

COUNTY OF SUSSEX

REPORT OF AUDIT

2013

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2013

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COUNTY OF SUSSEX
PART I
FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2013



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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the financial statements – *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund of the County as of December 31, 2013 and 2012, or the changes in financial position or where applicable, cash flows thereof for the years then ended.

Basis for Qualified Opinion

The County's general fixed assets account group is stated at historical cost or estimated historical cost in the accompanying financial statements. The basis of accounting is not in conformity with U. S. generally accepted accounting principles but is in accordance with the accounting practices prescribed or permitted by the Division. As described in Note 1, based upon the underlying accounting records, we have not audited the general fixed assets account group.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects on the December 31, 2013 and 2012 financial statements of the matter described in the *Basis for Qualified Opinion* paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex as of December 31, 2013 and 2012, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

Other Matters

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2014 on our consideration of the County of Sussex's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Sussex's internal control over financial reporting and compliance.

Mt. Arlington, New Jersey
May 10, 2014

NISIVOCCIA LLP



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

COUNTY OF SUSSEX
2013
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2013	2012
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 29,929,128.58	\$ 29,255,356.98
Change Funds		675.00	675.00
		<u>29,929,803.58</u>	<u>29,256,031.98</u>
Due from Morris County-Shared Services		91.00	100.00
Grant Funds Receivable:			
Federal	A-8	4,040,640.03	5,071,940.72
State	A-9	1,956,428.33	2,372,556.39
Private	A-10	395,973.00	
		<u>6,393,041.36</u>	<u>7,444,497.11</u>
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	151,768.65	230,081.37
Revenue Accounts Receivable	A-7	173,438.23	149,897.66
Accounts Receivable - Sussex County Municipal Utilities Authority		418,658.42	418,658.42
		<u>743,865.30</u>	<u>798,637.45</u>
Deferred Charges:			
Emergency Authorizations (40A: 4-47)	A-3	50,000.00	
<u>TOTAL ASSETS</u>		<u>\$ 37,116,801.24</u>	<u>\$ 37,499,266.54</u>

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2013	2012
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 4,046,556.73	\$ 4,333,767.87
Encumbered	A-3;A-11	2,370,043.66	3,077,935.63
Total Appropriation Reserves		6,416,600.39	7,411,703.50
Other Encumbrances Payable:			
Federal Grants	A-12	712,297.60	1,265,756.64
State Grants	A-13	472,209.02	434,866.01
Private Grants	A-14	10,066.92	
Central Supply		14,000.95	3,803.58
Accounts Payable - Vendors		567,634.56	316,820.38
County Tax Overpayments		111.01	111.00
Due to State of NJ		18,589.03	18,589.03
Due to Sheriff's Office			11,680.00
Due to Other Trust Funds	B	2,908,916.09	2,985,577.64
Due to General Capital Fund	C	8,095.98	6,320.36
Due to Division of Social Services		3,649.00	3,649.00
Due to Special Revenue-County Health Fund	D	27,356.09	27,336.09
Reserve for Payments In Lieu-Due Municipalities		1,582.00	1,502.00
Reserve for Central Supply			4,000.00
Reserve for Sale of County Assets		7,414,500.00	7,414,500.00
Reserve for Grant Fund Expenditures:			
Federal	A-12	3,136,778.34	3,192,236.95
State	A-13	1,031,181.12	1,278,811.72
Private Grants	A-14	112,797.42	61.70
Reserve for Life Hazard Fees		8,978.00	8,978.00
Reserve for Unappropriated Grants	A-15	508,175.28	487,541.79
		23,373,518.80	24,873,845.39
Reserve for Receivables	A	743,865.30	798,637.45
Fund Balance	A-1	12,999,417.14	11,826,783.70
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 37,116,801.24</u>	<u>\$ 37,499,266.54</u>

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

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

	Year Ended December 31,	
	2013	2012
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 4,382,186.59	\$ 2,388,278.91
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	802,042.41	2,772,152.09
	5,184,229.00	5,160,431.00
Miscellaneous Revenue Anticipated	18,574,029.20	24,778,860.59
Receipts from Current Taxes	79,535,232.00	79,135,226.00
Nonbudget Revenue	2,061,456.40	2,086,976.90
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,869,922.17	4,142,512.69
Balances Cancelled:		
Reserve for State and Federal Grant Fund Expenditures-Net		20,470.97
Collection of Added & Omitted Taxes	230,108.42	187,816.16
Prior Years Interfunds Returned		129,518.63
	109,454,977.19	115,641,812.94
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	81,002,109.11	85,738,215.06
Capital Improvements	806,136.00	910,000.00
County Debt Service	14,980,731.13	15,139,714.48
Deferred Charges and Statutory Expenditures	6,341,799.03	7,607,884.49
Refund of Prior Year's Revenue	17,012.34	1,950.00
Balances Cancelled:		
Reserve for State and Federal Grant Funds Receivable-Net	327.14	
	103,148,114.75	109,397,764.03

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2013</u>	<u>2012</u>
Excess in Revenue		\$ 6,306,862.44	\$ 6,244,048.91
Adjustments to Income before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year		<u>50,000.00</u>	
Statutory Excess to Fund Balance		6,356,862.44	6,244,048.91
<u>Fund Balance</u>			
Balance January 1		<u>11,826,783.70</u>	<u>10,743,165.79</u>
		18,183,646.14	16,987,214.70
Decreased by:			
Utilization as Anticipated Revenue		<u>5,184,229.00</u>	<u>5,160,431.00</u>
Balance December 31	A	<u>\$ 12,999,417.14</u>	<u>\$ 11,826,783.70</u>

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

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 4,382,186.59		\$ 4,382,186.59	
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	802,042.41		802,042.41	
	<u>5,184,229.00</u>		<u>5,184,229.00</u>	
Miscellaneous Revenue:				
County Clerk Fees	1,047,335.00		1,205,088.48	\$ 157,753.48
County Surrogate Fees	83,515.00		86,085.40	2,570.40
County Sheriff Fees	66,920.00		176,549.21	109,629.21
Fines	42,103.00		33,261.00	8,842.00 *
Interest on Investments and Deposits	230,000.00		246,228.35	16,228.35
Rental - County Buildings	142,000.00		200,946.60	58,946.60
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	207,612.00		258,043.01	50,431.01
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	1,209,942.00		1,209,942.00	
Permanent Disability - Patients in County Institutions (NJSA 44:7-38 et seq.)	111,000.00		386,456.14	275,456.14
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	812,994.00		812,994.00	
Supplemental Social Security Income	362,451.00		365,943.00	3,492.00
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for Mental Diseases	1,850,262.00		1,850,262.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,819,349.00		1,819,349.00	
U.S. Department of Health & Human Services: N.J. Department of Human Services:				
Title III - Aging - Area Plan Grant				
Title III B	78,227.00	78,227.00	156,454.00	
Title III C-1	66,566.00	48,712.00	115,278.00	
Title III C-2	30,502.00	49,015.00	79,517.00	
Title III D	10,077.00	10,157.00	20,234.00	
Title III E	21,092.00	21,220.00	42,312.00	
Medicaid Match	4,406.00		4,406.00	
Public Health Preparedness and Response for Bioterrorism		629,254.00	629,254.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(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	\$ 10,000.00		\$ 10,000.00	
AoA Disaster Assistance		\$ 816.00	816.00	
Social Services for the Homeless #SH13019 - SHRAP		108,000.00	108,000.00	
NACCHO Medical Reserve Corps 2013	4,000.00		4,000.00	
Hurricane Sandy Residential Maintenance		25,818.00	25,818.00	
U.S. Department of Justice:				
Victim Witness Advocacy Fund	9,628.00		9,628.00	
STOP Violence Against Women		9,060.00	9,060.00	
N.J. Department of Law & Public Safety:				
Domestic Violence Victim Assistance	94,977.00		94,977.00	
Justice Assistance Grant, LLEBG, Megan's Law	4,518.00		4,518.00	
Justice Assistance Grant Multi-Jurisdictional Gang, Gun & Narcotics Task Force JAG 1-19TF-12		44,705.00	44,705.00	
U.S. Department of Homeland Security:				
2013 State Homeland Security Grant Program	136,705.80		136,705.80	
2014 State Homeland Security Grant Program		100,000.00	100,000.00	
N.J. Transit Corporation:				
Federal Transit Administration - Section 5311:				
Operating/Nonoperating		680,740.00	680,740.00	
Senior Citizens & Disabled Residents Transportation Assistance Program:				
Operating	418,649.03		418,649.03	
Administration	123,104.00		123,104.00	
Job Access: Reverse Commute - New Freedom		150,000.00	150,000.00	
Job Access: Reverse Commute Round 12	70,000.00		70,000.00	
Job Access: Reverse Commute Round 13		110,000.00	110,000.00	
N.J. Department of Health & Senior Services:				
Case Management Services:				
2013 Handicapped Children		3,799.00	3,799.00	
2014 Handicapped Children		85,692.00	85,692.00	
Alcohol Program	293,708.00		293,708.00	
NJ Comprehensive Cancer Control Plan:				
2013/2014 Grant		130,800.00	130,800.00	
NJ Cancer Education & Early Detection 2013/14		223,500.00	223,500.00	
Senior Farmers' Market Nutrition Program		500.00	500.00	
Office on Aging Area Plan Grant:				
State Matching Funds:				
Title III B-D	9,814.00	10,514.00	20,328.00	
Title III E	6,328.00	6,366.00	12,694.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
N.J. Department of Health & Senior Services:				
Office on Aging Area Plan Grant:				
Weekend Home Delivered Meals	\$ 13,000.00		\$ 13,000.00	
Safe Housing and Transportation	11,505.00		11,505.00	
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 Management Quality Assurance	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	
Adult Protective Services for Vulnerable Adults	73,632.00	\$ 4,796.00	78,428.00	
Senior Health Insurance Program	29,000.00		29,000.00	
U.S. Department of Agriculture:				
U.S.D.A. Reimbursement	9,911.00	17,650.00	27,561.00	
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	373,777.00		373,777.00	
Juvenile Accountability Incentive Block Grant	3,948.00		3,948.00	
Division of Criminal Justice:				
County Prosecutor's Insurance Fraud Reimbursement	110,555.00		110,555.00	
Division of State Police:				
Access & Functional Needs Program Assistance		23,000.00	23,000.00	
Intoxicated Driver Resource Center	84,545.00		84,545.00	
N.J. Department of Human Services:				
Division of Youth & Family Services:				
Human Services Advisory Council Child Abuse/Missing Children	63,836.00		63,836.00	
Youth Incentive Program	36,874.00		36,874.00	
Division of Economic Assistance:				
Social Services for the Homeless	99,409.00	6,389.00	105,798.00	
Division of Family Development:				
Special Initiative and Transportation Contract		33,660.00	33,660.00	
Division of Disability Services:				
Personal Assistance Services Program	12,400.90		12,400.90	
N.J. Department of Environmental Protection:				
County Environmental Health (CEHA) Clean Communities Program		117,170.00 95,630.38	117,170.00 95,630.38	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

(Continued)

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
U.S. Department of Transportation:				
NJ Dept. of Law and Public Safety:				
Drive Sober or Get Pulled Over:				
2013		\$ 4,400.00	\$ 4,400.00	
2013 Year-End Holiday		4,400.00	4,400.00	
NJ Department of State:				
Division of Elections:				
2013 Special Elections for U.S. Senate - Primary & General		395,973.00	395,973.00	
U.S. Department of Housing and Urban Development:				
NJ Department of Community Affairs:				
Division of Housing & Community Resources:				
Small Cities Program		400,000.00	400,000.00	
Small Cities Program - Emergency Housing Repair		11,000.00	11,000.00	
Newton Medical Center				
Transitional Care Program (NJSA 40:5-2.1010c)	\$ 100,000.00		100,000.00	
NJ Department of Agriculture:				
Sustainable Agriculture Commercial Kitchen	15,000.00		15,000.00	
N.J. Department of Corrections:				
Agreement for Maintenance of State				
Inmates in County Jails	1,000,000.00		411,273.00	\$ 588,727.00 *
Reserve to Pay Debt Service -	500,000.00		500,000.00	
Reserve to Pay Vocational School				
Debt Service	150,000.00		150,000.00	
General Capital Fund Balance	500,000.00		500,000.00	
County Clerk (P.L. 2001, Ch. 370)	612,454.00		652,584.85	40,130.85
County Surrogate (P.L. 2001, Ch. 370)	52,938.00		55,524.62	2,586.62
County Sheriff (P.L. 2001, Ch. 370)	62,015.00		106,057.95	44,042.95
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	650,000.00		650,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor	65,000.00		65,000.00	
Weights & Measures Trust Fund	10,000.00		10,000.00	
County Transit-Transportation Agreements	332,219.00		372,742.48	40,523.48
Total Miscellaneous Revenue	14,719,843.73	3,649,963.38	18,574,029.20	204,222.09
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	79,535,232.00		79,535,232.00	
Budget Totals	99,439,304.73	3,649,963.38	103,293,490.20	\$ 204,222.09
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,061,456.40	
	\$ 99,439,304.73	\$ 3,649,963.38	\$ 105,354,946.60	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,269,128.48
Less: Transfer to Trust Funds and Refunds	64,040.00
	\$ 1,205,088.48
	\$ 1,205,088.48

Interest on Investments and Deposits:

Cash Received	\$ 245,680.95
Due from Other Trust Funds	547.40
	\$ 246,228.35
	\$ 246,228.35

Analysis of Nonbudget Revenue:

Cash Received:

Welfare Surplus	\$ 268,169.63	
Planning Department	10,538.25	
Jail Processing Fees	27,986.27	
Telephone Income - Jail	83,557.73	
Bid Specifications	45.00	
Payment In Lieu of Taxes	23,529.00	
Misc. Revenue from Other County Departments	3,467.91	
Prior Year Refunds/Reimbursements	254,517.30	
Prior Year Grant Expenditure Refunds	20,503.25	
NJ Institute of Technology-Salary Reimbursement	54,294.00	
Library Administration Reimbursement	125,000.00	
Miscellaneous Reimbursements	413,100.03	
Bail Forfeitures	35,343.73	
Grant Program Benefit Reimbursements	153,977.32	
Title IV-D Probation Facility Reimbursement	174,961.92	
Closure of Self Insurance Medical Reserves	15,126.65	
Prescription Self Insurance Rebates and Profit Sharing	183,515.09	
Mental Health Salary Reimbursement	12,000.00	
Various County Departments and Central Supply Revenue	9,491.05	
Auction of Unused Equipment Revenue	68,106.71	
Roadway/Driveway Openings and Violation Assessments	36,225.00	
Developmental Disabled Facilities Reimbursement	36,276.00	
Transitional Care Program Revenue	21,109.97	
Other Miscellaneous Revenue	30,614.59	
	\$ 2,061,456.40	
	\$ 2,061,456.40	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
County Administrator's Office:					
Salaries and Wages	\$ 217,857.00	\$ 217,857.00	\$ 217,857.00		
Other Expenses	18,110.00	18,110.00	11,380.63	\$ 6,729.37	
Purchasing Department:					
Salaries and Wages	203,578.00	203,578.00	203,473.57	104.43	
Other Expenses	18,380.00	18,380.00	17,617.71	762.29	
Central Services:					
Salaries and Wages	59,092.00	59,092.00	58,448.55	643.45	
Other Expenses	7,515.00	7,515.00	7,095.20	419.80	
Employee Services:					
Salaries and Wages	264,235.00	264,235.00	264,138.07	96.93	
Other Expenses	66,935.00	66,935.00	51,815.29	15,119.71	
Public Employees' Award Program:					
Other Expenses	5,000.00	6,500.00	5,075.22	1,424.78	
Board of Chosen Freeholders:					
Salaries and Wages	120,406.00	120,406.00	116,871.61	3,534.39	
Other Expenses	24,200.00	24,200.00	19,377.61	4,822.39	
Clerk of the Board:					
Salaries and Wages	172,889.00	172,889.00	155,622.89	17,266.11	
Other Expenses	21,400.00	21,400.00	11,987.51	9,412.49	
County Clerk:					
Salaries and Wages	616,480.00	616,480.00	596,395.28	20,084.72	
Other Expenses	148,580.00	148,580.00	136,303.82	12,276.18	
Board of Elections:					
Salaries and Wages	219,909.00	219,909.00	219,772.89	136.11	
Other Expenses	259,380.00	284,380.00	211,057.15	73,322.85	
County Clerk (Elections):					
Other Expenses	80,795.00	80,795.00	70,173.66	10,621.34	
County Treasurer's Office:					
Salaries and Wages	353,769.00	353,769.00	329,519.22	24,249.78	
Other Expenses	99,965.00	99,965.00	76,166.79	23,798.21	
Budget Management:					
Salaries and Wages	88,501.00	88,501.00	88,499.88	1.12	
Other Expenses	3,115.00	3,115.00	2,676.29	438.71	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(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>	
GENERAL GOVERNMENT:					
Annual Audit	\$ 124,632.00	\$ 124,632.00	\$ 124,632.00		
Technology & Information Management:					
Salaries and Wages	443,634.00	443,634.00	423,773.24	\$ 19,860.76	
Other Expenses	436,632.00	436,632.00	433,126.54	3,505.46	
Office of Geographical Information Systems:					
Salaries and Wages	213,746.00	211,346.00	211,325.84	20.16	
Other Expenses	98,866.00	121,266.00	120,504.32	761.68	
Records Management Office:					
Salaries and Wages	168,173.00	165,673.00	160,261.95	5,411.05	
Other Expenses	111,978.00	94,478.00	94,277.97	200.03	
Board of Taxation:					
Salaries and Wages	163,247.00	163,247.00	158,776.77	4,470.23	
Other Expenses	39,980.00	39,980.00	38,300.78	1,679.22	
County Counsel:					
Salaries and Wages	194,145.00	207,223.00	207,222.28	0.72	
Other Expenses	90,380.00	259,895.00	247,223.91	12,671.09	
County Adjuster's Office:					
Salaries and Wages	99,375.00	97,925.00	87,216.57	10,708.43	
Other Expenses	48,865.00	48,865.00	44,898.83	3,966.17	
County Surrogate:					
Salaries and Wages	297,668.00	280,668.00	280,476.21	191.79	
Other Expenses	21,840.00	38,840.00	36,918.84	1,921.16	
Engineering and Road Administration:					
Salaries and Wages	991,163.00	991,163.00	976,796.43	14,366.57	
Other Expenses	80,965.00	80,965.00	72,449.19	8,515.81	
TOTAL GENERAL GOVERNMENT	<u>6,695,380.00</u>	<u>6,903,023.00</u>	<u>6,589,507.51</u>	<u>313,515.49</u>	
LAND USE ADMINISTRATION:					
Sussex County Planning Department:					
Salaries and Wages	357,635.00	356,528.00	307,883.58	48,644.42	
Other Expenses	38,177.00	39,284.00	29,523.66	9,760.34	
TOTAL LAND USE ADMINISTRATION	<u>395,812.00</u>	<u>395,812.00</u>	<u>337,407.24</u>	<u>58,404.76</u>	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
CODE ENFORCEMENT AND ADMINISTRATION:					
Uniform Construction Code:					
Appeal Board:					
Other Expenses	\$ 4,675.00	\$ 4,675.00	\$ 90.00	\$ 4,585.00	
Weights and Measures:					
Salaries and Wages	117,759.00	117,759.00	115,840.29	1,918.71	
Other Expenses	23,625.00	23,625.00	15,990.05	7,634.95	
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	146,059.00	146,059.00	131,920.34	14,138.66	
INSURANCE:					
Other Insurance Premiums	1,078,520.00	1,078,520.00	1,045,966.36	32,553.64	
Risk Management (Safety Programs):					
Other Expenses	8,000.00	8,000.00	7,047.90	952.10	
Workmen's Compensation	909,808.00	909,808.00	854,640.11	55,167.89	
Group Insurance Plan for Employees	11,948,934.00	11,823,683.00	11,382,236.65	441,446.35	
Health Benefit Waiver	85,000.00	81,000.00	61,153.06	19,846.94	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	500,000.00	500,000.00	12,737.29	487,262.71	
TOTAL INSURANCE	14,530,262.00	14,401,011.00	13,363,781.37	1,037,229.63	
PUBLIC SAFETY:					
Office of Emergency Management:					
Salaries and Wages	180,295.00	183,195.00	183,193.48	1.52	
Other Expenses	61,180.00	60,680.00	44,749.63	15,930.37	
County Medical Examiner:					
Other Expenses	225,763.00	225,763.00	219,728.60	6,034.40	
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	5,184.00	5,184.00	5,184.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	53,200.00	53,200.00	53,200.00		
Fire Marshal:					
Salaries and Wages	33,491.00	33,491.00	33,491.00		
Other Expenses	23,410.00	24,410.00	19,710.58	4,699.42	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC SAFETY:					
Fire Academy:					
Other Expenses	\$ 300,000.00	\$ 300,000.00	\$ 267,931.56	\$ 32,068.44	
Sheriff's Office (Regulation):					
Salaries and Wages	2,146,858.00	1,961,858.00	1,866,584.27	95,273.73	
Other Expenses	336,195.00	366,195.00	342,440.22	23,754.78	
Sheriff's Office (Judicial):					
Salaries and Wages	2,014,839.00	2,214,839.00	2,175,476.92	39,362.08	
Other Expenses	76,805.00	76,805.00	71,894.72	4,910.28	
Prosecutor's Office:					
Salaries and Wages	4,006,778.00	3,882,778.00	3,683,422.90	199,355.10	
Other Expenses	499,395.00	623,395.00	571,492.41	51,902.59	
Jail:					
Salaries and Wages	8,221,419.00	8,015,255.00	7,991,956.02	23,298.98	
Other Expenses	1,410,177.00	1,440,177.00	1,257,625.72	182,551.28	
Juvenile Center:					
Salaries and Wages	338,385.00	341,885.00	341,839.76	45.24	
Other Expenses	407,335.00	403,835.00	286,216.11	117,618.89	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	51,252.00	51,252.00	50,826.31	425.69	
Other Expenses	158,750.00	158,750.00	129,830.20	28,919.80	
TOTAL PUBLIC SAFETY	20,550,711.00	20,422,947.00	19,596,794.41	826,152.59	
PUBLIC WORKS:					
Roads and Culverts:					
Salaries and Wages	2,956,618.00	2,956,618.00	2,742,200.32	214,417.68	
Other Expenses	1,437,938.00	1,437,938.00	1,223,259.24	214,678.76	
Bridges:					
Salaries and Wages	722,377.00	722,377.00	668,563.81	53,813.19	
Other Expenses	386,145.00	386,145.00	380,707.82	5,437.18	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	158,243.00	158,243.00	151,934.71	6,308.29	
Other Expenses	11,741.00	11,741.00	9,805.67	1,935.33	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC WORKS:					
Traffic Lights:					
Other Expenses	\$ 57,185.00	\$ 57,185.00	\$ 41,844.92	\$ 15,340.08	
Garbage and Trash Removal	114,849.00	114,849.00	79,757.00	35,092.00	
Facilities Management:					
Salaries and Wages	1,371,684.00	1,371,684.00	1,291,580.31	80,103.69	
Other Expenses	1,286,480.00	1,265,284.00	1,204,078.56	61,205.44	
Motor Pool:					
Salaries and Wages	790,648.00	790,648.00	727,653.05	62,994.95	
Other Expenses	668,874.00	668,874.00	462,987.92	205,886.08	
Mosquito Control:					
Salaries and Wages	220,493.00	220,493.00	203,037.06	17,455.94	
Other Expenses (NJSA 40A:4-46 + \$50,000.00)	185,791.00	235,791.00	231,635.86	4,155.14	
TOTAL PUBLIC WORKS	10,369,066.00	10,397,870.00	9,419,046.25	978,823.75	
HEALTH AND HUMAN SERVICES:					
Sussex County Chest Clinic:					
Salaries and Wages	61,016.00	61,016.00	58,846.41	2,169.59	
Other Expenses	3,100.00	3,100.00		3,100.00	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)					
	2,623,387.00	2,623,387.00	2,623,387.00		
Developmental Disabilities - State Share of Costs					
	1,819,349.00	1,819,349.00	1,819,349.00		
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00	19,498.00	28,502.00	
Office of Community Services:					
Salaries and Wages	21,867.00	23,302.00	22,200.77	1,101.23	
Other Expenses	34,380.00	32,945.00	27,049.72	5,895.28	
Office on Aging:					
Salaries and Wages	305,605.00	273,820.00	216,259.56	57,560.44	
Other Expenses	8,174.00	21,824.00	7,096.12	14,727.88	
County Nutrition Projects:					
Other Expenses	161,463.00	179,598.00	178,739.23	858.77	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND HUMAN SERVICES:					
County Welfare Agency:					
Administration	\$ 925,729.00	\$ 925,729.00	\$ 925,729.00		
Services	154,078.00	154,078.00	154,078.00		
Assistance for Dependent Children	86,787.00	86,787.00	86,787.00		
Assistance to Supplemental Security Income Recipients	362,451.00	362,451.00	362,451.00		
Division of Youth and Family Services	812,994.00	812,994.00	812,994.00		
Mental Health Administration:					
Salaries and Wages	19,000.00	19,000.00	18,999.68	\$ 0.32	
Other Expenses	5,833.00	5,833.00	4,518.49	1,314.51	
Human Services Administration:					
Salaries and Wages	382,455.00	382,455.00	380,267.24	2,187.76	
Other Expenses	14,665.00	14,665.00	11,247.58	3,417.42	
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	12,300.00	12,300.00	12,300.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	50,000.00	50,000.00	50,000.00		
Aid to Advance Housing (NJSA 40A:23-8.28)	23,942.00	23,942.00	23,942.00		
Legal Aid:					
Other Expenses	7,123.00	7,123.00	7,123.00		
Aid to New Bridge Services (N.J.S. 40:5-2.9)	65,000.00	65,000.00	65,000.00		
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)	34,885.00	34,885.00	34,885.00		
TOTAL HEALTH AND HUMAN SERVICES	8,043,583.00	8,043,583.00	7,922,747.80	120,835.20	
EDUCATIONAL:					
Community College Agency (NJS 18A:64A-30 et seq.)					
	3,834,970.00	3,834,970.00	3,834,502.00	468.00	
Farm and Home Demonstration:					
Salaries and Wages	119,038.00	119,038.00	97,848.54	21,189.46	
Other Expenses	27,300.00	27,300.00	23,621.77	3,678.23	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)					
	250,000.00	250,000.00	147,921.39	102,078.61	
County Vocational School	6,823,816.00	6,823,816.00	6,823,816.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 76,240.00	\$ 76,240.00	\$ 76,139.92	\$ 100.08	
Other Expenses	24,525.00	24,525.00	17,569.02	6,955.98	
TOTAL EDUCATIONAL	11,155,889.00	11,155,889.00	11,021,418.64	134,470.36	
OTHER COMMON OPERATING FUNCTIONS:					
Transit:					
Salaries and Wages	454,618.00	436,430.00	436,331.06	98.94	
Other Expenses	33,227.00	39,787.00	29,614.76	10,172.24	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	50,454.00	50,454.00	50,454.00		
Fixed Asset Accounting/Reporting	4,500.00	4,000.00	4,000.00		
Indirect Cost Rate Study:					
Contractual	8,500.00	11,500.00	11,500.00		
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Veterans' Grave Registration:					
Salaries and Wages	4,061.00	4,061.00	4,060.08	0.92	
Other Expenses	9,253.00	59,253.00	58,785.45	467.55	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	3,200.00	3,200.00	2,400.00	800.00	
TOTAL OTHER COMMON OPERATING FUNCTIONS	568,813.00	609,685.00	598,145.35	11,539.65	
UTILITY EXPENSES AND BULK PURCHASES:					
Electricity	1,054,588.00	1,075,784.00	759,021.64	316,762.36	
Lighting of Highways and Bridges	30,310.00	30,310.00	21,723.62	8,586.38	
Gas (Natural or Propane)	351,483.00	351,483.00	282,013.65	69,469.35	
Water	98,510.00	98,510.00	94,177.29	4,332.71	
Sewer	40,445.00	40,445.00	38,330.50	2,114.50	
TOTAL UTILITY EXPENSES AND BULK PURCHASES	1,575,336.00	1,596,532.00	1,195,266.70	401,265.30	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
County Matching Funds for Grants	\$ 3,898.00	\$ 3,898.00		\$ 3,898.00	
Matching Funds For the Following Grants:					
Newton Medical Center Transitional Care Program	105,000.00	105,000.00	\$ 100,000.00	5,000.00	
USDOJ Victims of Crime Act Victim Assistance	13,744.00	13,744.00		13,744.00	
Juvenile Accountability Incentive Block Grant	439.00	439.00	439.00		
USDOT FTA Section 5311 Transit	226,914.00	226,914.00	226,914.00		
USDOT FTA Section 5316 Job Access: Reverse Commute Rnd 12	10,000.00	10,000.00	10,000.00		
USDOT FTA Section 5316 Job Access: Reverse Commute Rnd 13	10,000.00	10,000.00	10,000.00		
Special Child Health, Case Management	50,627.00	50,627.00	50,627.00		
Alcoholism Service Program	43,352.00	43,352.00	43,352.00		
Human Services Advisory Council (HSAC)	16,026.00	16,026.00	16,026.00		
TOTAL UNCLASSIFIED	480,000.00	480,000.00	457,358.00	22,642.00	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of Human Services:					
Social Services for the Homeless #SH13019 - SHRAP (NJSA 40A:4-87 + \$108,000.00)		108,000.00	108,000.00		
Title III - Aging - Area Plan Grant:					
Title III B (NJSA 40A:4-87 + \$78,227.00)	78,227.00	156,454.00	156,454.00		
Title III C-2 (NJSA 40A:4-87 + \$48,712.00)	66,566.00	115,278.00	115,278.00		
Title III C-2 (NJSA 40A:4-87 + \$49,015.00)	30,502.00	79,517.00	79,517.00		
Title III D (NJSA 40A:4-87 + \$10,157.00)	10,077.00	20,234.00	20,234.00		
Title III E (NJSA 40A:4-87 + \$21,220.00)	21,092.00	42,312.00	42,312.00		
Medicaid Match	4,406.00	4,406.00	4,406.00		
AoA Chronic Disease Self-Management	10,000.00	10,000.00	10,000.00		
AoA Disaster Assistance (NJSA 40A:4-87 + \$816.00)		816.00	816.00		
USDHHS Hurricane Sandy Residential Maintenance (NJSA 40A:4-87 + \$25,818.00)		25,818.00	25,818.00		
NJ Department of Health and Senior Services:					
Public Health Preparedness and Response for Bioterrorism: (NJSA 40A:4-87 + \$629,254.00)		629,254.00	629,254.00		
NACCHO Medical Reserve Corps	4,000.00	4,000.00	4,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF JUSTICE:					
NJ Department of Law & Public Safety:					
Division of Criminal Justice:					
STOP Violence Against Women Act 11VAWA-87 (NJSA 40A:4-87 + \$9,060.00)		\$ 9,060.00	\$ 9,060.00		
Domestic Violence Victim Assistance	\$ 94,977.00	94,977.00	94,977.00		
Justice Assistance Grant LLEBG, Megan's Law	4,518.00	4,518.00	4,518.00		
Justice Assistance Grant Multi-Jurisdictional Gang, Gun & Narcotics Task Force JAG 1-19TF-12 (NJSA 40A:4-87 + \$44,705.00)		44,705.00	44,705.00		
Victim-Witness Advocacy Fund Supplemental	9,628.00	9,628.00	9,628.00		
Juvenile Justice Commission:					
Juvenile Accountability Incentive Block Grant	3,948.00	3,948.00	3,948.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
State Homeland Security Grant Program:					
2013	136,705.80	136,705.80	136,705.80		
2014 (NJSA 40A:4-87 + \$100,000.00)		100,000.00	100,000.00		
Access & Functional Needs Program Assistance (NJSA 40A:4-87 + \$23,000.00)		23,000.00	23,000.00		
NJ TRANSIT CORPORATION:					
Federal Transit Administration - Section 5311 Grants:					
Operating/Nonoperating (NJSA 40A:4-87 + \$680,740.00)		680,740.00	680,740.00		
Job Access: Reverse Commute:					
Round 12	70,000.00	70,000.00	70,000.00		
Round 13 (NJSA 40A:4-87 + \$110,000.00)		110,000.00	110,000.00		
Job Access: Reverse Commute New Freedom (NJSA 40A:4-87 + \$150,000.00)		150,000.00	150,000.00		
Senior Citizen & Disabled Resident Transportation Assistance Program:					
Operating	418,649.03	418,649.03	418,649.03		
Administration	123,104.00	123,104.00	123,104.00		
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Division of Family Health Services:					
Case Management Services - Handicapped Children: #DFHS13CSE007 (NJSA40A:4-87 + \$3,799.00)		3,799.00	3,799.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Division of Family Health Services:					
Case Management Services - Handicapped Children:					
#DFHS14CSE007 (NJSA40A:4-87 + \$85,692.00)		\$ 85,692.00	\$ 85,692.00		
Comprehensive Cancer Control Plan 2013/14:					
#DFHS14CCC018 (NJSA40A:4-87 + \$130,800.00)		130,800.00	130,800.00		
Senior Farmers Market Nutrition Program					
(NJSA 40A:4-87 + \$500.00)		500.00	500.00		
NJ Cancer Education & Early Detection 2013/14:					
#DFHS14DEC016 (NJSA40A:4-87 + \$223,500.00)		223,500.00	223,500.00		
U.S. DEPARTMENT OF AGRICULTURE:					
U.S.D.A. Reimbursement/Nutrition Services Incentive					
Program (NJSA 40A:4-87 + \$17,650.00)	\$ 9,911.00	27,561.00	27,561.00		
NJ DEPARTMENT OF MILITARY AND VETERANS AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.0)		9,000.00	9,000.00		
NJ DEPARTMENT OF THE TREASURY:					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse	202,452.00	202,452.00	202,452.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program	373,777.00	373,777.00	373,777.00		
Office of the Insurance Fraud Prosecutor:					
County Prosecutor's Insurance Fraud Reimbursement	110,555.00	110,555.00	110,555.00		
NJ DEPARTMENT OF CHILDREN & FAMILIES:					
Division of Child Protection & Permanency:					
Human Services Advisory Council/Child Abuse/Missing					
Children	63,836.00	63,836.00	63,836.00		
Division of Children's System of Care:					
Youth Incentive Program	36,874.00	36,874.00	36,874.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Division of Mental Health & Addiction Services:					
Alcoholism Service Program #13-541-ADA-C-0	293,708.00	293,708.00	293,708.00		
Intoxicated Driver Resource Center	84,545.00	84,545.00	84,545.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HUMAN SERVICES:					
Division of Aging Services:					
Senior Health Insurance Program	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00		
State Matching Funds:					
Title III B-D (NJSA 40A:4-87 + \$10,514.00)	9,814.00	20,328.00	20,328.00		
State Matching Funds:					
Title III E (NJSA 40A:4-87 + \$6,366.00)	6,328.00	12,694.00	12,694.00		
Weekend Home Delivered Meals	13,000.00	13,000.00	13,000.00		
Safe Housing & Transportation Program	11,505.00	11,505.00	11,505.00		
Cost of Living Allowance	53,100.00	53,100.00	53,100.00		
Home Delivered Meals	19,486.00	19,486.00	19,486.00		
Social Services Block Grant	13,192.00	13,192.00	13,192.00		
Care Coordination/Care Management Quality Assurance	23,810.00	23,810.00	23,810.00		
State Aid Reimbursement Program	58,000.00	58,000.00	58,000.00		
Adult Protective Services for Vulnerable Adults: (NJSA 40A:4-87 + \$4,796.00)	73,632.00	78,428.00	78,428.00		
Division of Family Development:					
Special Initiative & Transportation Contract: (NJSA 40A:4-87 + \$33,660.00)		33,660.00	33,660.00		
Social Services for the Homeless #SH13019: (NJSA 40A:4-87 + \$6,389.00)	99,409.00	105,798.00	105,798.00		
Division of Disability Services:					
Personal Assistance Services Program	12,400.90	12,400.90	12,400.90		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Program (NJSA 40A:4-87 + \$117,170.00)		117,170.00	117,170.00		
Clean Communities Program (NJSA 40A:4-87 + \$95,630.38)		95,630.38	95,630.38		
U.S. DEPARTMENT OF TRANSPORTATION:					
NJ Department of Law & Public Safety:					
Division of Highway Traffic Safety:					
Drive Sober or Get Pulled Over:					
2013 (NJSA 40A:4-87 + \$4,400.00)		4,400.00	4,400.00		
2013 Year-End Holiday (NJSA 40A:4-87 + \$4,400.00)		4,400.00	4,400.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF STATE:					
Division of Elections:					
2013 Special Elections for U.S. Senate - Primary & General (NJSA 40A:4-87 + \$395,973.00)		\$ 395,973.00	\$ 395,973.00		
HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:					
Sustainable Agriculture Commercial Kitchen	\$ 15,000.00	15,000.00	15,000.00		
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:					
NJ Department of Community Affairs:					
Division of Housing & Community Resources:					
Small Cities Program - Community Development Block Grant (NJSA 40A:4-87 + \$400,000.00)		400,000.00	400,000.00		
Small Cities Program - Emergency Housing Repair Fund (NJSA 40A:4-87 + \$11,000.00)		11,000.00	11,000.00		
NEWTON MEDICAL CENTER:					
Transitional Care Program	100,000.00	100,000.00	100,000.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE					
	<u>2,799,734.73</u>	<u>6,449,698.11</u>	<u>6,449,698.11</u>		
TOTAL OPERATIONS	<u>77,310,645.73</u>	<u>81,002,109.11</u>	<u>77,083,091.72</u>	<u>\$ 3,919,017.39</u>	
Detail:					
Salaries and Wages	30,020,541.00	29,651,860.00	28,602,885.30	1,048,974.70	
Other Expenses	47,290,104.73	51,350,249.11	48,480,206.42	2,870,042.69	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	435,000.00	435,000.00	435,000.00		
Various Facilities Improvements	371,136.00	371,136.00	371,136.00		
TOTAL CAPITAL IMPROVEMENTS	<u>806,136.00</u>	<u>806,136.00</u>	<u>806,136.00</u>		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(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	\$ 1,739,000.00	\$ 1,739,000.00	\$ 1,739,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	895,000.00	895,000.00	895,000.00		
Vocational School Bonds	345,000.00	345,000.00	345,000.00		
Other Bonds	9,666,000.00	9,666,000.00	9,666,000.00		
Interest on Bonds:					
County College Bonds	402,356.00	402,356.00	402,355.73		\$ 0.27
State Aid - County College Bonds	314,942.00	314,942.00	314,942.00		
Vocational School Bonds	57,093.00	57,093.00	57,092.50		0.50
Other Bonds	1,283,990.00	1,283,990.00	1,283,988.50		1.50
Interest on Notes	277,353.00	277,353.00	277,352.40		0.60
TOTAL DEBT SERVICE	14,980,734.00	14,980,734.00	14,980,731.13		2.87
DEFERRED CHARGES:					
Prior Year's Bills	28,005.00	28,005.00	19,515.03		8,489.97
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	2,039,796.00	2,039,796.00	2,039,796.00		
Social Security System (OASI)	2,297,342.00	2,297,342.00	2,172,479.66	\$ 124,862.34	
Police & Firemen's Retirement System	1,956,646.00	1,956,646.00	1,956,646.00		
Defined Contribution Retirement System	20,000.00	28,500.00	25,823.00	2,677.00	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	6,341,789.00	6,350,289.00	6,214,259.69	127,539.34	8,489.97
Subtotal General Appropriations for County Purposes	99,439,304.73	103,139,268.11	99,084,218.54	4,046,556.73	8,492.84
TOTAL GENERAL APPROPRIATIONS	\$ 99,439,304.73	\$ 103,139,268.11	\$ 99,084,218.54	\$ 4,046,556.73	\$ 8,492.84

Ref.

A

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013
(Continued)

	<u>Ref.</u>	<u>Analysis of</u> <u>Budget After</u> <u>Modification</u>	<u>Paid or</u> <u>Charged</u>
<u>Analysis of Budget After Modification</u>			
Adopted Budget		\$ 99,439,304.73	
Appropriation by NJSA 40A: 4-87		3,649,963.38	
Emergency Appropriation by NJSA 40A: 4-46		<u>50,000.00</u>	
		<u>\$ 103,139,268.11</u>	
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed			\$ 91,266,876.54
Encumbrances Payable	A		2,370,043.66
Transfer to Grant Fund Expenditures:			
Federal Programs			3,328,084.80
State Programs			3,378,971.31
Private Programs			<u>200,000.00</u>
			100,543,976.31
Less: Appropriation Refunds			<u>1,459,757.77</u>
			<u>\$ 99,084,218.54</u>

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

COUNTY OF SUSSEX
2013
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2013	2012
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents	B-2	\$ 8,938,889.60	\$ 8,993,317.05
Investments		78,007.24	77,695.84
		9,016,896.84	9,071,012.89
Added and Omitted Taxes Receivable	B-3	946.21	1,992.20
Due from Current Fund	A	2,908,916.09	2,985,577.64
Due from Health Fund	D	68,025.65	68,025.65
Due from Library Fund	E	50,000.00	50,000.00
<u>TOTAL ASSETS</u>		<u>\$ 12,044,784.79</u>	<u>\$ 12,176,608.38</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Health Fund	D	\$ 127.41	\$ 127.41
Escrow/Other Deposits		538,806.13	537,670.46
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		138,561.69	199,446.70
Tax Appeal Fees		198,793.21	192,502.05
County Surrogate Fees		11,579.20	8,577.00
County Clerk Fees		430,411.86	348,906.61
County Sheriff Fees		17,373.64	15,018.89
State Unemployment Insurance		573,615.14	813,487.27
Forfeited Assets		348,460.34	324,919.00
Self Insurance Fund - Damage to County Vehicles		586,402.31	628,615.89
Self Insurance Fund-Prescription		455,352.45	450,095.65
Self Insurance Fund-Medical		21,116.70	21,095.60
Environmental Quality Enforcement		51,747.68	32,542.70
Open Space		4,972,922.30	5,101,814.91
Weights and Measures		58,973.77	48,515.63
Work Release Program		7,034.49	7,033.78
Sheriff's Labor Assistance Program		84,378.76	86,878.83
Jail Inmate Interest Account		37,595.35	25,189.08
Employee Flexible Spending Account		16,423.64	14,159.10
Prosecutor's US Treasury Account		632,977.92	806,784.39
Accrued Sick and Vacation		1,915,398.59	1,791,512.74
Snow Removal		648,745.85	548,745.85
Inmate Welfare		80,360.14	48,498.97
Uniform Fire Code Enforcement		154,576.34	89,388.44
Congregate Nutrition Program		27,968.45	
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 12,044,784.79</u>	<u>\$ 12,176,608.38</u>

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

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

	<u>Ref.</u>	
Balance December 31, 2012	B	<u>\$ 35,081.43</u>
Balance December 31, 2013	B	<u>\$ 35,081.43</u>

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

COUNTY OF SUSSEX
2013
GENERAL CAPITAL FUND

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

	Ref.	December 31,	
		2013	2012
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 26,605,787.22	\$ 25,623,527.76
Investments		695,779.05	693,001.51
	C-2	<u>27,301,566.27</u>	<u>26,316,529.27</u>
Accounts Receivable:			
NJ Schools Development Authority Grant		780,642.25	1,212,846.32
NJ Department of Transportation		3,433,851.79	9,785,838.03
Due from Current Fund	A	8,095.98	6,320.36
Deferred Charges to Future Taxation:			
Funded		53,121,000.00	64,266,000.00
Unfunded	C-4	<u>37,394,939.91</u>	<u>27,820,481.95</u>
<u>TOTAL ASSETS</u>		<u>\$ 122,040,096.20</u>	<u>\$ 129,408,015.93</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 34,000,000.00	\$ 22,250,000.00
General Improvement Serial Bonds	C-8	31,967,000.00	41,633,000.00
Vocational School Serial Bonds	C-8	1,535,000.00	1,880,000.00
County College Bonds	C-8	10,767,000.00	11,756,000.00
County College Bonds (Chapter 12)	C-8	8,852,000.00	8,997,000.00
Improvement Authorizations:			
Funded	C-6	10,287,684.47	20,056,447.75
Unfunded	C-6	19,542,213.54	18,599,743.20
Capital Improvement Fund	C-5	392,363.56	482,163.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Reserve for:			
Payment of Vocational School Debt Service		158,548.39	225,379.39
Payment of Debt Service		2,205,573.84	1,118,088.64
Future Capital Projects:			
Departmental Improvements		53,300.00	53,300.00
NJ Department of Transportation Grants -			
Bridge Improvements		587,849.15	583,948.91
Arbitrage Rebate		540,029.44	684,531.37
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	<u>757,621.04</u>	<u>694,500.34</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 122,040,096.20</u>	<u>\$ 129,408,015.93</u>

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

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

	<u>Ref.</u>	
Balance December 31, 2012	C	\$ 694,500.34
Increased by:		
Premiums on Sale of Bond Anticipation Notes		\$ 270,300.00
Cancellation of Fully Funded Improvement Authorizations		367,142.70
		<u>637,442.70</u>
		1,331,943.04
Decreased by:		
Appropriated to Finance Improvement Authorizations		74,322.00
Due Current Fund as Anticipated Revenue		500,000.00
		<u>574,322.00</u>
Balance December 31, 2013	C	<u>\$ 757,621.04</u>

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

COUNTY OF SUSSEX
2013
COUNTY HEALTH FUND

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

	Ref.	December 31,	
		2013	2012
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 689,324.76	\$ 640,037.79
Change Funds		100.00	100.00
		689,424.76	640,137.79
Due From Current Fund	A	27,356.09	27,336.09
Due From Other Trust Funds - Open Space	B	127.41	127.41
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	4,344.14	6,569.71
Revenue Accounts Receivable		22,653.25	15,287.46
		26,997.39	21,857.17
<u>TOTAL ASSETS</u>		<u>\$ 743,905.65</u>	<u>\$ 689,458.46</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 251,736.20	\$ 273,010.54
Encumbered	D-3;D-6	49,191.17	41,132.97
Total Appropriation Reserves		300,927.37	314,143.51
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation	B	68,025.65	68,025.65
		368,953.02	382,169.16
Reserve for Receivables		26,997.39	21,857.17
Fund Balance	D-1	347,955.24	285,432.13
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 743,905.65</u>	<u>\$ 689,458.46</u>

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

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

	Ref.	Year Ended December 31,	
		2013	2012
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 250,000.00	\$ 250,000.00
Receipts from Current and Prior Year Taxes		2,231,827.00	2,231,827.00
Miscellaneous Revenue Anticipated		276,132.92	233,664.05
Nonbudget Revenue		582.15	60,128.67
Other Credits to Income:			
Collection of Added and Omitted Taxes		6,569.99	5,310.53
Collection of Delinquent Health Taxes			9.00
Unexpended Balance of Appropriation Reserves		255,545.05	206,043.41
		<u>3,020,657.11</u>	<u>2,986,982.66</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,395,657.00	1,386,131.00
Other Expenses		1,312,477.00	1,322,003.00
		<u>2,708,134.00</u>	<u>2,708,134.00</u>
Excess in Revenue		312,523.11	278,848.66
<u>Fund Balance</u>			
Balance January 1		285,432.13	256,583.47
		597,955.24	535,432.13
Decreased by:			
Utilization as Anticipated Revenue		250,000.00	250,000.00
Balance December 31	D	<u>\$ 347,955.24</u>	<u>\$ 285,432.13</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ Deficit (*)</u>
Fund Balance Anticipated	\$ 250,000.00	\$ 250,000.00	
Miscellaneous Revenue:			
Public Health Priority Funds, Supplemental			
Fees, P.L. 2003	162,497.00	201,703.93	\$ 39,206.93
Flu Shots	63,810.00	74,428.99	10,618.99
Total Miscellaneous Revenue	<u>226,307.00</u>	<u>276,132.92</u>	<u>49,825.92</u>
Amount to be Raised by Taxes for			
Support of County Health Budget:			
Local Tax for County Health Purposes	<u>2,231,827.00</u>	<u>2,231,827.00</u>	
Budget Totals	2,708,134.00	2,757,959.92	49,825.92
Nonbudget Revenue		<u>582.15</u>	<u>582.15</u>
	<u>\$ 2,708,134.00</u>	<u>\$ 2,758,542.07</u>	<u>\$ 50,408.07</u>

Analysis of Nonbudget Revenue:

Refund of Prior Year's Expense	\$ 40.00
Interest Earned on Investments	542.15
	<u>\$ 582.15</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	<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	\$ 338,404.00	\$ 338,404.00	\$ 334,202.94	\$ 4,201.06
Other Expenses	354,353.00	354,353.00	304,187.11	50,165.89
Environmental Health Operations:				
Salaries and Wages	1,024,953.00	1,057,253.00	1,057,222.28	30.72
Other Expenses	990,424.00	958,124.00	760,785.47	197,338.53
	<u>\$ 2,708,134.00</u>	<u>\$ 2,708,134.00</u>	<u>\$ 2,456,397.80</u>	<u>\$ 251,736.20</u>
	<u>Ref.</u>			D
Cash Disbursed			\$ 2,790,256.02	
Encumbrances	D		49,191.17	
			<u>2,839,447.19</u>	
Less: Refunds			383,049.39	
			<u>\$ 2,456,397.80</u>	

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

COUNTY OF SUSSEX
2013
COUNTY LIBRARY FUND

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

	Ref.	December 31,	
		2013	2012
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 1,402,930.37	\$ 1,532,443.72
Investments		617,947.06	615,480.22
	E-4	<u>2,020,877.43</u>	<u>2,147,923.94</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	8,631.97	10,085.83
Revenue Accounts Receivable		7,639.55	8,547.75
		<u>16,271.52</u>	<u>18,633.58</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,037,148.95</u>	<u>\$ 2,166,557.52</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 350,809.16	\$ 444,603.97
Encumbered	E-3;E-6	223,715.51	563,950.07
Total Appropriation Reserves		<u>574,524.67</u>	<u>1,008,554.04</u>
Accounts Payable - Vendors		400,024.68	23,215.42
Due to Other Trust Funds-Reserve for Accrued			
Sick and Vacation	B	50,000.00	50,000.00
Deferred Revenue:			
Unrestricted State per Capita Library Aid		45,397.00	45,858.00
Reserve for Donations		22,675.98	22,675.98
		<u>1,092,622.33</u>	<u>1,150,303.44</u>
Reserve for Receivables		16,271.52	18,633.58
Fund Balance	E-1	<u>928,255.10</u>	<u>997,620.50</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,037,148.95</u>	<u>\$ 2,166,557.52</u>

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

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

	Ref.	<u>Year Ended December 31,</u>	
		<u>2013</u>	<u>2012</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 600,000.00	\$ 569,479.00
Receipts from Current Taxes		4,324,865.00	4,724,871.00
Miscellaneous Revenue Anticipated		45,858.00	47,674.00
Nonbudget Revenue		133,234.11	141,543.22
Other Credits to Income:			
Collection of Added and Omitted Taxes		10,209.44	6,819.67
Unexpended Balance of Appropriation Reserves		387,191.05	732,197.24
Total Income		<u>5,501,357.60</u>	<u>6,222,584.13</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,169,757.00	2,136,186.00
Other Expenses		2,800,966.00	3,206,013.00
Total Expenditures		<u>4,970,723.00</u>	<u>5,342,199.00</u>
Excess in Revenue		530,634.60	880,385.13
<u>Fund Balance</u>			
Balance January 1		997,620.50	686,714.37
		<u>1,528,255.10</u>	<u>1,567,099.50</u>
Decreased by:			
Utilization as Anticipated Revenue		600,000.00	569,479.00
Balance December 31	E	<u>\$ 928,255.10</u>	<u>\$ 997,620.50</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	<u>Budget</u>	<u>Realized</u>	<u>Excess or Deficit *</u>
Fund Balance Anticipated	\$ 600,000.00	\$ 600,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	45,858.00	45,858.00	
Total Miscellaneous Revenue	<u>45,858.00</u>	<u>45,858.00</u>	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	<u>4,324,865.00</u>	<u>4,324,865.00</u>	
Budget Totals	4,970,723.00	4,970,723.00	
Nonbudget Revenue		<u>133,234.11</u>	<u>\$ 133,234.11</u>
	<u>\$ 4,970,723.00</u>	<u>\$ 5,103,957.11</u>	<u>\$ 133,234.11</u>

Analysis of Nonbudget Revenue:

Fees	\$ 129,177.05
Miscellaneous	39.95
Interest on Investments	<u>4,017.11</u>
	<u>\$ 133,234.11</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	<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	\$ 2,169,757.00	\$ 2,169,757.00	\$ 2,079,306.05	\$ 90,450.95
Other Expenses	2,800,966.00	2,800,966.00	2,540,607.79	260,358.21
	<u>\$ 4,970,723.00</u>	<u>\$ 4,970,723.00</u>	<u>\$ 4,619,913.84</u>	<u>\$ 350,809.16</u>
	<u>Ref.</u>			E
		<u>Ref.</u>		
Cash Disbursed			\$ 4,420,025.55	
Encumbrances		E	<u>223,715.51</u>	
			4,643,741.06	
Less: Refunds			<u>23,827.22</u>	
			<u>\$ 4,619,913.84</u>	

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

COUNTY OF SUSSEX
2013
GENERAL FIXED ASSETS ACCOUNT GROUP
(UNAUDITED)

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

	December 31,	
	2013	2012
<u>ASSETS</u>		
Land	\$ 16,292,791.00	\$ 16,292,791.00
Building	77,017,517.00	76,499,998.00
Machinery, Equipment and Vehicles	22,759,388.00	21,593,749.00
Construction In Progress	1,755,966.00	174,286.00
	<u>\$ 117,825,662.00</u>	<u>\$ 114,560,824.00</u>
 <u>TOTAL ASSETS</u>	<u>\$ 117,825,662.00</u>	<u>\$ 114,560,824.00</u>
 <u>RESERVE</u>		
Reserve for Fixed Assets	\$ 117,825,662.00	\$ 117,825,662.00
	<u>\$ 117,825,662.00</u>	<u>\$ 117,825,662.00</u>
 <u>TOTAL RESERVE</u>	<u>\$ 117,825,662.00</u>	<u>\$ 117,825,662.00</u>

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Sussex County Community College
 College Hill
 Newton, NJ 07860

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

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

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

B. Description of Funds

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(Continued)

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

B. Description of Funds (Cont'd)

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

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

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

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

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

General Fixed Assets Account Group (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 more significant accounting policies in New Jersey follow.

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

Exceptions to this general rule include:

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(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, 2013
(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 N.J.A.C. accounting requirements, the County developed a fixed assets accounting and reporting system based on the following.

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

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

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

- F. Budget/Budgetary Control – Annual appropriated budgets are usually prepared in the 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, 2013
(Continued)

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

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

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

Note 2: Long-Term Debt

Summary of County Debt

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

	<u>December 31,</u>		
	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 87,121,000	\$ 86,516,000	\$ 81,841,000
Authorized but not Issued:			
General Bonds and Notes	<u>3,394,940</u>	<u>5,570,482</u>	<u>9,599,204</u>
	<u>90,515,940</u>	<u>92,086,482</u>	<u>91,440,204</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	2,205,574	1,118,089	1,596,502
Reserve to Pay Vocational School Bonds	158,548	225,379	281,607
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	8,852,000	8,997,000	8,022,000
Pension Refunding Bonds			2,350,000
Refunding Bonds	<u>2,800,000</u>	<u>3,380,000</u>	<u>1,500,000</u>
	<u>14,016,122</u>	<u>13,720,468</u>	<u>13,750,109</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 76,499,818</u>	<u>\$ 78,366,014</u>	<u>\$ 77,690,095</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, 2013
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

<u>Fund</u>	<u>Balance 12/31/2011</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2012</u>
Serial Bonds:				
General Capital Fund	\$ 72,641,000.00	\$ 5,780,000.00	\$ 14,155,000.00	\$ 64,266,000.00
Bond Anticipation Notes:				
General Capital Fund	9,200,000.00	22,250,000.00	9,200,000.00	22,250,000.00
	<u>\$ 81,841,000.00</u>	<u>\$ 28,030,000.00</u>	<u>\$ 23,355,000.00</u>	<u>\$ 86,516,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

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

The County's debt issued and outstanding at December 31, 2013 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2013</u>
07/01/2016	4.40%	\$ 315,000
09/01/2017	4.25-4.375%	220,000
08/15/2020	2.00-2.25%	1,000,000
		<u>1,535,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(Continued)

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

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2013</u>
07/15/2014	3.25%	\$ 1,770,000
07/15/2014	3.625%	2,224,000
09/01/2019	4.00%	10,891,000
09/01/2017	3.75%	1,405,000
08/15/2020	2.00-2.25%	12,877,000
08/15/2014	2.00%	500,000
05/01/2021	1.379-3.518%	2,300,000
		<u>31,967,000</u>

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/01/2014	4.20%	\$ 39,000
05/01/2015	3.125%	421,000
07/15/2015	3.625%	1,000,000
09/01/2021	4.00%	4,000,000
09/01/2022	3.75-4.00%	2,060,000
08/15/2020	2.00-2.25%	937,000
01/15/2022	2.00-3.00%	1,560,000
01/15/2023	3.00-4.00%	750,000
		<u>10,767,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
07/01/2014	4.30%	\$ 56,000
09/01/2026	4.125-4.25%	3,900,000
09/01/2022	3.75-4.00%	1,800,000
08/15/2020	2.00-2.25%	816,000
01/15/2022	2.00-3.00%	1,530,000
01/15/2022	3.00-4.00%	750,000
		<u>8,852,000</u>

Total Serial Bonds Outstanding \$ 53,121,000

Bond Anticipation Notes

<u>Final Maturity</u>	<u>Rate</u>	
6/27/2014	1.00%	<u>\$ 34,000,000</u>
Total Debt Issued and Outstanding		<u>\$ 87,121,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(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 .42%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 90,515,940</u>	<u>\$ 14,016,122</u>	<u>\$ 76,499,818</u>

Net Debt \$76,499,818 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$18,183,724,013= .42%.

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

2% Average Equalized Valuation of Real Property	\$ 363,674,480
Net Debt	76,499,818
Remaining Borrowing Power	\$ 287,174,662

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	
2014	\$ 8,319,000	\$ 962,983	\$ 280,000	\$ 43,847	\$ 1,819,000	\$ 365,307	\$ 11,790,137
2015	4,645,000	703,126	280,000	34,603	1,736,000	302,526	7,701,255
2016	4,570,000	558,070	315,000	25,357	1,055,000	246,195	6,769,622
2017	4,595,000	415,747	210,000	15,188	1,085,000	210,745	6,531,680
2018	3,590,000	272,015	150,000	9,563	1,090,000	174,745	5,286,323
2019-2023	6,248,000	238,002	300,000	9,937	3,982,000	310,984	11,088,923
	<u>\$ 31,967,000</u>	<u>\$ 3,149,943</u>	<u>\$ 1,535,000</u>	<u>\$ 138,495</u>	<u>\$ 10,767,000</u>	<u>\$ 1,610,502</u>	<u>\$ 49,167,940</u>

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2013 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2014 are as follows:

Current Fund	\$ 5,100,000
County Health Fund	283,703
County Library Fund	600,000

Note 4: Pension Plans

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

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

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

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined. For PERS, the contribution rate was 6.64% effective July 1, 2012 and increased to 6.78% effective July 1, 2013. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. Employers are required to contribute at an actuarially determined rate in both funds. Employee contributions to DCRP are based on a percentage of 5.50% of the employees' annual compensation, as defined.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(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 \$1,956,646, \$1,971,214 and \$2,196,773 for 2013, 2012 and 2011, respectively. County contributions to PERS amounted to \$2,688,540, \$3,037,646 and \$3,053,931 for 2013, 2012 and 2011, respectively.

The employee and employer contributions for the DCRP were \$73,269, \$55,403 and \$15,112 for 2013, 2012 and 2011, respectively.

Chapter 42, P.L. 2002 permitted local government units to issue refunding bonds to retire unfunded accrued liability resulting from early retirement benefits under PERS and PFRS effective July 12, 2002. The County issued \$ 2,380,000 of refunding pension bonds in 2012 that paid off the balance of \$2,350,000 of 2003 refunding pension bonds.

Note 5: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. The current cost of such unpaid compensation has been estimated at approximately \$2,880,209 at December 31, 2013 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 \$1,915,399 on the Other Trust Funds balance sheet at December 31, 2013.

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, 2013
(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>
2013	\$79,535,232	\$79,535,232	100.00%
2012	79,135,226	79,135,226	100.00%
2011	77,406,058	77,406,058	100.00%

<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2013	\$ 395,000	\$ 395,000	100.00%
2012	395,000	395,000	100.00%
2011	677,383	677,383	100.00%

<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2013	\$ 2,231,827	\$ 2,231,827	100.00%
2012	2,231,827	2,231,827	100.00%
2011	2,072,574	2,072,574	100.00%

<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2013	\$ 4,324,865	\$ 4,324,865	100.00%
2012	4,724,871	4,724,871	100.00%
2011	4,541,398	4,541,398	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>
2013	\$ 17,771,912,526	\$ 0.450	\$ 0.013	\$ 0.030	\$ 0.002
2012	18,892,649,964	0.421	0.012	0.031	0.002
2011	19,877,491,206	0.389	0.010	0.023	0.003

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(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, 2013.

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 \$53,288,551 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, 2013, the SCMUA had outstanding approximately \$37,456,573 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, 2013, the SCMUA had outstanding approximately \$10,335,978 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, 2013
(Continued)

Note 8: Commitment (Cont'd)

The SCMUA prepared a 2014 budget which included the use of reserve funds as well as a rate increase to balance the 2014 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 2013 and mature on February 14, 2014.

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, 2013
(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, 2013
(Continued)

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

As of December 31, 2013, cash and cash equivalents and investments of the County of Sussex consisted of the following:

Fund	Cash and Cash Equivalents		Investments	Total
	Cash on Hand	Checking and Savings Accounts	Certificates of Deposit	
Current	\$ 675	\$ 29,929,129		\$ 29,929,804
Other Trust		8,938,890	\$ 78,007	9,016,897
General Capital		26,605,787	695,779	27,301,566
County Health	100	689,325		689,425
County Library		1,402,930	617,947	2,020,877
	<u>\$ 775</u>	<u>\$ 67,566,061</u>	<u>\$ 1,391,733</u>	<u>\$ 68,958,569</u>

The carrying amount of the County's cash and cash equivalents and investments at December 31, 2013, was \$68,958,569 and the bank balance was \$69,490,013.

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 for active employees and retirees 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, 2013
(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, 2013 audit reports are not filed as of the date of this audit. Selected financial information for the Funds as of December 31, 2012 is as follows:

	Public Alliance Insurance Coverage Fund Dec. 31, 2012	Statewide Insurance Fund Dec. 31, 2012
Total Assets	\$ 14,080,983	\$ 35,903,110
Net Position	\$ 7,142,181	\$ 4,749,231
Total Revenue	\$ 6,863,491	\$ 23,147,328
Total Expenditures	\$ 4,409,384	\$ 22,992,413
Change in Net Position	\$ 2,454,107	\$ 154,915
Members Dividends	\$ -0-	\$ -0-

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(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>Employee Contributions</u>	<u>County Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2013	\$ 96.98	\$ 64,461.24	\$ 113,083.00	\$ 417,513.35	\$ 573,615.14
2012	262.00	32,328.20	802,820.00	189,189.48	813,487.27
2011	87.54	-0-	452,903.92	345,799.43	167,266.55

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 was Prescription Corporation of America. Amounts paid to Prescription Corporation of America for paid claims and administrative costs for the year ended December 31, 2013 were \$2,208,584.21. The County has a reserve entitled Self Insurance Fund – Prescription in the amount of \$455,352.45 on the Other Trust Funds balance sheet which would be utilized to pay Incurred but not Reported Claims which is not known but does not appear to be material to the financial statements.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013
(Continued)

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2013:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current		\$ 2,944,368.16
Other Trust	\$ 3,026,941.74	127.41
General Capital	8,095.98	
Health	27,483.50	68,025.65
Library		50,000.00
	<u>\$ 3,062,521.22</u>	<u>\$ 3,062,521.22</u>

The interfund receivable in the Other Trust Funds is due in part to the prior year interfund receivable from the Current Fund which included funds for the Reserve for Accrued Sick and Vacation due from the Current, Library and Health Funds. Additionally, there are funds due from the Current Fund for the Reserves for Weights and Measures, State Unemployment Insurance and Self Insurance Fund – Damage to County Vehicles. The interfund receivable in the Health Fund from the Current Fund represents reclassified expenditures not yet returned.

Note 13: Deferred Compensation

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

Note 14: Open Space Trust Fund

On January 17, 2001, the County created an Open Space Trust Fund to provide for farmland preservation and open space acquisition. Collection of funds for the Trust Fund commenced during 2001 with a tax equal to \$.02 per \$100 of total county equalized real property valuation. The levy for 2013 was set at \$.002 per \$100. As of December 31, 2013, the balance in the Open Space Trust Fund was \$4,972,922.30.

Note 15: Economic Dependency

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013

(Continued)

Note 16: Contingent Liabilities

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

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

On December 7, 2011 the Morris County Improvement Authority issued Bonds in the principal amount of \$26,715,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Bonds Series 2011 A" (Federally Taxable). The purpose of this funding was to develop Renewable Energy Projects for various public entities in the County of Sussex including School Districts, Municipalities, the Sussex County Technical School, the Sussex County Community College, and the County. The debt service payment obligations for 2013 were fully funded. There is a dispute between the developer and its contractor which has delayed the completion of approximately 50% of the projects. The dispute entails litigation in the State and Federal courts as well as Arbitration through the AAA. The County of Sussex is not a party to the litigation. If the dispute is not resolved the project revenues attributable to the uncompleted projects could be compromised and the County of Sussex would be responsible for future debt service payments as the Guarantor on the Series 2011A Bonds.

Note 17: Related Party Transactions

During the years ended December 31, 2013 and 2012, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2013</u>	<u>2012</u>
Sussex County Technical School	\$ 6,823,816	\$ 6,561,362
Sussex County Community College	3,834,502	3,797,000
Sussex County Division of Social Services	<u>1,529,045</u>	<u>1,535,470</u>
	<u>\$ 12,187,363</u>	<u>\$ 11,893,832</u>

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Division of Social Services for their operations. There are no amounts due to, or due from, these three entities at December 31, 2013.

Note 18: Post-Retirement Benefits

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013

(Continued)

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

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

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

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

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

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

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

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

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

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

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2013 and 2012, the County had approximately 288 and 289 employees who met eligibility requirements and recognized expenses of approximately \$4,301,280 and \$3,703,746, respectively.

COUNTY OF SUSSEX

SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2013

Name	Title	Amount of Bond	Name of Corporate Surety
Richard A. Vohden	Freeholder Director (from March 27, 2013)	(A)	
	Deputy Freeholder Director (to March 13, 2013)		
Parker Space	Freeholder Director (to March 13, 2013)	(A)	
Phillip R. Crabb	Deputy Freeholder Director (from March 27, 2013)	(A)	
	Freeholder (to March 27, 2013)		
George F. Graham	Freeholder (from 4/24/13)	(A)	
Dennis J. Mudrick	Freeholder	(A)	
Gail Phoebus	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 Fund
Walter H. Cramp	Administrator of Engineering and Planning; County Engineer	(A)	
Jeffrey M. Parrott	County Clerk	(A)	
Dennis R. McConnell	County Counsel		
Michael Strada	County Sheriff	(A)	
Gary Chiusano	County Surrogate	(A)	
David Weaver	County Prosecutor	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Robert Maikis	Acting Finance Division Director / Confidential Secretary	(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
2013
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

Ref.

Balance December 31, 2012	A	\$ 29,255,356.98
Increased by Receipts:		
County Taxes Receivable	\$ 79,765,340.42	
Nonbudget Revenue	2,061,456.40	
Interest on Investments	245,680.95	
Revenue Accounts Receivable	11,942,142.74	
Account Refunds:		
2013 Budget Appropriations	1,459,757.77	
Petty Cash Funds Returned	5,450.00	
Central Supply	165,095.28	
Reserve for Unappropriated Grants	265,498.87	
Reserve for Payments In Lieu-Due Municipalities	54,586.00	
County Tax Overpayments	0.01	
Due to/from Other Trust Funds:		
Advances	13,650.16	
Due to/from Health Fund	7,169.50	
Due to General Capital Fund-Interfund	177,915.53	
Due to/from Social Services Fund	5,130.00	
Due from Morris County-Shared Services	9.00	
Grant Funds Receivable:		
Federal Grants	4,038,705.85	
State Grants	2,785,245.54	
Private Grants	50,000.00	
	<hr/>	<hr/>
		103,042,834.02
		<hr/> 132,298,191.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Decreased by Disbursements:		
2013 Budget Appropriations	\$	91,266,876.54
2012 Appropriation Reserves		3,035,677.65
Accounts Payable		10,289.50
Reserve for Grant Fund Expenditures:		
Federal Grants		3,891,230.89
State Grants		3,188,044.48
Private Grants		142,173.39
Central Supply		158,897.91
Due to/from Other Trust Funds:		
Interfund Advanced		334,764.31
Due to/from General Capital-Advances		176,139.91
Due from Social Service Funds		5,130.00
Due from Health Fund		7,149.50
County Clerk Fees to Trust Funds and Refunds		64,040.00
Due to Sheriff's Office		11,680.00
Reserve for Payments In Lieu-Due Municipalities		54,506.00
Petty Cash Funds Advanced		5,450.00
Refund of Prior Year Revenue		17,012.34
		\$ 102,369,062.42
Balance December 31, 2013	A	\$ 29,929,128.58

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2013

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2012	2013 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2013
Andover Borough	\$ 563.03	\$ 346,066.38	\$ 59.75	\$ 346,629.43	\$ 59.73
Andover Township	9,347.90	3,247,924.15	668.24	3,257,272.05	668.24
Branchville Borough	128.98	666,897.63	55.23	667,026.61	55.23
Byram Township	3,708.48	4,562,180.98	9,912.16	4,565,889.46	9,912.16
Frankford Township	17,938.75	3,538,048.19	9,010.36	3,555,986.94	9,010.36
Franklin Borough	546.96	1,994,996.36	2,205.73	1,995,543.32	2,205.73
Fredon Township	1,052.60	2,102,701.13	1,365.24	2,103,753.76	1,365.21
Green Township	5,110.83	1,990,799.50	2,070.81	1,995,910.33	2,070.81
Hamburg Borough	3,320.15	1,294,297.18	6,199.77	1,297,617.33	6,199.77
Hampton Township	1,866.51	2,920,787.51	13,137.52	2,922,654.02	13,137.52
Hardyston Township	24,659.06	5,344,508.80	17,267.63	5,369,167.86	17,267.63
Hopatcong Borough	4,037.17	6,936,410.36	345.75	6,940,447.53	345.75
Lafayette Township	7,899.22	1,588,755.58	1,219.76	1,596,654.80	1,219.76
Montague Township	5,076.71	1,536,395.11	2,512.47	1,541,471.82	2,512.47
Town of Newton	2,302.69	3,050,454.75	1,765.36	3,052,757.44	1,765.36
Ogdensburg Borough	127.27	970,691.72		970,818.99	
Sandyston Township	4,327.23	1,086,193.03	1,553.37	1,090,520.26	1,553.37
Sparta Township	92,874.25	14,849,306.56	24,402.37	14,942,180.81	24,402.37
Stanhope Borough	2,837.70	1,452,818.65	2,543.52	1,455,656.35	2,543.52
Stillwater Township	2,478.00	2,115,051.79	3,552.99	2,117,619.79	3,462.99
Sussex Borough		592,078.63	336.59	592,078.63	336.59
Vernon Township	22,197.25	11,914,233.68	33,424.55	11,936,430.93	33,424.55
Walpack Township	2,772.74	16,428.59		19,201.33	
Wantage Township	14,907.89	5,417,205.74	18,186.53	5,432,050.63	18,249.53
	<u>\$ 230,081.37</u>	<u>\$ 79,535,232.00</u>	<u>\$ 151,795.70</u>	<u>\$ 79,765,340.42</u>	<u>\$ 151,768.65</u>

Ref. A

A

Added & Omitted Taxes	<u>\$ 230,081.37</u>	<u>\$ 151,768.65</u>
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2013 County Taxes	\$ 79,535,232.00
2012 Added & Omitted Taxes	230,081.37
2013 Added & Omitted Taxes	<u>27.05</u>
	<u>\$ 79,765,340.42</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Accrued In</u> <u>2013</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
County Clerk:				
Fees	\$ 70,044.80	\$ 1,286,087.68	\$ 1,269,128.48	\$ 87,004.00
County Surrogate:				
Fees		92,644.01	86,085.40	6,558.61
County Sheriff:				
Fees	8,400.59	176,048.92	176,549.21	7,900.30
County Clerk - (P.L. 2001, Ch. 370)	66,177.40	650,047.05	652,584.85	63,639.60
Surrogate - (P.L. 2001, Ch. 370)		59,789.62	55,524.62	4,265.00
Sheriff - (P.L. 2001, Ch. 370)	5,274.87	104,853.80	106,057.95	4,070.72
Fines:				
Other		33,261.00	33,261.00	
Rental - County Buildings		200,946.60	200,946.60	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		258,043.01	258,043.01	
State Aid - County College Bonds		1,209,942.00	1,209,942.00	
Permanent Disability - Patients				
in County Institutions		386,456.14	386,456.14	
Social and Welfare Services:				
Division of Youth and Family Services		812,994.00	812,994.00	
Supplemental Social Security Income		365,943.00	365,943.00	
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		1,850,262.00	1,850,262.00	
Mentally Retarded		1,819,349.00	1,819,349.00	

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

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Accrued In</u> <u>2013</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
NJ Department of Corrections:				
Agreement for Maintenance of State Inmates		\$ 411,273.00	\$ 411,273.00	
Transit Revenue		372,742.48	372,742.48	
Reserve to Pay Debt Service		500,000.00	500,000.00	
Reserve to Pay Vocational School Debt Service		150,000.00	150,000.00	
Weights and Measures Trust Fund		10,000.00	10,000.00	
General Capital Fund Balance		500,000.00	500,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		650,000.00	650,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		65,000.00	65,000.00	
	<u>\$ 149,897.66</u>	<u>\$ 11,967,696.31</u>	<u>\$ 11,942,142.74</u>	<u>\$ 173,438.23</u>

Ref.

A

A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2012	Accrued In 2013	Received	Balance Cancelled	Balance Dec. 31, 2013
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>					
NJ Department of Environmental Protection:					
Water Quality Management Program Section 604B	\$ 3,933.00			\$ 3,933.00	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
NJ Department of Human Services:					
HAVA Polling Place Accessibility	33,889.00		\$ 20,430.76	13,458.24	
Social Services for the Homeless #SH13019 - SHRAP		\$ 108,000.00	27,000.00		\$ 81,000.00
N.J. Dept. of Health and Senior Services:					
Title III Aging - Area Plan Grant:					
#12-1394-AAA-03:					
AoA Care Transitions	35,000.00		35,000.00		
#DOAS13AAA039:					
Title III B		156,454.00	156,454.00		
Title III C-1		115,278.00	115,278.00		
Title III C-2		79,517.00	79,517.00		
Title III D		20,234.00	20,234.00		
Title III E		42,312.00	42,312.00		
Medicaid Match		4,406.00	4,406.00		
AoA Hurricane Sandy Disaster Meals		816.00	816.00		
USDHHS Hurricane Sandy Residential Maintenance		25,818.00			25,818.00
AoA Chronic Disease Self-Management Program		10,000.00	8,900.00		1,100.00
Nutrition Services Incentive Program:					
2012	5,804.00		5,804.00		
2013		27,561.00	27,561.00		
Public Health Preparedness and Response for Bioterrorism:					
2011 (PHLP12LNC010)	68,021.00		67,994.00	27.00	
2012 (PHLP13LNC02)	312,846.00		252,696.00		60,150.00
2013 (PHLP14LNC014)		629,254.00	337,890.00		291,364.00
NACCHO Medical Reserve Corps:					
2013		4,000.00	4,000.00		
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Victim & Witness Advocacy Fund (VWAF)	4,514.00		4,514.00		

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

	Balance Dec. 31, 2012	Accrued In 2013	Received	Balance Cancelled	Balance Dec. 31, 2013
<u>U.S. DEPARTMENT OF JUSTICE:</u> Cont'd)					
N.J. Dept. of Law & Public Safety: (Cont'd)					
Division of Criminal Justice: (Cont'd)					
Victim & Witness Advocacy Fund (VWAF) Supplemental:					
2012	\$ 8,806.00		\$ 8,806.00		
2013		\$ 9,628.00			\$ 9,628.00
Victims of Crime Act (VOCA) Victim Assistance:					
4/1/12 - 3/31/13	76,523.32		76,523.32		
4/1/13 - 3/31/14		94,977.00			94,977.00
Edward Byrne Memorial Justice Assistance Grant:					
JAG 1-31-09 Megan's Law & Local Law Enforcement Assistance		4,518.00	4,518.00		
Sexual Assault Nurse Examiner/Response Team (SANE/SART):					
2012	3,445.10			\$ 3,445.10	
2013	54,925.00		32,114.96		22,810.04
Juvenile Justice Commission:					
Juvenile Accountability Block Grant (JABG):					
JABG-10-19 (2011)	8,323.00		8,323.00		
JABG-10-19 (2012)	2,662.30		2,662.30		
JABG-10-19 (2013)		3,948.00			3,948.00
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:					
JAG 1-19TF-11	45,723.00		45,723.00		
JAG 1-19TF-12		44,705.00	8,533.35		36,171.65
Violence Against Women Act 11VAWA-87		9,060.00			9,060.00
Office of Community Oriented Policing Services:					
COPS Technology Grant #2010	447,288.46		2,583.40		444,705.06
COPS Technology Grant #2011	913,671.00		757,747.87		155,923.13
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
State Homeland Security Grant Program FY 09	92.92			92.92	
State Homeland Security Grant Program FY 10	390,393.95		367,334.17		23,059.78
State Homeland Security Grant Program FY 11	208,336.38		54,391.77		153,944.61
State Homeland Security Emergency Management Performance:					
2012	55,000.00		55,000.00		
2013		136,705.80	22,792.17		113,913.63
2014		100,000.00			100,000.00

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

	Balance Dec. 31, 2012	Accrued In 2013	Received	Balance Cancelled	Balance Dec. 31, 2013
<u>U.S. DEPARTMENT OF HOMELAND SECURITY: (Cont'd)</u>					
N.J. Department of Law & Public Safety:					
Division of State Police:					
Access & Functional Needs Program Assistance (AFNPA):					
FY2011 11 EMPG-AFNPA-08		\$ 23,000.00		\$ 23,000.00	
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Department of Law & Public Safety:					
Division of Highway Traffic Safety:					
Drive Sober or Get Pulled Over		4,400.00	\$ 4,400.00		
Drive Sober or Get Pulled Over Year-End Holiday		4,400.00			\$ 4,400.00
North Jersey Transportation Planning Authority:					
Job Access Reverse Commute (JARC):					
Round 11	\$ 34,446.67		34,446.65		0.02
Round 12		70,000.00	69,909.16		90.84
Round 13		110,000.00			110,000.00
New Freedom:					
FFY 2010 7/1/12 - 6/30/13	119,280.00		105,440.01		13,839.99
FFY 2011 7/1/13 - 6/30/14		150,000.00			150,000.00
FHWA/NJTPA Local Scoping Projects:					
2001	384,650.33				384,650.33
2004 - CR605 - STP-9017	211,685.26				211,685.26
2005 - CR519 - STP-0395	41,193.85		30,131.87		11,061.98
FHWA Traffic Sign Inventory & Assessment	19,078.66		10,340.95		8,737.71
FHWA High Risk Rural Road Program (HRRRP):					
2010 - CR565 & CR628 - STP-C00S(064)	270,223.80				270,223.80
2011 - CR653 - STP-C00S(206)	289,566.65		136,471.18		153,095.47
N.J. Transit Corporation:					
Federal Transit Administration - Section 5311:					
Operating/Non-Operating:					
2010/2011	28,381.23		26,010.85	2,370.38	
2011/2012	173,621.84		173,183.11		438.73
2012/13	523,615.00		523,615.00		
2013/14		680,740.00			680,740.00

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

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Accrued In</u> <u>2013</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:</u>					
N.J. Department of Community Affairs:					
Small Cities Program - Community Development Block Grant (CDBG)		\$ 400,000.00			\$ 400,000.00
Small Cities Program - Emergency Housing Repair Fund		11,000.00	\$ 11,000.00		
Special Projects - Sussex County Fairgrounds	\$ 297,000.00		282,897.00		14,103.00
	<u>\$ 5,071,940.72</u>	<u>\$ 3,080,731.80</u>	<u>\$ 4,065,705.85</u>	<u>\$ 46,326.64</u>	<u>\$ 4,040,640.03</u>
	<u>Ref.</u>	A			A
Cash Received			\$ 4,038,705.85		
Unappropriated Grant Reserves			27,000.00		
			<u>\$ 4,065,705.85</u>		

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Accrued In</u> <u>2013</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>						
Health Service Contract - Case Management Services -						
Handicapped Children:						
#DFHS13CSE007	\$ 85,692.00	\$ 3,799.00	\$ 89,491.00			
#DFHS14CSE004		85,692.00				\$ 85,692.00
Right to Know;						
#12-2241-RTK-00	9,380.00		9,380.00			
NJ Comprehensive Cancer Control Plan Grant:						
2011/12 (#12-41-CCC-L-1)	1,720.00					1,720.00
2012/13 (#DFHS13CCC018)	120,454.00		119,792.00			662.00
2013/14 (#DFHS14CCC018)		130,800.00				130,800.00
NJ Cancer Education & Early Detection (NJCEED):						
2013/14 (#DFHS14DEC016)		223,500.00				223,500.00
Senior Farmers Market Nutrition Program #DFHS13WMN009						
		500.00	500.00			
Alcoholism Program - Alcoholism Services:						
#11-541-ADA-C-0	5,538.00				\$ 5,538.00	
#12-541-ADA-C-0	166,320.00		148,453.00			17,867.00
#13-541-ADA-C-0		293,708.00	145,774.00			147,934.00
Office on Aging Services - Sussex County Area Plan Grant:						
State Home Delivered Meals (SHDM):						
2013		19,486.00	19,286.00			200.00
State Matching Funds:						
Title III B-D:						
2013		20,328.00	20,328.00			
Title III E:						
2013		12,694.00	12,694.00			
State Weekend Home Delivered Meals (SWHDM):						
2013		13,000.00	13,000.00			
Safe Housing & Transportation Program (SHTP):						
2013		11,505.00	11,505.00			
Cost of Living Allowance (COLA)						
2013		53,100.00	26,275.00			26,825.00

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

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Accrued In</u> <u>2013</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)</u>						
Office on Aging - Sussex County Area Plan Grant: (Cont'd)						
Social Services Block Grant (SSBG):						
2012	\$ 1,603.00		\$ 1,603.00			
2013		\$ 13,192.00	13,192.00			
State Aid Reimbursement Program:						
2013		58,000.00	58,000.00			
Adult Protective Services (APS)/Vulnerable Adults:						
2012	10,734.00					\$ 10,734.00
2013		78,428.00	78,428.00			
Care Coordination/Care Management Quality Assurance (CMQA):						
2013		23,810.00	23,810.00			
Senior Health Insurance Program (SHIP):						
2012	10,800.00		10,800.00			
2013		29,000.00	17,400.00			11,600.00
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Division of Disability Services:						
Personal Assistance Services Program (PASP):						
2012 (#12AVWN)	7,800.68		7,800.68			
2013 (#13AVWN)		12,400.90	12,400.90			
Division of Family Development:						
Social Services for the Homeless (SSH):						
#SH12019	14,851.00		14,851.00			
#SH13019		105,798.00	79,003.00			26,795.00
Work First New Jersey (WFNJ):						
SFY2011 Work First Special Initiative & Transportation	10,780.00				\$ 10,780.00	
SFY2013 Work First Special Initiative & Transportation	25,245.00		25,245.00			
SFY2014 Work First Special Initiative & Transportation		33,660.00	8,415.00			25,245.00
Intoxicated Driver Resource Center (IDRC):						
2012	30,198.00					30,198.00
2013		84,545.00	84,545.00			

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

	Balance Dec. 31, 2012	Accrued In 2013	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2013
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>						
Veterans Transportation Services:						
2012/2013	\$ 6,750.00		\$ 6,750.00			
2013/2014		\$ 9,000.00	3,000.00			\$ 6,000.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
2011	14,650.77				\$ 14,650.77	
2012	177,109.66		158,959.74			18,149.92
2013		202,452.00	63,583.39			138,868.61
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State/Community Partnership Program:						
2011	152,751.36		101,760.10			50,991.26
2012	209,882.24		209,882.24			
2013		373,777.00	130,251.24			243,525.76
Division of Criminal Justice:						
County Prosecutor Insurance Fraud Reimbursement Program:						
2012	115,196.21		16,527.45		98,668.76	
2013		110,555.00	51,565.45			58,989.55
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>						
Division of Youth & Family Services:						
Human Services Advisory Council (HSAC)/Child Abuse Missing Children:						
#13ALUN Mod #1 (2013)		63,836.00	63,836.00			
Youth Incentive Program (YIP):						
#13BDUN Mod #1 (2013)		36,874.00	36,874.00			
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>						
Handicapped Person's Recreational Opportunities Act:						
#10-1920-00	7,119.44		7,119.44			
#11-1920-00	20,000.00		19,892.00		108.00	
#2012-05157-0337-00	10,000.00		10,000.00			

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

	Balance Dec. 31, 2012	Accrued In 2013	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2013
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>						
Law Enforcement Agency Security Enhancement (LEASE):						
2010	\$ 0.02					\$ 0.02
2010 (7/1/10 - 6/30/11)	0.03					0.03
2012 (7/1/12 - 6/30/13)	54,882.90		\$ 54,882.90			
<u>NJ TRANSIT CORPORATION:</u>						
Senior Citizen & Disabled Residents Transportation Assistance Program:						
Operating:						
2009	125,490.94				\$ 125,490.94	
2011	13,064.09				13,064.09	
2012	302,860.82		220,232.63			82,628.19
2013		\$ 418,649.03	207,459.99			211,189.04
Administration:						
2009	14,244.55				14,244.55	
2011	42,913.08			\$ 36.00	42,949.08	
2012	137,822.40		37,903.76	(36.00)		99,882.64
2013		123,104.00	59,566.00			63,538.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
Green Trust Local Assistance Program	40,574.00					40,574.00
County Environmental Health Act (CEHA):						
2011	5,006.75				5,006.75	
2012	85,052.78		80,043.27		5,009.51	
2013		117,170.00	39,338.40			77,831.60
Division of Solid Waste Administration:						
2013 Clean Communities Program		95,630.38	95,630.38			
Wastewater Water Management Program	49,152.93		20,380.84			28,772.09
<u>NJ OFFICE OF TRAVEL & TOURISM:</u>						
FY2013 Cooperative Marketing	2,480.00		1,860.00			620.00
<u>NJ OFFICE OF HOMELAND SECURITY AND PREPAREDNESS:</u>						
SFY09 State Aid Annual Appropriation - NJ Data Exchange (NJ-DEX)	150,000.00		149,500.00		500.00	

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

	Balance Dec. 31, 2012	Accrued In 2013	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2013
<u>NJ DEPARTMENT OF AGRICULTURE:</u>						
Comprehensive Farmland Preservation Plan	\$ 30,000.00					\$ 30,000.00
Sussex County Sustainable Agriculture Commercial Kitchen Grant: 2012/13		\$ 15,000.00				15,000.00
Sussex County Agritourism Marketing Grant 07-0333-07-1900: 2009	4,435.74		\$ 4,340.12			95.62
<u>HIGHLANDS WATER PROTECTION & 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>						
2012/13 Work First NJ TANF & GA/Food Stamps	50,000.00		50,000.00			
	<u>\$ 2,372,556.39</u>	<u>\$ 2,872,993.31</u>	<u>\$ 2,953,110.92</u>	<u>\$ -0-</u>	<u>\$ 336,010.45</u>	<u>\$ 1,956,428.33</u>
<u>Ref.</u>	A					A
Cash Received			\$ 2,785,245.54			
Unappropriated Grant Reserves			167,865.38			
			<u>\$ 2,953,110.92</u>			

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

	<u>Accrued In</u> <u>2013</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Local Aid - 2013 Special Elections	\$ 395,973.00		\$ 395,973.00
Newton Medical Center:			
Transitional Care Program	<u>100,000.00</u>	<u>\$ 100,000.00</u>	<u>-0-</u>
	<u>\$ 495,973.00</u>	<u>\$ 100,000.00</u>	<u>\$ 395,973.00</u>
	<u>Ref.</u>		A
Cash Received		\$ 50,000.00	
Unappropriated Grant Reserves		<u>50,000.00</u>	
		<u>\$ 100,000.00</u>	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013

	Balance Dec. 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
County Administrator's Office:				
Salaries and Wages	\$ 49.76	\$ 49.76		\$ 49.76
Other Expenses	7,513.99	7,513.99	\$ 723.40	6,790.59
Purchasing Department:				
Salaries and Wages	1,620.07	1,620.07		1,620.07
Other Expenses	2,971.43	2,971.43	561.95	2,409.48
Central Services:				
Salaries and Wages	723.35	723.35		723.35
Other Expenses	897.80	897.80	186.30	711.50
Employee Services:				
Salaries and Wages	1,504.01	1,504.01		1,504.01
Other Expenses	28,763.57	28,763.57	5,692.57	23,071.00
Public Employees' Award Program:				
Other Expenses	1,242.20	1,242.20	142.66	1,099.54
Board of Chosen Freeholders:				
Salaries and Wages	0.64	0.64		0.64
Other Expenses	5,175.43	5,175.43	1,268.45	3,906.98
Clerk of the Board:				
Salaries and Wages	10,930.27	10,930.27		10,930.27
Other Expenses	8,050.46	8,050.46	1,063.58	6,986.88
County Clerk's Office:				
Salaries and Wages	18,418.22	18,418.22		18,418.22
Other Expenses	39,895.42	39,895.42	17,300.15	22,595.27
Board of Elections:				
Salaries and Wages	1.87	1.87		1.87
Other Expenses	97,323.68	97,323.68	55,173.41	42,150.27
County Clerk (Elections):				
Other Expenses	42,994.65	42,994.65	38,768.52	4,226.13
County Treasurer's Office:				
Salaries and Wages	36,144.58	36,144.58		36,144.58
Other Expenses	17,992.34	17,992.34	15,373.68	2,618.66
Budget Management:				
Salaries and Wages	1,049.16	1,049.16		1,049.16
Other Expenses	146.41	146.41		146.41
Annual Audit	123,398.00	123,398.00	123,008.00	390.00
Technology & Information Management:				
Salaries and Wages	13,715.27	13,715.27		13,715.27
Other Expenses	122,039.51	122,039.51	71,720.05	50,319.46

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013

(Continued)

	Balance Dec. 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Office of Geographical Information Systems:				
Salaries and Wages	\$ 7,215.17	\$ 7,215.17		\$ 7,215.17
Other Expenses	14,149.46	14,149.46	\$ 11,936.40	2,213.06
Records Management:				
Salaries and Wages	1,576.64	1,576.64		1,576.64
Other Expenses	16,043.97	16,043.97	14,150.90	1,893.07
Board of Taxation:				
Salaries and Wages	3,771.22	3,771.22		3,771.22
Other Expenses	9,401.20	9,401.20	7,779.78	1,621.42
County Counsel:				
Salaries and Wages	3,678.76	3,678.76		3,678.76
Other Expenses	31,577.86	31,577.86	30,473.30	1,104.56
County Adjuster's Office:				
Salaries and Wages	794.43	794.43		794.43
Other Expenses	12,704.35	12,704.35	4,848.30	7,856.05
County Surrogate:				
Salaries and Wages	5,416.11	5,416.11		5,416.11
Other Expenses	5,029.35	5,029.35	1,988.90	3,040.45
Engineering and Road Administration:				
Salaries and Wages	41,544.20	41,544.20		41,544.20
Other Expenses	37,669.77	37,669.77	28,970.32	8,699.45
LAND USE ADMINISTRATION:				
Sussex County Planning Department:				
Salaries and Wages	8,743.26	8,743.26		8,743.26
Other Expenses	14,887.94	14,887.94	3,938.06	10,949.88
CODE ENFORCEMENT AND ADMINISTRATION:				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	1,212.27	1,212.27	224.49	987.78
Weights and Measures:				
Salaries and Wages	5,749.44	5,749.44		5,749.44
Other Expenses	6,167.27	6,167.27	2,465.68	3,701.59
INSURANCE				
Other Insurance Premiums	140,215.53	140,215.53	139,376.85	838.68
Worker's Compensation	58,736.41	58,736.41		58,736.41
Employee Group Insurance	502,115.80	502,115.80	231,888.67	270,227.13
Health Benefit Waiver	22,702.69	22,702.69		22,702.69
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	70,577.28	70,577.28	50,000.00	20,577.28

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Balance Dec. 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY				
Office of Emergency Management:				
Salaries and Wages	\$ 3,213.24	\$ 0.24		\$ 0.24
Other Expenses	27,461.27	32,308.27	\$ 31,443.78	864.49
County Medical Examiner:				
Other Expenses	11,274.43	19,274.43	18,852.04	422.39
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	960.00	960.00	192.00	768.00
Fire Marshal:				
Salaries and Wages	0.72	0.72		0.72
Other Expenses	10,926.17	10,926.17	9,983.84	942.33
Fire Academy:				
Other Expenses	73,693.98	73,693.98	73,015.01	678.97
Sheriff's Office (Regulation):				
Salaries and Wages	12,816.07	12,816.07		12,816.07
Other Expenses	158,691.86	157,057.86	149,296.53	7,761.33
Sheriff's Office (Judicial):				
Salaries and Wages	11,016.57	11,016.57		11,016.57
Other Expenses	32,773.68	32,773.68	28,773.22	4,000.46
Prosecutor's Office:				
Salaries and Wages	305,265.30	305,265.30	100,000.00	205,265.30
Other Expenses	302,194.07	302,194.07	182,225.08	119,968.99
Jail:				
Salaries and Wages	324,829.87	324,829.87		324,829.87
Other Expenses	350,433.02	350,433.02	197,273.41	153,159.61
Juvenile Center:				
Salaries and Wages	3,358.36	3,358.36		3,358.36
Other Expenses	123,092.66	123,092.66	28,803.23	94,289.43
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	1,644.83	1,644.83		1,644.83
Other Expenses	39,385.30	39,385.30	10,850.00	28,535.30
PUBLIC WORKS:				
Roads and Culverts:				
Salaries and Wages	654,159.12	654,159.12	45,000.00	609,159.12
Other Expenses	524,493.93	524,493.93	279,905.31	244,588.62
Bridges:				
Salaries and Wages	65,963.53	65,963.53		65,963.53
Other Expenses	76,354.56	76,354.56	48,877.23	27,477.33

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Balance Dec. 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC WORKS:				
Parks and Forestry:				
Salaries and Wages	\$ 45,259.20	\$ 45,259.20		\$ 45,259.20
Other Expenses	1,902.91	1,902.91	\$ 191.62	1,711.29
Traffic Lights:				
Other Expenses	30,027.73	30,027.73	22,694.85	7,332.88
Garbage and Trash Removal	3,856.62	6,236.62	5,926.00	310.62
Facilities Management:				
Salaries and Wages	28,391.06	28,391.06		28,391.06
Other Expenses	187,795.29	185,415.29	140,407.64	45,007.65
Motor Pool:				
Salaries and Wages	62,826.62	62,826.62	51,000.00	11,826.62
Other Expenses	288,766.29	288,766.29	165,723.55	123,042.74
Mosquito Control:				
Salaries and Wages	14,761.64	6,761.64		6,761.64
Other Expenses	38,509.98	38,509.98	36,937.91	1,572.07
HEALTH AND HUMAN SERVICES:				
Sussex County Chest Clinic:				
Salaries and Wages	450.31	450.31		450.31
Other Expenses	0.01	0.01		0.01
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	18,616.50	18,616.50	7,231.75	11,384.75
Office of Community Services:				
Salaries and Wages	840.19	840.19		840.19
Other Expenses	7,944.55	7,944.55	4,858.52	3,086.03
Office on Aging:				
Salaries and Wages	12,193.72	12,193.72		12,193.72
Other Expenses	2,374.93	2,374.93	1,837.57	537.36
County Nutrition Projects:				
Salaries and Wages	1,551.49	1,551.49		1,551.49
Other Expenses	23,193.00	23,193.00	21,128.40	2,064.60
Welfare Home:				
Salaries and Wages	40,677.82	40,677.82	29,178.51	11,499.31
Other Expenses	395,793.24	395,793.24	328,820.48	66,972.76
Mental Health Administration:				
Salaries and Wages	999.16	999.16		999.16
Other Expenses	2,499.67	2,499.67		2,499.67

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Balance Dec. 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES:				
Health and Human Services Administration:				
Salaries and Wages	\$ 19,869.27	\$ 19,869.27		\$ 19,869.27
Other Expenses	3,919.28	3,919.28	\$ 3,410.93	508.35
Aid to Interfaith Hospitality (NJSA 40A:23-8.11)	775.40	775.40	775.40	
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	2,133.30	2,133.30	2,133.30	
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	5,333.43	5,333.43	5,332.34	1.09
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	4,500.00	4,500.00	4,500.00	
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	2,867.50	2,867.50	2,867.50	
Aid to Center for Prevention (N.J.S. 40:5-2.9)	3,150.00	3,150.00	3,150.00	
Aid to Samaritan Inn - Homeless	0.40	0.40		0.40
Legal Aid:				
Other Expenses	365.00	365.00	365.00	
EDUCATIONAL:				
Farm and Home Demonstration:				
Salaries and Wages	24,239.68	24,239.68	19,901.15	4,338.53
Other Expenses	13,683.37	13,683.37	4,799.17	8,884.20
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	41,053.19	41,053.19	38,355.83	2,697.36
County Superintendent of Schools:				
Salaries and Wages	100.74	100.74		100.74
Other Expenses	10,128.46	10,128.46	3,094.40	7,034.06
OTHER COMMON OPERATING FUNCTIONS:				
Transit:				
Salaries and Wages	1,099.63	1,099.63		1,099.63
Other Expenses	13,427.28	13,427.28	2,783.51	10,643.77
Fixed Asset Accounting/Reporting	9,300.00	9,300.00	3,000.00	6,300.00
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	49,954.00	49,954.00	49,954.00	
Indirect Cost Rate Study:				
Contractual	4,500.00	4,500.00	4,500.00	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013
(Continued)

	Balance Dec. 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
OTHER COMMON OPERATING FUNCTIONS:				
Veterans' Grave Registration:				
Salaries and Wages	\$ 0.04	\$ 0.04		\$ 0.04
Other Expenses	251.43	251.43		251.43
Aid to Sussex County Arts Council (NJSA 40:23-8.1)	800.00	800.00	\$ 800.00	
UTILITY EXPENSES AND BULK PURCHASES:				
Electricity	437,054.97	437,054.97	100,222.72	336,832.25
Lighting of Highways and Bridges	7,204.60	7,204.60	2,187.66	5,016.94
Gas (Natural or Propane)	176,073.54	176,073.54	67,746.59	108,326.95
Water Fees	1,332.40	1,332.40		1,332.40
Heating Fuel	17,566.51	17,566.51	10,609.03	6,957.48
Sewer Fees	438.00	438.00		438.00
UNCLASSIFIED:				
County Matching Funds for Grants	85,786.00	85,786.00		85,786.00
CAPITAL IMPROVEMENTS:				
Various Facilities Improvements	323,943.86	323,943.86	323,943.86	
DEFERRED CHARGES:				
Prior Year's Bills	2,013.33	2,013.33		2,013.33
STATUTORY EXPENDITURES:				
Social Security System (OASI)	216,225.56	216,225.56	6,687.28	209,538.28
Defined Contribution Retirement System	5,136.39	5,136.39	1,209.81	3,926.58
	<u>\$ 7,411,703.50</u>	<u>\$ 7,411,703.50</u>	<u>\$ 3,541,781.33</u>	<u>\$ 3,869,922.17</u>
<u>Ref.</u>				
<u>Balance December 31, 2012:</u>				
Unencumbered	A \$ 4,333,767.87			
Encumbered	A <u>3,077,935.63</u>			
	<u>\$ 7,411,703.50</u>			
Cash Disbursed			\$ 3,035,677.65	
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation			145,000.00	
Due to Other Trust Funds - Reserve for Snow Removal			100,000.00	
Accounts Payable			<u>261,103.68</u>	
			<u>\$ 3,541,781.33</u>	

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

	Balance	Dec. 31, 2012	Transferred	Reclassification	Unexpended	Expenditures		Balance
	Dec. 31, 2012	Encumbrances Payable Returned	From 2013 Budget Appropriation	of Prior Year Expenses	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2013
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>								
NJ Department of Health:								
Title III Aging - Area Plan Grant:								
#12-1394-AAA-03:								
Title III B	\$ 107.19	\$ 21,381.98		\$ 621.00		\$ 20,868.17		
Title III C-2		8,569.00				8,569.00		
Title III D	570.04	2,062.19		554.00	\$ 0.22	2,078.01		
Title III D Medication Management	6,306.00			6,116.00		190.00		
Title III E	0.45	1,168.00			0.45	1,168.00		
Medicaid Match	0.04	355.00				355.00		\$ 0.04
AoA Disaster Assistance		361.00				361.00		
AoA Care Transitions	31,131.07	2,367.11				33,242.36	\$ 31.63	224.19
#DOAS13AAA039:								
Title III B			\$ 156,454.00	(620.00)		145,116.64	8,576.62	3,380.74
Title III C-1			115,278.00			109,856.70		5,421.30
Title III C-2			79,517.00			78,856.00	661.00	
Title III D			20,234.00	(6,671.00)		19,384.64	4,792.32	2,728.04
Title III E			42,312.00			13,706.67	373.00	28,232.33
Medicaid Match			4,406.00			4,050.70	355.00	0.30
AoA Hurricane Sandy Disaster Meals			816.00			816.00		
USDHHS Hurricane Sandy Residential Maintenance			25,818.00					25,818.00
AoA Chronic Disease Self-Management Program:								
2013			10,000.00			8,899.01		1,100.99
Public Health Preparedness and Response for Bioterrorism:								
2011	27.36				27.36			
2012	467,854.41	29,742.17				437,546.35		60,050.23
2013			629,254.00			190,287.76	235,184.03	203,782.21
NJ Department of Human Services:								
(*) Medicaid Peer Grouping - Handicapped/Elderly								
2012	2,586.40	6,765.63			2,586.40	6,765.63		
HAVA Section 261 #10ELEC009APA								
Social Services for the Homeless #SH13019	13,458.24				13,458.24			
NACCHO Medical Reserve Corps:								
2009	4,203.14					776.88		3,426.26
2010	4,395.93	604.07				604.07		4,395.93
2011	2,143.90	2,856.10				2,856.10		2,143.90
2013			4,000.00					4,000.00
Nutrition Services Incentive Program:								
2012		7,980.00				7,980.00		
2013			27,561.00			27,453.00	108.00	

(*) - 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, 2012	Transferred	Reclassification	Unexpended	Expenditures		Balance
	Dec. 31, 2012	Encumbrances Payable Returned	From 2013 Budget Appropriation	of Prior Year Expenses	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2013
<u>U.S. DEPARTMENT OF JUSTICE:</u>								
NJ Department of Law & Public Safety:								
Division of Criminal Justice:								
Domestic Violence Victim Assistance:								
2012 VOCA Victim Assistance 4/1/12 - 3/31/13	\$ 27,306.30	\$ 255.00				\$ 27,561.30		
2013 VOCA Victim Assistance 4/1/13 - 3/31/14			\$ 94,977.00			70,427.81		\$ 24,549.19
JAG 1-18-008S Megan's Law 2012	1,303.00							1,303.00
JAG 1-31-09 Megan's Law & Local Law Enforcement Asst. Violence Against Women Act 11VAWA-87				4,518.00		4,518.00		
				9,060.00		8,318.10		741.90
Sexual Assault Nurse Examiner:								
2012	3,445.10				\$ 3,445.10			
2013	54,925.00					32,114.96	\$ 22,810.04	
Community Oriented Policing Services (COPS):								
2010 Technology Grant	451,727.44	190,038.06				190,038.06		451,727.44
2011 Technology Grant #2010 CKWX0531	594,871.00	318,800.00				757,747.87	110,879.13	45,044.00
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:								
2012/13 JAG 1-19TF-11	37,882.98					37,882.98		
2013/14 JAG 1-19TF-12			44,705.00			8,533.35		36,171.65
Victim & Witness Advocacy Fund (VWAF) Supplemental:								
2012	8,806.00					8,806.00		
2013			9,628.00					9,628.00
Juvenile Justice Commission:								
(*) Juvenile Accountability Block Grant:								
JABG-11-19 (2012)		2,958.00				2,958.00		
JABG-12-19 (2013)			4,387.00			4,387.00		
Division of Highway Traffic Safety:								
Driver Sober or Get Pulled Over			4,400.00			4,400.00		
Driver Sober or Get Pulled Over Year-End Holiday			4,400.00					4,400.00
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>								
Hazardous Materials Emergency Preparedness:								
2006		537.79					537.79	
2008	8,119.13							8,119.13
NJ Department of Law & Public Safety:								
State & Local All Hazards Emergency Operation								
Planning (SLAHEOP) Program	2.76							2.76
Citizen Corps & Community Emergency Response Team:								
2003	297.75					287.94		9.81
2005	274.68					16.82		257.86
2006	14.82							14.82
2007	2,558.94							2,558.94
2012	1,000.00							1,000.00

(*) - 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, 2012	Dec. 31, 2012 Encumbrances Payable Returned	Transferred From 2013 Budget Appropriation	Reclassification of Prior Year Expenses	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2013
						Paid or Charged	Encumbrances Payable	
U.S. DEPARTMENT OF HOMELAND SECURITY: (Cont'd)								
NJ Department of Law & Public Safety: (Cont'd)								
State Homeland Security Grant Program FY09	\$ 92.92				\$ 92.92			
State Homeland Security Grant Program FY10	256,374.62	\$ 134,019.33				\$ 367,334.17		\$ 23,059.78
State Homeland Security Grant Program FY11 #2011-SS-00120	91,058.34	92,612.92				125,906.90	\$ 3,136.95	54,627.41
State Homeland Security Emergency Management Performance			\$ 136,705.80			61,650.28	73,817.35	1,238.17
State Homeland Security Grant Program #EMW-2013-SS-00032			100,000.00					100,000.00
Division of State Police:								
Access & Functional Needs Program Assistance (AFNPA):								
FY2011 11 EMPG-AFNPA-08			23,000.00		23,000.00			
ENVIRONMENTAL PROTECTION AGENCY:								
NJ Department of Environmental Protection:								
2006 Municipal Stormwater Regulation Program	25.56							25.56
U.S. DEPARTMENT OF TRANSPORTATION:								
Federal Local Lead Paving Program:								
2000	23,008.15							23,008.15
2001	55,051.06							55,051.06
2003 - CR565 - STP-AOOS	23,732.21							23,732.21
NJ Department of Transportation:								
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects:								
2001	275,258.00	538.17					538.17	275,258.00
2002	0.92	1,875.66					1,875.66	0.92
2003 - CR5653 -STP-AOOS	4,334.24	117,660.95					117,660.95	4,334.24
2004 - CR605 - STP-9017	3,392.00	95,730.65					95,730.65	3,392.00
2005 - CR517 - STP-0395	656.27	35,229.31					35,229.31	656.27
FHWA Traffic Signal Inventory & Assessment	8,710.70	10,367.96				10,340.95		8,737.71
FHWA High Risk Rural Road Program:								
2010 - CR565 & CR628 - STP-C00S(064)	140,853.68	75,890.38				60,627.56		156,116.50
2011 - CR563 -STP-C00S(206)	118,078.74	103,744.65				68,727.92		153,095.47
(*) NJ Transit Corporation:								
Federal Transit Administration - Section 5311 -								
Operating/Nonoperating:								
2010/11	3,160.87				3,160.87			
2011/12	585.00							585.00
2012/13	358,200.20					358,200.20		
2013/14			907,654.00			355,661.49		551,992.51
Job Access Reverse Commute (JARC):								
Round 11	72.38	1,285.56				1,357.94		
Round 12			80,000.00			80,000.00		
Round 13			120,000.00			7,869.58		112,130.42

(*) - 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, 2012	Transferred	Reclassification	Unexpended	Expenditures		Balance
	Dec. 31, 2012	Encumbrances Payable Returned	From 2013 Budget Appropriation	of Prior Year Expenses	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2013
<u>U.S. DEPARTMENT OF TRANSPORTATION: (Cont'd)</u>								
(*) NJ Transit Corporation: (Cont'd)								
New Freedom:								
FFY 2010 7/1/12 - 6/30/13	\$ 90,169.24					\$ 90,169.24		
FFY 2011 7/1/13 - 6/30/14			\$ 150,000.00			12,598.78		\$ 137,401.22
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:</u>								
Division of Emergency Management for Emergency Service Needs:								
Special Project - Sussex County Fairgrounds	14,102.78							14,102.78
NJ Department of Community Affairs:								
Small Cities Program - Community Development Block Grant			400,000.00					400,000.00
Small Cities Program - Emergency Housing Repair Fund			11,000.00			11,000.00		
	<u>\$ 3,192,236.95</u>	<u>\$ 1,265,756.64</u>	<u>\$ 3,328,084.80</u>	<u>\$</u>	<u>\$ 45,771.56</u>	<u>\$ 3,891,230.89</u>	<u>\$ 712,297.60</u>	<u>\$ 3,136,778.34</u>
<u>Ref.</u>	<u>A</u>	<u>A</u>					<u>A</u>	<u>A</u>
Federal Financial Assistance			\$ 3,080,731.80					
County Matching Funds			247,353.00					
			<u>\$ 3,328,084.80</u>					
Federal Financial Assistance						\$ 2,798,207.04	\$ 432,319.99	
County Matching Funds						157,551.38		
Prior Year Encumbrances						935,472.47	279,977.61	
						<u>\$ 3,891,230.89</u>	<u>\$ 712,297.60</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, 2012	Dec. 31, 2012 Encumbrances Payable Returned	Transferred From 2013 Budget Appropriation	Reclassification of Prior Year Expenses	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2013
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>								
(*) Health Service Contract - Case Management								
Service to Handicapped Children								
#12-xxx-SCH-x-x	\$ 10,837.36							\$ 10,837.36
#DFHS13CSE007	73,293.51	\$ 105.90	\$ 3,799.00			\$ 76,046.85		1,151.56
#DFHS14CSE004			136,319.00			67,175.88		69,143.12
Right to Know:								
2012/13	4,706.00						\$ 4,706.00	
Tobacco Age of Sale Enforcement (TASE) Program:								
2008		1,111.23						1,111.23
NJ Comprehensive Cancer Control Plan:								
2011/12 #DFHS12CCC002	1,719.14					61.73		1,657.41
2012/13 #DFHS13CCC008	71,993.12	21,056.75				92,387.97	0.77	661.13
2013/14 #DFHS14CCC004			130,800.00			35,563.40	51,916.19	43,320.41
NJ Cancer Education & Early Detection (CEED):								
2013/14 #DFHS14CED016			223,500.00			38,392.89	122,381.81	62,725.30
Senior Farmers Market Nutrition Program:								
2013 #DFHS13WMN009			500.00			500.00		
Division of Aging Services - Sussex County Area Plan Grant:								
Senior Health Insurance Program:								
2011	0.02							0.02
2012	336.60	320.05				656.24		0.41
2013			29,000.00			14,170.90	256.94	14,572.16
State Matching Funds:								
Title III B-D								
2012	35.00	104.00		\$ 78.00		61.00		
2013			20,328.00	(374.00)		20,356.00	140.00	206.00
Title III D Medication Management:								
2012	306.00			296.00		10.00		
Title III E:								
2012		1,152.00				1,152.00		
2013			12,694.00			7,083.00	434.00	5,177.00
State Weekend/Home Delivered Meals (SWHDM):								
2012		1,437.00				1,223.00		214.00
2013			13,000.00			13,000.00		
Safe Housing & Transportation Program (SHTP):								
2012	1.08							1.08
2013			11,505.00			10,394.83	1,110.00	0.17
Cost of Living Allowance (COLA)								
2012		4,653.00				4,462.00		191.00
2013			53,100.00			50,249.00	1,953.00	898.00

(*) - 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, 2012	Dec. 31, 2012 Encumbrances Payable Returned	Transferred From 2013 Budget Appropriation	Reclassification of Prior Year Expenses	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2013
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES: (Cont'd)</u>								
Division of Aging Services - Sussex County Area Plan Grant: (Cont'd)								
State Home Delivered Meals (SHDM):								
2013			\$ 19,486.00			\$ 19,486.00		
Social Services Block Grant (SSBG):								
2012		\$ 2,135.00				2,135.00		
2013			13,192.00			10,222.40	\$ 2,969.00	\$ 0.60
Care Management Quality Assurance (CMQA):								
2012	\$ 0.13							0.13
2013			23,810.00			21,665.05		2,144.95
State Aid Reimbursement:								
2013			58,000.00			57,999.43		0.57
Adult Protective Services/Vulnerable Adults (APS):								
2012		18,408.00				18,408.00		
2013			78,428.00			55,224.00	23,204.00	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Mental Health & Addiction Services:								
(*) Alcoholism Services:								
#11-541ADA-C-0	5,538.00				\$ 5,538.00			
#12-541-ADA-C-0		4,577.41				3,571.49		1,005.92
#13-541-ADA-C-0			337,060.00			335,717.06	1,319.58	23.36
Intoxicated Driver Resource Center:								
2012	28,151.00	4,094.00				2,047.00		30,198.00
2013			84,545.00			80,450.47	4,094.00	0.53
Division of Family Development:								
Work First New Jersey:								
Special Initiatives & Transportation Contract 7/1/10-6/30/11	10,780.91				10,780.91			
Special Initiatives & Transportation Contract 7/1/12-6/30/13		13,133.95				13,133.95		
Special Initiatives & Transportation Contract 7/1/13-6/30/14			33,660.00			11,732.55	21,927.07	0.38
Social Services for the Homeless:								
#SH12019 - 2012		15,983.17				15,983.17		
#SH13019 - 2013			105,798.00			78,062.37	27,735.63	
Division of Disability Services:								
Personal Assistance Services Program:								
2013 #13AVWN			12,400.90			12,399.96		0.94
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>								
Human Services Advisory Council/Child Abuse/Missing Children:								
#11ALUN	1.39				1.39			
#13ALUN Mod #1 (2013)			79,862.00			79,841.59		20.41

(*) - 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, 2012	Dec. 31, 2012 Encumbrances Payable Returned	Transferred From 2013 Budget Appropriation	Reclassification of Prior Year Expenses	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2013
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES: (Cont'd)</u>								
Division of Children's System of Care:								
Youth Incentive Program:								
#11BDUN	\$ 1.08							\$ 1.08
#13BDUN Mod #1 (2013)			\$ 36,874.00			\$ 36,874.00		
<u>NJ DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism/Drug Abuse:								
2011	14,650.77				\$ 14,650.77			
2012	3,013.24	\$ 122,327.22				107,190.54		18,149.92
2013			202,452.00			115,441.91	\$ 77,534.83	9,475.26
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>								
Veterans Transportation Services:								
2012/13 #VL13T82	4,500.00					4,500.00		
2013/14 #VL14T82			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	492.99							492.99
2011	60,600.26					9,609.00		50,991.26
2012	60,000.00	42,587.00				102,587.00		
2013			373,777.00			250,573.50	63,203.50	60,000.00
Division of Highway Traffic Safety:								
County Prosecutor's Insurance Fraud Reimbursement Program:								
2012	98,668.76				98,668.76			
2013			110,555.00			69,085.85		41,469.15
2012	4,870.27					1,738.10	3,132.17	
2013	11,183.02						8,470.13	2,712.89
Body Armor Replacement Fund - Prosecutor's Office:								
2013	2,251.31					2,251.31		
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>								
(*) Handicapped Persons Recreational Opportunities Act:								
#05-3547-00	204.93				204.93			
#11-3547-00		4,225.28			129.01	4,096.27		
#2012-05157-0337-00		5,103.33				5,103.33		

(*) - 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, 2012	Dec. 31, 2012 Encumbrances Payable Returned	Transferred From 2013 Budget Appropriation	Reclassification of Prior Year Expenses	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2013
						Paid or Charged	Encumbrances Payable	
<u>NJ TRANSIT CORPORATION:</u>								
Senior Citizens & Disabled Residents Transportation:								
Operating:								
2009	\$ 125,658.31				\$ 125,658.31			
2011	13,064.09				13,064.09			
2012	87,268.75	\$ 11,445.68				\$ 16,086.24		\$ 82,628.19
2013			\$ 418,649.03			343,670.83	\$ 23,125.66	51,852.54
Administration:								
2009	14,077.18				14,077.18			
2011	42,949.08				42,949.08			
2012	95,294.23	5,478.82				923.10		99,849.95
2013			123,104.00			79,877.84	22,288.67	20,937.49
<u>NJ DEPARTMENT OF AGRICULTURE:</u>								
State Agricultural Development Committee:								
Right to Farm Activities:								
2000	6,476.19							6,476.19
2001	5,205.85							5,205.85
2003	4,516.30							4,516.30
Comprehensive Farmland Preservation Plan	30,000.00							30,000.00
Sussex County Agritourism Marketing Grant:								
2001	1,000.00							1,000.00
2003	14,284.48							14,284.48
<u>NJ OFFICE OF TRAVEL & TOURISM:</u>								
FY13 Cooperative Marketing Grant	2,480.00					2,100.00	380.00	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health Act (CEHA):								
2011	5,006.45				5,006.45			
2012	5,000.00	5,298.26			5,009.51	5,288.75		
2013			117,170.00			99,156.39	7,591.85	10,421.76
Clean Communities Program:								
2010	6,068.39	58.26				931.06	393.53	4,802.06
2011	4,064.26	262.50						4,326.76
2012	45,268.24	308.20				36,308.20		9,268.24
2013			95,630.38			42,251.59	750.00	52,628.79
Division of Watershed Management:								
Northwest Watershed Region Program Grant:								
Watershed and Strategic Growth Management Initiative - 2009	43,503.30					21,301.38	79.46	22,122.46
Section 604b Quality Management Grant	23,397.10							23,397.10

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

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

	Balance Dec. 31, 2012	Dec. 31, 2012 Encumbrances Payable Returned	Transferred From 2013 Budget Appropriation	Reclassification of Prior Year Expenses	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2013
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>								
Law Enforcement Agency Security Enhancement (LEASE):								
2009	\$ 18,524.94							\$ 18,524.94
2010	13,294.85							13,294.85
2010 (7/1/10 - 6/30/11)	32,367.39							32,367.39
2011 (7/1/11 - 6/30/12)	51,058.28							51,058.28
2012 (7/1/12 - 6/30/13)	44,805.14					\$ 44,805.14		
<u>NJ OFFICE OF HOMELAND SECURITY & PREPAREDNESS:</u>								
SFY09 State Aid Annual Appropriation - NJ Data Exchange (NJ-Dex)	500.00	\$ 149,500.00			\$ 500.00	149,500.00		
<u>HIGHLANDS WATER PROTECTION & PLANNING COUNCIL:</u>								
County Planning Assistance Grants:								
Outstanding Approvals	15,000.00							15,000.00
Sewer and Water Service Area	10,540.51							10,540.51
Commercial Kitchen 2012/13			\$ 15,000.00			1,020.00		13,980.00
<u>NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:</u>								
2012/13 Work First NJ TANF & GA/Food Stamps	50,000.00					50,000.00		
	<u>\$ 1,278,811.72</u>	<u>\$ 434,866.01</u>	<u>\$ 2,982,998.31</u>	<u>\$ -0-</u>	<u>\$ 336,238.39</u>	<u>\$ 2,857,047.51</u>	<u>\$ 472,209.02</u>	<u>\$ 1,031,181.12</u>
Ref.	A	A					A	A
State Financial Assistance			\$ 2,872,993.31					
County Matching Funds			110,005.00					
			<u>\$ 2,982,998.31</u>					
State Financial Assistance						\$ 2,334,026.99	\$ 470,928.06	
County Matching Funds						112,817.08	169.73	
Prior Year Encumbrances						410,203.44	1,111.23	
						<u>\$ 2,857,047.51</u>	<u>\$ 472,209.02</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, 2012	Transferred From 2013 Budget Appropriation	Expenditures		Balance Dec. 31, 2013
			Paid or Charged	Encumbrances Payable	
County Prosecutor Fire Investigation Program	\$ 0.70				\$ 0.70
Newton Medical Center Transitional Care Program(*)		\$ 200,000.00	\$ 142,173.39	\$ 9,966.92	47,859.69
Local Aid - 2013 Special Elections		395,973.00	330,996.97	100.00	64,876.03
FM Global Fire Prevention Fire Marshal	61.00				61.00
	<u>\$ 61.70</u>	<u>\$ 595,973.00</u>	<u>\$ 473,170.36</u>	<u>\$ 10,066.92</u>	<u>\$ 112,797.42</u>
<u>Ref.</u>	A			A	A
Private Financial Assistance		\$ 100,000.00			
County Matching Funds		<u>100,000.00</u>			
		<u>\$ 200,000.00</u>			

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

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2012	Received in Current Fund	Transferred to 2013 Budget Revenue	Balance Dec. 31, 2013
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	424,221.79	10.70		424,232.49
NJ Department of Law & Public Safety:				
Body Armor Replacement Fund:				
Sheriff's Office:				
2014		14,884.80		14,884.80
Prosecutor's Office:				
2014		2,897.47		2,897.47
NJ Department of Human Services:				
Intoxicated Driver Resource Center (IDRC) 2013		8,160.52		8,160.52
Transportation Block Grant 2013/14		8,415.00	8,415.00	
Social Services for the Homeless-SHRAP 2013		27,000.00	27,000.00	
NJ Department of Children & Families:				
Human Services Advisory Council (HSAC) 2013	5,320.00		5,320.00	
Newton Medical Center Transitional Care Program		50,000.00	50,000.00	
NJ Department of Environmental Protection:				
Clean Communities FY13		95,630.38	95,630.38	
NJ Department of Health:				
Senior Farmers Market Nutrition Program 2013		500.00	500.00	
	\$ 487,541.79	\$ 265,498.87	\$ 244,865.38	\$ 508,175.28

Ref.

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State Grant Funds Receivable	\$ 27,000.00
Federal Grant Funds Receivable	167,865.38
Private Grant Funds Receivable	50,000.00
	\$ 244,865.38

COUNTY OF SUSSEX
2013
TRUST FUNDS

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

Balance December 31, 2012	<u>Ref.</u> B	\$ 9,071,012.89
Increased by Cash Receipts:		
Escrow and Other Deposits	\$ 112,053.87	
Motor Vehicle Fines and Interest	589,114.99	
Tax Appeal Filing Fees:		
Transfer from Board of Taxation	48,365.00	
Interest	192.74	
County Clerk Filing Fees:		
Transfer from Current Fund	88,301.30	
Interest	610.93	
Open Space:		
Taxes Receivable	396,992.60	
Interest	13,123.54	
State of NJ Farmland Preservation and Local Municipal Funds	1,178,126.20	
County Surrogate Fees:		
Transfer from County Surrogate	11,172.00	
Interest	0.98	
Forfeited Assets and Interest	105,646.26	
Self Insurance Reimbursements and Interest	218,892.64	
Self Insurance-Prescription Reimbursements and Interest	5,448.19	
Self Insurance-Medical Reimbursements and Interest	21.10	
Environmental Quality Enforcement Funds	51,975.24	
Weights and Measures Fees and Interest	27,153.14	
Due to/from Current Fund:		
Interfund Returned	334,764.31	
Interest Earned	547.40	
Work Release Program:		
Fees and Interest	0.71	
County Sheriff Fees:		
Transfer from County Sheriff	10,917.53	
Interest	1.84	
Sheriff's Labor Assistance Program:		
Transfer from County Jail	45,072.00	
Other	90.00	
Interest	35.64	
Employee Flexible Spending Account:		
Payroll Withholding	33,162.48	
State Unemployment Insurance	177,641.22	
Inmate Welfare :		
Other	118.34	
Transfer from County Jail	42,920.19	

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

Ref.

Increased by Cash Receipts:

Prosecutor U.S Treasury Account:

Interest	\$ 778.02
Uniform Fire Code Enforcement	119,050.90
Congregate Nutrition Program	36,470.60
Jail Inmate Interest Account:	
Interest	27.76
Other	8,070.80
Transfer from County Jail	5,400.00

\$ 3,662,260.46
12,733,273.35

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	110,918.20
Motor Vehicles - Transfer to Current Fund	650,000.00
Tax Appeal Expenses	42,266.58
County Clerk Filing Fees Expenses	7,406.98
County Surrogate Filing Fees Expenses	8,170.78
County Sheriff Fees Expenses	8,564.62
Weights and Measures Expenses	16,695.00
Self Insurance Fund-Prescription	191.39
State Unemployment Insurance Payments	417,513.35
Forfeited Assets	82,104.92
Replacement of Damaged Vehicles	261,106.22
Environmental Quality Enforcement Fund Expenses	32,770.26
Farmland and Open Space Trust Expenses	1,716,088.96
Employee Flexible Spending Account Expenses	30,897.94
Jail Inmate Interest Account Expenses	1,092.29
Prosecutor U.S Treasury Account Expenses	174,584.49
Reserve for Accrued Sick and Vacation	21,114.15
Due to/from Current Fund:	
Interfund Advanced	13,650.16
Inmate Welfare	11,177.36
Uniform Fire Code Enforcement	53,863.00
Congregate Nutrition Program	8,502.15
Sheriff's Labor Assistance Program Expenses	47,697.71

3,716,376.51

Balance December 31, 2013

B

\$ 9,016,896.84

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2012	2013 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2013
Andover Borough	\$ 2.48	\$ 1,742.25	\$ 0.23	\$ 1,744.73	\$ 0.23
Andover Township	36.01	16,366.98	3.73	16,402.99	3.73
Branchville Borough	0.57	3,357.99	0.21	3,358.56	0.21
Byram Township	32.45	22,935.63	60.98	22,968.08	60.98
Frankford Township	95.76	17,721.12	55.28	17,816.88	55.28
Franklin Borough	2.49	9,965.44	10.16	9,967.93	10.16
Fredon Township	7.21	10,250.71	8.61	10,257.92	8.61
Green Township	27.14	10,017.60	8.74	10,044.74	8.74
Hamburg Borough	22.58	6,492.97	29.55	6,515.55	29.55
Hampton Township	10.56	14,703.75	81.93	14,714.31	81.93
Hardyston Township	169.34	26,836.64	112.18	27,005.98	112.18
Hopatcong Borough	27.74	34,687.97	2.09	34,715.71	2.09
Lafayette Township	93.49	7,986.93	7.69	8,080.42	7.69
Montague Township	31.65	7,721.59	10.97	7,753.24	10.97
Town of Newton	10.43	15,329.77	11.95	15,340.20	11.95
Ogdensburg Borough	0.64	4,886.17		4,886.81	0.00
Sandyston Township	34.86	5,468.95	12.35	5,503.81	12.35
Sparta Township	697.25	74,551.06	175.07	75,248.31	175.07
Stanhope Borough	20.38	7,298.52	15.49	7,318.90	15.49
Stillwater Township	14.73	10,643.68	20.94	10,658.41	20.94
Sussex Borough	0.00	2,952.36	2.18	2,952.36	2.18
Vernon Township	370.12	56,042.74	222.33	56,412.86	222.33
Walpack Township	31.73	82.71		114.44	
Wantage Township	252.59	26,956.87	93.55	27,209.46	93.55
	<u>\$ 1,992.20</u>	<u>\$ 395,000.40</u>	<u>\$ 946.21</u>	<u>\$ 396,992.60</u>	<u>\$ 946.21</u>
<u>Ref.</u>	B				B
Added and Omitted Taxes Receivable	<u>\$ 1,992.20</u>				<u>\$ 946.21</u>
2013 County Taxes				\$ 395,000.40	
Prior Year Added & Omitted Taxes				<u>1,992.20</u>	
				<u>\$ 396,992.60</u>	

COUNTY OF SUSSEX
2013
GENERAL CAPITAL FUND

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

	<u>Ref.</u>	
Balance December 31, 2012	C	\$ 26,316,529.27
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 34,000,000.00	
Serial Bond Proceeds	1,500,000.00	
NJ Department of Transportation Grants Receivable	8,806,086.24	
NJ Schools Development Authority Grants Receivable	432,204.07	
Premium on the Sale of Bond Anticipation Notes	270,300.00	
Deferred Charges to Future Taxation - Unfunded:		
Federal Emergency Management Agency Reimbursements	412,807.25	
NJ Department of Transportation Grants - Bridge Q-11	288,734.79	
Budget Appropriation:		
Capital Improvement Fund	435,000.00	
Due to/from Current Fund:		
Cash Advances and Interest Earned	176,139.91	
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned	3,900.24	
Arbitrage Rebate	24,498.07	
Payment of Vocational School Debt Service	83,169.00	
Payment of Debt Service - FEMA	1,587,485.20	
	48,020,324.77	48,020,324.77
		74,336,854.04
Decreased by Disbursements:		
Payment of Bond Anticipation Notes	22,250,000.00	
Due from/to Current Fund:		
Return of Interfunds	177,915.53	
Reserve for Arbitrage Rebate	169,000.00	
Anticipated as Budgeted Revenues in Current Fund:		
Capital Fund Balance	500,000.00	
Reserve for Payment of Debt Service	500,000.00	
Reserve for Payment of Vocational School Debt	150,000.00	
Improvement Authorizations	23,288,372.24	
	47,035,287.77	47,035,287.77
Balance December 31, 2013	C	\$ 27,301,566.27

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

	Balance (Deficit) Dec. 31, 2012	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2013
		Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
Capital Fund Balance	\$ 694,500.34				\$ 270,300.00			\$ 500,000.00	\$ 74,322.00	\$ 367,142.70	\$ 757,621.04
Capital Improvement Fund	482,163.56	\$ 435,000.00							524,800.00		392,363.56
NJ Department of Transportation Grants Receivable	(9,785,838.03)				8,806,086.24				2,454,100.00		(3,433,851.79)
NJ Schools Development Authority Grants Receivable	(1,212,846.32)				432,204.07						(780,642.25)
Due to State of NJ-Ch. 12 Bonds	308,912.77										308,912.77
Reserve for Payment of Debt Service	1,118,088.64				1,587,485.20			500,000.00			2,205,573.84
Reserve for Payment of Vocational School Debt	225,379.39				83,169.00			150,000.00			158,548.39
Reserve for NJ Department of Transportation Grants - Bridge Improvements	583,948.91				3,900.24						587,849.15
Reserve for Arbitrage Rebate	684,531.37				24,498.07			169,000.00			540,029.44
Due to/(from) Current Fund	(6,320.36)				176,139.91			177,915.53			(8,095.98)
Reserve for Bridge Improvements-Insurance Recovery	85,000.00										85,000.00
Reserves for Various Capital Projects: Departmental Improvements	53,300.00										53,300.00

Ord. No.	Improvement Description	Ord. Date				
01-01	Bridge Improvements	03/28/01	69,332.66		\$ 69,332.66	
02-02	Cost of Replacement of Bridge E-07	02/27/02	7,364,747.28		6,500,801.51	863,945.77
02-03	Various Capital Improvements	05/08/02	3,865.50		2,082.00	1,783.50
04-02	Various Capital Improvements	04/14/04	100.80			100.80
05-02	Various Capital Improvements	03/09/05	559.30		559.10	0.20
06-01	Various Capital Improvements	04/12/06	677,511.90		325,908.91	204,182.38
07-01	Various Capital Improvements	04/11/07	267,828.70		88,656.67	143,194.17
08-01	Various Capital Improvements	04/23/08	1,104,318.12		331,265.80	773,052.32
08-02	Departmental Improvements- Surrogate's Office	06/04/08	37,728.80			37,728.80
09-04	Various Capital Improvements	05/13/09	992,443.60		399,964.63	592,478.97
09-06	Various Facility Improvements	07/08/09	46,635.46		26,147.68	20,487.78
09-07	Acquisition of Property Located on Wheatworth Road, Reno- vations, and Office Furniture	10/14/09	12,757.99		8,040.64	4,717.35
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	19,766.15			19,766.15
10-01	Various Capital Improvements Roads and Bridges	04/14/10	75,349.70	288,734.79	165,578.58	198,505.91

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2012	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2013
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
10-04	SCCC Various Capital Improvements	07/07/10	\$ 1,508,862.26					\$ 640,954.44					\$ 867,907.82
10-05	Various Capital Improvements	07/07/10	960,787.27					240,526.92					720,260.35
11-01	Various Improvements to Sussex County Vocational School	03/09/11	182,725.97		\$ 717,600.00			29,743.08	\$ 717,600.00				152,982.89
11-02	Various Capital Improvements	05/11/11	3,430,764.77		5,223,400.00			1,278,907.15	5,223,400.00				2,151,857.62
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/11	5,740,233.34		10,000,000.00		\$ 412,807.25	2,221,395.01	10,000,000.00				3,931,645.58
12-01	Various Improvements to Sussex County Vocational School	01/25/12	1,119,325.00		1,059,000.00			417,752.82	1,059,000.00				701,572.18
12-02	Various Capital Improvements	05/09/12	2,616,937.17		6,250,000.00			2,336,857.80	5,250,000.00				1,280,079.37
12-03	Various Improvements to Sussex County Community College	05/09/12	(400.00)			\$ 1,500,000.00		20,682.76					1,478,917.24
12-04	Various Improvements to Sussex County Community College	05/23/12	3,380,827.26					725,156.98					2,655,670.28
12-05	NJDOT Local Aid for Intersection Improvements and Road Resurfacing	08/15/12	1,872,700.00					1,872,700.00					
12-06	NJDOT Local Bridges, Future Needs Program(LBPN) for the Rehabilitation of the Franklin Viaduct Bridge E-07	09/12/12	1,600,000.00					1,600,000.00					
13-01	Facilities Improvements Related to the 911/Emergency Operations Center (EOC) Project	02/13/13									\$ 49,322.00		49,322.00
13-02	Various Capital Improvements	05/22/13			10,000,000.00			3,129,292.07			524,800.00		7,395,507.93
13-03	Various Improvements to Sussex County Vocational School	05/22/13			750,000.00			414,877.85					335,122.15
13-04	NJDOT Local Bridges, Future Needs Program(LBPN) for the Rehabilitation of the Bridge E-06	06/26/13						441,187.18				580,000.00	138,812.82
13-05	NJDOT Local Aid for Rehabilitation of Various Bridges and Roads Including But Not Limited to Bridge E-07 and the County Road Resurfacing Program	09/11/13										1,874,100.00	1,874,100.00
13-06	Acquisition of Paper Ballot Scanner for the Board of Elections	12/11/13										25,000.00	25,000.00
			<u>\$ 26,316,529.27</u>	<u>\$ 435,000.00</u>	<u>\$ 34,000,000.00</u>	<u>\$ 1,500,000.00</u>	<u>\$ 12,085,324.77</u>	<u>\$ 23,288,372.24</u>	<u>\$ 22,250,000.00</u>	<u>\$ 1,496,915.53</u>	<u>\$ 3,420,364.70</u>	<u>\$ 3,420,364.70</u>	<u>\$ 27,301,566.27</u>

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2012	2013 Improvement Authorizations	Grant Funds Received	Serial Bonds Issued	Balance Dec. 31, 2013	Analysis of Balance December 31, 2013	
								Bond Anticipation Notes	Unexpended Improvement Authorizations
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	694,674.70		\$ 288,734.79		405,939.91		405,939.91
11-01	Various Improvements to Sussex County Vocational School	03/09/11	717,600.00				717,600.00	\$ 717,600.00	
11-02	Various Capital Improvements	05/11/11	5,223,400.00				5,223,400.00	5,223,400.00	
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged by Hurricane Irene and Tropical Storm Lee	10/26/11	10,412,807.25		412,807.25		10,000,000.00	10,000,000.00	
12-01	Various Improvements to Sussex County Vocational School	01/25/12	2,103,000.00				2,103,000.00	1,059,000.00	1,044,000.00
12-02	Various Capital Improvements	05/09/12	7,162,000.00				7,162,000.00	6,250,000.00	912,000.00
12-03	Various Improvements to Sussex County Community College	05/09/12	1,500,000.00			\$ 1,500,000.00			
13-02	Various Capital Improvements	05/22/13		\$ 10,496,000.00			10,496,000.00	10,000,000.00	496,000.00
13-03	Various Improvements to Sussex County Vocational School	05/22/13		1,280,000.00			1,280,000.00	750,000.00	530,000.00
			<u>\$ 27,820,481.95</u>	<u>\$ 11,776,000.00</u>	<u>\$ 701,542.04</u>	<u>\$ 1,500,000.00</u>	<u>\$ 37,394,939.91</u>	<u>\$ 34,000,000.00</u>	<u>\$ 3,394,939.91</u>

Ref.

C

Federal Emergency Management Agency
NJ Department of Transportation Grants - Bridge Q-11

\$ 412,807.25
288,734.79
\$ 701,542.04

C

Analysis of Unexpended Improvement Authorizations:

Improvement Authorizations - Unfunded

\$ 19,542,213.54

Less: Unexpended Proceeds of Bond Anticipation Notes Issued:

Ord. # 10-01	\$ 198,505.91
Ord. # 11-01	152,982.89
Ord. # 11-02	2,151,857.62
Ord. # 11-05	3,931,645.58
Ord. # 12-01	701,572.18
Ord. # 12-02	1,280,079.37
Ord. # 13-02	7,395,507.93
Ord. # 13-03	335,122.15

16,147,273.63

\$ 3,394,939.91

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2012	C	\$ 482,163.56
Increased by:		
2013 Budget Appropriation		<u>435,000.00</u>
		917,163.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>524,800.00</u>
Balance December 31, 2013	C	<u><u>\$ 392,363.56</u></u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Orl. No.	Improvement Description	Ordinance		Balance Dec. 31, 2012		2013 Authorizations			Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2013	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation - Unfunded			Funded	Unfunded
01-01	Bridge Improvements	03/28/01	\$ 3,500,000.00									
		04/24/02	3,200,000.00	\$ 69,332.66				\$ 69,332.66				
02-02	Cost of Replacement of Bridge E-07	02/27/02	10,000,000.00	7,364,747.28				6,500,801.51		\$ 863,945.77		
02-03	Various Capital Improvements	05/08/02							2,082.00		1,783.50	
		10/23/02	6,892,000.00	3,865.50								
04-02	Various Capital Improvements	03/10/04	3,317,150.00	100.80							100.80	
05-02	Various Capital Improvements	03/09/05	5,702,550.00	559.30				559.10			0.20	
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	200,000.00		\$ 7,000.00							\$ 7,000.00
06-01	Various Capital Improvements	04/12/06	7,289,100.00	677,511.90				325,908.91	\$ 204,182.38		147,420.61	
07-01	Various Capital Improvements	04/11/07	3,383,100.00	267,828.70				88,656.67	143,194.17		35,977.86	
08-01	Various Capital Improvements	04/23/08	6,195,000.00	1,104,318.12				331,265.80			773,052.32	
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	992,443.60				399,964.63			592,478.97	
09-06	Various Facility Improvements	07/08/09	237,000.00	46,635.46				26,147.68			20,487.78	
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	10/14/09	2,550,000.00	12,757.99				8,040.64			4,717.35	
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	500,000.00	19,766.15						19,766.15		
10-01	Various Capital Improvements Roads and Bridges	04/14/10	4,377,420.00	75,349.70	694,674.70			165,578.58				604,445.82
10-04	SCCC Various Capital Improvements	07/07/10	2,353,000.00	1,508,862.26				640,954.44			867,907.82	
10-05	Various Capital Improvements	07/07/10	4,287,150.00	960,787.27				240,526.92			720,260.35	
11-01	Various Improvements to Sussex County Vocational School	03/09/11	1,096,000.00		182,725.97			29,743.08				152,982.89
11-02	Various Capital Improvements	05/11/11	6,281,520.00		3,430,764.77			1,278,907.15				2,151,857.62

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

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2012		2013 Authorizations			Unexpended Balance Cancelled	Balance Dec. 31, 2013		
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation - Unfunded		Paid or Charged	Funded	Unfunded
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		\$ 6,153,040.59				\$ 2,221,395.01		\$ 3,931,645.58	
12-01	Various Improvements to Sussex County Vocational School	1/25/2012	3,505,000.00	\$ 60,325.00	2,103,000.00				417,752.82		1,745,572.18	
12-02	Various Capital Improvements	5/9/2012	7,520,100.00		4,528,937.17				2,336,857.80		2,192,079.37	
12-03	Various Improvements to Sussex County Community College	5/9/2012	1,500,000.00		1,499,600.00				20,682.76	1,478,917.24		
12-04	Various Improvements to Sussex County Community College	5/23/2012	3,400,000.00	3,380,827.26					725,156.98	2,655,670.28		
12-05	NJDOT Local Aid for Intersection Improvements and Road Resurfacing	8/15/2012	1,872,700.00	1,872,700.00					1,872,700.00			
12-06	NJDOT Local Bridges, Future Needs Program(LBFN) for the Rehabilitation of the Franklin Viaduct Bridge E-07	9/12/2012	1,600,000.00	1,600,000.00					1,600,000.00			
13-01	Facilities Improvements Related to the 911/Emergency Operations Center (EOC) Project	2/13/2013	49,322.00				\$ 49,322.00			49,322.00		
13-02	Various Capital Improvements	5/22/2013	11,020,800.00			\$ 524,800.00		\$ 10,496,000.00	3,129,292.07		7,891,507.93	
13-03	Various Improvements to Sussex County Vocational School	5/22/2013	1,280,000.00					1,280,000.00	414,877.85		865,122.15	
13-04	NJDOT Local Bridges, Future Needs Program(LBFN) for the Rehabilitation of the Bridge E-06	6/26/2013	580,000.00				580,000.00		441,187.18	138,812.82		
13-05	NJDOT Local Aid for Rehabilitation of Various Bridges and Roads Including But Not Limited to Bridge E-07 and the County Road Resurfacing Program	9/11/2013	1,874,100.00				1,874,100.00			1,874,100.00		
13-06	Acquisition of Paper Ballot Scanner for the Board of Elections	12/11/2013	25,000.00				25,000.00			25,000.00		
				\$ 20,056,447.75	\$ 18,599,743.20	\$ 524,800.00	\$ 2,528,422.00	\$ 11,776,000.00	\$ 23,288,372.24	\$ 367,142.70	\$ 10,287,684.47	\$ 19,542,213.54
		Ref.	C	C					Fund Balance	\$ 367,142.70	C	C
			General Capital Fund Balance				\$ 74,322.00					
			NJ Department of Transportation Grants				2,454,100.00					
							\$ 2,528,422.00					

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2013

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2012	Issued	Matured	Balance Dec. 31, 2013
		Original Issue	Issue	Maturity					
11-01	Various Improvements to Sussex County Vocational School	12/21/11	06/29/12	06/28/13	1.25%	\$ 717,600.00	\$ 717,600.00	\$ 717,600.00	\$ 717,600.00
		12/21/11	06/28/13	06/27/14	1.00%				
11-02	Various Capital Improvements	12/21/11	06/29/12	06/28/13	1.25%	5,223,400.00	5,223,400.00	5,223,400.00	5,223,400.00
		12/21/11	06/28/13	06/27/14	1.00%				
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	12/21/11	06/29/12	06/28/13	1.25%	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
		12/21/11	06/28/13	06/27/14	1.00%				
12-01	Various Improvements to Sussex County Vocational School	06/29/12	06/29/12	06/28/13	1.25%	1,059,000.00	1,059,000.00	1,059,000.00	1,059,000.00
		06/29/12	06/28/13	06/27/14	1.00%				
12-02	Various Capital Improvements	09/18/12	09/18/12	09/17/13	1.25%	5,250,000.00	6,250,000.00	5,250,000.00	6,250,000.00
		09/18/12	06/28/13	06/27/14	1.00%				
13-02	Various Capital Improvements	06/28/13	06/28/13	06/27/14	1.00%		10,000,000.00		10,000,000.00
13-03	Various Improvements to Sussex County Vocational School	06/28/13	06/28/13	06/27/14	1.00%		750,000.00		750,000.00
						<u>\$ 22,250,000.00</u>	<u>\$ 34,000,000.00</u>	<u>\$ 22,250,000.00</u>	<u>\$ 34,000,000.00</u>
						<u>Ref.</u>	C		C
							Issued for Cash	\$ 11,750,000.00	
							Renewals	22,250,000.00	\$ 22,250,000.00
								<u>\$ 34,000,000.00</u>	<u>\$ 22,250,000.00</u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2012	Issued	Matured	Balance Dec. 31, 2013
			Outstanding Dec. 31, 2013	Date					
Vocational School	07/15/00	\$ 1,230,000.00				\$ 90,000.00		\$ 90,000.00	
Vocational School	07/01/01	1,260,000.00	07/01/2014-2016	\$ 105,000.00	4.40%	420,000.00		105,000.00	\$ 315,000.00
Vocational School	09/01/07	500,000.00	09/01/2014-2015	50,000.00	4.25%				
			09/01/2016	60,000.00	4.25%				
			09/01/2017	60,000.00	4.375%	270,000.00		50,000.00	220,000.00
Vocational School	08/15/10	1,300,000.00	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%	1,100,000.00		100,000.00	1,000,000.00
Total Vocational School Bonds						1,880,000.00		345,000.00	1,535,000.00
General Improvement	07/15/00	9,571,000.00				766,000.00		766,000.00	
General Improvement	07/15/03	12,570,000.00	07/15/2014	1,770,000.00	3.25%	3,370,000.00		1,600,000.00	1,770,000.00
General Improvement	07/15/04	15,824,000.00	07/15/2014	2,224,000.00	3.625%	5,724,000.00		3,500,000.00	2,224,000.00
General Improvement	09/01/06	15,691,000.00	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%	11,991,000.00		1,100,000.00	10,891,000.00
General Improvement	09/01/07	3,220,000.00	09/01/2014-2016	325,000.00	3.75%				
			09/01/2017	430,000.00	3.75%	1,725,000.00		320,000.00	1,405,000.00
General Improvement	08/15/10	17,277,000.00	08/15/2014-2017	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%	14,677,000.00		1,800,000.00	12,877,000.00

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, 2013		Int. Rate	Balance Dec. 31, 2012	Issued	Matured	Balance Dec. 31, 2013
			Date	Amount					
Refunding Bonds	08/15/10	\$ 2,000,000.00	08/15/2014	\$ 500,000.00	2.00%	\$ 1,000,000.00		\$ 500,000.00	\$ 500,000.00
Refunding Bonds	01/31/12	2,380,000.00	05/01/2014	200,000.00	1.379%	.			
			05/01/2015	220,000.00	1.950%				
			05/01/2016	245,000.00	2.224%				
			05/01/2017	265,000.00	2.574%				
			05/01/2018	290,000.00	2.894%				
			05/01/2019	325,000.00	2.994%				
			05/01/2020	360,000.00	3.318%				
			05/01/2021	395,000.00	3.518%	2,380,000.00		80,000.00	2,300,000.00
Total General Improvement Bonds						41,633,000.00		9,666,000.00	31,967,000.00
County College	07/15/00	465,000.00				50,000.00		50,000.00	
County College	07/01/01	1,316,000.00	07/01/2014	39,000.00	4.20%	144,000.00		105,000.00	39,000.00
County College	05/01/03	2,771,000.00	05/01/2014	235,000.00	3.125%			235,000.00	421,000.00
			05/01/2015	186,000.00	3.125%	656,000.00			
County College	07/15/04	4,229,000.00	07/15/2014-2015	500,000.00	3.625%	1,429,000.00		429,000.00	1,000,000.00
County College	09/01/06	6,000,000.00	09/01/2014-2021	500,000.00	4.00%	4,500,000.00		500,000.00	4,000,000.00
County College	09/01/07	3,000,000.00	09/01/2014-2017	200,000.00	3.75%				
			09/01/2018	200,000.00	4.00%				
			09/01/2019-2022	265,000.00	4.00%	2,260,000.00		200,000.00	2,060,000.00
County College	08/15/10	1,177,000.00	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%	1,017,000.00		80,000.00	937,000.00

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, 2013		Int. Rate	Balance Dec. 31, 2012	Issued	Matured	Balance Dec. 31, 2013
			Date	Amount					
County College	06/29/12	\$ 1,700,000.00	01/15/2014	\$ 150,000.00	2.00%				
			01/15/2015	155,000.00	2.00%				
			01/15/2016	160,000.00	2.00%				
			01/15/2017	170,000.00	2.00%				
			01/15/2018	175,000.00	2.00%				
			01/15/2019	180,000.00	2.00%				
			01/15/2020	185,000.00	2.00%				
			01/15/2021	190,000.00	2.125%				
	01/15/2022	195,000.00	3.00%	\$ 1,700,000.00		\$ 140,000.00	\$ 1,560,000.00		
County College	06/28/13	750,000.00	01/15/2014-2018	75,000.00	3.00%		\$ 750,000.00		750,000.00
			01/15/2019-2023	75,000.00	4.00%				
Total County College Bonds						11,756,000.00	750,000.00	1,739,000.00	10,767,000.00
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	1,316,000.00	07/01/2014	56,000.00	4.30%	161,000.00		105,000.00	56,000.00
County College Bond Act (P.L. 1971, Chapter 12)	09/01/06	6,000,000.00	09/01/2014-2022	300,000.00	4.125%				
			09/01/2023	300,000.00	4.20%				
			9/01/2024-2026	300,000.00	4.25%				
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	3,000,000.00	09/01/2014-2015	200,000.00	3.75%				
			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	08/15/2014-18	120,000.00	2.00%				
			08/15/2019	120,000.00	2.125%				
			08/15/2020	96,000.00	2.25%				
County College Bond Act (P.L. 1971, Chapter 12)	06/29/12	1,700,000.00	01/15/2014-20	170,000.00	2.00%				
			01/15/2021	170,000.00	2.125%				
			01/15/2022	170,000.00	3.00%				

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, 2013		Int. Rate	Balance Dec. 31, 2012	Issued	Matured	Balance Dec. 31, 2013
			Date	Amount					
County College Bond Act (P.L. 1971, Chapter 12)	06/28/13	\$ 750,000.00	01/15/2014-2018	\$ 75,000.00	3.00%		\$ 750,000.00		\$ 750,000.00
			01/15/2019-2023	75,000.00	4.00%				
Total County College Bond Act (P.L. 1971, Chapter 12)						\$ 8,997,000.00	750,000.00	\$ 895,000.00	8,852,000.00
TOTAL ALL BONDS						\$ 64,266,000.00	\$ 1,500,000.00	\$ 12,645,000.00	\$ 53,121,000.00
						Ref.	C		C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE
YEAR ENDED DECEMBER 3, 2013

NOT APPLICABLE

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

Ord. No.	Improvement Description	Balance Dec. 31, 2012	2013 Improvement Authorizations	Bond Anticipation Notes Issued	Grant Funds Received	Serial Bonds Issued	Balance Dec. 31, 2013
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	694,674.70			\$ 288,734.79		405,939.91
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	412,807.25			412,807.25		
12-01	Various Improvements to Sussex County Vocational School	1,044,000.00					1,044,000.00
12-02	Various Capital Improvements	1,912,000.00		\$ 1,000,000.00			912,000.00
12-03	Various Improvements to Sussex County Community College	1,500,000.00				\$ 1,500,000.00	
13-02	Various Capital Improvements		\$ 10,496,000.00	10,000,000.00			496,000.00
13-03	Various Improvements to Sussex County Vocational School		1,280,000.00	750,000.00			530,000.00
		<u>\$ 5,570,481.95</u>	<u>\$ 11,776,000.00</u>	<u>\$11,750,000.00</u>	<u>\$ 701,542.04</u>	<u>\$ 1,500,000.00</u>	<u>\$ 3,394,939.91</u>

COUNTY OF SUSSEX
2013
COUNTY HEALTH FUND

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

	<u>Ref.</u>	
Balance December 31,2012	D	\$ 640,037.79
Increased by Cash Receipts:		
County Health Taxes Receivable	\$ 2,238,396.99	
Public Health Priority Funds, Supplemental Fees, P.L. 2003	201,703.93	
Flu Shots	31,428.99	
2013 Appropriation Refunds	383,049.39	
Transfer from Public Health Nursing:		
Flu Shots	43,000.00	
Nonbudget Revenue	582.15	
Due from Current Fund	<u>7,149.50</u>	
		<u>2,905,310.95</u>
		3,545,348.74
Decreased by Cash Disbursements:		
2013 Appropriations	2,790,256.02	
2012 Appropriation Reserves	58,598.46	
Due from Current Fund	<u>7,169.50</u>	
		<u>2,856,023.98</u>
Balance December 31, 2013	D	<u><u>\$ 689,324.76</u></u>

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

	Balance Dec. 31, 2012	2013 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2013
Andover Borough	\$ 15.62	\$ 9,707.46	\$ 1.74	\$ 9,723.35	\$ 1.47
Andover Township	276.63	91,088.68	18.86	91,365.31	18.86
Branchville Borough	3.71	18,706.36	1.65	18,710.08	1.64
Byram Township	104.78	127,974.10	282.37	128,078.88	282.37
Frankford Township	514.74	99,238.63	257.96	99,753.37	257.96
Franklin Borough	15.95	55,946.66	66.23	55,962.61	66.23
Fredon Township	31.12	58,951.28	40.16	58,982.40	40.16
Green Township	146.04	55,834.63	61.05	55,980.67	61.05
Hamburg Borough	94.66	36,302.80	177.21	36,397.46	177.21
Hampton Township	52.65	81,930.26	368.63	81,982.91	368.63
Hardyston Township	726.59	149,916.85	485.85	150,643.44	485.85
Hopatcong Borough	119.06	194,555.21	9.76	194,674.27	9.76
Lafayette Township	232.85	44,541.15	35.89	44,774.00	35.89
Montague Township	144.72	43,084.46	73.03	43,229.18	73.03
Town of Newton	67.92	85,559.28	51.71	85,627.20	51.71
Ogdensburg Borough	3.77	27,221.37		27,225.14	
Sandyston Township	123.13	30,467.55	44.97	30,590.68	44.97
Sparta Township	2,620.75	416,521.89	694.11	419,142.64	694.11
Stanhope Borough	80.60	40,751.65	72.08	40,832.25	72.08
Stillwater Township	74.90	59,326.57	100.50	59,401.47	100.50
Sussex Borough		16,607.97	9.43	16,607.97	9.43
Vernon Township	622.51	335,190.40	980.86	335,812.91	980.86
Walpack Township	81.54	460.84		542.38	
Wantage Township	415.47	151,940.95	510.37	152,356.42	510.37
	<u>\$ 6,569.71</u>	<u>\$ 2,231,827.00</u>	<u>\$ 4,344.42</u>	<u>\$ 2,238,396.99</u>	<u>\$ 4,344.14</u>

Ref.

D

D

2013 County Health Taxes	\$ 2,231,827.00
2012 Added & Omitted County Health Taxes	6,569.71
2013 Added & Omitted County Health Taxes	0.28
	<u>\$ 2,238,396.99</u>

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES

	Balance Dec. 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
Public Health Nursing:				
Salaries and Wages	\$ 3,304.11	\$ 3,304.11		\$ 3,304.11
Other Expenses	97,965.56	97,965.56	\$ 15,160.83	82,804.73
Environmental Health Operations:				
Salaries and Wages	31,722.21	31,722.21	3,110.73	28,611.48
Other Expenses	181,151.63	181,151.63	40,326.90	140,824.73
	<u>\$ 314,143.51</u>	<u>\$ 314,143.51</u>	<u>\$ 58,598.46</u>	<u>\$ 255,545.05</u>

Analysis of Balance December 31, 2012:

	<u>Ref.</u>	
Unencumbered	D	\$ 273,010.54
Encumbered	D	<u>41,132.97</u>
		<u>\$ 314,143.51</u>

COUNTY OF SUSSEX
2013
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2012	E	\$ 2,147,923.94
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,335,074.44	
Deferred Revenue - State Per Capita Aid	45,397.00	
Petty Cash Returned	50.00	
2013 Appropriation Refunds	23,827.22	
Nonbudget Revenue	<u>133,234.11</u>	
		<u>4,537,582.77</u>
		6,685,506.71
Decreased by Cash Disbursements:		
2013 Budget Appropriations	4,420,025.55	
2012 Appropriation Reserves	244,332.73	
Accounts Payable	221.00	
Petty Cash Advanced	<u>50.00</u>	
		<u>4,664,629.28</u>
Balance December 31, 2013	E	<u>\$ 2,020,877.43</u>

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

	Balance Dec. 31, 2012	2013 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2013
Andover Borough	\$ 41.35	\$ 23,156.37	\$ 4.04	\$ 23,197.72	\$ 4.04
Andover Township	692.23	217,245.00	45.22	217,937.23	45.22
Branchville Borough	9.44	44,618.54	3.78	44,627.98	3.78
Byram Township	274.72	305,216.54	672.74	305,491.26	672.74
Frankford Township	1,311.83	236,528.83	608.08	237,840.66	608.08
Franklin Borough	40.45	133,370.66	147.85	133,411.11	147.85
Fredon Township	76.58	140,414.45	91.92	140,491.03	91.92
Green Township	371.78	133,110.69	139.52	133,482.47	139.52
Hamburg Borough	244.14	86,546.64	427.14	86,790.78	427.14
Hampton Township	137.94	195,423.44	900.10	195,561.39	900.09
Hardyston Township	1,845.08	357,570.17	1,161.64	359,415.25	1,161.64
Hopatcong Borough	296.29	463,900.24	23.70	464,196.53	23.70
Lafayette Township	584.84	106,234.54	82.05	106,819.38	82.05
Montague Township	372.20	102,686.29	168.07	103,058.49	168.07
Town of Newton	172.34	204,043.79	119.29	204,216.13	119.29
Ogdensburg Borough	9.44	64,916.90		64,926.34	
Sandyston Township	320.87	72,665.72	110.71	72,986.59	110.71
Stanhope Borough	211.65	97,167.92	169.94	97,379.57	169.94
Stillwater Township	187.63	141,505.12	238.88	141,692.75	238.88
Sussex Borough		39,595.40	22.49	39,595.40	22.49
Vernon Township	1,670.27	795,701.54	2,364.47	797,372.41	2,363.87
Walpack Township	217.89	1,099.29		1,317.18	
Wantage Township	996.87	362,146.92	1,253.95	363,266.79	1,130.95
	<u>\$ 10,085.83</u>	<u>\$ 4,324,865.00</u>	<u>\$ 8,755.58</u>	<u>\$ 4,335,074.44</u>	<u>\$ 8,631.97</u>
<u>Ref.</u>	E				E
Added and Omitted Taxes Receivable	<u>\$ 10,085.83</u>				<u>\$ 8,631.97</u>
2013 County Library Taxes				\$ 4,324,865.00	
2012 Added & Omitted County Library Taxes				10,085.83	
2013 Added & Omitted County Library Taxes				<u>123.61</u>	
				<u>\$ 4,335,074.44</u>	

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013

	<u>Balance Dec. 31, 2012</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
County Library Operations:				
Salaries	\$ 71,294.31	\$ 71,294.31		\$ 71,294.31
Other Expenses	937,259.73	937,259.73	\$ 621,362.99	315,896.74
	<u>\$ 1,008,554.04</u>	<u>\$ 1,008,554.04</u>	<u>\$ 621,362.99</u>	<u>\$ 387,191.05</u>

Ref.Balance December 31, 2012:

Unencumbered	E	\$ 444,603.97
Encumbered	E	<u>563,950.07</u>
		<u>\$ 1,008,554.04</u>

Ref.

Cash Disbursed		\$ 244,332.73
Accounts Payable	E	<u>377,030.26</u>
		<u>\$ 621,362.99</u>

COUNTY OF SUSSEX
2013
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2013	2012
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 556,167.05	\$ 435,882.69
Cash - Change Fund		350.00	350.00
Accounts Receivable - Fees		92.15	524.75
<u>TOTAL ASSETS</u>		<u>\$ 556,609.20</u>	<u>\$ 436,757.44</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 87,004.00	\$ 70,044.80
Fees - (P.L. 2001, Ch. 370)		63,639.60	66,177.40
Public Health Priority Funds		21,433.75	13,536.50
Interest		256.39	231.53
Due State of New Jersey:			
Realty Transfer Fees		321,479.95	208,047.65
Secretary of State		328.50	234.00
Overpayments		80.00	20.00
Reserve for Change Fund		350.00	350.00
Attorney Deposits		59,713.08	75,791.63
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 556,609.20</u>	<u>\$ 436,757.44</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2012	G	\$ 435,882.69
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 1,286,087.68
Fees - County Clerk (P.L. 2001, Ch. 370)		650,047.05
Fees - Public Health Priority Funds		209,601.18
Interest		256.39
Overpayments		17,691.95
Fees Due State:		
Secretary of State		4,222.50
State Realty Transfer Fees		3,299,460.97
		5,467,367.72
		5,903,250.41
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,269,128.48
Fees - County Clerk (P.L. 2001, Ch. 370)		652,584.85
Fees - Public Health Priority Funds:		
Health Fund		201,703.93
Interest		231.53
Attorney Deposits		15,645.95
Overpayments		17,631.95
Paid State:		
Secretary of State		4,128.00
State Realty Transfer Fees		3,186,028.67
		5,347,083.36
Balance December 31, 2013	G	\$ 556,167.05

COUNTY OF SUSSEX
2013
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2013	2012
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	\$ 1,385.00	\$ 1,960.00
<u>TOTAL ASSETS</u>		<u>\$ 1,385.00</u>	<u>\$ 1,960.00</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ 1,385.00	\$ 1,960.00
<u>TOTAL LIABILITIES</u>		<u>\$ 1,385.00</u>	<u>\$ 1,960.00</u>

COUNTY OF SUSSEX
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2012	H	\$ 1,960.00
Increased by:		
Fees Collected		<u>9,963.25</u>
		11,923.25
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue		<u>10,538.25</u>
Balance December 31, 2013	H	<u>\$ 1,385.00</u>

COUNTY OF SUSSEX
2013
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2013</u>	<u>2012</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ <u>1,219.50</u>	\$ <u>1,750.96</u>
<u>TOTAL ASSETS</u>		\$ <u>1,219.50</u>	\$ <u>1,750.96</u>
 <u>RESERVES</u>			
Due to County Treasurer		\$ <u>1,219.50</u>	\$ <u>1,750.96</u>
<u>TOTAL RESERVES</u>		\$ <u>1,219.50</u>	\$ <u>1,750.96</u>

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2012	I	\$ 1,750.96
Increased by:		
Medicare Reimbursement for Various Clinics		\$ 42,461.28
Interest		<u>7.26</u>
		<u>42,468.54</u>
		44,219.50
Decreased by:		
Paid to County Treasurer - Health Fund		<u>43,000.00</u>
Balance December 31, 2013	I	<u>\$ 1,219.50</u>

COUNTY OF SUSSEX
2013
COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2013</u>	<u>2012</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 427,626.76	\$ 260,822.82
Accounts Receivable		261.38	261.38
<u>TOTAL ASSETS</u>		<u>\$ 427,888.14</u>	<u>\$ 261,084.20</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 7,900.30	\$ 8,400.59
Fees - (P.L. 2001, Ch. 370)		4,070.72	5,274.87
Fees - Sheriff's Trust Account		678.00	878.00
Attorneys' Fees		2,116.07	901.01
Reserve for Court Orders		413,123.05	245,629.73
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 427,888.14</u>	<u>\$ 261,084.20</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2012	J	\$ 260,822.82
Increased by:		
Due to County Treasurer:		
Fees		\$ 176,048.92
Fees - (P.L. 2001, Ch. 370)		104,853.80
Fees - County Sheriff Trust Account		10,717.53
Attorney's Fees		1,879.86
Court Orders		2,348,230.34
Petty Cash		1,000.00
		<u>2,642,730.45</u>
		<u>2,903,553.27</u>
Decreased by:		
Paid to County Treasurer:		
Fees		176,549.21
Fees - (P.L. 2001, Ch. 370)		106,057.95
Fees - Trust Account		10,917.53
Services (Attorneys)		664.80
Court Orders		2,180,737.02
Petty Cash		1,000.00
		<u>2,475,926.51</u>
Balance December 31, 2013	J	<u>\$ 427,626.76</u>

COUNTY OF SUSSEX
2013
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2013	2012
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 6,212,154.08	\$ 6,493,288.13
Investments - Guardianship Accounts		397,209.39	395,033.76
	K-1	<u>6,609,363.47</u>	<u>6,888,321.89</u>
Surrogate's Account	K-1	16,006.31	3,536.56
Change Fund		100.00	100.00
Due from County Treasurer:			
Fees			66.93
			<u>66.93</u>
<u>TOTAL ASSETS</u>		<u>\$ 6,625,469.78</u>	<u>\$ 6,892,025.38</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 6,609,363.47	\$ 6,888,321.89
Due to County Treasurer:			
Fees		6,558.61	
Fees - (P.L. 2001, Ch. 370)		4,265.00	
Fees - Surrogate Trust Account		988.00	
Due Secretary of State		67.14	61.93
Attorneys' Deposits		4,127.56	3,541.56
Reserve for Change Fund		100.00	100.00
			<u>100.00</u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 6,625,469.78</u>	<u>\$ 6,892,025.38</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2012	K	\$ 3,536.56	\$ 6,888,321.89
Increased by Receipts:			
Due to County Treasurer:			
Fees		92,710.94	
Fees - (P.L. 2001, Ch. 370)		59,789.62	
Fees - Surrogate Trust Account		12,160.00	
Secretary of State Fees		142.39	
Attorney Deposits		16,200.00	
Deposits Pursuant to Court Orders			1,860,312.96
Interest			63,354.26
		<u>181,002.95</u>	<u>1,923,667.22</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		86,085.40	
Fees - (P.L. 2001, Ch. 370)		55,524.62	
Fees - Surrogate Trust Account		11,172.00	
Attorneys' Deposits		15,614.00	
Secretary of State		137.18	
Payments in Accordance with Court Orders			2,202,625.64
		<u>168,533.20</u>	<u>2,202,625.64</u>
Balance December 31, 2013	K	<u>\$ 16,006.31</u>	<u>\$ 6,609,363.47</u>

COUNTY OF SUSSEX
2013
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		<u>2013</u>	<u>2012</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	\$ 64.99	\$ 54.37
<u>TOTAL ASSETS</u>		<u>\$ 64.99</u>	<u>\$ 54.37</u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 48.45	\$ 46.87
Reserve for Tax Appeal Filing Fees		16.54	7.50
<u>TOTAL RESERVES</u>		<u>\$ 64.99</u>	<u>\$ 54.37</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2012	L	\$	54.37
Increased by:			
Tax Appeal Filing Fees		\$	48,305.00
Copy Fees			123.49
Interest- Due County Treasurer			1.58
			<u>48,430.07</u>
			48,484.44
Decreased by:			
Paid to County Treasurer - Trust Funds			48,365.00
Paid to County Treasurer - Nonbudget Revenue/Refunds			54.45
			<u>48,419.45</u>
Balance December 31, 2013	L	\$	<u>64.99</u>

COUNTY OF SUSSEX

2013

COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2013</u>	<u>2012</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Bail Account	M-1		\$ 156.00
Inmate Trust Account	M-1	\$ 53,255.76	74,892.87
Inmate Interest Account	M-1	2,000.00	800.00
Work Release Program	M-1	1,156.00	1,156.00
Sheriff's Labor Assistance Program	M-1	1,795.00	3,721.00
Inmate Processing Fees Account	M-1	2,053.13	100.00
<u>TOTAL ASSETS</u>		<u>\$ 60,259.89</u>	<u>\$ 80,825.87</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Inmate Processing Fees		\$ 1,953.13	
Due to County Treasurer - Other Miscellaneous Fees		401.55	\$ 12,013.79
Reserve for Bail Account			156.00
Reserve for Inmate Trust		40,046.65	47,462.44
Reserve for Recreational Purchases for Inmates		14,807.56	16,216.64
Reserve for Work Release Program		1,156.00	1,156.00
Reserve for Sheriff's Labor Assistance Program		1,795.00	3,721.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 60,259.89</u>	<u>\$ 80,825.87</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, 2012	M	\$ 156.00	\$ 74,892.87	\$ 800.00	\$ 1,156.00	\$ 3,721.00	\$ 100.00
Increased by Receipts:							
Bail Received		3,342.16					
Sheriff's Labor Assistance Program Fees						25,574.00	
Inmate Processing Fee Account							29,939.40
Inmate Deposits and Miscellaneous			195,633.54				
Profits from Commissary Sales due Inmate Interest Account			12,772.55				
Interest Earned - Due Inmate Interest			35.01				
Social Security Insurance Collected				6,600.00			
Interest, Profits and Miscellaneous				42,920.19		17,572.00	
		<u>3,342.16</u>	<u>208,441.10</u>	<u>49,520.19</u>		<u>43,146.00</u>	<u>29,939.40</u>
Decreased by Disbursements:							
Bail Disbursed		3,498.16					
Returned to Inmates/Inmate Purchases			187,158.02				
Profits from Commissary Sales Turned Over to Inmate Interest Account			42,920.19				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue							27,986.27
Turned over to County Treasurer - Other Trust Funds				48,320.19		45,072.00	
		<u>3,498.16</u>	<u>230,078.21</u>	<u>48,320.19</u>		<u>45,072.00</u>	<u>27,986.27</u>
Balance December 31, 2013	M	\$ -0-	\$ 53,255.76	\$ 2,000.00	\$ 1,156.00	\$ 1,795.00	\$ 2,053.13

COUNTY OF SUSSEX
2013
HOMESTEAD/WELFARE HOME -
PATIENTS IN COUNTY INSTITUTIONS

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

	Ref.	December 31,	
		2013	2012
<u>ASSETS</u>			
Patients - Accounts Receivable	N-1	\$ -0-	\$ 1,075,201.51
<u>TOTAL ASSETS</u>		<u>\$ -0-</u>	<u>\$ 1,075,201.51</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Patients' Accounts Receivable		\$ -0-	\$ 1,075,201.51
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ -0-</u>	<u>\$ 1,075,201.51</u>

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

	<u>Ref.</u>		
Balance December 31, 2012	N	\$	-0-
Receipts:			
Due to the County Treasurer:			
Patients in County Institutions Revenue		386,456.14	
		<u>386,456.14</u>	
Disbursements:			
Paid to the County Treasurer:			
Revenue Accounts Receivable		386,456.14	
		<u>386,456.14</u>	
Balance December 31, 2013	N	\$	<u>-0-</u>

COUNTY OF SUSSEX
2013
DEPARTMENT OF ENVIRONMENTAL AND
PUBLIC HEALTH SERVICES

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

		<u>December 31,</u>	
	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	O-1	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>TOTAL ASSETS</u>		<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>
 <u>LIABILITIES</u>			
Due to County Treasurer		<u>\$ -0-</u>	<u>\$ -0-</u>
<u>TOTAL LIABILITIES</u>		<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

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

	<u>Ref:</u>		
Balance December 31, 2012	O	\$	-0-
Increased by:			
Cash Receipts			123,652.85
			<u>123,652.85</u>
Decreased by:			
Paid to County Treasurer - Health Fund:			
Appropriation Refunds			123,652.85
			<u>123,652.85</u>
Balance December 31, 2013	O	\$	<u>-0-</u>

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2013

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

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 B	93.044	12-100-046-4144-262-J004-6110-12B	\$ 156,740.00		01/01/12	12/31/13	\$ 107.19	\$ 156,740.00
Title III B	93.044	13-100-046-4144-262-J004-6110-13B	156,454.00	\$ 156,454.00	01/01/13	12/31/14	153,073.26	153,073.26
Title III C-1	93.045	13-100-046-4144-061-J004-6110-13C1	115,278.00	115,278.00	01/01/13	12/31/14	109,856.70	109,856.70
Title III C-2	93.045	13-100-046-4144-061-J004-6110-13C2	79,517.00	79,517.00	01/01/13	12/31/13	79,517.00	79,517.00
Nutrition Services Incentive Program:								
2012	93.053	12-100-046-4144-049-6110-12IP	27,767.00	5,804.00	01/01/12	12/31/13		27,767.00
2013	93.053	12-100-046-4144-049-6110-13IP	27,561.00	27,561.00	01/01/13	12/31/13	27,561.00	27,561.00
Total Aging Cluster			563,317.00	384,614.00			370,115.15	554,514.96
Title III D	93.043	13-100-046-4144-265-J004-6110-12D	20,234.00	20,234.00	01/01/12	12/31/14	17,505.96	17,505.96
Title III D	93.043	12-100-046-4144-265-J004-6110-12D	14,864.00		01/01/12	12/31/13	569.82	14,864.00
Title III D Medication Management	93.043	12-100-046-4110-265-J004-6110-12D	8,396.00		01/01/12	12/31/13	6,306.00	8,396.00
Title III E	93.052	13-100-046-4144-331-1004-6110-13E	42,312.00	42,312.00	01/01/13	12/31/14	14,079.67	14,079.67
AoA Care Transition	93.667	12-100-046-4144-244-J004-6110-5753	35,000.00	35,000.00	01/01/11	12/31/14	30,906.88	34,775.83
Medicaid Match	93.667	13-100-046-4144-244-1004-6110-5753	4,406.00	4,406.00	01/01/13	12/31/13	4,405.70	4,405.70
AoA Hurricane Sandy Residential Maintenance	93.667	13-100-046-4144-244-J004-6110-5753	816.00	816.00	01/01/13	12/31/13	816.00	816.00
Total Area Plan Grant			126,028.00	102,768.00			74,590.03	94,843.16
Total Aging Cluster			689,345.00	487,382.00			444,705.18	649,358.12
Chronic Disease Self-Management:								
2013	93.725	100-046-4141-396-J004-6110	10,000.00	8,900.00	01/01/13	12/31/14	8,899.01	8,899.01
			10,000.00	8,900.00			8,899.01	8,899.01
Social Services for the Homeless	93.714	100-054-7550-489-LLLL-6130	108,000.00	27,000.00	01/01/13	12/31/14		
Public Health Preparedness and Response for Bioterrorism:								
2011 (12-1163-BT-L-3)	93.283	100-046-4L10-360-6120	307,996.64	67,994.00	08/31/11	08/31/13		307,996.64
2012 (12-1163-BT-L-3)	93.283	100-046-4L10-360-6120	625,680.00	252,696.00	08/31/12	08/31/14	407,804.18	565,629.77
2013 (PHLP14LNC014)	93.283	100-046-4L10-360-6120	629,254.00	337,890.00	08/31/13	08/31/14	425,471.79	425,471.79
			1,562,930.64	658,580.00			833,275.97	1,299,098.20

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

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 HEALTH & HUMAN SERVICES:</u>								
NACCHO Medical Reserve Corps:								
2009	93.008	N/A	\$ 5,000.00		01/01/09	12/31/14	\$ 776.88	\$ 1,573.74
2010	93.008	N/A	5,000.00		01/01/10	12/31/14		604.07
2011	93.008	N/A	5,000.00		01/01/11	12/31/14		2,856.10
2013	93.008	N/A	4,000.00	\$ 4,000.00	01/01/13	12/31/14		
			<u>19,000.00</u>	<u>4,000.00</u>			<u>776.88</u>	<u>5,033.91</u>
Passed Through N.J. Dept. of State:								
Help Americans Voter Act	93.617	10ELEC009APA	<u>33,889.00</u>	<u>20,430.76</u>	01/01/11	12/31/14		<u>20,790.76</u>
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			<u>2,423,164.64</u>	<u>1,206,292.76</u>			<u>1,287,657.04</u>	<u>1,983,180.00</u>
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Local Law Enforcement Block Grant - Megan's Law:								
JAG 1-31-09	16.592	100-066-1020-364-6010	<u>4,518.00</u>	<u>4,518.00</u>	02/01/13	02/01/14	<u>4,518.00</u>	<u>4,518.00</u>
			<u>4,518.00</u>	<u>4,518.00</u>			<u>4,518.00</u>	<u>4,518.00</u>
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Domestic Violence Victim Assistance:								
2012 VOCA	16.588	100-066-1020-142-6010	99,255.00	76,523.32	04/01/12	03/31/13	27,306.30	99,255.00
2013 VOCA	16.588	100-066-1020-142-6010	94,977.00		04/01/13	03/31/14	70,427.81	70,427.81
			<u>194,232.00</u>	<u>76,523.32</u>			<u>97,734.11</u>	<u>169,682.81</u>
JAG Program Cluster:								
2012/2013 JAG 1-19-TF-11	16.803	10-100-066-1020-421	45,723.00	45,723.00	02/01/12	02/01/13	37,882.98	45,723.00
2013/2014 JAG 1-19-TF-12	16.803	10-100-066-1020-421	44,705.00	8,533.35	02/01/13	02/01/14	8,533.35	8,533.35
Total JAG Program Cluster			<u>90,428.00</u>	<u>54,256.35</u>			<u>46,416.33</u>	<u>54,256.35</u>
Violence Against Women Act								
	16.013	11VAWA-87	<u>9,060.00</u>		02/01/13	03/31/14	<u>8,318.10</u>	<u>8,318.10</u>
			<u>9,060.00</u>				<u>8,318.10</u>	<u>8,318.10</u>
Sexual Assault Nurse Examiner:								
VS-39-13	16.575	100-066-1020-142-6010	54,925.00	32,114.96	10/01/12	09/30/13	54,925.00	54,925.00
			<u>54,925.00</u>	<u>32,114.96</u>			<u>54,925.00</u>	<u>54,925.00</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

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:								
Juvenile Accountability Incentive Block Grant:								
JAIBG (2011)	16.523	100-066-1500-121-6010	\$ 8,323.00	\$ 8,323.00	01/01/11	12/31/13		\$ 8,323.00
JAIBG (2012)	16.523	100-066-1500-121-6010	6,526.00	2,662.30	01/01/12	12/31/13		6,526.00
JAIBG (2013)	16.523	100-066-1500-121-6010	3,948.00		01/01/13	12/31/13	\$ 3,948.00	3,948.00
			<u>18,797.00</u>	<u>10,985.30</u>			<u>3,948.00</u>	<u>18,797.00</u>
Victim and Witness Advocacy Fund	16.544	100-066-1020-093-6110	20,730.00	4,514.00	01/01/11	06/30/13		20,730.00
Victim and Witness Advocacy Fund Supplemental	16.544	100-066-1020-093-6110	8,806.00	8,806.00	01/01/12	06/30/13	8,806.00	8,806.00
			<u>29,536.00</u>	<u>13,320.00</u>			<u>8,806.00</u>	<u>29,536.00</u>
Community Oriented Policing Services (COPS):								
2010CKWX0562 Law Enforcement Technology	16.710	N/A	950,000.00	2,583.40	03/11/10	03/10/14		498,272.56
2011CKWX0562 Law Enforcement Technology	16.710	N/A	1,000,000.00	757,747.87	03/11/11	03/10/14	549,827.00	954,956.00
			<u>1,950,000.00</u>	<u>760,331.27</u>			<u>549,827.00</u>	<u>1,453,228.56</u>
TOTAL DEPT. OF JUSTICE			<u>2,351,496.00</u>	<u>952,049.20</u>			<u>774,492.54</u>	<u>1,793,261.82</u>
U.S. DEPT. OF TRANSPORTATION:								
Highway Planning and Construction Cluster:								
Allocation of Interest Earned on State Aid:								
Highway Projects County Aid	20.205	480-078-6320-TCAP-6010	10.70	10.70	01/01/10	12/31/13		
U.S. DEPT. OF TRANSPORTATION:								
American Recovery and Reinvestment Act (ARRA)								
Passed thru N.J. Dept. of Transportation:								
Highway Planning and Construction Cluster:								
State Aid Highway Project- Bridge Q-11	20.205	480-078-6320-TCAP-6010	1,239,175.00	288,734.79	01/01/10	12/31/14	288,734.79	1,223,005.20
			<u>1,239,175.00</u>	<u>288,734.79</u>			<u>288,734.79</u>	<u>1,223,005.20</u>
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects	20.205	N/A	646,281.00	30,131.87	01/01/01	N/A		646,281.00
FHWA Traffic Sign Inventory & Assessment	20.205	N/A	133,000.00	10,340.95	07/01/11	06/30/14		124,289.30
FHWA High Risk Rural Road Program:								
2010 - CR565 & CR628 - STP-C00S(064)	20.205	N/A	422,000.00	136,471.18	06/29/11	12/31/14		281,146.00
			<u>1,201,281.00</u>	<u>176,944.00</u>				<u>1,051,716.30</u>
Total Highway Planning and Construction Cluster			<u>2,440,466.70</u>	<u>465,689.49</u>			<u>288,734.79</u>	<u>2,274,721.50</u>
Drive Sober or Get Pulled Over (2013)	20.605	100-066-1160-057-6010	4,400.00	4,400.00	8/19/13	12/31/13	4,400.00	4,400.00
			<u>4,400.00</u>	<u>4,400.00</u>			<u>4,400.00</u>	<u>4,400.00</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				Grant Receipts		From	To		
<u>U.S. DEPT. OF TRANSPORTATION:</u>									
Transit Services Programs Cluster									
Passed Through North Jersey Transportation Planning Authority:									
Job Access: Reverse Commute									
2012 (Round 11)	20.516	N/A	\$ 97,684.68	\$ 34,446.65	01/01/12	06/30/13	\$ 72.38	\$ 97,684.68	
2013 (Round 12)	20.516	N/A	70,000.00	69,909.16	01/01/13	06/30/13	70,000.00	70,000.00	
2014 (Round 13)	20.516	N/A	110,000.00		01/01/14	06/30/14	7,036.25	7,036.25	
			<u>427,684.68</u>	<u>104,355.81</u>			<u>77,108.63</u>	<u>324,720.93</u>	
New Freedom FY09	20.516	N/A	119,280.00	105,440.01	01/01/12	06/30/13	90,169.24	119,280.00	
New Freedom FY11	20.516	N/A	150,000.00		01/01/13	06/30/14	12,598.78	12,598.78	
			<u>269,280.00</u>	<u>105,440.01</u>			<u>102,768.02</u>	<u>131,878.78</u>	
Total Transit Services Programs Cluster			<u>696,964.68</u>	<u>209,795.82</u>			<u>179,876.65</u>	<u>456,599.71</u>	
Passed Through N.J. Transit Corporation:									
Federal Transit Authority - Section 5311 Grants:									
Operating & Nonoperating:									
2011/2012	20.509	Vendor #04270	565,007.00	199,193.96	07/01/11	06/30/14		564,568.50	
2012/2013	20.509	Vendor #04270	523,615.00	523,615.00	07/01/12	06/30/13	268,649.65	523,615.00	
2013/2014	20.509	Vendor #04270	680,740.00		07/01/13	06/30/14	298,932.99	298,932.99	
			<u>1,769,362.00</u>	<u>722,808.96</u>			<u>567,582.64</u>	<u>1,387,116.49</u>	
TOTAL DEPT. OF TRANSPORTATION			<u>4,911,193.38</u>	<u>1,402,694.27</u>			<u>1,040,594.08</u>	<u>4,122,837.70</u>	
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>									
Pass Through N.J. Department of Community Affairs:									
Economic Development Initiative									
Small Cities Program - Emergency Housing Repair			11,000.00	11,000.00	12/01/12	11/30/13	11,000.00	11,000.00	
Special Projects - Sussex County Fairgrounds	14.251	B-06-SP-NJ-0656	297,000.00	282,897.00	03/13/08	03/13/14		282,897.22	
			<u>308,000.00</u>	<u>293,897.00</u>			<u>11,000.00</u>	<u>293,897.22</u>	
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			<u>308,000.00</u>	<u>293,897.00</u>			<u>11,000.00</u>	<u>293,897.22</u>	
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>									
Homeland Security Cluster:									
State Homeland Security Grant Program - FY10	97.067	100-066-1200-893-6131	408,046.17	367,334.17	07/01/10	06/30/14	233,314.84	384,986.39	
State Homeland Security Grant Program - FY11	97.067	100-066-1200-893-6131	258,639.52	54,391.77	07/01/11	06/30/14	36,430.93	204,012.11	
State Homeland Security Emergency Mgmt Performance:									
2012	97.067	100-066-1200-893-6131	55,000.00	55,000.00	07/01/12	06/30/13		55,000.00	
2013	97.067	100-066-1200-893-6131	136,705.80	22,792.17	07/01/13	06/30/14	135,467.63	135,467.63	
Total Homeland Security Cluster			<u>858,391.49</u>	<u>499,518.11</u>			<u>405,213.40</u>	<u>779,466.13</u>	

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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:								
Citizen Corps and Community Emergency Response Team:								
2003	97.054	100-066-1200-851-6110	\$ 9,446.00		01/01/03	12/31/14	\$ 287.94	\$ 9,436.19
2005	97.054	100-066-1200-850-6110	1,270.89		01/01/05	12/31/14	16.82	1,193.60
			<u>10,716.89</u>				<u>304.76</u>	<u>10,629.79</u>
Disaster Grants - Public Assistance - FEMA- Tropical Storm Lee	97.036	N/A	263,277.86	\$ 263,277.86	01/01/12	12/31/12	263,277.86 *	263,277.86
Disaster Grants - Public Assistance - FEMA - Hurricane Irene	97.036	N/A	1,737,014.89	1,737,014.89	01/01/12	12/31/12	1,737,014.89 *	1,737,014.89
			<u>2,000,292.75</u>	<u>2,000,292.75</u>			<u>2,000,292.75</u>	<u>2,000,292.75</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>2,869,401.13</u>	<u>2,499,810.86</u>			<u>2,405,810.91</u>	<u>2,790,388.67</u>
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 12,555,255.15</u>	<u>\$ 6,354,744.09</u>			<u>\$ 5,519,554.57</u>	<u>\$ 10,689,668.19</u>

N/A - Not Available/Not Applicable

* - Expended in 2012

Analysis of Expenditures:

Current Fund:

Paid

Encumbered

General Capital:

Improvement Authorization Expenditures Ord. #10-01; 11-03; 11-05 (Federal Share)

Total

Ref.

A-12

A-12

\$ 2,798,207.04

432,319.99

3,230,527.03

2,289,027.54

\$ 5,519,554.57

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, 2013

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:							
#12-131-SCH-L-3	100-046-4575-	\$ 85,692.00		07/01/11	06/30/14		\$ 78,754.75
#DFHS13CSE007	491-046-4572-	89,491.00	\$ 89,491.00	07/01/12	06/30/14	\$ 47,273.24	87,328.93
#DFHS14CSE004	011-6140	85,692.00		07/01/13	06/30/14	42,227.68	42,227.68
		<u>260,875.00</u>	<u>89,491.00</u>			<u>89,500.92</u>	<u>208,311.36</u>
County Comprehensive Alcoholism and Drug Services:							
#12-541-ADA-C-0	024-6110	290,799.00	148,453.00	01/01/12	12/31/13		290,799.00
#13-541-ADA-C-0	024-6110	293,708.00	145,774.00	01/01/13	12/31/14	293,687.64	293,687.64
		<u>584,507.00</u>	<u>294,227.00</u>			<u>293,687.64</u>	<u>584,486.64</u>
Right-to-Know Act:							
#11-2241-RTK-00	100-046-4771-	9,380.00	9,380.00	07/01/11	06/30/13	4,706.00	9,380.00
2012/2013	105-6110	9,380.00	9,380.00			4,706.00	9,380.00
Office on Aging - Sussex County Area Plan Grant:							
State Aid Reimbursement:							
2013	227-6110	58,000.00	58,000.00	01/01/12	12/31/14	57,999.43	57,999.43
		<u>58,000.00</u>	<u>58,000.00</u>			<u>57,999.43</u>	<u>57,999.43</u>
State Matching Funds:							
2012	228-6010	32,749.00		01/01/12	12/31/13	341.00	32,749.00
2013	228-6010	33,022.00	33,022.00	01/01/13	12/31/14	27,639.00	27,639.00
		<u>65,771.00</u>	<u>33,022.00</u>			<u>27,980.00</u>	<u>60,388.00</u>
Weekend/Home Delivered Meals:							
2013	491-046-4144-	13,000.00	13,000.00	01/01/13	12/31/13	13,000.00	13,000.00
	080-6110	13,000.00	13,000.00			13,000.00	13,000.00
Social Services Block Grant:							
2012	248-6110	13,145.00	1,603.00	01/01/12	12/31/12		13,145.00
2013	248-6110	13,192.00	13,192.00	01/01/13	12/31/13	13,191.40	13,191.40
		<u>26,337.00</u>	<u>14,795.00</u>			<u>13,191.40</u>	<u>26,336.40</u>
Safe Housing & Transportation Program:							
2013	491-046-4144	11,505.00	11,505.00	01/01/13	12/31/14	11,504.83	11,504.83
	077-6110	11,505.00	11,505.00			11,504.83	11,504.83

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

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):							
2013	491-046-4144	\$ 53,100.00	\$ 26,275.00	01/01/13	12/31/14	\$ 52,202.00	\$ 52,202.00
	077-6110	53,100.00	26,275.00			52,202.00	52,202.00
Home Delivered Meals:							
2013	100-046-4144-	19,486.00	19,286.00	01/01/13	12/31/13	19,486.00	19,486.00
	227-6110	19,486.00	19,286.00			19,486.00	19,486.00
Care Coordination:							
2013	100-046-4144-	23,810.00	23,810.00	01/01/13	12/31/14	21,665.05	21,665.05
	228-6110	23,810.00	23,810.00			21,665.05	21,665.05
Adult Protective Services for Vulnerable Adults:							
2013	100-046-4144-	78,428.00	78,428.00	01/01/13	12/31/13	78,428.00	78,428.00
	226-6110	78,428.00	78,428.00			78,428.00	78,428.00
Senior Health Insurance Program:							
2012	100-046-4144-	27,000.00	10,800.00	01/01/12	12/31/13	336.19	26,999.59
2013	056-6110	29,000.00	17,400.00	01/01/13	12/31/14	14,427.84	14,427.84
		56,000.00	28,200.00			14,764.03	41,427.43
Senior Farmers' Market Nutrition Program:							
	100-046-4560-						
	11-250-WIC-L-O	500.00	500.00	06/01/10	09/30/12	500.00	500.00
		500.00	500.00			500.00	500.00
NJ Comprehensive Cancer Control Plan:							
2011	100-046-4753-	52,407.00		07/01/11	06/30/14	61.73	50,749.59
2012	434-6140	132,763.00	119,792.00	07/01/12	06/30/14	71,331.99	132,101.87
2013		130,800.00		07/01/13	06/30/14	87,479.59	87,479.59
		315,970.00	119,792.00			158,873.31	270,331.05
NJ Comprehensive Education & Early Detection							
2013/14 #DFHS14CED016	N/A	223,500.00		07/01/13	06/30/14	160,774.70	160,774.70
		223,500.00				160,774.70	160,774.70
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		1,800,169.00	819,711.00			1,018,263.31	1,616,220.89

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

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 HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Human Services Advisory Council/Child Abuse/Missing Children:							
#13ALUN	100-016-1610-023-6130	\$ 63,836.00	\$ 58,516.00	01/01/13	12/31/14	\$ 63,819.69	\$ 63,819.69
		<u>63,836.00</u>	<u>58,516.00</u>			<u>63,819.69</u>	<u>63,819.69</u>
Youth Incentive Program:							
#12BDUN	100-016-1610-023-6130	36,874.00	36,874.00	01/01/13	12/31/13	36,874.00	36,874.00
		<u>36,874.00</u>	<u>36,874.00</u>			<u>36,874.00</u>	<u>36,874.00</u>
Division of Disability Services:							
Personal Assistance Services Program (PASP):							
#12AVWN	100-054-1014-005-6130	59,805.16	7,800.68	01/01/12	12/31/13		59,805.16
#13AVWN		12,400.90	12,400.90	01/01/13	12/31/14	12,399.96	12,399.96
		<u>72,206.06</u>	<u>20,201.58</u>			<u>12,399.96</u>	<u>72,205.12</u>
Division of Family Development:							
Social Services for the Homeless:							
#SH12019	100-054-7550-072-6030	99,409.00	14,851.00	01/01/12	12/31/12		99,409.00
#SH13019		106,003.00	79,003.00	01/01/13	12/31/13	105,798.00	105,798.00
		<u>205,412.00</u>	<u>93,854.00</u>			<u>105,798.00</u>	<u>205,207.00</u>
Workfirst New Jersey:							
Special Initiative, Transportation and TANF Initiative for Parents Contract:							
SFY2013	100-054-7550-424-6130	33,660.00	25,245.00	07/01/12	06/30/13		33,660.00
SFY2014		33,660.00	8,415.00	07/01/13	06/30/13	33,659.62	33,659.62
		<u>67,320.00</u>	<u>33,660.00</u>			<u>33,659.62</u>	<u>67,319.62</u>
Intoxicated Driver Resource Center:							
2012	N/A	84,545.00	84,545.00	1/1/12	12/31/13	84,544.47	84,544.47
2013	N/A	8,160.52	8,160.52	1/1/14	12/31/14		8,160.52
		<u>92,705.52</u>	<u>92,705.52</u>			<u>84,544.47</u>	<u>84,544.47</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		538,353.58	335,811.10			337,095.74	529,969.90
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act:							
#10-1920-00	100-022-8050-	20,000.00	7,119.44	01/01/10	12/31/10		20,000.00
#11-1920-00		20,000.00	19,892.00	01/01/11	12/31/12		20,000.00
#2012-05157-0337-00	035-6120	10,000.00	10,000.00	01/01/12	12/31/12		10,000.00
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS		50,000.00	37,011.44				50,000.00

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

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	\$ 571,063.49	\$ 258,136.39	01/01/12	12/31/13	\$ 4,640.56	\$ 393,141.07
		541,753.03	267,025.99	01/01/13	12/31/14	468,963.00	468,963.00
TOTAL NJ TRANSIT CORPORATION		1,112,816.52	525,162.38			473,603.56	862,104.07
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>							
Birding and Nature Festival Cooperative Marketing Grant 2013		2,480.00	1,860.00	01/01/13	12/31/13	2,480.00	2,480.00
TOTAL NJ OFFICE OF TRAVEL AND TOURISM		2,480.00	1,860.00			2,480.00	2,480.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)	100-042-4840-094-6110	170,105.50	80,043.27	01/01/12	12/31/14		165,105.50
		117,170.00	39,338.40	01/01/13	12/31/14	106,748.24	106,748.24
		287,275.50	119,381.67			106,748.24	271,853.74
Clean Communities Program	765-042-4900-005-6010	83,925.35		01/01/10	12/31/14	1,266.33	79,181.55
	005-6010	81,657.94		01/01/12	12/31/14	36,000.00	72,389.70
	005-6010	95,630.38	95,630.38	01/01/13	12/31/14	43,001.59	43,001.59
		261,213.67	95,630.38			80,267.92	194,572.84
Division of Watershed Management: Northwest Watershed Region Program Grant: Watershed and Strategic Growth Management Initiative	09-100-042-4801-504-6110	100,000.00	20,380.84	12/31/09	12/31/14	21,380.84	77,877.54
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		648,489.17	235,392.89			208,397.00	544,304.12
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
Sussex County Agritourism Marketing Grant 07-033-07-1900	100-082-2078-032;	50,000.00	4,340.12	06/25/07	06/25/14		47,077.06
		50,000.00	4,340.12				47,077.06
Sussex County Commercial Kitchen Grant 2013	N/A	15,000.00		01/01/13	12/31/14	1,020.00	1,020.00
		15,000.00				1,020.00	1,020.00
TOTAL NJ DEPARTMENT OF AGRICULTURE		65,000.00	4,340.12			1,020.00	48,097.06
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>							
Veterans Transportation Services: 2012/2013	058-6130	9,000.00	6,750.00	07/01/12	06/30/13	4,500.00	9,000.00
2013/2014	058-6130	9,000.00	3,000.00	07/01/13	06/30/14	3,750.00	3,750.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS		18,000.00	9,750.00			8,250.00	12,750.00

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

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						
2012		\$ 116,558.00	\$ 16,527.45	01/01/12	12/31/13		\$ 17,889.24
2013		110,555.00	51,565.45	01/01/13	12/31/13	\$ 69,085.85	86,975.09
		<u>227,113.00</u>	<u>68,092.90</u>			<u>69,085.85</u>	<u>104,864.33</u>
Body Armor Replacement Fund							
Sheriff's Office - 2012	718-066-1020-001-6120	10,724.90		01/01/11	12/31/13	4,870.27	10,724.91
Sheriff's Office - 2013		11,183.02	14,884.80	01/01/12	12/31/14	8,470.13	8,470.13
Prosecutor's Office - 2013		2,251.31	2,897.47	01/01/12	12/31/13	2,251.31	2,251.31
		<u>24,159.23</u>	<u>17,782.27</u>			<u>15,591.71</u>	<u>21,446.35</u>
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2011	100-066-1500-021-6010	374,377.00	101,760.10	01/01/11	12/31/14	9,609.00	323,385.74
2012		373,777.00	209,882.24	01/01/12	12/31/13	60,000.00	373,777.00
2013	021-6010	373,777.00	130,251.24	01/01/12	12/31/13	313,777.00	313,777.00
		<u>1,121,931.00</u>	<u>441,893.58</u>			<u>383,386.00</u>	<u>1,010,939.74</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>1,373,203.23</u>	<u>527,768.75</u>			<u>468,063.56</u>	<u>1,137,250.42</u>
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
LEASE Law Enforcement Agency Security Enhancement							
2012/2013	255-3520	94,085.00	54,882.90	07/01/12	06/30/13	44,805.14	94,085.00
		<u>94,085.00</u>	<u>54,882.90</u>			<u>44,805.14</u>	<u>94,085.00</u>
Replacement of Bridge E-07	572-078-6220-022-6010	10,000,000.00	6,159,360.55	11/29/01	N/A	6,570,134.17	9,239,653.93
		<u>10,000,000.00</u>	<u>6,159,360.55</u>			<u>6,570,134.17</u>	<u>9,239,653.93</u>
Local Bridges, Future Needs	572-078-6220-022-TCAP-6010	2,200,000.00		01/01/09	12/31/14	2,041,187.18	2,041,187.18
TOTAL NJ DEPARTMENT OF TRANSPORTATION		<u>12,294,085.00</u>	<u>6,214,243.45</u>			<u>8,656,126.49</u>	<u>9,333,738.93</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	202,452.00	158,959.74	01/01/12	12/31/14		199,438.76
		202,452.00	63,583.39	01/01/13	12/31/14	192,976.74	192,976.74
		<u>404,904.00</u>	<u>222,543.13</u>			<u>192,976.74</u>	<u>392,415.50</u>
Higher Education Administration:							
P.L. 1971, c. 12 Debt Service	100-082-2155-016	1,209,942.00	1,209,942.00	01/01/13	12/31/13	1,209,942.00	1,209,942.00
		<u>1,209,942.00</u>	<u>1,209,942.00</u>			<u>1,209,942.00</u>	<u>1,209,942.00</u>
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>1,614,846.00</u>	<u>1,432,485.13</u>			<u>1,402,918.74</u>	<u>1,602,357.50</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ OFFICE OF HOMELAND SECURITY AND PREPAREDNESS:</u>							
SFY09 State Aid Annual Appropriation - NJ Data Exchange (NJ-DEx)	N/A	\$ 150,000.00	\$ 149,500.00	01/01/10	12/31/14		\$ 149,500.00
<u>NJ DEPARTMENT OF EDUCATION</u>							
Work First NJ TANF & GA/Food Stamps 2011/2012		50,000.00	50,000.00	01/01/12	12/31/13	\$ 50,000.00	50,000.00
		50,000.00	50,000.00			50,000.00	50,000.00
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)	5070-150-510140-60	45,397.00	45,397.00	01/01/13	12/31/13	45,397.00	45,397.00
		45,397.00	45,397.00			45,397.00	45,397.00
<u>NJ SCHOOL DEVELOPMENT AUTHORITY</u>							
Sussex County Vocational School Projects	5110-010-09-600X	478,400.00	83,169.00	01/01/11	12/31/14	15,291.83	93,234.27
TOTAL STATE AWARD EXPENDITURES		\$ 19,612,839.50	\$ 10,471,602.26			\$ 12,686,907.23	\$ 15,834,669.89

N/A - Not Available or Not Applicable

Analysis of Expenditures

	Ref.	
Current Fund:		
Paid	A-13	\$ 2,334,026.99
Encumbered	A-13	470,928.06
Paid or Charged	A-3	1,209,942.00
		<u>4,014,897.05</u>
General Capital - Improvement Authorizations #02-02; 10-03; 11-01		8,626,613.18
Library Fund		<u>45,397.00</u>
Total		<u>\$ 12,686,907.23</u>

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, 2013

A. BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards (the "Schedules") include the federal and state grant activity of the County of Sussex under programs of the federal and state governments for the year ended December 31, 2013. The information in these schedules is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations* and New Jersey's OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. THRESHOLD FOR FEDERAL AND STATE AWARDS

The threshold for distinguishing federal Type A and B programs was \$300,000. The threshold for distinguishing state Type A and B programs was \$380,607.



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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated May 10, 2014. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America. That qualified report also indicated that we did not audit the general fixed assets account group.

Internal Control Over Financial Reporting

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

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

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

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

control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2013-01, that we consider to be a significant deficiency.

Compliance and Other Matters

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

The County's Response to the Finding

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

Purpose of this Report

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

Mt. Arlington, NJ
May 10, 2014

NISIVOCIA LLP



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



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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2013. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$1,178,937 in federal and state awards and \$432,204 of School Development Authority state awards received by the Sussex County Technical School which are not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2013. Our audit, described below, did not include the operations of the Division of Social Services and the grants received by the Sussex County Technical School from the School Development Authority because the respective component units engaged auditors to perform audits in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey's OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

Opinion on Each Major and Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

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

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

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

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

Mt. Arlington, NJ
May 10, 2013

NISIVOCIA LLP



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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013

Summary of Auditors' Results:

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

	CFDA #	Grant Expenditures
Community Oriented Policing Services (COPS)	16.710	\$ 549,827.00
Public Health Preparedness and Response for Bioterrorism	93.283	833,275.97
Federal Transit Authority -Section 5311 Grants	20.509	567,582.64

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

	State Grant Account #	Grant Expenditures
N.J. Department of Transportation:		
Replacement of Local Bridge E-07	572-078-6220-022-6010	\$ 6,570,134.17
Local Bridges, Future Needs	572-078-6220-022-TCAP-6010	2,041,187.18

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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013

Summary of Auditors' Results:

- The threshold for distinguishing federal Type A and B programs was \$300,000. The threshold for distinguishing state Type A and B programs was \$380,607.
- The County qualified as a "low-risk" auditee under the provisions of section 530 of the federal Circular for federal and state programs.

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

2013-01 In certain outside departments, the duties of collecting and recording of receipts and issuance of permits, licenses and/or other documents are performed by the same employee. Segregation of duties refers to separating those functions that place too much control over a transaction or class of transactions that would enable a person to perpetuate errors and prevent detection within a reasonable period of time. This is due, in part, to the limited number of personnel in certain County outside departments. Accordingly, management and the County Board of Chosen Freeholders should be aware of this situation and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Management's Response

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

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF SUSSEX
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2013

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

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2013

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

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

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

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

New Jersey Administrative Code Accounting Requirements

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

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

The County is currently conforming to the above accounting requirements.

Appropriated Grant Reserves and Grants Receivable

The Schedules of Federal and State Appropriated Reserves and Federal and State Grant Receivables include balances from prior years. The County has made a great effort over the last couple of years to continually review grant balances and further action has been taken in 2014. Therefore, no formal recommendation is warranted.

Surrogate

During our review of the Surrogate records, we noted that the bank reconciliations for the Overage Account and Guardianship Account were not being prepared on a monthly basis.

Sheriff

Our review of the Sheriff records indicated that bank reconciliations were prepared on a monthly basis, but they did not include all outstanding reconciling items. The Sheriff's office computer system also did not tie out to the ledger on a monthly basis. Also the Sheriff's office did not have a reconciled Trial Balance for the Writs and Execution and Summons Accounts.

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:

1. Bank reconciliations for the Surrogate's Overage Account and Guardianship Account and Sheriff's Account be prepared properly on a monthly basis and include all outstanding items that have not cleared the bank. The Sheriff's office has systems records that tie out to their ledger on a monthly basis. Also, the Sheriff's office tracks all receipt and disbursement activity for the year so that they have a reconciled Trial Balance for the Writs and Executions and Summons Accounts.
2. 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 administration of the various departments, where applicable, will ensure that monthly bank reconciliations are being completed accurately, a reconciled Trial Balance is prepared and collections are kept in a secure location and are deposited within 48 hours of receipt.

Single Audit

Title III Aging Grant

During our review of purchase orders for the Aging Cluster, we noted that supporting documentation submitted by service providers was attached to the invoice, however, the supporting documentation only showed which Aging Title Grant it referred to. There was no documentation supporting the number of units served and the price per unit. There was also not fiscal monitoring done for all subgrantees, only programmatic and self-monitoring.

It is recommended that the Title III grant coordinator carefully review invoices and supporting documentation submitted by service providers to ensure mathematical accuracy prior to submission for payment and perform fiscal monitoring.

Management's Response

Management will make sure that all vouchers will have supporting documentation prior to the release of payment and a complete fiscal monitoring will be performed for subgrantees.

Corrective Action Plan

Recommendations 2b regarding copies of checks received be maintained on file and prenumbered receipts be issued for all collections and 3b regarding FEMA electronic payments being reconciled to FEMA reimbursement requests 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 2012 audit report, where possible.

COUNTY OF SUSSEX
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County maintain an adequate segregation of duties with respect to certain County outside departments.
2. Outside Departments:
 - a. Bank reconciliations for the Surrogate's Overage Account and Guardianship Account and Sheriff's Account be prepared properly on a monthly basis and include all outstanding items that have not cleared the bank. The Sheriff's office has systems records that tie out to their ledger on a monthly basis. Also, the Sheriff's office tracks all receipt and disbursement activity for the year so that they have a reconciled Trial Balance for the Writs and Executions and Summons Accounts.
 - b. Planning Board collections be deposited within 48 hours of receipt and collections be maintained in a secure location prior to being deposited.
3. Single Audit

The Title III grant coordinator carefully review invoices and supporting documentation submitted by service providers to ensure mathematical accuracy prior to submission for payment and perform fiscal monitoring.
