,038,659
Adjustment to ARC	(459,136)	(965,076)	(965,076)
Annual OPEB cost (expense)	16,127,035	14,749,120	14,749,120
Pay as you go benefits	(3,314,897)	(4,671,990)	(4,671,990)
Net OPEB expense at December 31,:			
2009, 2010 and 2011, respectively	12,812,138	10,077,130	10,077,130
Prior year	11,626,907	24,439,045	34,516,175
Net OPEB obligation December 31,:			
2009, 2010 and 2011, respectively	\$ 24,439,045	\$ 34,516,175	\$ 44,593,305
Unfunded actuarial accrued liability (December 31, 2009)			\$ 170,351,956
Unfunded actuarial accrued liability (December 31, 2010)			\$ 175,734,804
Projected unfunded actuarial accrued liability (December 31, 2011)			\$ 175,734,804

* Represents 2008 amounts as an actuarial valuation for 2009 was not prepared. There were no significant plan changes, significant population changes or changes in assumptions between 2008 and 2009.

** Represents 2010 amounts as an actuarial valuation for 2011 was not prepared. Thus, the 2011 valuation does not reflect the change in the County's coverage for active employees and retirees for medical benefits and the change in prescription benefits for retirees to the State Health Benefits plan.

Funding Status and Funding Progress

As of December 31, 2011 based on the 2010 valuation the actuarial accrued liability for benefits was \$175,734,804, all of which is unfunded.

COUNTY OF SUSSEX

SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2011

Name	Title	Amount of Bond	Name of Corporate Surety
Richard A. Zeoli	Freeholder Director	(A)	
Susan M. Zellman	Freeholder Deputy Director	(A)	
Phillip R. Crabb	Freeholder	(A)	
Parker Space	Freeholder	(A)	
Richard Vohden	Freeholder	(A)	
John H. Eskilson	County Administrator	(A)	
Elaine A. Morgan	Clerk of the Board of Chosen Freeholders	(A)	
Bernard Re	County Treasurer; Administrator of Administration & Finance	\$ 1,000,000.00	Municipal Excess Liability Joint Insurance Func
Walter H. Cramp	Administrator of Engineering and Planning; County Engineer	(A)	
Patrick W. Bailey	Budget Director	(A)	
Erma Gormley	County Clerk	(A)	
Dennis R. McConnell	County Counsel	(A)	
Michael Strada	County Sheriff	(A)	
Nancy D. Fitzgibbons	County Surrogate	(A)	
David Weaver	County Prosecutor	(A)	
Carol Dennis	County Tax Administrator	(A)	

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

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

<u>Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
2009	1/09	-0-	\$ 182,779,560	\$ 182,779,560	0.00%	\$ 35,099,887	520.74%
2010	1/10	-0-	175,734,804	175,734,804	0.00%	35,836,952	490.37%
*2011	1/10	-0-	175,734,804	175,734,804	0.00%	35,836,952	490.37%

* Represents 2010 amounts as an actuarial valuation for 2011 was not prepared. Thus, the 2011 valuation does not reflect the change in the County's coverage for active employees and retirees for medical benefits and the change in prescription benefits for retirees to the State Health Benefits Plan.

COUNTY OF SUSSEX
2011
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2010	A	\$ 20,223,210.03
Increased by Receipts:		
County Taxes Receivable		\$ 77,541,215.94
Nonbudget Revenue		1,769,395.83
Interest on Investments		210,547.74
Revenue Accounts Receivable		21,976,447.80
Account Refunds:		
2011 Budget Appropriations		1,141,016.16
Petty Cash Funds Returned		5,450.00
Central Supply		277,656.04
Reserve for Unappropriated Grants		71,808.76
Reserve for Payments In Lieu-Due Municipalities		54,485.00
County Tax Overpayments		111.00
Reserve for Life Hazard Use Fees		7,186.00
Due to/from Other Trust Funds:		
Interfund Advanced		20,500.05
Due to State of New Jersey		3,399.82
Grant Funds Receivable:		
Federal Grants		3,831,167.45
State Grants		3,018,513.36
Private Grants		5,000.00
		109,933,900.95
		130,157,110.98

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Decreased by Disbursements:		
2011 Budget Appropriations	\$	97,669,944.08
2010 Appropriation Reserves		3,878,532.09
Accounts Payable		91,361.22
Reserve for Grant Fund Expenditures:		
Federal Grants		3,953,409.11
State Grants		3,541,953.56
Private Grants		4,327.42
Central Supply		260,978.54
Due to/from General Capital-Advances		119,662.61
Due from Health Fund		597,416.39
County Clerk Fees to Trust Funds and Refunds		58,238.00
Reserve for Payments In Lieu-Due Municipalities		54,485.00
Petty Cash Funds Advanced		5,450.00
		<u>5,450.00</u>
		<u>\$ 110,235,758.02</u>
Balance December 31, 2011	A	<u>\$ 19,921,352.96</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2011

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2010	2011 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2011
Andover Borough	\$ 1,144.75	\$ 303,072.09	\$ 278.55	\$ 304,216.86	\$ 278.53
Andover Township	3,443.81	3,277,120.50	3,648.95	3,280,564.31	3,648.95
Branchville Borough	771.02	560,704.87	24.70	561,475.89	24.70
Byram Township	2,948.48	4,424,927.60	7,730.14	4,427,876.08	7,730.14
Frankford Township	14,706.92	3,455,797.87	3,632.87	3,470,504.79	3,632.87
Franklin Borough	2,145.85	1,948,662.58	2,466.68	1,950,808.43	2,466.68
Fredon Township	2,742.81	1,927,672.24	2,438.93	1,930,415.08	2,438.90
Green Township		2,124,204.21	6,601.40	2,124,204.21	6,601.40
Hamburg Borough		1,319,206.48	4,532.60	1,319,206.48	4,532.60
Hampton Township	9,831.58	2,923,276.31	7,181.59	2,933,107.89	7,181.59
Hardyston Township	6,811.31	4,780,895.63	10,650.98	4,787,706.94	10,650.98
Hopatcong Borough	2,594.03	7,194,482.21	2,499.40	7,197,076.24	2,499.40
Lafayette Township	5,137.02	1,704,606.20	1,315.46	1,709,743.22	1,315.46
Montague Township	6,638.42	1,576,126.45	70.44	1,582,764.87	70.44
Town of Newton	10,821.51	2,874,998.66	3,498.55	2,885,820.17	3,498.55
Ogdensburg Borough	19.35	948,190.97	3,125.51	948,210.32	3,125.51
Sandyston Township	2,420.77	1,073,732.03	985.04	1,076,152.80	985.04
Sparta Township	40,096.66	13,704,302.45	96,245.35	13,744,399.11	96,245.35
Stanhope Borough	1,068.67	1,509,468.32	2,535.37	1,510,536.99	2,535.37
Stillwater Township	4,007.29	2,167,529.48	1,863.81	2,171,626.77	1,773.81
Sussex Borough	613.05	555,263.47	91.35	555,876.52	91.35
Vernon Township	10,227.78	11,685,213.90	10,051.45	11,695,441.68	10,051.45
Walpack Township		12,441.83		12,441.83	
Wantage Township	6,939.81	5,354,161.65	16,347.04	5,361,038.46	16,410.04
	<u>\$ 135,130.89</u>	<u>\$ 77,406,058.00</u>	<u>\$ 187,816.16</u>	<u>\$ 77,541,215.94</u>	<u>\$ 187,789.11</u>

Ref.

A

A

Added & Omitted Taxes \$ 135,130.89

\$ 187,789.11

2011 County Taxes
2010 Added & Omitted Taxes
2011 Added & Omitted Taxes

\$ 77,406,058.00
135,130.89
27.05

\$ 77,541,215.94

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Accrued In</u> <u>2011</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
County Clerk:				
Fees	\$ 102,587.25	\$ 991,669.16	\$ 1,021,054.66	\$ 73,201.75
County Surrogate:				
Fees		88,472.61	88,472.61	
County Sheriff:				
Fees	3,941.54	62,064.68	63,369.02	2,637.20
County Clerk - (P.L. 2001, Ch. 370)	58,770.20	537,614.80	539,359.30	57,025.70
Surrogate - (P.L. 2001, Ch. 370)		57,278.50	57,278.50	
Sheriff - (P.L. 2001, Ch. 370)	4,170.49	50,974.76	50,984.86	4,160.39
Fines:				
Other		74,794.78	74,794.78	
Rental - County Buildings		143,114.00	143,114.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		158,292.23	158,292.23	
State Aid - County College Bonds		1,169,077.00	1,169,077.00	
Permanent Disability - Patients in County Institutions		10,243,063.34	10,241,162.40	1,900.94
Transit Revenue		340,169.44	340,169.44	
Weights and Measures Trust Fund		50,000.00	50,000.00	
Social and Welfare Services:				
Division of Youth and Family Services		771,872.00	771,872.00	
Supplemental Social Security Income		434,864.00	434,864.00	

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

	Balance Dec. 31, 2010	Accrued In 2011	Received	Balance Dec. 31, 2011
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		\$ 2,298,692.00	\$ 2,298,692.00	
Mentally Retarded		1,733,103.00	1,733,103.00	
NJ Department of Corrections:				
Agreement for Maintenance of State Inmates		815,788.00	815,788.00	
Reserve to Pay Debt Service		335,000.00	335,000.00	
Reserve to Pay Vocational School Debt Service		175,000.00	175,000.00	
Reserve to Pay Debt Service -Historic Courthouse Imp.		200,000.00	200,000.00	
General Capital Fund Balance		300,000.00	300,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		850,000.00	850,000.00	
Sale of Municipal Assets-Capital Outlay		188,967.95	188,967.95	
State of N.J. Salary Reimbursement of County Prosecutor		65,000.00	65,000.00	
	\$ 169,469.48	\$ 22,134,872.25	\$ 22,165,415.75	\$ 138,925.98

Ref.

A

A

Cash Received	\$ 21,976,447.80
Reserve for Sale of County Assets	188,967.95
	\$ 22,165,415.75

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>						
NJ Department of Environmental Protection						
Water Quality Management Program Section 604B	\$ 3,933.00					\$ 3,933.00
American Recovery & Reinvestment Act (ARRA):						
Sussex County Wastewater Management Plan RP-011	67,535.25		\$ 49,774.04			17,761.21
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>						
N.J. Dept. of Human Services:						
Medicaid Peer Grouping - Handicapped/Elderly Services						
HAVA Polling Place Accessibility		\$ 131,537.60	131,537.60			
American Recovery & Reinvestment Act (ARRA):		33,889.00				33,889.00
Social Services for the Homeless:						
2010 (#SH10019)	140,000.00		140,000.00			
N.J. Dept. of Health and Senior Services:						
Title III Aging - Area Plan Grant:						
#10-1394-AAA-03:						
Title III B	1,008.00		1,008.00			
Title III C-1	45,594.00		26,801.00		\$ 18,793.00	
Title III C-2	14,135.00		233.00		13,902.00	
Title III E	2,859.00		1,288.00	\$ 2,957.00	4,528.00	
Medicaid Match	2,957.00			(2,957.00)		
#11-1394-AAA-03:						
Title III B		156,461.00	156,461.00			
Title III C-1		115,291.00	115,291.00			
Title III C-2		79,635.00	79,635.00			
Title III D		14,902.00	14,902.00			
Title III D Medication Management		5,298.00	5,298.00			
Title III E		42,187.00	42,187.00			
Medicaid Match		4,511.00	4,511.00			
Chronic Disease Self-Management Program		12,000.00	12,000.00			
Nutrition Services Incentive Program:						
2010	4,001.00		4,001.00			
2011		27,460.00	21,645.00			5,815.00

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

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)</u>						
N.J. Dept. of Health and Senior Services:						
American Recovery & Reinvestment Act (ARRA):						
2010 Chronic Disease Self-Management/Wellness Coordinator	\$ 40,000.00		\$ 40,000.00			
2011 Chronic Disease Self-Management/Wellness Coordinator		\$ 40,000.00	5,263.00			\$ 34,737.00
Healthcare Facility Emergency Preparedness:						
11-1464-HBT-C-0	25,000.00		25,000.00			
PHLP12MNI018		22,965.00				22,965.00
Public Health Preparedness and Response for Bioterrorism:						
2010 (11-1163-BT-L-3)	381,564.00	80,000.00	461,382.00			182.00
2011 (PHLP12LNC010)		308,024.00				308,024.00
NACCHO Medical Reserve Corps:						
2011		5,000.00	5,000.00			
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
N.J. Dept. of Law & Public Safety:						
Division of Criminal Justice -						
Domestic Violence Victim Assistance:						
#V-19-09	41,792.00		41,792.00			
Victim & Witness Advocacy Fund Supplemental Program	12,434.00		12,178.00			256.00
Victim & Witness Advocacy Fund		20,730.00				20,730.00
VOCA Victim Assistance 4/1/11-3/31/12		87,185.00				87,185.00
LLEBG, Megan's Law		4,096.00	4,096.00			
Sexual Assault Nurse Examiner:						
2010	20,565.00		14,601.00			5,964.00
2011		56,406.00	44,179.00			12,227.00
Justice Assistance Grant 3-13-07 Community Justice	60,000.00		59,304.00			696.00
Juvenile Justice Commission:						
Juvenile Accountability Incentive Block Grant:						
JABG-09-19 (2010)	8,022.00		8,022.00			
JABG-10-19 (2011)		8,323.00				8,323.00

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

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>U.S. DEPARTMENT OF JUSTICE: (Cont'd)</u>						
N.J. Dept. of Law & Public Safety:						
Multi-Jurisdictional Gang Gun Narcotics Task Force:						
American Recovery and Reinvestment Act -						
JAG Recovery Grant-2010	\$ 37,534.00		\$ 37,534.00			
RJAG 1-19TF-09C	55,641.00		55,641.00			
Office of Community Oriented Policing Services:						
COPS MORE #208CKWXO547	309,093.32		301,460.94			\$ 7,632.38
COPS Technology Grant #2010	906,944.17		122,399.78			784,544.39
COPS Technology Grant #2011		\$ 1,000,000.00	29,534.00			970,466.00
American Recovery and Reinvestment Act:						
Violence Against Women Act #09RVAWA-19	7,918.00		7,918.00			
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>						
State Homeland Security Grant Program FY 07	228,090.93		227,688.51		\$ 402.42	
State Homeland Security Grant Program FY 08	436,040.40		355,881.00			80,159.40
State Homeland Security Grant Program FY 09	460,451.10					460,451.10
State Homeland Security Grant Program FY 10	408,046.17					408,046.17
State Homeland Security Grant Program FY 11		258,639.52				258,639.52
N.J. Office of Homeland Security and Preparedness:						
Urban Areas Security Initiative #2009-SS-T9-0082		65,000.00				65,000.00
Division of State Police:						
2011 HAZCAT Training #10-HMEP-VI10-T12		16,000.00	15,983.00			17.00
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY:</u>						
FY 08 Pre-Disaster Mitigation Planning Grant	509,710.00		385,000.00			124,710.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
Subregional Staff Support	9,913.82		9,913.82			
N.J. Dept. of Law & Public Safety:						
Division of Highway Traffic Safety:						
Over the Limit/Under Arrest:						
2011		4,400.00	4,400.00			

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

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>U.S. DEPARTMENT OF TRANSPORTATION: (Cont'd)</u>						
North Jersey Transportation Planning Authority:						
Job Access Reverse Commute:						
Round 8	\$ 10,100.23		\$ 10,100.23			
Round 9	105,793.00		90,485.71			\$ 15,307.29
Round 10		\$ 60,000.00				60,000.00
FHWA/NJTPA Local Scoping Projects:						
2001	528,824.15		75,418.04			453,406.11
2003 - CR653 - STP-AOOS	26,210.81		26,210.81			
2004 - CR605 - STP-9017	244,290.27		32,605.01			211,685.26
2005 - CR519 - STP-0395	41,193.85					41,193.85
FHWA Traffic Sign Inventory & Assessment		133,000.00				133,000.00
FHWA High Risk Rural Road Program:						
2010 - CR565 & CR628 - STP-C00S(064)		322,000.00				322,000.00
2011 - CR653 - STP-C00S(206)		463,235.00				463,235.00
N.J. Dept. of Transportation:						
N.J. Transit Corporation:						
Federal Transit Administration - Section 5311:						
Operating/Non-Operating:						
2010/2011	524,105.00		397,739.49			126,365.51
2011/2012		565,007.00				565,007.00
Federal Transit Administration - Section 5310:						
Mobility Management 2007 (NH16X004)	50,000.00		29,354.47			20,645.53
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>						
N.J. Dept. of Community Affairs:						
Small Cities Program - Emergency Housing Repair Fund	5,000.00					5,000.00
Small Cities CDBG 08-3007-00	88,510.00		88,510.00			
Special Projects - Sussex County Fairgrounds	297,000.00					297,000.00
	<u>\$ 6,161,809.47</u>	<u>\$ 4,143,182.12</u>	<u>\$ 3,831,167.45</u>	<u>\$ -0-</u>	<u>\$ 37,625.42</u>	<u>\$ 6,436,198.72</u>
Ref.	A					A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES</u>						
Health Service Contract - Case Management Services -						
Handicapped Children:						
#11-131-SCH-L-3	\$ 85,692.00		\$ 85,271.00			\$ 421.00
#12-131-SCH-L-3		\$ 85,692.00	32,767.00			52,925.00
Alcoholism Program-Alcoholism Services:						
#10-541-ADA-C-0	23,354.00		22,414.00		\$ 940.00	
#11-541-ADA-C-0		277,715.00	218,490.00			59,225.00
Right to Know:						
#10-2241-RTK-00	2,345.00		2,345.00			
#11-2241-RTK-00		9,380.00	4,690.00			4,690.00
NJ Comprehensive Cancer Control Plan Grant:						
2010 (#11-41-CCC-L-1)	50,000.00		42,784.00			7,216.00
2011 (#12-41-CCC-L-1)		50,000.00				50,000.00
Office on Aging - Sussex County Area Plan Grant:						
Home Delivered Meals:						
2010	5,517.00		5,517.00			
2011		19,486.00	19,486.00			
State Matching Funds:						
Title III B-D						
2010	4,312.00		4,312.00			
2011		19,390.00	19,390.00			
Title III D Medication Management						
2010	281.00			\$ (281.00)		
2011		280.00				280.00
Title III E						
2010	12,201.00		19,230.00	7,029.00		
2011		12,699.00	10,247.00			2,452.00
Weekend Home Delivered Meals:						
2010	9,916.00		6,835.00	(3,081.00)		
2011		13,000.00	13,000.00			

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

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)</u>						
Office on Aging - Sussex County Area Plan Grant: (Cont'd)						
Safe Housing and Transportation Program:						
2010	\$ 5,762.00			\$ (5,762.00)		
2011		\$ 11,495.00	\$ 11,495.00			
Cost of Living Allowance (COLA):						
2010	23,469.00		32,312.00	8,843.00		
2011		53,100.00	35,400.00			\$ 17,700.00
Social Services Block Grant:						
2010	6,822.00		6,822.00			
2011		13,192.00	11,542.00			1,650.00
State Aid Reimbursement Program:						
2011		58,000.00	58,000.00			
Adult Protective Services/Vulnerable Adults:						
2010	41,884.00		35,136.00	(6,748.00)		
2011		73,632.00	73,632.00			
Care Coordination:						
2010	11,903.00		11,903.00			
2011		23,810.00	23,810.00			
Senior Health Insurance Program:						
2010	6,298.00		1,298.00		\$ 5,000.00	
2011		27,000.00	13,500.00			13,500.00
Senior Farmers Market Nutrition Program - 2011						
		1,000.00	1,000.00			
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS</u>						
Veterans Transportation Services:						
2010/2011	6,000.00		6,000.00			
2011/2012		9,000.00	3,000.00			6,000.00

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

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>NJ DEPARTMENT OF THE TREASURY</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
2010	\$ 177,201.62		\$ 133,309.69		\$ 43,891.93	
2011		\$ 202,452.00	47,172.58			\$ 155,279.42
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State/Community Partnership Program:						
2010	232,604.11		171,566.66			61,037.45
2011		374,377.00	168,821.63			205,555.37
Division of Criminal Justice:						
Body Armor Replacement Fund:						
Sheriff's Office:						
2012		10,724.90	10,724.90			
Prosecutor's Office:						
2012		2,459.77	2,459.77			
County Prosecutor Insurance Fraud Reimbursement Program:						
2010	103,044.51		33,085.64		69,958.87	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Division of Youth & Family Services:						
Human Services Advisory Council/Child Abuse Missing Children:						
#10ALUN	2,710.00		2,710.00			
#11ALUN		63,836.00	63,836.00			
Youth Incentive Program:						
#10BDUN	1,387.00		1,387.00			
#11BDUN		36,874.00	36,874.00			
Division of Disability Services:						
Personal Assistance Services Program (PASP):						
2011 (#11AVWN)		104,009.00	104,009.00			

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

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>NJ DEPARTMENT OF HUMAN SERVICES: (cont'd)</u>						
Division of Family Development:						
Social Services for the Homeless:						
#SH11019		\$ 99,409.00	\$ 94,409.00			\$ 5,000.00
Workfirst New Jersey:						
SFY2011 Work First Special Initiative & Transportation	\$ 25,245.00		14,465.00			10,780.00
SFY2012 Work First Special Initiative & Transportation		33,660.00	8,415.00			25,245.00
Intoxicated Driver Resource Center (IDRC):						
2011		114,743.00	100,318.00			14,425.00
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>						
SHARE - Regional Coordination Grant	83,172.90		28,317.91		\$ 54,854.99	
SHARE - Vernon Health Services	52,913.04		52,227.76		685.28	
SHARE - Street Road Signs	3,010.00		1,335.00		1,675.00	
SHARE - Hopatcong Core Health Services	35,849.19		32,880.75		2,968.44	
SHARE - Fleet and Equipment Maintenance	79,120.00		79,120.13		(0.13)	
Handicapped Person's Recreational Opportunities Act:						
#09-1920-00	195.95				195.95	
#10-1920-00	20,000.00		12,880.56			7,119.44
#11-1920-00		33,751.00			13,751.00	20,000.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>						
Law Enforcement Agency Security Enhancement (LEASE):						
2010	0.02					0.02
2010 (7/1/10 - 6/30/11)	45,733.34		45,733.31			0.03
2011 (7/1/11 - 6/30/12)		94,085.00	31,361.68			62,723.32

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

	Balance Dec. 31, 2010	Accrued In 2011	Received	Prior Year Adjustments	Balance Cancelled	Balance Dec. 31, 2011
<u>NJ TRANSIT CORPORATION:</u>						
Senior Citizen & Disabled Residents Transportation:						
Assistance Program:						
Operating:						
2009	\$ 140,007.72		\$ 14,516.78			\$ 125,490.94
2010	244,801.90		252,158.93	\$ 26,254.07		18,897.04
2011		\$ 437,832.69	254,364.46			183,468.23
Administration:						
2009	25,995.51		11,750.96			14,244.55
2010	118,388.80		72,710.93	(26,254.07)		19,423.80
2011		183,402.00	118,245.00			65,157.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
Division of Solid Waste Administration:						
2009 Clean Communities Program	360.00				\$ 360.00	
2011 Clean Communities Program		82,802.31	82,802.31			
Green Trust Local Assistance Program	40,574.00					40,574.00
County Environmental Health (CEHA):						
2010	49,526.93		47,022.71			2,504.22
2011		142,513.00	66,732.00			75,781.00
Wastewater Water Management	49,152.93					49,152.93
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>						
Birding and Nature Festival Marketing #11TRAV224ACM		9,000.00	7,200.00			1,800.00
<u>NJ OFFICE OF HOMELAND SECURITY AND PREPAREDNESS:</u>						
SFY09 State Aid Annual Appropriation -						
NJ Data Exchange (NJ-DEX)	150,000.00					150,000.00
<u>NJ DEPARTMENT OF STATE:</u>						
Public Archives and Records Infrastructure Supports (PARIS):						
2009	223,535.75					223,535.75

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

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Accrued In</u> <u>2011</u>	<u>Received</u>	<u>Prior</u> <u>Year</u> <u>Adjustments</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
<u>NJ DEPARTMENT OF AGRICULTURE:</u>						
Comprehensive Farmland Preservation Plan	\$ 30,000.00					\$ 30,000.00
Sussex County Commercial Kitchen Grant:						
2007	4,253.58					4,253.58
2009	15,000.00		\$ 14,492.15			507.85
Sussex County Agritourism Marketing Grant 07-0333-07-1900:						
2006	1,922.94				\$ 1,922.94	
2009	50,000.00					50,000.00
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>						
County Planning Assistance Grants:						
Parcel Data/MOD IV 06-033-04-1900	10,000.00					10,000.00
Outstanding Approvals 06-033-05-1900	15,000.00					15,000.00
Sewer & Water Service Area 06-033-06-1900	25,000.00					25,000.00
<u>NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:</u>						
Work First NJ TANF & GA/Food Stamps		\$ 40,000.00	40,000.00			
<u>NJ STATE LIBRARY:</u>						
2011 George Foreman Anti-Trust		5,092.83	5,092.83			
	<u>\$ 2,351,462.74</u>	<u>\$ 2,828,894.50</u>	<u>\$ 3,096,138.03</u>	<u>\$ -0-</u>	<u>\$ 196,204.27</u>	<u>\$ 1,888,014.94</u>

Ref.

A

A

Cash Received

\$ 3,018,513.36

Unappropriated Grant Reserves

77,624.67

\$ 3,096,138.03

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE
YEAR ENDED DECEMBER 31, 2011

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Cash</u> <u>Received</u>
NCOA Chronic Disease Self-Management:		
2010	\$ 5,000.00	\$ 5,000.00
	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>

Ref. A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011

	<u>Balance</u> Dec. 31, 2010	<u>Balance</u> After Transfers	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
GENERAL GOVERNMENT:				
Administrative and Executive:				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 83.17	\$ 83.17		\$ 83.17
Other Expenses:				
Annual Audit	123,398.00	123,398.00	\$ 123,398.00	
Miscellaneous	3,242.05	3,242.05	546.96	2,695.09
County Administrator's Office:				
Other Expenses	4,945.26	4,945.26	1,118.23	3,827.03
Budget Management:				
Other Expenses	763.98	763.98	273.79	490.19
Technology and Information Management:				
Salaries and Wages	9.56	9.56		9.56
Other Expenses	136,151.02	136,151.02	93,268.94	42,882.08
Office of Geographical Information Systems:				
Salaries and Wages	79.41	79.41		79.41
Other Expenses	11,964.92	11,964.92	9,170.31	2,794.61
Central Services:				
Salaries and Wages	0.72	0.72		0.72
Other Expenses	955.58	955.58	385.15	570.43
Office of the Treasury:				
County Treasurer's Office:				
Salaries and Wages	936.58	936.58		936.58
Other Expenses	16,051.32	16,051.32	3,649.36	12,401.96
County Counsel:				
Other Expenses	109,417.42	109,417.42	62,845.41	46,572.01
County Adjuster's Office:				
Salaries and Wages	5.68	5.68		5.68
Other Expenses	8,685.90	8,685.90	451.98	8,233.92
Employee Services:				
Salaries and Wages	92.76	92.76		92.76
Other Expenses	41,396.65	41,396.65	11,798.40	29,598.25
Clerk of the Board:				
Salaries and Wages	5.88	5.88		5.88
Other Expenses	16,443.28	16,443.28	1,760.69	14,682.59
Records Management:				
Salaries and Wages	2,247.01	2,247.01	2,247.01	
Other Expenses	3,435.06	3,435.06	167.76	3,267.30
Risk Management:				
Other Expenses	5,650.00	5,650.00		5,650.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	<u>Balance</u> Dec. 31, 2010	<u>Balance</u> After Transfers	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
GENERAL GOVERNMENT:				
County Clerk:				
Salaries and Wages	\$ 69.00	\$ 69.00		\$ 69.00
Miscellaneous Other Expenses	47,051.99	47,051.99	\$ 39,495.48	7,556.51
Elections	55,793.14	55,793.14	53,650.13	2,143.01
Prosecutor's Office:				
Salaries and Wages	131,018.23	31,018.23		31,018.23
Other Expenses	266,481.49	266,481.49	79,011.11	187,470.38
Purchasing Department:				
Salaries and Wages	9.70	9.70		9.70
Other Expenses	3,517.59	3,517.59	628.51	2,889.08
Facilities Management:				
Salaries and Wages	2,872.20	2,872.20		2,872.20
Other Expenses	326,721.12	204,221.12	124,961.82	79,259.30
Public Employees' Award Program:				
Other Expenses	3,383.40	3,383.40	1,395.00	1,988.40
Insurance:				
Group Insurance Plan for Employees	978,850.72	1,487,850.72	729,997.62	757,853.10
Workmen's Compensation	6,761.65	6,761.65		6,761.65
Other Insurance Premiums	1,267.54	1,267.54	1,267.54	
JUDICIARY:				
County Surrogate:				
Salaries and Wages	40.81	40.81		40.81
Other Expenses	5,211.27	5,211.27	1,687.59	3,523.68
Sheriff's Office (Judicial):				
Salaries and Wages	771.04	771.04		771.04
Other Expenses	11,017.00	11,017.00	3,721.47	7,295.53
REGULATION:				
Sheriff's Office (Regulation):				
Salaries and Wages	1,140.28	1,140.28		1,140.28
Other Expenses	47,739.99	47,739.99	31,654.26	16,085.73
Weights and Measures:				
Salaries and Wages	292.81	292.81		292.81
Other Expenses	7,916.29	7,916.29	1,487.30	6,428.99
Board of Taxation:				
Salaries and Wages	129.90	129.90		129.90
Other Expenses	11,436.97	11,436.97	7,869.97	3,567.00
County Medical Examiner:				
Salaries and Wages	217.82	217.82		217.82
Other Expenses	29,351.32	39,351.32	37,867.81	1,483.51

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
REGULATION:				
Parks and Forestry:				
Salaries and Wages	\$ 931.93	\$ 931.93		\$ 931.93
Other Expenses	2,741.19	2,741.19	\$ 792.63	1,948.56
Board of Elections:				
Salaries and Wages	11.15	11.15		11.15
Other Expenses	48,095.00	48,095.00	40,823.94	7,271.06
Fire Marshal:				
Salaries and Wages	11.19	11.19		11.19
Other Expenses	3,786.64	3,786.64	2,879.92	906.72
Fire Academy:				
Other Expenses	76,764.70	76,764.70	76,764.70	
Office of Emergency Management:				
Other Expenses	32,266.43	32,266.43	7,993.95	24,272.48
Sussex County Planning Department:				
Salaries and Wages	2,195.86	2,195.86	1,920.61	275.25
Other Expenses	22,959.30	22,959.30	7,059.37	15,899.93
ROADS AND BRIDGES:				
Roads and Culverts:				
Salaries and Wages	15,539.98	15,539.98		15,539.98
Other Expenses	312,837.68	262,837.68	223,564.23	39,273.45
Bridges:				
Salaries and Wages	9,530.04	9,530.04		9,530.04
Other Expenses	108,081.13	108,081.13	100,410.39	7,670.74
Lighting of Highways and Bridges	10,041.72	10,041.72	5,110.69	4,931.03
Traffic Lights:				
Other Expenses	21,423.54	21,423.54	15,850.83	5,572.71
Engineering & Road Administration:				
Salaries and Wages	1,302.76	1,302.76	1,302.76	
Other Expenses	27,610.58	27,610.58	18,306.60	9,303.98
CORRECTIONAL & PENAL:				
Jail:				
Salaries and Wages	47,285.49	47,285.49		47,285.49
Other Expenses	779,621.50	629,621.50	406,567.78	223,053.72
Juvenile Center:				
Salaries and Wages	1,340.96	1,340.96		1,340.96
Other Expenses	121,850.37	78,850.37	73,498.92	5,351.45
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	17,422.05	17,422.05		17,422.05
Other Expenses	37,607.70	37,607.70	32,249.50	5,358.20

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
HEALTH & WELFARE:				
Sussex County Chest Clinic:				
Salaries and Wages	\$ 701.08	\$ 701.08		\$ 701.08
Other Expenses	3,100.00	3,100.00	\$ 66.50	3,033.50
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	10,900.00	10,900.00	10,900.00	
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	5,523.15	5,523.15	5,523.15	
Aid to Domestic Abuse Services (N.J.S. 40:5-29)	10,033.13	10,033.13	10,033.13	
Mental Health Administration:				
Salaries and Wages	5,706.14	5,706.14		5,706.14
Other Expenses	262.29	262.29		262.29
Mosquito Control:				
Salaries and Wages	1,180.52	1,180.52		1,180.52
Other Expenses	78,144.39	68,144.39	30,375.96	37,768.43
Health and Human Services Administration:				
Salaries and Wages	83.52	83.52		83.52
Other Expenses	3,063.62	3,063.62	1,389.08	1,674.54
Office of Community Services:				
Salaries and Wages	1,825.65	1,825.65		1,825.65
Other Expenses	14,878.33	5,878.33	2,863.27	3,015.06
Welfare Home:				
Salaries and Wages	82,127.53			
Other Expenses	407,209.42	530,336.95	491,797.02	38,539.93
Office on Aging:				
Salaries and Wages	15,222.98	222.98		222.98
Other Expenses	3,375.95	3,375.95	383.52	2,992.43
County Nutrition Projects:				
Salaries and Wages	4,490.81	4,490.81		4,490.81
Other Expenses	45,440.99	45,440.99	35,618.80	9,822.19
Veterans' Grave Registration:				
Salaries and Wages	0.40	0.40		0.40
Other Expenses	4,122.51	4,122.51	3,994.00	128.51
Uniform Construction Code:				
Appeal Board:				
Other Expenses	4,193.64	4,193.64	2,139.52	2,054.12

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011

(Continued)

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
HEALTH & WELFARE:				
Legal Aid:				
Other Expenses	\$ 2,740.50	\$ 2,740.50	\$ 2,740.50	
Aid to Advance Housing (NJSA 40A:23-8.28)	3,175.00	3,175.00	3,175.00	
Aid to Interfaith Hospitality (NJSA 40A:23-8.11)	5,430.47	5,430.47	5,430.47	
Aid to Center for Prevention (NJSA 40:5-2.9)	9,000.00	9,000.00	9,000.00	
EDUCATIONAL:				
County Superintendent of Schools:				
Salaries and Wages	0.09	0.09		\$ 0.09
Other Expenses	10,821.08	10,821.08	5,596.15	5,224.93
Farm and Home Demonstration:				
Salaries and Wages	22,039.26	22,039.26	17,595.13	4,444.13
Other Expenses	10,959.85	10,959.85	5,253.99	5,705.86
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	147,138.05	147,138.05	94,304.44	52,833.61
UNCLASSIFIED:				
Transit:				
Salaries and Wages	24,902.52	902.52		902.52
Other Expenses	5,520.00	5,520.00	210.00	5,310.00
Aid to Sussex County Arts Council (NJSA 40:23-8.1)	1,250.00	1,250.00	1,250.00	
Motor Pool:				
Salaries and Wages	3,833.61	3,833.61		3,833.61
Other Expenses	158,935.37	158,935.37	156,216.78	2,718.59
Utilities:				
Heating Fuel	282.07	282.07		282.07
Electricity	235,350.76	217,350.76	202,558.77	14,791.99
Gas (Natural or Propane)	78,814.41	136,814.41	116,538.55	20,275.86
Water Fees	1,825.00	1,825.00		1,825.00
Garbage and Trash Removal	11,457.87	18,957.87	14,795.47	4,162.40
Sewer Fees	285.50	285.50		285.50
County Matching Funds for Grants	24,285.00	24,285.00		24,285.00
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	49,954.00	49,954.00	49,954.00	
Indirect Cost Rate Study:				
Contractual	400.00	400.00		400.00
CAPITAL IMPROVEMENTS:				
Various Facilities Improvements	168,566.00	168,566.00	68,566.00	100,000.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011
(Continued)

		<u>Balance Dec. 31, 2010</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
STATUTORY EXPENDITURES:					
Public Employees Retirement System		\$ 61.98	\$ 61.98		\$ 61.98
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)		177,842.78	177,842.78	\$ 177,842.78	
Social Security System (OASI)		183,961.68	99,961.68	2,632.57	97,329.11
		<u>\$ 6,197,807.68</u>	<u>\$ 6,197,807.68</u>	<u>\$ 3,982,804.98</u>	<u>\$ 2,215,002.70</u>
	<u>Ref.</u>				
<u>Balance December 31, 2010:</u>					
Unencumbered	A	\$ 3,679,996.69			
Encumbered	A	<u>2,517,810.99</u>			
		<u>\$ 6,197,807.68</u>			
Cash Disbursed				\$ 3,878,532.09	
Due to Trust-Self Insurance Vehicle Replacement				80,000.00	
Accounts Payable				<u>24,272.89</u>	
				<u>\$ 3,982,804.98</u>	

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>								
N.J. Dept. of Human Services:								
(*) Medicaid Peer Grouping - Handicapped/Elderly:								
2010	\$ 9,914.00	\$ 7,128.98				\$ 16,852.23	\$ 190.75	
2011			\$ 131,537.60			121,929.55	9,061.75	\$ 546.30
HAVA Section 261 #10ELEC009APA			33,889.00			1,818.50	15,125.76	16,944.74
N.J. Dept. of Community Affairs								
Title III - Aging - Area Plan Grant:								
#10-1394-AAA-02:								
Title III B	395.73	22,944.40			\$ 20.73	23,319.40		
Title III C-1		17,566.54			(4.00)	17,570.54		
Title III C-2		21,673.00			(7.00)	21,680.00		
Title III D		1,421.98				1,421.98		
Title III D Medication Management	3,471.00					3,471.00		
Title III E	4,736.98	8,591.00			2,883.17	10,444.81		
Medicaid Match	1,500.00	320.00				1,820.00		
#11-1394-AAA-02:								
Title III B			156,461.00			128,005.79	28,455.21	
Title III C-1			115,291.00			115,291.00		
Title III C-2			79,635.00			67,120.38	8,627.00	3,887.62
Title III D			14,902.00			9,576.89	5,198.67	126.44
Title III D Medication Management			5,298.00			2,000.00		3,298.00
Title III E			42,187.00			36,560.00	5,541.02	85.98
Medicaid Match			4,511.00			3,313.96	1,197.00	0.04
AoA Chronic Disease Self-Management Program			12,000.00			11,033.55	964.50	1.95
American Recovery & Reinvestment Act (ARRA)								
2010/2011 Chronic Disease Self-Management (CDSMP)	20,490.78					20,490.78		
2011/2012 Chronic Disease Self-Management (CDSMP)			40,000.00			24,494.07	673.00	14,832.93
Public Health Preparedness & Response for Bioterrorism:								
2008	2,104.00						2,104.00	
2009		7,022.00				7,022.00		
Bioterrorism-Local Core Capacity-2009		9,124.00				9,124.00		
2010	235,026.02	32,105.60	80,000.00			346,948.81		182.81
2011			308,024.00			130,868.82	40,536.94	136,618.24

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010	Transferred	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
		Encumbrances Payable Returned	From 2011 Budget Appropriation			Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)</u>								
Healthcare Facility Emergency Preparedness:								
2011	\$ 25,000.00					\$ 25,000.00		
2012			\$ 22,965.00			20,483.92	\$ 2,481.08	
Nutrition Services Incentive Program:								
2010		\$ 18,102.23				18,102.23		
2011			27,460.00			27,460.00		
NACCHO Medical Reserve Corps:								
2009	4,822.14	177.86				378.21		\$ 4,621.79
2010	5,000.00							5,000.00
2011			5,000.00					5,000.00
<u>U.S. DEPT. OF JUSTICE:</u>								
N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice -								
Domestic Violence Victim Assistance:								
2011 VOCA Victim Assistance 4/1/11-3/31/12			87,185.00			66,027.98		21,157.02
JAG 1-20-07 Megan's Law 2011			4,096.00			4,096.00		
American Recovery & Reinvestment Act (ARRA):								
(*) Violence Against Women Act #09RVAWA-19	3,445.40	6,205.90				6,558.82		3,092.48
Sexual Assault Nurse Examiner:								
2010		5,964.43					5,964.43	
2011			56,406.00			44,179.05		12,226.95
Community Oriented Policing Services (COPS):								
2008 Technology Grant	7,302.35	300,330.00				300,000.00	330.00	7,302.35
2010 Technology Grant	575,012.24	328,004.02				240,290.77	204,810.64	457,914.85
2011 Technology Grant #2010 CKWX0531			1,000,000.00			44,659.00	41,550.00	913,791.00
Multi-Jurisdictional Gang Gun and Narcotics Task Force:								
American Recovery and Reinvestment Act -								
JAG Recovery Grant-2010		21,854.00				21,854.00		
American Recovery & Reinvestment Act (ARRA) - RJAG 1-19TF-09C	55,641.00					55,641.00		

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010	Transferred	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
		Encumbrances Payable Returned	From 2011 Budget Appropriation			Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF JUSTICE: (Cont'd)</u>								
Victim and Witness Advocacy Fund Supplemental Program	\$ 256.90							\$ 256.90
Victim and Witness Advocacy V-19-09 (VOCA)	20,996.95					\$ 20,996.95		
2011 Victim Witness Advocacy Fund (VWAF)			\$ 20,730.00			4,328.63	\$ 1,283.40	15,117.97
Juvenile Justice Commission:								
(*) Juvenile Accountability Incentive Block Grant:								
JAIBG-02-19 (2010)		\$ 4,163.00				4,163.00		
JAIBG-02-19 (2011)			9,248.00			9,248.00		
(*) Justice Assistance Grant 3-13-07 Community Justice	20,541.22					19,911.34		629.88
Division of Highway Traffic Safety:								
Over the Limit Under Arrest								
2010 (AL10-410)	4,400.00							4,400.00
2011 (AL11-410)			4,400.00			4,400.00		
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>								
Hazardous Materials Emergency Preparedness:								
2006	537.79						537.79	
2008	8,119.13							8,119.13
N.J. Dept. of Law & Public Safety:								
State and Local All Hazards Emergency Operation								
Planning (SLAHEOP) Program	2.76							2.76
Citizen Corps and Community Emergency Response Team:								
2003	297.75							297.75
2005	274.68							274.68
2006	14.82							14.82
2007	4,761.44					352.50	1,850.00	2,558.94
State Homeland Security Grant Program FY 07	11,380.54	108,036.40			\$ 276.82	119,140.12		
State Homeland Security Grant Program FY 08	119,211.68	316,828.72				383,255.43	2,387.87	50,397.10
State Homeland Security Grant Program FY 09	122,276.24	338,174.86				338,174.86	113,700.00	8,576.24
State Homeland Security Grant Program FY 10	408,046.17							408,046.17
State Homeland Security Grant Program FY 11 #2011-SS-00120-S01			258,639.52					258,639.52
N.J. Office of Homeland Security and Preparedness:								
FFY09 Urban Areas Security Initiative #2009-SS-T9-0082			65,000.00				64,998.87	1.13
Division of State Police:								
2011 HAZCAT Training #10-HMEP-V110-T12			16,000.00			15,983.00		17.00

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF HOMELAND SECURITY: (Cont'd)</u>								
FY 08 Pre-Disaster Mitigation Planning Grant	\$ 124,313.84	\$ 17,529.00				\$ 17,529.00		\$ 124,313.84
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
N.J. Dept. of Environmental Protection:								
2006 Municipal Stormwater Regulation Program	25.56							25.56
American Recovery & Reinvestment Act (ARRA):								
Sussex County Wastewater Management Plan RP10-11	4,335.25	46,800.00				46,920.14	\$ 4,202.02	13.09
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Subregional Staff Support	9,913.82							9,913.82
N.J. Dept. of Law & Public Safety:								
Division of Highway Traffic Safety:								
Federal Local Lead Paving Program:								
2000	23,008.15							23,008.15
2001	55,051.06							55,051.06
2003 - CR565 - STP-AOOS	23,732.21							23,732.21
N.J. Department of Transportation:								
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects:								
2001	275,258.00	538.17					538.17	275,258.00
2002	0.92	8,486.70				6,611.04	1,875.66	0.92
2003 - CR653 - STP-AOOS	4,334.24	117,660.95					117,660.95	4,334.24
2004 - CR605 - STP-9017	3,392.00	95,730.65					95,730.65	3,392.00
2005 - CR517 - STP-0395	656.27	65,361.18				30,131.87	35,229.31	656.27
FHWA Traffic Sign Inventory & Assessment			\$ 133,000.00				66,936.91	66,063.09
FHWA High Risk Rural Road Program:								
2010 - CR565 & CR628 - STP-C00S(064)			322,000.00					322,000.00
2011 - CR563 - STP-C00S(206)			463,235.00					463,235.00
(*) N.J. Transit Corporation:								
Federal Transit Administration - Section 5311 -								
Operating/Nonoperating:								
2009-2010	9,100.00							9,100.00
2010-2011	392,900.74					389,739.87		3,160.87
2011-2012			753,343.00			312,898.39		440,444.61

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF TRANSPORTATION: (Cont'd)</u>								
(*) N.J. Transit Corporation:								
Federal Transit Administration - Section 5310 - Mobility Management 2007 NJ26X04	\$ 50,000.00					\$ 42,557.56	\$ 7,442.44	
Job Access: Reverse Commute:								
Round 9	123,154.80					123,154.80		
Round 10			\$ 60,000.00	\$ (37,684.68)			19.98	\$ 97,664.70
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>								
Division of Emergency Management for Emergency Service Needs:								
Special Project-Sussex County Fairgrounds	20,281.03					6,178.25		14,102.78
N.J. Dept. of Community Affairs:								
Small Cities Program - 2005	0.90							0.90
Small Cities CDBG 08-3007-0		\$ 88,510.00				88,510.00		
	<u>\$ 2,794,438.50</u>	<u>\$ 2,016,355.57</u>	<u>\$ 4,332,443.12</u>	<u>\$ (37,684.68)</u>	<u>\$ 3,169.72</u>	<u>\$ 3,991,093.79</u>	<u>\$ 887,205.77</u>	<u>\$ 4,299,452.59</u>
Ref.	A	A					A	A
			\$ 4,143,182.12					
			189,261.00					
			<u>\$ 4,332,443.12</u>					
						\$ 1,966,309.24	\$ 532,910.84	
						353,471.41	9,252.50	
						1,671,313.14	345,042.43	
						<u>\$ 3,991,093.79</u>	<u>\$ 887,205.77</u>	

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>								
(*) Health Service Contract - Case Management								
Service to Handicapped Children								
#11-131-SCH-L-3	\$ 74,131.49	\$ 252.77				\$ 69,532.98	\$ 600.00	\$ 4,251.28
#12-xxx-SCH-x-x			\$ 146,686.00			66,434.11	89.19	80,162.70
(*) Alcoholism Services;								
#10-541-ADA-C-0		16,192.43			\$ 1,115.66	15,076.77		
#11-541-ADA-C-0			317,546.00			297,764.44	19,781.56	
Right to Know:								
#92-2241-RTK-00 FY2010	4,690.00					4,690.00		
#92-2241-RTK-00 FY2011			9,380.00				4,690.00	4,690.00
Senior Health Insurance Program:								
2010	2,857.19	870.58				3,727.77		
2011			27,000.00			26,528.20		471.80
Office on Aging - Sussex County Area Plan Grant:								
State Matching Funds:								
Title III B-D:								
2010		7,526.00				7,526.00		
2011			19,390.00			17,770.00	1,614.00	6.00
Title III D Medication Management:								
2010	184.00					184.00		
2011			280.00			105.00		175.00
Title III E:								
2010	1,765.64	3,694.00			699.64	4,760.00		
2011			12,699.00			11,607.00	1,066.00	26.00

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010	Transferred	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
		Encumbrances Payable Returned	From 2011 Budget Appropriation			Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES (Cont'd)</u>								
Office on Aging - Sussex County Area Plan Grant:								
Weekend/Home Delivered Meals:								
2010		\$ 1,707.00				\$ 1,707.00		
2011			\$ 13,000.00			11,993.00	\$ 1,007.00	
Safe Housing and Transportation Program:								
2010		1,043.00				1,043.00		
2011			11,495.00			11,319.27	175.00	\$ 0.73
Cost of Living Allowance (COLA):								
2010		3,194.00				3,194.00		
2011			53,100.00			45,920.00	7,180.00	
Home Delivered Meals:								
2010		2,991.00				2,991.00		
2011			19,486.00			19,486.00		
Social Services Block Grant:								
2010		1,613.00				1,613.00		
2011			13,192.00			10,210.04	2,981.00	0.96
Care Coordination:								
2010	\$ 14.33				\$ 0.33	14.00		
2011			23,810.00			23,810.00		
State Aid Reimbursement:								
2011			58,000.00			58,000.00		
Adult Protective Services/Vulnerable Adults:								
2010		18,437.00				18,437.00		
2011			73,632.00			55,224.00	18,408.00	
Tobacco Age of Sale Enforcement (TASE) Program:								
2008	1,111.23						1,111.23	

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)</u>								
NJ Comprehensive Cancer Control Plan:								
2010	\$ 32,229.76					\$ 25,013.19		\$ 7,216.57
2011			\$ 50,000.00			23,435.51		26,564.49
Senior Farmers Market Nutrition Program:								
2008	2.75				\$ 2.75			
2009	3.06				3.06			
2011			1,000.00			999.97		0.03
Leaders' Academy for Healthy Community Development	1,250.00						\$ 1,250.00	
<u>NJ DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism/Drug Abuse								
2010		\$ 137,796.69			43,891.93	93,904.76		
2011			202,452.00			83,238.67	118,874.57	338.76
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>								
Veterans Transportation Services:								
2010/2011	6,750.00					6,750.00		
2011/2012			9,000.00			3,750.00		5,250.00
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>								
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2004	2.28							2.28
2006	0.24							0.24
2007	1,971.81					1,478.82		492.99
2010	60,631.01	41,301.89				40,895.45		61,037.45
2011			374,377.00			260,972.73	52,804.01	60,600.26

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010	Transferred	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
		Encumbrances Payable Returned	From 2011 Budget Appropriation			Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY: (Cont'd)</u>								
Division of Highway Traffic Safety:								
County Prosecutor's Insurance Fraud Reimbursement Program:								
2010	\$ 69,958.87				\$ 69,958.87			
Division of Criminal Justice:								
Body Armor Replacement Fund:								
Sheriff's Office:								
2009		\$ 5,968.41				\$ 5,968.41		
2010		3,478.99				3,478.99		
2011	8,093.73	2,025.60				2,025.60		\$ 8,093.73
2012			\$ 10,724.90					10,724.90
Prosecutor's Office:								
2010		1,061.61				1,061.61		
2011		2,313.48				2,313.48		
2012			2,459.77					2,459.77
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Youth and Family Services:								
(*) Human Services Advisory Council/Child Abuse/Missing Children:								
#08ALUN	2,710.00					2,710.00		
#11ALUN			79,862.00			79,860.61		1.39
Youth Incentive Program:								
#08BDUN	1,387.00					1,387.00		
#11BDUN			36,874.00			36,872.92		1.08

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010	Transferred	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
		Encumbrances Payable Returned	From 2011 Budget Appropriation			Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)</u>								
Division of Family Development:								
Work First New Jersey:								
Special Initiative & Transportation Contract 7/1/10-6/30/11		\$ 29,621.00				\$ 18,840.09		\$ 10,780.91
Special Initiative & Transportation Contract 7/1/11-6/30/12			\$ 33,660.00			4,659.00	\$ 29,001.00	
Division of Economic Assistance:								
Social Services for the Homeless:								
#SH10019-2010		14,537.84				14,537.84		
#SH11019-2011			99,409.00			97,751.92	1,657.08	
Division of Disability Services:								
Personal Assistance Services Program:								
2006	\$ 34,604.00					34,604.00		
2008	49,713.00					49,713.00		
2009	44,161.00					44,161.00		
2010	1,550.00	37,076.76			\$ (0.03)	38,626.79		
2011			104,009.00			81,785.36	20,623.64	1,600.00
Intoxicated Driver Resource Center (IDRC):								
2010	3,863.23	4,094.00			5,910.23	2,047.00		
2011			114,743.00			108,749.24	3,031.29	2,962.47
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>								
(*) Handicapped Person's Recreational								
Opportunities Act:								
#05-3547-00	204.93							204.93
#09-3547-00		234.75				234.75		
#10-3547-00		8,543.31				8,543.31		
#11-3547-00			40,501.00		16,501.00	6,675.44	17,324.56	

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS: (Cont'd)</u>								
Cross Acceptance III Assistance Program	\$ 0.18				\$ 0.18			
Share-Regional Coordination Grant	52,720.86	\$ 243.34			51,794.19	\$ 1,170.01		
Share-Transition Health Services-Vernon	685.28				685.28			
Share-Bridge & Traffic Signs	1,675.00				1,675.00			
Share-Transition Hopatcong Health Department	2,968.44				2,968.44			
Share-Fleet & Equipment Maintenance		68,665.31				68,665.31		
Smart Growth Parking Study Grant	1,840.00							\$ 1,840.00
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>								
9-1-1 Coordination in Sussex County:								
2004	142.92							142.92
2008	13,605.94							13,605.94
9-1-1 Consolidation in Sussex County:								
2008	9,559.09	200.00				400.00		9,359.09
<u>NJ TRANSIT CORPORATION:</u>								
Senior Citizens and Disabled Residents Transportation:								
Operating:								
2009	125,658.31							125,658.31
2010	24,947.80	12,034.26				18,325.02	\$ 464.00	18,193.04
2011			\$ 437,832.69	\$ 37,684.68		377,629.50	4,667.22	17,851.29
Administration:								
2009	13,977.96	99.22						14,077.18
2010	6,869.86	2,304.45				2,319.49		6,854.82
2011			183,402.00			138,799.19	3,299.38	41,303.43

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF AGRICULTURE:</u>								
State Agricultural Development Committee:								
Right to Farm Activities:								
2000	\$ 6,476.19	\$ 818.47				\$ 818.47		\$ 6,476.19
2001	5,205.85							5,205.85
2003	4,516.30							4,516.30
Comprehensive Farmland Preservation Plan	30,000.00							30,000.00
Sussex County Commercial Kitchen Grant:								
2007	3,174.46	922.90						4,097.36
2009	3,254.61	2,500.00				3,370.25		2,384.36
Sussex County Agritourism Marketing Grant:								
2007	2,922.94				\$ 1,922.94			1,000.00
2009		44,500.00				24,586.40	\$ 1,289.00	18,624.60
<u>NEW JERSEY OFFICE OF TRAVEL AND TOURISM:</u>								
2006 Birding and Nature Festival Cooperative Marketing Grant	184.15							184.15
2008 Birding and Nature Festival Cooperative Marketing Grant		176.77					176.77	
2010 Birding and Nature Festival Cooperative Marketing Grant		9,392.34				7,984.46	310.70	1,097.18
2011 Birding and Nature Festival Cooperative Marketing Grant			\$ 9,000.00			5,484.25	3,233.19	282.56
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health Act (CEHA):								
2010	2,504.22	12,799.32				12,799.32		2,504.22
2011			142,513.00			100,098.00	37,408.55	5,006.45

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION: (Cont'd)</u>								
Clean Communities Program:								
2005	\$ 0.86					\$ 0.86		
2006	4,912.87					4,912.87		
2007	2,717.70					2,717.70		
2008	5,556.79					5,556.79		
2009	8,029.31				\$ 360.00	7,669.31		
2010	17,225.20	\$ 3,342.95				11,804.00	\$ 2,695.76	\$ 6,068.39
2011			\$ 82,802.31			23,000.00	18,000.00	41,802.31
Division of Watershed Management:								
Northwest Watershed Region Program Grant:								
Watershed and Strategic Growth Management Initiative	43,503.30							43,503.30
Section 604b Quality Management Grant	23,397.10							23,397.10
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>								
Law Enforcement Agency Security Enhancement (LEASE):								
2006	86,821.15					86,821.15		
2009	32,339.79					13,814.85		18,524.94
2010	13,294.85							13,294.85
2010 (7/1/10 - 6/30/11)	55,302.96					22,935.57		32,367.39
2011 (7/1/11 - 6/30/12)			94,085.00			20,087.26		73,997.74
<u>NJ OFFICE OF HOMELAND SECURITY AND PREPAREDNESS</u>								
SFY09 State Aid Annual Appropriation -								
NJ Data Exchange (NJ-DEx)	500.00	149,500.00					149,500.00	500.00
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>								
County Planning Assistance Grants:								
Outstanding Approvals	15,000.00							15,000.00
Sewer and Water Service Area	10,540.51							10,540.51

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF STATE:</u>								
Division of Archives and Records Committee:								
Public Archives and Records Infrastructure Support (PARIS):								
2009	\$ 335,551.81	\$ 198,081.51				\$ 525,019.56	\$ 8,460.51	\$ 153.25
<u>NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:</u>								
Work First NJ TANF & GA/Food Stamps			\$ 40,000.00			40,000.00		
<u>NJ STATE LIBRARY:</u>								
2011 George Foreman Anti-Trust			5,092.83					5,092.83
	<u>\$ 1,371,425.11</u>	<u>\$ 851,155.95</u>	<u>\$ 2,952,495.50</u>	<u>\$ 37,684.68</u>	<u>\$ 197,724.22</u>	<u>\$ 3,504,268.88</u>	<u>\$ 532,774.21</u>	<u>\$ 902,624.57</u>
Ref.	A	A					A	A
State Financial Assistance			\$ 2,828,894.50					
County Matching Funds			<u>123,601.00</u>					
			<u>\$ 2,952,495.50</u>					
State Financial Assistance						\$ 2,758,842.87	\$ 373,917.91	
County Matching Funds						124,767.12	7,579.84	
Prior Year Encumbrances						<u>620,658.89</u>	<u>151,276.46</u>	
						<u>\$ 3,504,268.88</u>	<u>\$ 532,774.21</u>	

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

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

	Balance Dec. 31, 2010	Dec. 31, 2010 Encumbrances Payable Returned	Unexpended Balance Cancelled	Expenditures Paid or Charged	Balance Dec. 31, 2011
County Prosecutor Fire Investigation Program	\$ 0.70				\$ 0.70
NCOA Chronic Disease Self-Management: 2010	2,993.16	\$ 1,242.34	\$ 0.08	\$ 4,235.42	
FM Global Fire Prevention Fire Marshal	61.00	92.00		92.00	61.00
	<u>\$ 3,054.86</u>	<u>\$ 1,334.34</u>	<u>\$ 0.08</u>	<u>\$ 4,327.42</u>	<u>\$ 61.70</u>
<u>Ref.</u>	A	A			A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2010	Received in Current Fund	Transferred to 2011 Budget Revenue	Balance Dec. 31, 2011
NJ Department of Health and Senior Services:				
Sussex County Area Plan Grant:				
State Aid Reimbursement	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	423,586.96	624.09		424,211.05
NJ Department of Law & Public Safety:				
Body Armor Replacement Fund:				
Sheriff's Office:				
2012		10,724.90	10,724.90	
Prosecutor's Office:				
2012		2,459.77	2,459.77	
NJ Department of Human Services:				
Intoxicated Driver Resource Center (IDRC)	6,440.00		6,440.00	
	<u>\$ 488,026.96</u>	<u>\$ 71,808.76</u>	<u>\$ 77,624.67</u>	<u>\$ 482,211.05</u>

Ref.

A

A

COUNTY OF SUSSEX
2011
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 12,607,714.73
Increased by Cash Receipts:		
Escrow and Other Deposits		\$ 73,390.96
Motor Vehicle Fines and Interest		644,733.32
Tax Appeal Filing Fees:		
Transfer from Board of Taxation		57,811.87
Other Miscellaneous Receipts		1,435.13
Interest		516.95
County Clerk Filing Fees:		
Transfer from Current Fund		58,238.00
Other Miscellaneous Receipts		9,819.98
Interest		998.96
Open Space:		
Taxes Receivable		679,942.77
Interest		73,855.78
Due to Health Fund		50.38
Federal Reimbursements		229,000.00
State of NJ Farmland Preservation and Planning Incentive Grant Funds		1,041,803.06
County Surrogate Fees:		
Transfer from County Surrogate		11,500.00
Interest		4.03
Forfeited Assets and Interest		95,140.70
Self Insurance Fund - Damage to County Vehicles		
Reimbursements and Interest		13,087.28
Self Insurance Fund - Prescription Reimbursements and Interest		176,640.59
Self Insurance Fund - Medical Reimbursements and Interest		4,256,977.92
Environmental Quality Enforcement Funds		60,652.81
Weights and Measures Fees and Interest		27,816.39
Due to/from Current Fund:		
Interest Earned		1,566.85
Work Release Program:		
Fees and Interest		7.02
County Sheriff Fees:		
Transfer from County Sheriff		7,195.60
Interest		192.15
Sheriff's Labor Assistance Program:		
Transfer from County Jail		31,400.00
Other		13,161.00
Interest		192.15
Inmate Welfare - Transfer from County Jail		28,843.56

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

Ref.

Increased by Cash Receipts:

Employee Flexible Spending Account:

Payroll Withholding \$ 31,595.92

State Unemployment Insurance 452,991.46

Prosecutor U.S. Treasury Account:

Confiscated Funds Transfer 23,050.55

Interest 3,784.97

Uniform Fire Code Enforcement 37,365.42

Jail Inmate Interest Account:

Interest 21.35

Transfer from County Jail 26,588.86

\$ 8,171,373.74
20,779,088.47

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits 114,647.73

Motor Vehicles - Transfer to Current Fund 850,000.00

Tax Appeal Expenses 37,004.36

County Clerk Filing Fees Expenses 61,753.66

County Surrogate Filing Fees Expenses 7,648.32

County Sheriff Fees Expenses 18,221.79

Weights and Measures Expenses - Transfer to Current Fund 50,000.00

Self Insurance Fund - Medical 5,713,587.90

State Unemployment Insurance Payments 345,799.43

Forfeited Assets 31,879.62

Self Insurance Fund - Damage to County Vehicles 59,961.00

Environmental Quality Enforcement Fund Expenses 91,080.13

Open Space Trust Expenses 3,698,444.96

Employee Flexible Spending Account Expenses 33,336.66

Jail Inmate Interest Account Expenses 17,663.81

Prosecutor U.S. Treasury Account Expenses 64,101.14

Due to/from Current Fund:

Interfund Advanced 20,500.05

Inmate Welfare 5,205.05

Uniform Fire Code Enforcement 17,585.87

Sheriff's Labor Assistance Program Expenses 25,886.13

11,264,307.61

Balance December 31, 2011

B

\$ 9,514,780.86

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2010	2011 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2011
Andover Borough	\$ 21.70	\$ 2,672.22	\$ 2.54	\$ 2,693.92	\$ 2.54
Andover Township	68.29	28,593.33	35.79	28,661.62	35.79
Branchville Borough	13.73	4,922.71	0.20	4,936.44	0.20
Byram Township	63.48	38,875.35	79.28	38,938.83	79.28
Frankford Township	298.07	30,270.91	40.02	30,568.98	40.02
Franklin Borough	37.94	17,143.87	19.35	17,181.81	19.35
Fredon Township	57.22	16,869.96	30.10	16,927.18	30.10
Green Township		18,672.45	55.94	18,672.45	55.94
Hamburg Borough		11,600.73	48.89	11,600.73	48.89
Hampton Township	182.06	25,750.87	67.03	25,932.93	67.03
Hardyston Township	134.20	42,092.37	114.60	42,226.57	114.60
Hopatcong Borough	59.43	62,955.06	28.47	63,014.49	28.47
Lafayette Township	133.25	14,760.70	13.91	14,893.95	13.91
Montague Township	120.02	13,375.04	0.61	13,495.06	0.61
Town of Newton	212.30	24,684.35	25.42	24,896.65	25.42
Ogdensburg Borough	0.75	8,324.99	53.24	8,325.74	53.24
Sandyston Township	46.30	9,465.73	7.54	9,512.03	7.54
Sparta Township	1,267.36	119,558.52	2,471.74	119,848.63	3,448.99
Stanhope Borough	19.78	13,273.53	26.70	13,293.31	26.70
Stillwater Township	148.12	19,104.32	17.66	19,252.44	17.66
Sussex Borough	56.90	4,887.17	1.04	4,944.07	1.04
Vernon Township	456.85	102,506.37	138.81	102,963.22	138.81
Walpack Township		109.70		109.70	
Wantage Township	139.27	46,912.75	356.86	47,052.02	356.86
	<u>\$ 3,537.02</u>	<u>\$ 677,383.00</u>	<u>\$ 3,635.74</u>	<u>\$ 679,942.77</u>	<u>\$ 4,612.99</u>

Ref.

B

B

2011 County Taxes

\$ 977.25

2011 Added and Omitted Taxes Receivable

3,635.74

\$ 4,612.99

2011 County Taxes

\$ 676,405.75

2010 Added & Omitted Taxes

3,537.02

\$ 679,942.77

COUNTY OF SUSSEX
2011
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 18,692,805.82
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 9,200,000.00	
NJ Department of Transportation Grant	2,734,700.00	
U.S. Department of Transportation:		
American Recovery and Reinvestment Act Grants	988,539.21	
Premium on the Sale of Bond Anticipation Notes and Serial Bonds	73,094.00	
Deferred Charges to Future Taxation - Unfunded:		
Federal Emergency Management Agency Reimbursements	82,503.91	
Budget Appropriation:		
Capital Improvement Fund	435,000.00	
Due to/from Current Fund:		
Cash Advances	119,662.61	
Interest Earned	17,527.39	
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned	7,007.75	
Arbitrage Rebate	26,147.80	
Payment of Vocational School Debt Service	93,747.00	
	13,777,929.67	32,470,735.49
Decreased by Disbursements:		
Due from/to Current Fund:		
Anticipated as Budgeted Revenues in Current Fund:		
Capital Fund Balance	300,000.00	
Reserve for Future Capital Projects - Historic Court House/County Clerk's Office	200,000.00	
Reserve for Payment of Debt Service	335,000.00	
Reserve for Payment of Vocational School Debt	175,000.00	
Payments Applied to Due to Current Fund-		
Emergency Authorization Funded	632,000.00	
Improvement Authorizations	9,438,885.88	
	11,080,885.88	11,080,885.88
Balance December 31, 2011	C	\$ 21,389,849.61

**COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH**

	Balance (Deficit) Dec. 31, 2010	Receipts		Disbursements		Transfers		Balance (Deficit) Dec. 31, 2011	
		Budget Appropriation	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Miscellaneous	From		To
Capital Fund Balance	\$ 695,500.14			\$ 73,094.00		\$ 300,000.00		\$ 249,616.02	\$ 718,210.16
Capital Improvement Fund	269,383.56	\$ 435,000.00					\$ 449,120.00		255,263.56
NJ Department of Transportation Grants Receivable	(10,242,271.26)			2,734,700.00			1,872,700.00		(9,380,271.26)
NJ Schools Development Authority Grant Receivable							478,400.00		(478,400.00)
Due to State of NJ-Ch. 12 Bonds	308,912.77								308,912.77
Reserve for Payment of Debt Service	252,174.89							1,679,326.78	1,596,501.67
Reserve for Payment of Vocational School Debt	362,860.39			93,747.00					281,607.39
Reserve for NJ Department of Transportation Grants - Bridge Improvements	574,547.09			7,007.75					581,554.84
Reserve for Arbitrage Rebate	826,142.85			26,147.80					852,290.65
Due to/(from) Current Fund	(7,671.37)			137,190.00					129,518.63
Due to Current Fund-Emergency Authorization Funded	2,342,000.00						632,000.00		30,673.22
Reserve for Bridge Improvements-Insurance Recovery	85,000.00						1,679,326.78		85,000.00
Reserves for Various Capital Projects:									
Departmental Improvements	53,300.00								53,300.00
Historic Court House/County Clerk's Office	200,000.00						200,000.00		
Ord. No.			Ord. Date						
93-01	Acquire Land & Buildings - County Community College		04/14/93	520.37				520.37	
00-25	Improvements to Various Roads, Bridges & Other County Property Damaged by the Flood		10/25/00	(574,522.20)					
01-01	Bridge Improvements		03/28/01	103,599.70					103,599.70
02-02	Cost of Replacement of Bridge E-07		02/27/02	8,586,235.93					7,961,726.46
02-03	Various Capital Improvements		05/08/02	52,072.84					45,571.93
04-02	Various Capital Improvements		04/14/04	71,422.71				34,346.31	37,076.40
05-01	Acquisition of Condominium Office Space in the Cochran House		03/09/05	30,109.81				30,109.81	
05-02	Various Capital Improvements		03/09/05	463,964.58				326,597.83	34,675.35
06-01	Various Capital Improvements		04/12/06	1,344,915.62				16,235.04	975,472.07
06-05	Additional Funding for the Historic Courthouse Interior		07/26/06						
06-06	Renovations			8,039.02				8,039.02	
07-01	Various Capital Improvements		04/11/07	987,216.38				257,721.11	502,107.38
08-01	Various Capital Improvements		04/23/08	1,871,242.27				48,484.32	1,172,221.41
08-02	Departmental Improvements- Surrogate's Office		06/04/08	37,728.80					37,728.80
09-04	Various Capital Improvements		05/13/09	3,135,933.47				15,878.85	2,096,296.33
09-06	Various Facility Improvements		07/08/09	137,036.74					123,478.87

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2010	Receipts			Disbursements		Transfers		Balance (Deficit) Dec. 31, 2011
				Budget Appropriation	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	10/14/09	\$ 336,006.31				\$ 296,161.05				\$ 39,845.26
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	495,166.12				239,298.11				255,868.01
10-01	Various Capital Improvements; Roads and Bridges	04/14/10	(614,741.44)			\$ 988,539.21	445,977.19				(72,179.42)
10-03	Rehabilitation of Bridge K-03	04/14/10	1,000,000.00				1,000,000.00				
10-04	SCCC Various Capital Improvements	07/07/10	2,352,450.00								2,352,450.00
10-05	Various Capital Improvements	07/07/10	2,908,529.73				1,604,269.88		\$ 0.74		1,304,259.11
10-06	Main Library Roof Improvements	09/08/10	240,000.00				224,810.27				15,189.73
11-01	Various Improvements to Sussex County Vocational School	3/9/2011			\$ 717,600.00		177,141.90			\$ 478,400.00	1,018,858.10
11-02	Various Capital Improvements	5/11/2011			4,482,400.00		552,216.92			299,120.00	4,229,303.08
11-03	NJDOT Local Aid for Intersection Improvements and Road Resurfacing	5/11/2011					569,805.09			1,872,700.00	1,302,894.91
11-04	Preliminary Expenses to Determine the Feasibility of Local Units Solar Energy Program	4/27/2011					25,000.00			150,000.00	125,000.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/2011			4,000,000.00		1,305,755.50				2,694,244.50
			<u>\$ 18,692,805.82</u>	<u>\$ 435,000.00</u>	<u>\$ 9,200,000.00</u>	<u>\$ 4,142,929.67</u>	<u>\$ 9,438,885.88</u>	<u>\$ 1,642,000.00</u>	<u>\$ 5,221,181.09</u>	<u>\$ 5,221,181.09</u>	<u>\$ 21,389,849.61</u>

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2010	2011 Improvement Authorizations	Authorizations Canceled	Funds Received From State of N.J.	Balance Dec. 31, 2011	Analysis of Balance December 31,		
								Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
00-25	Improve Various Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	\$ 2,071,407.26		\$ 1,988,903.35	\$ 82,503.91				
04-03	Supplemental Appropriation for the Sussex County Vocational School Improvements	06/22/05	7,000.00				\$ 7,000.00			\$ 7,000.00
10-01	Various Capital Improvements Roads and Bridges	04/14/10	1,830,743.03			988,539.21	842,203.82		\$ 72,179.42	770,024.40
11-01	Various Improvements to Sussex County Vocational School	3/9/2011		\$ 717,600.00			717,600.00	\$ 717,600.00		
11-02	Various Capital Improvements	5/11/2011		5,982,400.00			5,982,400.00	4,482,400.00		1,500,000.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged by Hurricane Irene and Tropical Storm Lee	10/26/2011		11,250,000.00			11,250,000.00	4,000,000.00		7,250,000.00
			<u>\$ 3,909,150.29</u>	<u>\$ 17,950,000.00</u>	<u>\$ 1,988,903.35</u>	<u>\$ 1,071,043.12</u>	<u>\$ 18,799,203.82</u>	<u>\$ 9,200,000.00</u>	<u>\$ 72,179.42</u>	<u>\$ 9,527,024.40</u>
	Ref.		C				C			
	Federal Emergency Management Agency Department of Transportation					\$ 82,503.91 988,539.21 <u>\$ 1,071,043.12</u>				
	<u>Analysis of Unexpended Improvement Authorizations:</u>									
	Improvement Authorizations - Unfunded									\$ 17,168,171.98
	Less: Unexpended Proceeds of Bond Anticipation Notes Issued:									
				Ord. # 11-01				\$ 717,600.00		
				Ord. # 11-02				4,229,303.08		
				Ord. # 11-05				2,694,244.50		
								<u>7,641,147.58</u>		
								<u>\$ 9,527,024.40</u>		

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 269,383.56
Increased by:		
2011 Budget Appropriation		<u>435,000.00</u>
		704,383.56
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		\$ 299,120.00
Charges for Preliminary Improvement Costs:		
Solar Feasibility Study		<u>150,000.00</u>
		<u>449,120.00</u>
Balance December 31, 2011	C	<u><u>\$ 255,263.56</u></u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2010		2011 Authorizations			Paid or Charged	Reclassification of Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2011	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded				Funded	Unfunded
93-01	Acquire Land/Buildings - Sussex County College	04/14/93	\$ 8,650,000.00	\$ 520.37							\$ 520.37		
00-25	Improve Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	20,000,000.00		\$ 1,496,885.06					\$ (492,018.29)	1,988,903.35		
01-01	Bridge Improvements	03/28/01	3,500,000.00										
		04/24/02	3,200,000.00	103,599.70								\$ 103,599.70	
02-02	Cost of Replacement of Bridge E-07	02/27/02	10,000,000.00	8,586,235.93					624,509.47				7,961,726.46
02-03	Various Capital Improvements	05/08/02											
		10/23/02	6,892,000.00	52,072.84					2,800.00		3,700.91		45,571.93
04-02	Various Capital Improvements	03/10/04	3,317,150.00	71,422.71							34,346.31		37,076.40
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	3,492,000.00	30,109.81							30,109.81		
05-02	Various Capital Improvements	03/09/05	5,702,550.00	463,964.58					102,691.40	242,841.02	83,756.81		34,675.35
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	200,000.00		7,000.00								\$ 7,000.00
06-01	Various Capital Improvements	04/12/06	7,289,100.00	1,344,915.62					353,208.51		16,235.04		975,472.07
06-05	Additional Funding for the	07/26/06	1,859,225.00										
06-06	Historic Courthouse Interior Renovations	11/08/06	707,518.00	8,039.02							8,039.02		
07-01	Various Capital Improvements	04/11/07	3,383,100.00	987,216.38					227,387.89	249,177.27	8,543.84		502,107.38
08-01	Various Capital Improvements	04/23/08	6,195,000.00	1,871,242.27					650,536.54		48,484.32		1,172,221.41
08-02	Departmental Improvements- Surrogate's Office	06/04/08	37,728.80	37,728.80									37,728.80
09-04	Various Capital Improvements	05/13/09	5,958,750.00	3,135,933.47					1,023,758.29		15,878.85		2,096,296.33
09-06	Various Facility Improvements	07/08/09	237,000.00	137,036.74					13,557.87				123,478.87
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	10/14/09	2,550,000.00	336,006.31					296,161.05				39,845.26
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	500,000.00	495,166.12					239,298.11				255,868.01
10-01	Various Capital Improvements Roads and Bridges	04/14/10	4,377,420.00		1,216,001.59				445,977.19				770,024.40

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

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2010		2011 Authorizations			Paid or Charged	Reclassification of Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2011			
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded				Funded	Unfunded		
10-03	Rehabilitation of Bridge K-03	04/14/10	\$ 1,000,000.00	\$ 1,000,000.00					\$ 1,000,000.00						
10-04	SCCC Various Capital Improvements	07/07/10	2,353,000.00	2,352,450.00								\$ 2,352,450.00			
10-05	Various Capital Improvements	07/07/10	4,287,150.00	2,908,529.73					1,604,269.88		\$ 0.74	1,304,259.11			
10-06	Main Library Roof Improvements	09/08/10	240,000.00	240,000.00					224,810.27			15,189.73			
11-01	Various Improvements to Sussex County Vocational School	3/9/2011	1,196,000.00				\$ 478,400.00	\$ 717,600.00	177,141.90			301,258.10	\$ 717,600.00		
11-02	Various Capital Improvements	5/11/2011	6,281,520.00			\$ 299,120.00		5,982,400.00	552,216.92				5,729,303.08		
11-03	NIDOT Local Aid for Intersection Improvements and Road Resurfacing	5/11/2011	1,872,700.00				1,872,700.00		569,805.09			1,302,894.91			
11-04	Preliminary Expenses to Determine the Feasibility of Local Units Solar Energy Program	4/27/2011	150,000.00			150,000.00			25,000.00			125,000.00			
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/2011	11,250,000.00					11,250,000.00	1,305,755.50				9,944,244.50		
				<u>\$ 24,162,190.40</u>	<u>\$ 2,719,886.65</u>	<u>\$ 449,120.00</u>	<u>\$ 2,351,100.00</u>	<u>\$ 17,950,000.00</u>	<u>\$ 9,438,885.88</u>	<u>\$ -0-</u>	<u>\$ 2,238,519.37</u>	<u>\$ 18,786,719.82</u>	<u>\$ 17,168,171.98</u>		
		Ref.	C	C										C	C

NJ Schools Development Authority Grant Receivable \$ 478,400.00
 NJ Department of Transportation Grants Receivable 1,872,700.00
\$ 2,351,100.00

Analysis of Unexpended Balance Cancelled:
 Capital Fund Balance \$ 249,616.02
 Deferred Charges to Future Taxation-Unfunded 1,988,903.35
\$ 2,238,519.37

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2011

Ord. No.	Improvement Description	Date of			Interest Rate	Issued	Balance Dec. 31, 2011
		Original Issue	Issue	Maturity			
11-01	Various Improvements to Sussex County Vocational School	12/21/11	12/21/11	07/31/12	1.50%	\$ 717,600.00	\$ 717,600.00
11-02	Various Capital Improvements	12/21/11	12/21/11	07/31/12	1.50%	4,482,400.00	4,482,400.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	12/21/11	12/21/11	07/31/12	1.50%	4,000,000.00	4,000,000.00
						<u>\$ 9,200,000.00</u>	<u>\$ 9,200,000.00</u>
					<u>Ref.</u>		C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2011		Int. Rate	Balance Dec. 31, 2010	Matured	Balance Dec. 31, 2011	
			Date	Amount					
Vocational School	07/15/00	\$ 1,230,000.00	07/15/2012	\$ 95,000.00	5.00%	\$ 280,000.00	\$ 95,000.00	\$ 185,000.00	
			07/15/2013	90,000.00	5.00%				
Vocational School	07/01/01	1,260,000.00	07/01/2012-2016		105,000.00	4.40%	630,000.00	105,000.00	525,000.00
Vocational School	09/01/06	850,000.00	09/01/2012	500,000.00	4.00%	600,000.00	100,000.00	500,000.00	
Vocational School	09/01/07	500,000.00	09/01/2012-2015	50,000.00	4.25%	370,000.00	50,000.00	320,000.00	
			09/01/2016	60,000.00	4.25%				
			09/01/2017	60,000.00	4.375%				
Vocational School	08/15/10	1,300,000.00	08/15/2012-2013	100,000.00	2.00%	1,300,000.00	100,000.00	1,200,000.00	
			08/15/2014-2015	125,000.00	2.00%				
			08/15/2016-2018	150,000.00	2.00%				
			08/15/2019	150,000.00	2.125%				
			08/15/2020	150,000.00	2.25%				
Total Vocational School Bonds						3,180,000.00	450,000.00	2,730,000.00	
General Improvement	07/15/00	9,571,000.00	07/15/2012	845,000.00	5.00%	2,456,000.00	845,000.00	1,611,000.00	
			07/15/2013	766,000.00	5.00%				
General Improvement	07/01/01	5,710,000.00	07/01/2012	210,000.00	4.20%	1,210,000.00	1,000,000.00	210,000.00	

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, 2011		Int. Rate	Balance Dec. 31, 2010	Matured	Balance Dec. 31, 2011
			Date	Amount				
Pension Refunding	05/01/03	\$ 3,900,000.00	05/01/2012	\$ 110,000.00	5.30%			
			05/01/2013	130,000.00	5.30%			
			05/01/2014	155,000.00	5.30%			
			05/01/2015	180,000.00	5.30%			
			05/01/2016	210,000.00	5.30%			
			05/01/2017	240,000.00	5.30%			
			05/01/2018	270,000.00	5.30%			
			05/01/2019	310,000.00	5.30%			
			05/01/2020	350,000.00	5.30%			
			05/01/2021	395,000.00	5.30%			
General Improvement	07/15/03	12,570,000.00	07/15/2012	1,400,000.00	3.25%	6,170,000.00	1,400,000.00	4,770,000.00
			07/15/2013	1,600,000.00	3.25%			
			07/15/2014	1,770,000.00	3.25%			
General Obligation Refunding	09/15/03	5,100,000.00				460,000.00	460,000.00	
General Improvement	07/15/04	15,824,000.00	07/15/2012	3,000,000.00	3.625%	11,724,000.00	3,000,000.00	8,724,000.00
			07/15/2013	3,500,000.00	3.625%			
			07/15/2014	2,224,000.00	3.625%			
General Improvement	09/01/06	15,691,000.00	09/01/2012	1,000,000.00	4.00%			
			09/01/2013	1,100,000.00	4.00%			
			09/01/2014	1,500,000.00	4.00%			
			09/01/2015	2,300,000.00	4.00%			
			09/01/2016	2,200,000.00	4.00%			
			09/01/2017	2,100,000.00	4.00%			
			09/01/2018	1,400,000.00	4.00%			
			09/01/2019	1,391,000.00	4.00%			

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, 2010	Matured	Balance Dec. 31, 2011
			Outstanding Dec. 31, 2011	Date				
General Improvement	09/01/07	\$ 3,220,000.00	09/01/2012-2013	\$ 320,000.00	3.75%	\$ 2,365,000.00	\$ 320,000.00	\$ 2,045,000.00
			09/01/2014-2016	325,000.00	3.75%			
			09/01/2017	430,000.00	3.75%			
General Improvement	08/15/10	17,277,000.00	08/15/2012	1,650,000.00	2.00%	17,277,000.00	950,000.00	16,327,000.00
			08/15/2013-2017	1,800,000.00	2.00%			
			08/15/2018	1,900,000.00	2.00%			
			08/15/2019	1,900,000.00	2.125%			
			08/15/2020	1,877,000.00	2.25%			
Refunding Bonds	08/15/10	2,000,000.00	08/15/2012-14	500,000.00	2.00%	2,000,000.00	500,000.00	1,500,000.00
Total General Improvement Bonds						60,093,000.00	9,565,000.00	50,528,000.00
County College	07/15/00	465,000.00	07/15/2012	35,000.00	5.00%	120,000.00	35,000.00	85,000.00
			07/15/2013	50,000.00	5.00%			
County College	07/01/01	1,316,000.00	07/01/2012-2013	105,000.00	4.20%	354,000.00	105,000.00	249,000.00
			07/01/2014	39,000.00	4.20%			
County College	05/01/03	2,771,000.00	05/01/2012-2014	235,000.00	3.125%	1,126,000.00	235,000.00	891,000.00
			05/01/2015	186,000.00	3.125%			
County College	07/15/04	4,229,000.00	07/15/2012	400,000.00	3.625%	2,229,000.00	400,000.00	1,829,000.00
			07/15/2013	429,000.00	3.625%			
			07/15/2014-2015	500,000.00	3.625%			
County College	09/01/06	6,000,000.00	09/01/2012	250,000.00	4.00%	5,000,000.00	250,000.00	4,750,000.00
			09/01/2013-2021	500,000.00	4.00%			

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, 2011		Int. Rate	Balance Dec. 31, 2010	Matured	Balance Dec. 31, 2011
			Date	Amount				
County College	09/01/07	\$ 3,000,000.00	09/01/2012-2017	\$ 200,000.00	3.75%	\$ 2,595,000.00	\$ 135,000.00	\$ 2,460,000.00
			09/01/2018	200,000.00	4.00%			
			09/01/2019-2022	265,000.00	4.00%			
County College	08/15/10	1,177,000.00	08/15/2012-13	80,000.00	2.00%	1,177,000.00	80,000.00	1,097,000.00
			08/15/2014-2016	120,000.00	2.00%			
			08/15/2017-2018	140,000.00	2.00%			
			08/15/2019	160,000.00	2.125%			
			08/15/2020	137,000.00	2.25%			
Total County College Bonds						12,601,000.00	1,240,000.00	11,361,000.00
County College Bond Act (P.L. 1971, Chapter 12)	08/01/96	1,587,000.00				107,000.00	107,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	1,316,000.00	07/01/2012-2013 07/01/2014	105,000.00 56,000.00	4.30% 4.30%	371,000.00	105,000.00	266,000.00
County College Bond Act (P.L. 1971, Chapter 12)	09/01/06	6,000,000.00	09/01/2012-2022 09/01/2023 9/01/2024-2026	300,000.00 300,000.00 300,000.00	4.125% 4.20% 4.25%	4,800,000.00	300,000.00	4,500,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2011		Int. Rate	Balance	Matured	Balance
			Date	Amount		Dec. 31, 2010		Dec. 31, 2011
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	\$ 3,000,000.00	09/01/2012-2015	\$ 200,000.00	3.75%	\$ 2,400,000.00	\$ 200,000.00	\$ 2,200,000.00
			09/01/2016-2022	200,000.00	4.00%			
County College Bond Act (P.L. 1971, Chapter 12)	08/15/10	1,176,000.00	08/15/2012-18	120,000.00	2.00%	1,176,000.00	120,000.00	1,056,000.00
			08/15/2019	120,000.00	2.125%			
			08/15/2020	96,000.00	2.25%			
Total County College Bond Act (P.L. 1971, Chapter 12)						8,854,000.00	832,000.00	8,022,000.00
TOTAL ALL BONDS						\$ 84,728,000.00	\$ 12,087,000.00	\$ 72,641,000.00
						<u>Ref.</u>	C	C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE
YEAR ENDED DECEMBER 31, 2011

NOT APPLICABLE

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

Ord. No.	Improvement Description	Balance Dec. 31, 2010	2011 Improvement Authorizations	Bond Anticipation Notes Issued	Funds Received From State of N.J.	Unexpended Balances Cancelled	Balance Dec. 31, 2011
00-25	Improvements to Various Roads, Bridges and Other County Property Damaged by the Flood	\$ 2,071,407.26			\$ 82,503.91	\$ 1,988,903.35	
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	7,000.00					\$ 7,000.00
10-01	Various Capital Improvements Roads and Bridges-ARRA Funding	1,830,743.03			988,539.21		842,203.82
11-01	Various Improvements to Sussex County Vocational School		\$ 717,600.00	\$ 717,600.00			
11-02	Various Capital Improvements		5,982,400.00	4,482,400.00			1,500,000.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee		11,250,000.00	4,000,000.00			7,250,000.00
		<u>\$ 3,909,150.29</u>	<u>\$ 17,950,000.00</u>	<u>\$ 9,200,000.00</u>	<u>\$ 1,071,043.12</u>	<u>\$ 1,988,903.35</u>	<u>\$ 9,599,203.82</u>

COUNTY OF SUSSEX
2011
COUNTY HEALTH FUND

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

	<u>Ref.</u>	
Balance December 31,2010	D	\$ 149,379.81
Increased by Cash Receipts:		
County Health Taxes Receivable		\$ 2,076,269.54
Public Health Priority Funds, Supplemental Fees, P.L. 2003		162,497.25
Flu Shots		17,510.00
2011 Appropriation Refunds		391,812.09
Transfer from Public Health Nursing:		
Flu Shots		46,300.00
Nonbudget Revenue		28,046.37
Due from Current Fund-Advances Net		<u>597,416.39</u>
		<u>3,319,851.64</u>
		3,469,231.45
Decreased by Cash Disbursements:		
2011 Appropriations		2,880,362.36
2010 Appropriation Reserves		33,555.36
Due from Trust Open Space Fund		<u>50.38</u>
		<u>2,913,968.10</u>
Balance December 31, 2011	D	<u>\$ 555,263.35</u>

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

	Balance Dec. 31, 2010	2011 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2011
Andover Borough	\$ 31.43	\$ 8,116.73	\$ 7.62	\$ 8,148.43	\$ 7.35
Andover Township	94.11	87,743.04	102.53	87,837.15	102.53
Branchville Borough	21.74	15,013.86	0.70	15,035.61	0.69
Byram Township	95.67	118,482.28	212.45	118,568.95	221.45
Frankford Township	418.22	92,529.42	99.82	92,947.64	99.82
Franklin Borough	59.61	52,183.87	71.65	52,243.48	71.65
Fredon Township	79.84	51,603.63	70.37	51,683.47	70.37
Green Township		56,875.23	190.07	56,875.23	190.07
Hamburg Borough		35,327.81	127.71	35,327.81	127.71
Hampton Township	266.11	78,289.04	201.10	78,555.15	201.10
Hardyston Township	184.58	128,037.81	305.13	128,222.39	305.13
Hopatcong Borough	77.01	192,702.99	70.67	192,780.00	70.67
Lafayette Township	149.87	45,617.34	37.60	45,767.21	37.60
Montague Township	184.66	42,174.74	1.93	42,359.40	1.93
Town of Newton	298.63	76,949.22	101.69	77,247.85	101.69
Ogdensburg Borough	0.57	25,392.87	85.33	25,393.44	85.33
Sandyston Township	66.16	28,756.08	27.63	28,822.24	27.63
Sparta Township	1,133.53	366,871.22	2,748.39	368,004.75	2,748.39
Stanhope Borough	29.69	40,462.42	70.43	40,492.11	70.43
Stillwater Township	117.15	58,049.24	51.54	58,166.39	51.54
Sussex Borough	21.30	14,870.40	2.49	14,891.70	2.49
Vernon Township	183.60	312,823.84	268.62	313,007.44	268.62
Walpack Township		333.21		333.21	
Wantage Township	190.78	143,367.71	455.06	143,558.49	455.06
	<u>\$ 3,704.26</u>	<u>\$ 2,072,574.00</u>	<u>\$ 5,310.53</u>	<u>\$ 2,076,269.54</u>	<u>\$ 5,319.25</u>
	<u>Ref.</u>	<u>D</u>			<u>D</u>
Health Taxes Receivable	D \$ 9.00				\$ 9.00
Added and Omitted Taxes Receivable	D <u>3,695.26</u>				<u>5,310.25</u>
	<u>\$ 3,704.26</u>				<u>\$ 5,319.25</u>
2011 County Health Taxes				\$ 2,072,574.00	
2010 Added & Omitted County Health Taxes				3,695.26	
2011 Added & Omitted County Health Taxes				<u>0.28</u>	
				<u>\$ 2,076,269.54</u>	

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
Public Health Nursing:				
Salaries and Wages	\$ 12,866.67	\$ 12,866.67		\$ 12,866.67
Other Expenses	63,598.70	63,598.70	\$ 14,402.92	49,195.78
Environmental Health Operations:				
Salaries and Wages	34,391.20	34,391.20		34,391.20
Other Expenses	82,471.75	82,471.75	19,152.44	63,319.31
	<u>\$ 193,328.32</u>	<u>\$ 193,328.32</u>	<u>\$ 33,555.36</u>	<u>\$ 159,772.96</u>

Analysis of Balance December 31, 2010:

	<u>Ref.</u>	
Unencumbered	D	\$ 156,395.13
Encumbered	D	<u>36,933.19</u>
		<u>\$ 193,328.32</u>

COUNTY OF SUSSEX
2011
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2010	E	\$ 1,491,827.87
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,639,367.36	
Deferred Revenue - State Per Capita Aid	47,674.00	
Petty Cash Returned	50.00	
2011 Appropriation Refunds	430.76	
Nonbudget Revenue	148,884.40	
	4,836,406.52	4,836,406.52
		6,328,234.39
Decreased by Cash Disbursements:		
2011 Budget Appropriations	4,349,846.80	
2010 Appropriation Reserves	209,813.58	
Accounts Payable	18,766.28	
Petty Cash Advanced	50.00	
	4,578,476.66	4,578,476.66
Balance December 31, 2011	E	\$ 1,749,757.73

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

	Balance Dec. 31, 2010	2011 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2011
Andover Borough	\$ 85.12	\$ 22,042.10	\$ 20.32	\$ 22,127.22	\$ 20.32
Andover Township	256.21	238,261.05	267.07	238,517.26	267.07
Branchville Borough	56.71	40,776.10	1.85	40,832.81	1.85
Byram Township	221.78	321,784.45	578.14	322,006.23	578.14
Frankford Township	1,089.07	251,296.29	269.48	252,385.36	269.48
Franklin Borough	157.16	141,721.94	179.69	141,879.10	179.69
Fredon Township	207.78	140,164.22	182.90	140,372.00	182.90
Green Township		154,472.78	483.83	154,472.78	483.83
Hamburg Borough		95,938.33	335.33	95,938.33	335.33
Hampton Township	728.28	212,603.34	526.67	213,331.63	526.66
Hardyston Township	503.32	347,702.73	793.00	348,206.05	793.00
Hopatcong Borough	190.70	523,197.53	183.52	523,388.23	183.52
Lafayette Township	395.38	123,902.92	95.74	124,298.30	95.74
Montague Township	489.33	114,512.57	5.17	115,001.90	5.17
Town of Newton	806.30	208,976.93	262.60	209,783.23	262.60
Ogdensburg Borough	1.59	68,959.35	229.13	68,960.94	229.13
Sandyston Township	178.59	78,091.19	72.89	78,269.78	72.89
Stanhope Borough	79.16	109,771.57	187.79	109,850.73	187.79
Stillwater Township	314.03	157,641.17	137.43	157,955.20	137.43
Sussex Borough	52.38	40,382.99	6.68	40,435.37	6.68
Vernon Township	811.30	849,782.49	761.36	850,594.39	760.76
Walpack Township		904.88		904.88	
Wantage Township	393.56	389,339.08	1,239.08	389,855.64	1,116.08
	<u>\$ 7,017.75</u>	<u>\$ 4,632,226.00</u>	<u>\$ 6,819.67</u>	<u>\$ 4,639,367.36</u>	<u>\$ 6,696.06</u>

Ref. E

E

2011 County Library Taxes	\$ 4,632,226.00
2010 Added & Omitted County Library Taxes	7,017.75
2011 Added & Omitted County Library Taxes	<u>123.61</u>
	<u>\$ 4,639,367.36</u>

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011

	<u>Balance</u> <u>Dec. 31, 2010</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	\$ 55,673.65	\$ 55,673.65		\$ 55,673.65
Other Expenses	425,818.89	425,818.89	\$ 210,476.58	215,342.31
	<u>\$ 481,492.54</u>	<u>\$ 481,492.54</u>	<u>\$ 210,476.58</u>	<u>\$ 271,015.96</u>

Ref.

Balance December 31, 2010:

Unencumbered	E	\$ 323,547.58
Encumbered	E	<u>157,944.96</u>
		<u>\$ 481,492.54</u>

Ref.

Cash Disbursed		\$ 209,813.58
Accounts Payable	E	<u>663.00</u>
		<u>\$ 210,476.58</u>

COUNTY OF SUSSEX
2011
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2011	2010
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 418,187.96	\$ 550,604.71
Cash - Change Fund		200.00	200.00
Accounts Receivable - Other		1,715.00	1,740.00
Accounts Receivable - Fees		94.60	94.60
<u>TOTAL ASSETS</u>		<u>\$ 420,197.56</u>	<u>\$ 552,639.31</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 73,201.75	\$ 102,587.25
Fees - (P.L. 2001, Ch. 370)		57,025.70	58,770.20
Public Health Priority Funds		11,759.50	15,268.00
Interest		217.80	354.10
Due State of New Jersey:			
Realty Transfer Fees		182,816.55	262,065.05
Secretary of State		333.00	133.50
Overpayments		20.00	
Reserve for Change Fund		200.00	200.00
Attorney Deposits		92,299.33	110,937.28
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 420,197.56</u>	<u>\$ 552,639.31</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2010	G	\$ 550,604.71
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 991,669.16
Fees - County Clerk (P.L. 2001, Ch. 370)		537,614.80
Fees - Public Health Priority Funds		158,988.75
Interest		217.80
Accounts Receivable:		
Other		515.00
Overpayments		1,398.00
Fees Due State:		
Secretary of State		5,161.50
State Realty Transfer Fees		2,534,130.51
		4,229,695.52
		4,780,300.23
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,021,054.66
Fees - County Clerk (P.L. 2001, Ch. 370)		539,359.30
Fees - Public Health Priority Funds:		
Health Fund		162,497.25
Interest		354.10
Accounts Receivable:		
Other		490.00
Attorney Deposits		18,637.95
Overpayments		1,378.00
Paid State:		
Secretary of State		4,962.00
State Realty Transfer Fees		2,613,379.01
		4,362,112.27
Balance December 31, 2011	G	\$ 418,187.96

COUNTY OF SUSSEX
2011
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	<u>\$ 1,820.00</u>	<u>\$ 9,934.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,820.00</u>	<u>\$ 9,934.00</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		<u>\$ 1,820.00</u>	<u>\$ 9,934.00</u>
<u>TOTAL LIABILITIES</u>		<u>\$ 1,820.00</u>	<u>\$ 9,934.00</u>

COUNTY OF SUSSEX
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2010	H	\$ 9,934.00
Increased by:		
Fees Collected		<u>27,928.00</u>
		37,862.00
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue		\$ 35,467.00
Refunds		<u>575.00</u>
		<u>36,042.00</u>
Balance December 31, 2011	H	<u><u>\$ 1,820.00</u></u>

COUNTY OF SUSSEX
2011
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 1,215.20	\$ 4,518.40
Patients' Accounts Receivable			300.00
<u>TOTAL ASSETS</u>		<u>\$ 1,215.20</u>	<u>\$ 4,818.40</u>
 <u>RESERVES</u>			
Due to County Treasurer		\$ 1,215.20	\$ 4,518.40
Reserve for Patients' Accounts Receivable			300.00
<u>TOTAL RESERVES</u>		<u>\$ 1,215.20</u>	<u>\$ 4,818.40</u>

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH

	<u>Ref:</u>		
Balance December 31, 2010	I		\$ 4,518.40
Increased by:			
Medicare Reimbursement for Various Clinics		\$ 42,990.12	
Interest		<u>84.97</u>	
			43,075.09
Decreased by:			
Paid to County Treasurer - Health Fund		46,300.00	
Refunds		<u>78.29</u>	
			<u>46,378.29</u>
Balance December 31, 2011	I		<u>\$ 1,215.20</u>

COUNTY OF SUSSEX

2011

COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 187,132.60	\$ 449,094.84
Due from County Treasurer		415.38	
Accounts Receivable		52.56	
<u>TOTAL ASSETS</u>		<u>\$ 187,600.54</u>	<u>\$ 449,094.84</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 2,637.20	\$ 3,941.54
Fees - (P.L. 2001, Ch. 370)		4,160.39	4,170.49
Fees - Sheriff's Trust Account		655.40	682.00
Attorneys' Fees		1,160.80	938.04
Reserve for Court Orders		178,986.75	439,362.77
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 187,600.54</u>	<u>\$ 449,094.84</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2010	J	\$ 449,094.84
Increased by:		
Due to County Treasurer:		
Fees		\$ 62,064.68
Fees - (P.L. 2001, Ch. 370)		50,974.76
Fees - County Sheriff Trust Account		7,169.00
Attorney's Fees		2,926.03
Court Orders		843,357.49
Petty Cash		1,000.00
		967,491.96
		1,416,586.80
Decreased by:		
Paid to County Treasurer:		
Fees		63,369.02
Fees - (P.L. 2001, Ch. 370)		50,984.86
Fees - Trust Account		7,195.60
Services (Attorneys)		2,703.27
Court Orders		1,104,201.45
Petty Cash		1,000.00
		1,229,454.20
Balance December 31, 2011	J	\$ 187,132.60

COUNTY OF SUSSEX
2011
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2011	2010
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 7,627,599.33	\$ 8,056,748.42
Investments - Guardianship Accounts		214,999.69	211,618.85
		<u>7,842,599.02</u>	<u>8,268,367.27</u>
Surrogate's Account	K-1	2,474.34	1,203.71
Change Fund		100.00	100.00
Due from County Treasurer:			
Fees		66.93	
		<u>66.93</u>	
<u>TOTAL ASSETS</u>		<u>\$ 7,845,240.29</u>	<u>\$ 8,269,670.98</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 7,842,599.02	\$ 8,268,367.27
Due to County Treasurer:			
Fees			34.02
Due Secretary of State		61.96	65.38
Attorneys' Deposits		2,479.31	1,104.31
Reserve for Change Fund		100.00	100.00
		<u>100.00</u>	<u>100.00</u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 7,845,240.29</u>	<u>\$ 8,269,670.98</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2010	K	\$ 1,203.71	\$ 8,268,367.27
Increased by Receipts:			
Due to County Treasurer:			
Fees		88,472.61	
Fees - (P.L. 2001, Ch. 370)		57,177.55	
Fees - Surrogate Trust Account		11,500.00	
Secretary of State Fees		130.07	
Attorney Deposits		13,650.00	
Deposits Pursuant to Court Orders			1,300,227.42
Interest			92,523.21
		<u>170,930.23</u>	<u>1,392,750.63</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		88,472.61	
Fees - (P.L. 2001, Ch. 370)		57,278.50	
Fees - Surrogate Trust Account		11,500.00	
Attorneys' Deposits		12,275.00	
Secretary of State		133.49	
Payments in Accordance with Court Orders			1,818,518.88
		<u>169,659.60</u>	<u>1,818,518.88</u>
Balance December 31, 2011	K	<u>\$ 2,474.34</u>	<u>\$ 7,842,599.02</u>

COUNTY OF SUSSEX
2011
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

		<u>December 31,</u>	
	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	\$ 5.00	\$ 8.80
<u>TOTAL ASSETS</u>		<u>\$ 5.00</u>	<u>\$ 8.80</u>
 <u>RESERVES</u>			
Reserve for Tax Appeal Filing Fees		\$ 5.00	\$ 8.80
<u>TOTAL RESERVES</u>		<u>\$ 5.00</u>	<u>\$ 8.80</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2010	L	\$	8.80
Increased by:			
Tax Appeal Filing Fees		\$ 57,745.00	
Copy Fees		<u>63.07</u>	
			<u>57,808.07</u>
			57,816.87
Decreased by:			
Paid to County Treasurer - Trust Funds			<u>57,811.87</u>
Balance December 31, 2011	L	\$	<u>5.00</u>

COUNTY OF SUSSEX

2011

COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	M-1	\$ 57,844.84	\$ 70,064.12
Inmate Interest Account	M-1	3,400.00	3,400.00
Work Release Program	M-1	1,156.00	1,000.00
Sheriff's Labor Assistance Program	M-1	7,359.00	6,321.00
Inmate Processing Fees Account	M-1	100.00	2,383.92
<u>TOTAL ASSETS</u>		<u>\$ 69,859.84</u>	<u>\$ 83,169.04</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Inmate Processing Fees			\$ 2,283.92
Due to County Treasurer - Other Miscellaneous Fees		\$ 4,532.21	11,254.35
Reserve for Inmate Trust		40,613.02	36,468.68
Reserve for Recreational Purchases for Inmates		16,099.61	25,741.09
Reserve for Work Release Program		1,156.00	1,000.00
Reserve for Sheriff's Labor Assistance Program		7,359.00	6,321.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 69,859.84</u>	<u>\$ 83,169.04</u>

COUNTY OF SUSSEX
COUNTY JAIL
SCHEDULE OF CASH

	<u>Ref.</u>	<u>Bail Account</u>	<u>Inmate Trust Account</u>	<u>Inmate Interest Account</u>	<u>Work Release Program</u>	<u>Sheriff's Labor Assistance Program</u>	<u>Inmate Processing Fees Account</u>
Balance December 31, 2010	M	\$ -0-	\$ 70,064.12	\$ 3,400.00	\$ 1,000.00	\$ 6,321.00	\$ 2,383.92
Increased by Receipts:							
Bail Received		3,199.20					
Sheriff's Labor Assistance Program Fees						32,438.00	
Work Release Program Fees					866.95		
Inmate Processing Fee Account							29,637.67
Inmate Deposits and Miscellaneous			189,226.39				
Profits from Commissary Sales due Inmate Interest Account			12,668.07				
Interest Earned - Due Inmate Interest			31.54				
Interest, Profits and Miscellaneous				28,843.56			
		<u>3,199.20</u>	<u>201,926.00</u>	<u>28,843.56</u>	<u>866.95</u>	<u>32,438.00</u>	<u>29,637.67</u>
Decreased by Disbursements:							
Bail Disbursed		3,199.20					
Returned to Inmates/Inmate Purchases			158,712.86				
Profits from Commissary Sales Turned Over to Inmate Interest Account			28,843.56				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue							31,921.59
Turned over to County Treasurer - Other Trust Funds			26,588.86	28,843.56		31,400.00	
Work Release Program Expenditures					710.95		
		<u>3,199.20</u>	<u>214,145.28</u>	<u>28,843.56</u>	<u>710.95</u>	<u>31,400.00</u>	<u>31,921.59</u>
Balance December 31, 2011	M	<u>\$ -0-</u>	<u>\$ 57,844.84</u>	<u>\$ 3,400.00</u>	<u>\$ 1,156.00</u>	<u>\$ 7,359.00</u>	<u>\$ 100.00</u>

COUNTY OF SUSSEX
2011
HOMESTEAD/WELFARE HOME -
PATIENTS IN COUNTY INSTITUTIONS

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	N-1	\$ 63,492.38	\$ 47,250.15
Patients - Accounts Receivable		1,424,174.17	1,153,882.84
<u>TOTAL ASSETS</u>		<u>\$ 1,487,666.55</u>	<u>\$ 1,201,132.99</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Revenue		\$ 1,900.94	\$ 103.90
Reserve for Security Deposits		32,933.70	15,847.93
Reserve for Individual Patients' Accounts		24,175.78	25,738.19
Reserve for Donations in Memory of Former Patients		671.66	1,211.02
Reserve for Patients' Accounts Receivable		1,424,174.17	1,153,882.84
Reserve for Resident Council		1,720.26	1,988.40
Reserve for Social Security		40.00	40.00
Reserve for Special Projects		2,050.04	2,320.71
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,487,666.55</u>	<u>\$ 1,201,132.99</u>

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

	<u>Ref.</u>	
Balance December 31, 2010	N	\$ 47,250.15
Receipts:		
Due to the County Treasurer:		
Patients in County Institutions Revenue	\$ 10,254,730.60	
Medicaid Peer Grouping Funds	131,537.60	
Security Deposits - Interest Earned	35.77	
Security Deposits	17,050.00	
Donations in Memory of Former Patients	540.00	
Interest Earned on Donations in Memory of Former		
Patients Account	0.48	
Individual Patients' Accounts	44,965.70	
Reserve for Resident Council:		
Deposits	307.82	
Interest	0.99	
Reserve for Special Projects	501.06	
	10,449,670.02	10,449,670.02
		10,496,920.17
Disbursements:		
Paid to the County Treasurer:		
Revenue Accounts Receivable	10,241,162.40	
Grant Funds Receivable	131,537.60	
Account Refunds	11,771.16	
Individual Patients' Expenses	46,528.11	
Donations in Memory of Former Patients - Expenses	1,079.84	
Reserve for Resident Council - Expenses	576.95	
Reserve for Special Projects	771.73	
	10,433,427.79	10,433,427.79
Balance December 31, 2011	N	\$ 63,492.38

COUNTY OF SUSSEX
2011
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>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	O-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, 2010	0	\$	-0-
Increased by:			
Cash Receipts			<u>87,638.75</u>
			87,638.75
Decreased by:			
Paid to County Treasurer - Health Fund:			
Nonbudget Revenue			<u>87,638.75</u>
Balance December 31, 2011	0	\$	<u><u>-0-</u></u>

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2011

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF HEALTH & HUMAN SERVICES:								
Passed Through N.J. Dept. of Health and Senior Services:								
Aging Cluster:								
Title III - Aging - Area Plan Grant:	93.044	100-046-4144-061-6110;						
#10-1394-AAA-03	through	100-046-4144-265-6110	\$ 418,477.10	\$ 29,330.00	01/01/10	12/31/11	\$ 7,210.81	\$ 418,477.10
#11-1394-AAA-03	93.045		430,285.00	430,285.00	01/01/11	12/31/12	422,884.97	422,884.97
			<u>848,762.10</u>	<u>459,615.00</u>			<u>430,095.78</u>	<u>841,362.07</u>
Nutrition Services Incentive Program:								
2010	93.053	100-046-4144-049-6110	25,420.00	4,001.00	01/01/10	12/31/10		25,420.00
2011	93.053	100-046-4144-049-6110	27,460.00	21,645.00	01/01/11	12/31/11	27,460.00	27,460.00
			<u>52,880.00</u>	<u>25,646.00</u>			<u>27,460.00</u>	<u>52,880.00</u>
Total Aging Cluster			<u>901,642.10</u>	<u>485,261.00</u>			<u>457,555.78</u>	<u>894,242.07</u>
American Recovery and Reinvestment Act (ARRA)								
Chronic Disease Self-Management:								
2010	93.725	100-046-4141-396-J004-6110	40,000.00	40,000.00	01/01/10	12/31/11	20,490.78	40,000.00
2011	93.725	100-046-4141-396-J004-6110	40,000.00	5,263.00	01/01/11	12/31/12	25,167.07	25,167.07
			<u>80,000.00</u>	<u>45,263.00</u>			<u>45,657.85</u>	<u>65,167.07</u>
American Recovery and Reinvestment Act (ARRA)								
Social Services for the Homeless								
	93.714	100-054-7550-489-LLLL-6130	428,169.00	140,000.00	01/01/10	12/31/10		428,169.00
Public Health Preparedness and Response for Bioterrorism:								
2008 (09-1163-BT-L-1)	93.283	100-046-4E05-362-6140;	359,125.14		08/31/08	08/31/11	2,104.00	359,125.14
2010 (11-1163-BT-L-3)	93.283	100-046-4L10-360-6120	461,564.00	461,382.00	08/31/10	08/31/12	314,843.21	461,381.19
2011 (12-1163-BT-L-3)	93.283		308,024.00		08/31/11	08/31/12	171,405.76	171,405.76
			<u>1,128,713.14</u>	<u>461,382.00</u>			<u>488,352.97</u>	<u>991,912.09</u>
Healthcare Facility Emergency Preparedness:								
2011	93.889	100-046-4E03-362-J002-6140	25,000.00	25,000.00	07/01/10	06/30/11	25,000.00	25,000.00
2012	93.889	100-046-4E03-362-J002-6140	22,965.00		07/01/11	06/30/12	22,965.00	22,965.00
			<u>47,965.00</u>	<u>25,000.00</u>			<u>47,965.00</u>	<u>47,965.00</u>
NACCHO Medical Reserve Corps:								
2009	93.008	N/A	5,000.00		01/01/09	12/31/12	200.35	378.21
2011	93.008	N/A	5,000.00	5,000.00	01/01/11	12/31/12		
			<u>10,000.00</u>	<u>5,000.00</u>			<u>200.35</u>	<u>378.21</u>
Passed Through N.J. Dept. of State:								
Help Americans Voter Act								
	93.617	10ELEC009APA	33,889.00		01/01/11	12/31/12	16,944.26	16,944.26
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			<u>2,630,378.24</u>	<u>1,161,906.00</u>			<u>1,056,676.21</u>	<u>2,444,777.70</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF JUSTICE:								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Local Law Enforcement Block Grant - Megan's Law:								
Sex Offender Internet Registry(JAG1-20-07)	16.592	100-066-1020-364-6010	\$ 4,096.00	\$ 4,096.00	03/01/09	02/28/10	\$ 4,096.00	\$ 4,096.00
JAG3-13-07	16.592	100-066-1020-364-6010	60,000.00	59,304.00	02/01/10	02/01/11	11,960.57	59,527.59
			<u>64,096.00</u>	<u>63,400.00</u>			<u>16,056.57</u>	<u>63,623.59</u>
Domestic Violence Victim Assistance:								
#V-19-09	16.588	100-066-1020-246-6010	81,578.00	41,792.00	03/16/10	03/15/11	20,996.95	81,578.00
#V-19-10	16.588	100-066-1020-142-6010	87,185.00		04/01/11	03/31/12	66,027.98	66,027.98
			<u>168,763.00</u>	<u>41,792.00</u>			<u>87,024.93</u>	<u>147,605.98</u>
American Recovery and Reinvestment Act (ARRA)								
JAG Program Cluster:								
RJAG 1-19-TF-09C	16.803	N/A	55,641.00	55,641.00	01/01/10	12/31/11	55,641.00	55,641.00
JAG Recovery Grant (2010)	16.803	10-100-066-1020-421	37,534.00	37,534.00	01/01/10	12/31/10		37,534.00
Total JAG Program Cluster			<u>93,175.00</u>	<u>93,175.00</u>			<u>55,641.00</u>	<u>93,175.00</u>
American Recovery and Reinvestment Act (ARRA)								
Violence Against Women Act								
16.013		09RVAWA-19	9,272.00	7,918.00	02/01/10	01/31/11	264.69	6,952.89
Sexual Assault Nurse Examiner:								
VS-39-10	16.575	100-066-1020-142-6010	55,596.00	14,601.00	10/01/09	09/30/10		55,596.00
VS-39-10	16.575	100-066-1020-142-6010	56,406.00	44,179.00	10/01/10	09/30/12	44,179.05	44,179.05
			<u>112,002.00</u>	<u>58,780.00</u>			<u>44,179.05</u>	<u>99,775.05</u>
Juvenile Accountability Incentive Block Grant:								
JAIBG (2009)	16.523	100-066-1500-121-6010	10,497.00	8,022.00	01/01/10	12/31/10		10,497.00
JAIBG (2010)	16.523	100-066-1500-121-6010	8,323.00		01/01/11	12/31/11	8,323.00	8,323.00
			<u>18,820.00</u>	<u>8,022.00</u>			<u>8,323.00</u>	<u>18,820.00</u>
Community Oriented Policing Services (COPS):								
2008CW0328 Law Enforcement Technology	16.710	N/A	935,300.00	301,460.94	12/26/07	12/25/10		295,992.79
2009CKWX0562 Law Enforcement Technology	16.710	N/A	950,000.00	122,399.78	03/11/09	03/10/12	117,097.39	927,997.65
2009CKWX0562 Law Enforcement Technology	16.710	N/A	1,000,000.00	29,534.00	03/11/09	03/10/12	86,209.00	374,987.76
			<u>2,885,300.00</u>	<u>453,394.72</u>			<u>203,306.39</u>	<u>1,598,978.20</u>
Victim and Witness Advocacy Fund Supplemental								
16.544		100-066-1020-093-6110	13,200.00	12,178.00	11/01/08	04/30/11		12,943.10
16.544		100-066-1020-093-6110	20,730.00		01/01/11	06/30/12	5,612.03	5,612.03
			<u>33,930.00</u>	<u>12,178.00</u>			<u>5,612.03</u>	<u>18,555.13</u>
TOTAL DEPT. OF JUSTICE			<u>3,385,358.00</u>	<u>738,659.72</u>			<u>420,407.66</u>	<u>2,047,485.84</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF TRANSPORTATION:								
Highway Planning and Construction Cluster:								
Passed thru N.J. Dept. of Transportation:								
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	\$ 1,872,700.00	\$ 1,872,700.00	01/01/11	12/31/11	\$ 569,805.09	\$ 569,805.09
Passed thru New Jersey Transportation Planning Authority:								
Subregional Staff Support	20.205	N/A	37,200.00	9,913.82	10/21/09	06/30/10		27,286.18
American Recovery and Reinvestment Act (ARRA)								
Passed thru N.J. Dept. of Transportation:								
Highway Planning and Construction Cluster:								
State Aid Highway Project- CR 519	20.205	480-078-6320-TCAP-6010	910,140.00		01/01/10	12/31/11	1.00	849,998.64
State Aid Highway Project- CR 616	20.205	480-078-6320-TCAP-6010	1,045,000.00	255,374.44	01/01/10	12/31/11		1,013,716.23
State Aid Highway Project- CR 620	20.205	480-078-6320-TCAP-6010	55,800.00	45,149.85	01/01/10	12/31/11		55,800.00
State Aid Highway Project- Bridge Q-09	20.205	480-078-6320-TCAP-6010	627,000.00	186,695.90	01/01/10	12/31/11	40,821.71	472,612.65
State Aid Highway Project- Bridge Q-11	20.205	480-078-6320-TCAP-6010	1,239,175.00	454,842.03	01/01/10	12/31/11	405,154.48	934,270.41
State Aid Highway Project- HRRP Surface Treatment	20.205	480-078-6320-TCAP-6010	500,305.00	46,476.99	01/01/10	12/31/11		279,527.47
			<u>4,377,420.00</u>	<u>988,539.21</u>			<u>445,977.19</u>	<u>3,605,925.40</u>
Allocation of Interest Earned on State Aid:								
Highway Projects County Aid	20.205	480-078-6320-TCAP-6010	624.09	624.09	01/01/10	12/31/12		
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects	20.205	N/A	646,281.00	75,418.04	01/01/01	N/A		646,281.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	558,730.00	26,210.81	01/01/03	N/A		558,730.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	843,681.00	32,605.01	01/01/04	N/A		840,289.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	479,989.00		01/01/05	N/A		479,332.73
FHWA Traffic Sign Inventory & Assessment	20.205	N/A	133,000.00		07/01/11	06/30/12	66,936.91	66,936.91
			<u>2,181,692.00</u>	<u>134,233.86</u>			<u>66,936.91</u>	<u>2,112,236.91</u>
Total Highway Planning and Construction Cluster			<u>8,469,636.09</u>	<u>3,006,010.98</u>			<u>1,082,719.19</u>	<u>6,315,253.58</u>
Over the Limit Under Arrest	20.605	100-066-1160-057-6010	4,400.00	4,400.00	8/19/11	10/5/11	4,400.00	
Passed Through North Jersey Transportation Planning Authority:								
Job Access: Reverse Commute								
2009	20.516	N/A	150,000.00	10,100.23	01/01/09	06/30/10		150,000.00
2010	20.516	N/A	105,793.00	90,485.71	01/01/10	06/30/11	85,959.76	105,793.00
2011	20.516	N/A	60,000.00		01/01/11	06/30/12	19.98	
			<u>315,793.00</u>	<u>100,585.94</u>			<u>85,979.74</u>	<u>255,793.00</u>
Passed Through N.J. Transit Corporation:								
FTA - Section 5310 Grants:								
Mobility Management	20.513	N/A	50,000.00	29,354.47	01/01/11	12/31/11	50,000.00	50,000.00
FTA - Section 5311 Grants:								
Operating & Nonoperating:								
2010/2011	20.509	Vendor #04270	524,105.00	397,739.49	07/01/10	06/30/12	292,304.90	521,734.60
2011/2012	20.509	Vendor #04270	565,007.00		07/01/11	06/30/12	234,673.79	234,673.79
			<u>1,089,112.00</u>	<u>397,739.49</u>			<u>526,978.69</u>	<u>756,408.39</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Passed thru N.J. Dept of Law & Public Safety:								
Division of State Police:								
HAZCAT Training	20.703	100-066-1200-1703	\$ 16,000.00	\$ 15,983.00	01/20/11	09/30/11	\$ 15,983.00	\$ 15,983.00
TOTAL DEPT. OF TRANSPORTATION			9,944,941.09	3,554,073.88			1,766,060.62	7,393,437.97
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
Economic Development Initiative								
Special Projects - Sussex County Fairgrounds	14.251	B-06-SP-NJ-0656	297,000.00		03/13/08	03/13/13	6,178.25	282,897.22
Small Cities Program	14.218	100-022-8020-078-6120	318,000.00	88,510.00	12/01/08	11/30/10	6,178.25	318,000.00
			615,000.00	88,510.00			6,178.25	600,897.22
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			615,000.00	88,510.00			6,178.25	600,897.22
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
American Recovery and Reinvestment Act (ARRA):								
Sussex County Wastewater Management Plan	66.454	09-100-042-4801-504-6110	109,091.00	49,774.04	12/31/09	12/31/11	4,322.16	109,077.91
TOTAL ENVIRONMENTAL PROTECTION AGENCY			109,091.00	49,774.04			4,322.16	109,077.91
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>								
Homeland Security Cluster:								
State Homeland Security Grant Program - FY07	97.067	100-066-1200-893-6131	392,062.38	227,688.51	07/01/07	06/30/11	11,103.72	392,062.38
State Homeland Security Grant Program - FY08	97.067	100-066-1200-893-6131	489,104.96	355,881.00	07/01/08	06/30/11	68,814.58	438,707.86
State Homeland Security Grant Program - FY09	97.067	100-066-1200-893-6131	460,451.10		07/01/09	06/30/11	113,700.00	451,874.86
Urban Areas Security Initiative	97.067	2009-SS-T9-0082	65,000.00		01/01/11	12/31/12	64,998.87	64,998.87
Total Homeland Security Cluster			1,406,618.44	583,569.51			258,617.17	1,347,643.97
Federal Emergency Management Agency:								
Pre-Disaster Mitigation Planning Grant	97.029	100-066-1200-920-6120	509,710.00	385,000.00	1/9/2009	1/8/2011		385,396.16
Hazardous Materials Emergency Preparedness	97.021	100-066-1200-703-6110	9,350.00		10/26/06	12/31/11	537.79	9,350.00
Citizen Corps and Community Emergency Response Team:								
2007	97.054	100-066-1200-893-6110	10,000.00		01/01/07	12/31/12	2,202.50	7,441.06
TOTAL DEPARTMENT OF HOMELAND SECURITY			1,935,678.44	968,569.51			261,357.46	1,749,831.19
TOTAL FEDERAL AWARD EXPENDITURES			\$ 18,620,446.77	\$ 6,561,493.15			\$ 3,515,002.36	\$ 14,345,507.83

N/A - Not Available/Not Applicable

Analysis of Expenditures:

	Ref.	
Paid	A-12	\$ 1,966,309.24
Encumbered	A-12	532,910.84
		<u>2,499,220.08</u>
General Capital:		
Improvement Authorization Expenditures Ord. #10-01; 11-03 (Federal Share)		1,015,782.28
Total		<u>\$ 3,515,002.36</u>

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

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Health Service Contract - Case Management Services to Handicapped Children:	100-046-4575-233-6140;						
#11-131-SCH-L-3	491-046-4572-	\$ 85,692.00	\$ 85,271.00	07/01/10	06/30/11	\$ 41,827.02	\$ 82,484.53
#12-131-SCH-L-3	011-6140	85,692.00	32,767.00	07/01/11	06/30/12	38,583.51	38,583.51
		<u>171,384.00</u>	<u>118,038.00</u>			<u>80,410.53</u>	<u>121,068.04</u>
County Comprehensive Alcoholism and Drug Services:							
#10-541-ADA-C-O	760-054-4219-	276,550.00	22,414.00	01/01/10	12/31/10		276,550.00
#11-541-ADA-C-O	024-6110	277,715.00	218,490.00	01/01/11	12/31/11	277,715.00	277,715.00
		<u>554,265.00</u>	<u>240,904.00</u>			<u>277,715.00</u>	<u>554,265.00</u>
Right-to-Know Act:							
#10-2241-RTK-00	100-046-4771-	9,380.00	2,345.00	07/01/09	06/30/11	2,814.00	9,380.00
#11-2241-RTK-00	105-6110	9,380.00	4,690.00	07/01/10	06/30/11	2,814.00	2,814.00
		<u>18,760.00</u>	<u>7,035.00</u>			<u>5,628.00</u>	<u>12,194.00</u>
Office on Aging - Sussex County Area Plan Grant:							
State Aid Reimbursement:							
2011	100-046-4144-	58,000.00		01/01/10	12/31/11	58,000.00	58,000.00
2012	227-6110	58,000.00	58,000.00	01/01/11	12/31/12		
		<u>116,000.00</u>	<u>58,000.00</u>			<u>58,000.00</u>	<u>58,000.00</u>
State Matching Funds:							
2010	100-046-4144-	32,312.36	16,794.00	01/01/10	12/31/11	1,250.00	32,312.36
2011	228-6010	32,369.00	29,637.00	01/01/11	12/31/12	32,162.00	32,162.00
		<u>64,681.36</u>	<u>46,431.00</u>			<u>33,412.00</u>	<u>64,474.36</u>
Weekend/Home Delivered Meals:							
2010	491-046-4144-	13,000.00	9,916.00	01/01/10	12/31/10		13,000.00
2011	080-6110	13,000.00	13,000.00	01/01/11	12/31/11	13,000.00	13,000.00
		<u>26,000.00</u>	<u>22,916.00</u>			<u>13,000.00</u>	<u>26,000.00</u>
Social Services Block Grant:							
2010	100-046-4110-	13,192.00	6,822.00	01/01/10	12/31/10		13,192.00
2011	248-6110	13,192.00	11,542.00	01/01/11	12/31/12	13,191.04	13,191.04
		<u>26,384.00</u>	<u>18,364.00</u>			<u>13,191.04</u>	<u>26,383.04</u>
Safe Housing & Transportation Program:							
2010	491-046-4144	11,495.00	5,762.00	01/01/10	12/31/10		11,495.00
2011	077-6110	11,495.00	11,495.00	01/01/11	12/31/12	11,494.27	11,494.27
		<u>22,990.00</u>	<u>17,257.00</u>			<u>11,494.27</u>	<u>22,989.27</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Cost of Living Allowance (COLA):							
2010	491-046-4144	\$ 53,100.00	\$ 23,469.00	01/01/10	12/31/10		\$ 53,100.00
2011	077-6110	53,100.00	35,400.00	01/01/11	12/31/11	\$ 53,100.00	53,100.00
		<u>106,200.00</u>	<u>58,869.00</u>			<u>53,100.00</u>	<u>106,200.00</u>
Home Delivered Meals:							
2010	100-046-4144-	19,486.00	5,517.00	01/01/10	12/31/10		19,486.00
2011	227-6110	19,486.00	19,486.00	01/01/11	12/31/11	19,486.00	19,486.00
		<u>38,972.00</u>	<u>25,003.00</u>			<u>19,486.00</u>	<u>38,972.00</u>
Care Coordination:							
2010	100-046-4144-	23,809.67	11,903.00	01/01/10	12/31/11	14.00	23,809.67
2011	228-6110	23,810.00	23,810.00	01/01/11	12/31/11	23,810.00	23,810.00
		<u>47,619.67</u>	<u>35,713.00</u>			<u>23,824.00</u>	<u>47,619.67</u>
Adult Protective Services for Vulnerable Adults:							
2010	100-046-4144-	73,632.00	41,884.00	01/01/10	12/31/10		73,632.00
2011	226-6110	73,632.00	73,632.00	01/01/11	12/31/11	73,632.00	73,632.00
		<u>147,264.00</u>	<u>115,516.00</u>			<u>73,632.00</u>	<u>147,264.00</u>
Senior Health Insurance Program:							
2010	100-046-4144-	28,798.00	1,298.00	01/01/10	12/31/11	2,857.19	28,798.00
2011	056-6110	27,000.00	13,500.00	01/01/11	12/31/12	14,325.23	26,528.20
		<u>55,798.00</u>	<u>14,798.00</u>			<u>17,182.42</u>	<u>55,326.20</u>
Leaders' Academy for Healthy Community							
		<u>1,250.00</u>		01/01/08	12/31/11	<u>1,250.00</u>	<u>1,250.00</u>
Tobacco Age of Sale Enforcement Program							
2008	100-046-4754-414-6120	1,140.00		04/01/08	03/31/12	1,111.23	1,140.00
		<u>1,140.00</u>				<u>1,111.23</u>	<u>1,140.00</u>
Senior Farmers' Market Nutrition Program:							
11-250-WIC-L-O	100-046-4560-474-6140	1,000.00	1,000.00	06/01/10	09/30/11	999.97	1,000.00
NJ Comprehensive Cancer Control Plan:							
2010	100-046-4753-	50,000.00	42,784.00	07/01/10	06/30/12	25,013.19	42,783.43
2011	434-6140	50,000.00		07/01/11	06/30/12	23,435.51	23,435.51
		<u>100,000.00</u>	<u>42,784.00</u>			<u>48,448.70</u>	<u>66,218.94</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		<u>1,497,318.03</u>	<u>822,628.00</u>			<u>731,885.16</u>	<u>1,347,974.52</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2011

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF HUMAN SERVICES:							
Division of Youth and Family Services:							
Human Services Advisory Council/Child Abuse/Missing Children:							
#08ALUN		\$ 73,836.00		01/01/08	12/31/11	\$ 2,168.00	\$ 73,836.00
#10ALUN	100-016-1610-	63,836.00	\$ 2,710.00	01/01/10	12/31/10		63,836.00
#11ALUN	023-6130	63,836.00	63,836.00	01/01/11	12/31/12	63,834.61	63,834.61
		<u>201,508.00</u>	<u>66,546.00</u>			<u>66,002.61</u>	<u>201,506.61</u>
Youth Incentive Program:							
#10BDUN	100-016-1610-	61,874.00	1,387.00	01/01/10	12/31/11	1,387.00	61,874.00
#11BDUN	023-6130	36,874.00	36,874.00	01/01/11	12/31/12	36,872.92	36,872.92
		<u>98,748.00</u>	<u>38,261.00</u>			<u>38,259.92</u>	<u>98,746.92</u>
Division of Disability Services:							
Personal Assistance Services Program (PASP):							
#06AVWN	100-054-1014-005-6130	124,009.00		01/01/06	12/31/11	34,604.00	124,009.00
#08AVWN		124,009.00		01/01/08	12/31/11	49,713.00	124,009.00
#09AVWN		124,009.00		01/01/09	12/31/11	44,161.00	124,009.00
#10AVWN		104,009.00		01/01/10	12/31/11	1,550.03	104,009.00
#11AVWN		104,009.00	104,009.00	01/01/11	12/31/12	102,409.00	102,409.00
		<u>456,036.00</u>	<u>104,009.00</u>			<u>232,437.03</u>	<u>454,436.00</u>
Division of Family Development:							
Social Services for the Homeless:							
#SH11019	100-054-7550-072-6030	99,409.00	94,409.00	01/01/11	12/31/11	99,409.00	99,409.00
		<u>99,409.00</u>	<u>94,409.00</u>			<u>99,409.00</u>	<u>99,409.00</u>
Workfirst New Jersey:							
Special Initiative, Transportation and TANF Initiative for Parents Contract:							
#TS10019	100-054-7550-	33,660.00	14,465.00	07/01/10	06/30/11		22,879.09
#TS11019	-424-6130	33,660.00	8,415.00	07/01/11	06/30/12	33,660.00	33,660.00
		<u>67,320.00</u>	<u>22,880.00</u>			<u>33,660.00</u>	<u>56,539.09</u>
Intoxicated Driver Resource Center:							
2011	N/A	114,743.00	93,878.00	1/1/11	12/31/12	111,780.53	111,780.53
		<u>114,743.00</u>	<u>93,878.00</u>			<u>111,780.53</u>	<u>111,780.53</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>1,037,764.00</u>	<u>419,983.00</u>			<u>581,549.09</u>	<u>1,022,418.15</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act:							
#10-1920-00	100-022-8050-	\$ 20,000.00	\$ 12,880.56	01/01/10	12/31/10		\$ 20,000.00
#11-1920-00	035-6120	20,000.00		01/01/11	12/31/11	\$ 20,000.00	20,000.00
		<u>40,000.00</u>	<u>12,880.56</u>			<u>20,000.00</u>	<u>40,000.00</u>
SHARE - Fleet and Equipment Maintenance	2010-495-022-8030-025-FFFF-6020	79,120.00	79,120.13	08/01/09	01/31/11		79,120.00
SHARE - Regional Coordination Grant	100-022-8030-658-6020	248,205.81	28,317.91	06/01/07	05/31/11	926.67	248,205.81
SHARE - Core Health Services - Hopatcong	2010-495-022-8030-025-FFFF-6020	45,201.56	32,880.75	08/01/09	01/31/11		45,201.56
SHARE - Health Services - Vernon Township	100-022-8030-658-FFFF-6020	118,983.72	52,227.76	03/01/09	08/31/11		118,983.72
SHARE - Street Road Signs	100-022-8030-658-FFFF-6020	9,625.00	1,335.00	03/01/09	08/31/11		9,625.00
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS		<u>1,141,136.09</u>	<u>206,762.11</u>			<u>20,926.67</u>	<u>1,141,135.79</u>
<u>NJ DEPARTMENT OF STATE:</u>							
Division of Archives and Records Committee: Public Archives and Records Infrastructure Support	100-074-2545 033-6110	894,143.00		07/01/09	06/30/12	335,398.56	893,989.75
TOTAL NJ DEPARTMENT OF STATE		<u>894,143.00</u>				<u>335,398.56</u>	<u>893,989.75</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation Program	EC-8225	\$ 608,509.31	\$ 26,267.74	01/01/09	12/31/12		\$ 468,773.82
		554,308.04	324,869.86	01/01/10	12/31/12	\$ 6,769.80	529,260.18
		621,234.69	372,609.46	01/01/11	12/31/12	524,395.29	524,395.29
TOTAL NJ TRANSIT CORPORATION		1,175,542.73	723,747.06			531,165.09	1,522,429.29
<u>NEW JERSEY COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION:</u>							
Birding and Nature Festival Cooperative Marketing Grant 2011	10-100-074-2539-005-6130	9,000.00	7,200.00	01/01/11	12/31/12	8,717.44	8,717.44
TOTAL NJ COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION		9,000.00	7,200.00			8,717.44	8,717.44
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)	100-042-4855 075-6010;						
	100-042-4840-094-6110	149,628.00	47,022.71	01/01/10	12/31/12		147,123.78
		142,513.00	66,732.00	01/01/11	12/31/12	137,506.55	137,506.55
		292,141.00	113,754.71			137,506.55	284,630.33
Clean Communities Program	765-042-4900-005-6010	41,377.86		01/01/05	12/31/11	0.86	41,377.86
		44,928.85		01/01/06	12/31/11	4,912.87	44,928.85
		62,937.89		01/01/07	12/31/11	2,717.70	62,937.89
		63,225.07		01/01/08	12/31/11	5,556.79	63,225.07
		80,898.32		01/01/09	12/31/11	7,669.31	80,898.32
		83,925.35		01/01/10	12/31/12	11,156.81	77,856.96
		82,802.31	82,802.31	01/01/11	12/31/12	41,000.00	41,000.00
		460,095.65	82,802.31			73,014.34	412,224.95
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		752,236.65	196,557.02			210,520.89	696,855.28
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
Sussex County Commercial Kitchen Grant 2009	N/A	15,000.00	14,492.15	01/01/09	12/31/12	870.25	12,615.64
TOTAL NJ DEPARTMENT OF AGRICULTURE		15,000.00	14,492.15			870.25	12,615.64

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
County Prosecutor Insurance Fraud Reimbursement Program	100-066-1020-305-6110	\$ 56,906.13	\$ 33,085.64	01/01/09	12/31/11		\$ 56,906.13
Body Armor Replacement Fund Sheriff's Office Prosecutor's Office	718-066-1020-001-6120	10,724.90	10,724.90	01/01/11	12/31/12		
		2,459.77	2,459.77	01/01/11	12/31/12		
		<u>13,184.67</u>	<u>13,184.67</u>				
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2007	100-066-1500-007-6010;	366,557.00		01/01/07	12/31/11	\$ 1,478.82	366,557.00
2010	100-066-1500-021-6010	374,377.00	171,566.66	01/01/10	12/31/12		313,339.55
2011		374,377.00	168,821.63	01/01/11	12/31/12	313,776.74	313,776.74
		<u>1,115,311.00</u>	<u>340,388.29</u>			<u>315,255.56</u>	<u>993,673.29</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>1,185,401.80</u>	<u>386,658.60</u>			<u>315,255.56</u>	<u>1,050,579.42</u>
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>							
Veterans Transportation Services:							
2010/2011	100-067-3610-	9,000.00	6,000.00	07/01/10	06/30/11	6,750.00	9,000.00
2011/2012	058-6130	9,000.00	3,000.00	07/01/11	06/30/12	3,750.00	3,750.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS		<u>18,000.00</u>	<u>9,000.00</u>			<u>10,500.00</u>	<u>12,750.00</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
LEASE Law Enforcement Agency Security Enhancement							
2006/2007	100-078-AILP-	\$ 289,333.33		07/01/06	06/30/11	\$ 86,821.15	\$ 289,333.31
2008/2009	255-3520	112,000.00		07/01/08	06/30/12	13,814.85	93,475.02
2010/2011		78,400.00	\$ 45,733.31	07/01/10	06/30/12	22,935.57	46,032.61
2011/2012		94,085.00	31,361.68	07/01/11	06/30/12	20,087.26	20,087.26
		<u>573,818.33</u>	<u>77,094.99</u>			<u>143,658.83</u>	<u>448,928.20</u>
Replacement of Bridge E-07	572-078-6220-022-6010	10,000,000.00		11/29/01	N/A	624,509.47	2,038,273.54
Replacement of Bridge K-03	480-078-6320-TCAP-6010	1,000,000.00	750,000.00	01/01/10	12/31/11	1,000,000.00	1,000,000.00
Replacement of Bridge P-13; D-30 & B3	480-078-6320-TCAP-6010	1,120,000.00	112,000.00	01/01/09	12/31/10		1,120,000.00
TOTAL NJ DEPARTMENT OF TRANSPORTATION		<u>12,693,818.33</u>	<u>939,094.99</u>			<u>1,768,168.30</u>	<u>4,607,201.74</u>
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse	100-082-C001-044-6010	158,560.07	133,309.69	01/01/10	12/31/10		133,309.69
		202,452.00	47,172.58	01/01/11	12/31/12	202,113.24	202,113.24
		<u>361,012.07</u>	<u>180,482.27</u>			<u>202,113.24</u>	<u>335,422.93</u>
Higher Education Administration: P.L. 1971, c. 12 Debt Service	100-082-2155-016	1,169,077.00	1,169,077.00	01/01/11	12/31/11	1,169,077.00	1,169,077.00
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>1,530,089.07</u>	<u>1,349,559.27</u>			<u>1,371,190.24</u>	<u>1,504,499.93</u>
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICES:</u>							
9-1-1 Consolidation in Sussex County	100-082-SBE7 050-6120	220,000.00		01/01/08	12/31/12	200.00	213,808.00
TOTAL NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS		<u>220,000.00</u>				<u>200.00</u>	<u>213,808.00</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF EDUCATION</u>							
Work First NJ TANF & GA/Food Stamps		\$ 40,000.00	\$ 40,000.00	01/01/09	12/31/11	\$ 40,000.00	\$ 40,000.00
		<u>40,000.00</u>	<u>40,000.00</u>			<u>40,000.00</u>	<u>40,000.00</u>
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)	5070-150-	47,849.00		01/01/10	12/31/11	47,849.00	47,849.00
	510140-60	47,674.00	47,674.00	01/01/11	12/31/12		
		<u>95,523.00</u>	<u>47,674.00</u>			<u>47,849.00</u>	<u>47,849.00</u>
<u>NJ STATE LIBRARY</u>							
2011 George Foreman Anti-Trust	N/A	5,092.83	5,092.83	01/01/11	12/31/11		
<u>NJ SCHOOL DEVELOPMENT AUTHORITY</u>							
Sussex County Vocational School Projects	5110-010-09-600X	478,400.00		01/01/11	12/31/12	77,942.44	77,942.44
TOTAL STATE AWARD EXPENDITURES		<u>\$ 22,788,465.53</u>	<u>\$ 5,168,449.03</u>			<u>\$ 6,052,138.69</u>	<u>\$ 14,160,766.39</u>

N/A - Not Available or Not Applicable

Analysis of Expenditures

Ref.

Current Fund:

Paid	A-13	\$ 2,758,842.87
Encumbered	A-13	373,917.91
Paid or Charged	A-3	1,169,077.00
		<u>4,301,837.78</u>

General Capital - Improvement Authorizations #02-02; 10-03; 11-01

1,702,451.91

Library Fund

47,849.00

Total

\$ 6,052,138.69

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

COUNTY OF SUSSEX
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

A. GENERAL

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

B. BASIS OF ACCOUNTING

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. THRESHOLD FOR FEDERAL AND STATE AWARDS

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



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

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

We have audited the financial statements of the County of Sussex, (the "County") as of, and for the years ended December 31, 2011 and 2010 and have issued our report thereon dated May 21, 2012, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting, and was qualified for the omission of the general fixed assets account group for 2010. The scope of our audit did not include the general fixed asset account group for 2011. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2011-1 that we consider to be a significant deficiency in internal control over financial reporting. 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.

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

Compliance and Other Matters

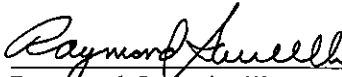
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect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

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

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

Mt. Arlington, NJ
May 21, 2012

NISIVOCIA LLP


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



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Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04

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

Compliance

We have audited the compliance of the County of Sussex (the "County") with the types of compliance requirements described in the US Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County of Sussex's financial statements include a portion of the operations of the Sussex County Division of Social Services, which received \$1,206,736 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2011. Our audit, described below, did not include the operations of the Sussex County Division of Social Services because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133.

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

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *New Jersey State Aid Grant Compliance Supplement*, but not for the purpose of expressing our opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

Mt. Arlington, NJ
May 21, 2012

NISIVOCCIA LLP



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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2011

Summary of Auditors' Results:

- A qualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting as the scope of our audit did not include the fixed assets account group for 2011.
- The audit did not disclose any material weaknesses in the internal controls of the County.
- The audit did not disclose any noncompliance that is material to the financial statements of the County.
- The audit did not disclose any material weaknesses or significant deficiencies in the internal controls of the County's major federal or state programs.
- An unqualified report was issued on the County's compliance for major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*.
- The County's major federal programs for the year ended December 31, 2011 consisted of the following awards:

	CFDA #	Grant Expenditures
Highway Planning and Construction Cluster:		
State Aid Highways Projects - County Aid	20.205	\$ 569,805.09
American Recovery and Reinvestment Act:		
State Aid Highways Projects - CR 519	20.205	1.00
State Aid Highways Projects - Bridge Q-09	20.205	40,821.71
State Aid Highways Projects - Bridge Q-11	20.205	405,154.48
FHWA Traffic Sign Inventory & Assessment	20.205	66,936.91
Public Health Preparedness and Response for Bioterrorism	93.283	488,352.97
FTA - Section 5311 Grants	20.509	526,978.69

- The County's major state programs for the year ended December 31, 2011 consisted of the following awards:

	State Grant Account #	Grant Expenditures
Senior Citizen and Disabled Residents		
Transportation Program	EC-8225	\$ 531,165.09
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	100-082-2155-016	1,169,077.00
N.J. Department of Transportation:		
Replacement of Local Bridge E-07	572-078-6220-022-6010	624,509.47
Replacement of Local Bridge K-03	480-078-6320-TCAP-6010	1,000,000.00

- The single audit threshold identified in Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04 is \$500,000.

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2011

Summary of Auditors' Results:

- The threshold for determining federal and state Type A and B programs was \$300,000. A risk-based approach was used to determine major programs.
- The County did not qualify as a "low-risk" auditee under the provisions of section 530 of the federal circular.

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

- 2011-1 In certain outside departments, the duties of collecting and recording of receipts and issuance of permits, licenses and/or other documents are performed by the same employee. Segregation of duties refers to separating those functions that place too much control over a transaction or class of transactions that would enable a person to perpetuate errors and prevent detection within a reasonable period of time. This is due, in part, to the limited number of personnel of the County in certain County outside departments. Accordingly, management and the County Board of Chosen Freeholders should be aware of this situation and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Management's Response

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

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF SUSSEX
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2011

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

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2011

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

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

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

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

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

Technical Accounting Directives

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

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

The County is currently conforming to the technical accounting directives.

Appropriated Grant Reserves and Grants Receivable

The schedule of Federal and State Appropriated Reserves and Federal and State Grant Receivables include balances from prior years. The County has made a great effort over the last couple of years to continually review grant balances and further action has been taken in 2012. Therefore, no formal recommendation is warranted.

Homestead

Our review of the Homestead records indicated the following:

1. Patients' accounts receivable balance includes certain accounts which may be uncollectible and should be reviewed for cancellation. Also, several patient accounts reflect a total negative balance or include negative balances due from certain funding sources such as Medicaid or Medicare.
2. During our review of the records, we noted in several instances where an employee from the Homestead's accounting office were depositing collections in an untimely manner in the Resident's Trust Account.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Homestead (Cont'd)

It is recommended that:

1. Individual Patients' receivable balances be reviewed to determine which balances should be considered for cancellation by the governing body. Also, any negative Patients' accounts receivable balances should be reviewed and resolved.
2. The Homestead ensure collections be deposited within 48 hours of receipt in the Resident's Trust Account.

Management's Response

The Homestead administrator and his accounting office personnel are in the process of reviewing the status of the older Individual Patients' receivable balances for collectability. The County Administrator and County Counsel will be advised of any balances which appear to be uncollectible. Also, the Homestead administrator and his accounting office personnel will ensure collections are deposited within 48 hours of receipt in the Resident's Trust Account.

Department of Environmental and Public Health Services

During our review of the Department of Environmental Services records, we noted that monies received were recorded using the date on the check that was written out to the County and not the actual day the County received it. Therefore, we could not determine whether collections were deposited within 48 hours of receipt. Also, though there were improvements in the preparation of the cashbook over the prior year, the cashbook did not have monthly totals.

It is recommended that the Department of Environmental Services record the date that the monies were actually received and not the date of the check and that the cashbook contain monthly totals.

Management's Response

The personnel in the Environmental Services department will ensure collections are deposited within 48 hours of receipt and that the cashbook contains monthly totals.

Public Health Nursing

Our review of the Public Health Nursing records indicated a cashbook was not maintained for the Medicare account receipts.

It is recommended that a cashbook be maintained for the Medicare account receipts.

Management's Response

The personnel in the Public Health Nursing Office will ensure a cashbook is maintained for all Medicare account receipts.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Planning Board

Our review of the Planning Board records indicated collections were not always deposited within 48 hours of receipt and collections were not maintained in a secured location.

It is recommended that Planning Board collections be deposited within 48 hours of receipt and collections be maintained in a secure location prior to being deposited.

Management's Response

The personnel in the Planning Board Office will ensure collections are kept in a secure location and are deposited within 48 hours of receipt.

Corrective Action Plan

Recommendations 2, 3b, 4b, and 6 from the prior year audit report were resolved during the current year. The County is in the process of implementing procedures to resolve the remaining comments from the 2010 audit report, where possible.

COUNTY OF SUSSEX
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County maintain an adequate segregation of duties with respect to certain County outside departments.
2. Homestead:
 - a. Individual Patients' receivable balances be reviewed to determine which balances should be considered for cancellation by the governing body. Also, any negative Patients' accounts receivable balances should be reviewed and resolved.
 - b. Collections be deposited within 48 hours of receipts in the Residents' Trust Account.
3. Department of Environmental and Public Health Services

Collections be deposited within 48 hours of receipt by recording the date that the monies were actually received and not the date of the check and the cashbook contain monthly totals.
4. Public Health Nursing Board

A cashbook be maintained for the Medicare account receipts.
5. Planning Board

Collections be deposited within 48 hours of receipt and receipts be kept in a secure location prior to being deposited.

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