

*COUNTY OF SUSSEX*

*REPORT OF AUDIT*

*2016*

*NISIVOCCIA LLP  
CERTIFIED PUBLIC ACCOUNTANTS*

**COUNTY OF SUSSEX**

**REPORT OF AUDIT**

**2016**

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2016

<u>Part I – Financial Statements and Supplementary Data</u>	<u>Page</u>
Independent Auditors' Report	1-3
<u>Financial Statements</u>	<u>Exhibit</u>
<u>Current Fund</u>	
Comparative Balance Sheet – Regulatory Basis	A
Comparative Statement of Operations and Change in Fund Balance – Regulatory Basis	A-1
Statement of Revenue – Regulatory Basis	A-2
Statement of Expenditures – Regulatory Basis	A-3
<u>Trust Funds</u>	
Comparative Balance Sheet – Regulatory Basis	B
Statement of Fund Balance – Regulatory Basis	B-1
<u>General Capital Fund</u>	
Comparative Balance Sheet – Regulatory Basis	C
Statement of Fund Balance – Regulatory Basis	C-1
<u>Special Revenue - County Health Fund</u>	
Comparative Balance Sheet – Regulatory Basis	D
Comparative Statement of Operations and Change in Fund Balance – Regulatory Basis	D-1
Statement of Revenue – Regulatory Basis	D-2
Statement of Expenditures – Regulatory Basis	D-3
<u>Special Revenue - County Library Fund</u>	
Comparative Balance Sheet – Regulatory Basis	E
Comparative Statement of Operations and Change in Fund Balance – Regulatory Basis	E-1
Statement of Revenue – Regulatory Basis	E-2
Statement of Expenditures – Regulatory Basis	E-3
<u>General Fixed Assets Account Group</u>	
Comparative Balance Sheet – Regulatory Basis	F
	 <u>Page</u>
<u>Notes to Financial Statements</u>	1-33
<u>Supplementary Data</u>	<u>Schedule</u>
Officials in Office and Surety Bonds	1
<u>Current Fund</u>	
Schedule of Cash - Treasurer	A-4
Schedule of Investments - U.S. Government Securities (Not Applicable)	A-5
Schedule of County Taxes Receivable	A-6
Schedule of Revenue Accounts Receivable	A-7
Schedule of Federal Grant Funds Receivable	A-8
Schedule of State Grant Funds Receivable	A-9
Schedule of Private Grant Funds Receivable	A-10
Schedule of 2015 Appropriation Reserves	A-11

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2016  
 (Continued)

Part I – Financial Statements and Supplementary Data (Continued)

<u>Supplementary Data (Continued)</u>	<u>Schedule</u>
<u>Current Fund</u>	
Schedule of Reserve for Federal Grant Fund Expenditures	A-12
Schedule of Reserve for State Grant Fund Expenditures	A-13
Schedule of Reserve for Private Grant Fund Expenditures	A-14
Schedule of Unappropriated Grant Reserves	A-15
<u>Trust Funds</u>	
Schedule of Cash and Investments - Treasurer	B-2
Schedule of Open Space Taxes Receivable	B-3
<u>General Capital Fund</u>	
Schedule of Cash and Investments - Treasurer	C-2
Analysis of General Capital Cash	C-3
Schedule of Deferred Charges to Future Taxation - Unfunded	C-4
Schedule of Capital Improvement Fund	C-5
Schedule of Improvement Authorizations	C-6
Schedule of Bond Anticipation Notes	C-7
Schedule of General Serial Bonds	C-8
Schedule of Economic Development Authority Loan Payable (Not Applicable)	C-9
Schedule of Bonds and Notes Authorized but not Issued	C-10
<u>Special Revenue - County Health Fund</u>	
Schedule of Cash - Treasurer	D-4
Schedule of County Health Taxes Receivable	D-5
Schedule of 2015 Appropriation Reserves	D-6
<u>Special Revenue - County Library Fund</u>	
Schedule of Cash and Investments - Treasurer	E-4
Schedule of County Library Taxes Receivable	E-5
Schedule of 2015 Appropriation Reserves	E-6
<u>County Clerk</u>	
Comparative Balance Sheet	G
Schedule of Cash	G-1
<u>Planning Board</u>	
Comparative Balance Sheet	H
Schedule of Cash	H-1
<u>Public Health Nursing</u>	
Comparative Balance Sheet	I
Schedule of Cash	I-1
<u>County Sheriff</u>	
Comparative Balance Sheet	J
Schedule of Cash	J-1
<u>County Surrogate</u>	
Comparative Balance Sheet	K
Schedule of Cash and Investments	K-1
<u>Board of Taxation</u>	
Comparative Balance Sheet	L
Schedule of Cash	L-1

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2016  
 (Continued)

Part I – Financial Statements and Supplementary Data (Cont'd)

Supplementary Data (Cont'd)

County Jail

Comparative Balance Sheet

Schedule of Cash

Department of Environmental and Public Health Services

Comparative Balance Sheet

Schedule of Cash

Schedule

M

M-1

N

N-1

Part II – Single Audit

Schedule of Expenditures of Federal Awards

Schedule of Expenditures of State Awards

Notes to Schedules of Expenditures of Federal and State Awards

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*

Independent Auditors' Report on Compliance for Each Major Federal and State Program  
 and Report on Internal Control Over Compliance

Schedule of Findings and Questioned Costs

Summary Schedule of Prior Audit Findings

Page

1-6

7-12

13

14-15

16-18

19-22

23

Part III – Comments and Recommendations

Comments and Recommendations

Summary of Recommendations

24-26

27

COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2016

## 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, 2016 and 2015, and the related notes to the financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2016 and 2015, or the changes in financial position where applicable, thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds and account group of the County of Sussex as of December 31, 2016 and 2015, 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 Township's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are presented for purposes of additional analysis and are not a required part of the financial statements.

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

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 May 25, 2017 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 25, 2017

NISIVOCCIA LLP



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

**COUNTY OF SUSSEX**  
**2016**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 32,435,657.06	\$ 29,437,127.29
Change Funds		750.00	750.00
		<u>32,436,407.06</u>	<u>29,437,877.29</u>
Due from Morris County-Shared Services			91.00
Grant Funds Receivable:			
Federal	A-8	1,841,341.45	2,801,673.63
State	A-9	2,087,186.24	2,134,876.57
Private	A-10	30,000.50	30,000.50
Total Grants Receivable		<u>3,958,528.19</u>	<u>4,966,550.70</u>
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	207,831.91	139,236.61
Revenue Accounts Receivable	A-7	474,046.23	208,061.15
Due from General Capital Fund	C	18,266.83	11,121.17
Accounts Receivable - Sussex County Municipal Utilities Authority		<u>343,599.42</u>	<u>418,658.42</u>
Total Receivables and Other Assets With Full Reserves		<u>1,043,744.39</u>	<u>777,077.35</u>
<u>TOTAL ASSETS</u>		<u>\$ 37,438,679.64</u>	<u>\$ 35,181,596.34</u>

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

	Ref.	December 31,	
		2016	2015
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 5,857,770.56	\$ 4,099,530.67
Encumbered	A-3;A-11	2,302,605.81	2,187,834.85
Total Appropriation Reserves		8,160,376.37	6,287,365.52
Other Encumbrances Payable:			
Federal Grants	A-12	215,238.58	319,742.54
State Grants	A-13	573,388.51	558,984.47
Private Grants	A-14		22,097.09
Central Supply		17,313.91	7,843.82
Accounts Payable - Vendors		122,104.66	214,451.17
County Tax Overpayments			111.01
Due to State of NJ			25,491.88
Due to Other Trust Funds	B	3,584,254.92	2,801,768.09
Due to Special Revenue-County Health Fund	D		12,620.25
Reserve for Payments In Lieu-Due Municipalities			1,764.00
Reserve for Sale of County Assets		7,632,722.50	7,414,500.00
Reserve for Grant Fund Expenditures:			
Federal	A-12	997,279.82	1,785,597.48
State	A-13	945,289.56	1,100,011.78
Private Grants	A-14	149,409.07	131,956.28
Reserve for Life Hazard Fees		8,978.00	8,978.00
Reserve for Unappropriated Grants	A-15	116,809.91	148,829.70
		22,523,165.81	20,842,113.08
Reserve for Receivables	A	1,043,744.39	777,077.35
Fund Balance	A-1	13,871,769.44	13,562,405.91
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 37,438,679.64</u>	<u>\$ 35,181,596.34</u>

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

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

	<u>Year Ended December 31,</u>	
	<u>2016</u>	<u>2015</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 5,100,000.00	\$ 5,100,000.00
Miscellaneous Revenue Anticipated	21,989,425.31	22,173,876.49
Receipts from Current Taxes	84,850,217.00	81,581,022.00
Nonbudget Revenue	1,517,734.33	1,745,103.61
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,071,820.73	2,393,211.81
Balances Cancelled:		
Accounts Payable	51,662.78	52,397.40
Reserve for Private, State and Federal Grant		
Fund Expenditures-Net		181,595.45
Tax Overpayments Cancelled	111.01	
Due to State of New Jersey Cancelled	18,589.03	
Reserve for Payment in Lieu Cancelled	1,857.00	
Collection of Added & Omitted Taxes	147,762.75	223,725.06
Collection of Other Receivables	75,059.00	
Prior Years Interfunds Returned	11,121.17	4,375.89
Total Income	116,835,360.11	113,455,307.71
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	87,822,497.83	86,695,875.02
Capital Improvements	626,220.00	748,170.00
County Debt Service	16,007,254.99	14,366,146.44
Deferred Charges and Statutory Expenditures	6,936,031.53	6,622,072.76
Refund of Prior Year's Revenue	645.00	1,463.89
Balances Cancelled:		
Morris County Shared Service - Receivable	91.00	
Reserve for State and Federal Grant Funds Receivable-Net	14,989.40	
Interfunds and Other Receivables Advanced	18,266.83	11,121.17
Total Expenditures	111,425,996.58	108,444,849.28

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

	Ref.	Year Ended December 31,	
		2016	2015
Excess in Revenue		\$ 5,409,363.53	\$ 5,010,458.43
<u>Fund Balance</u>			
Balance January 1		13,562,405.91	13,651,947.48
		18,971,769.44	18,662,405.91
Decreased by:			
Utilization as Anticipated Revenue		5,100,000.00	5,100,000.00
Balance December 31	A	<u>\$ 13,871,769.44</u>	<u>\$ 13,562,405.91</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, 2016

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Fund Balance Anticipated	\$ 5,100,000.00		\$ 5,100,000.00	
Miscellaneous Revenue:				
County Clerk Fees	1,166,146.00		1,336,398.12	\$ 170,252.12
County Surrogate Fees	82,081.00		85,930.62	3,849.62
County Sheriff Fees	271,446.00		805,590.64	534,144.64
Fines	19,390.00		15,186.00	4,204.00 *
Interest on Investments and Deposits	222,342.00		216,896.59	5,445.41 *
Rental - County Buildings	216,318.00		216,468.00	150.00
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	313,620.00		192,481.82	121,138.18 *
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	1,311,848.00		1,311,848.00	
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	870,696.00		870,696.00	
Supplemental Social Security Income	292,830.00		211,342.00	81,488.00 *
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for Mental Diseases	1,976,842.00		1,976,842.00	
Maintenance of Patients in State Institutions for Mentally Retarded	6,008,815.00		6,008,815.00	
U.S. Department of Health & Human Services:				
N.J. Department of Health and Senior Services:				
Title III - Aging - Area Plan Grant				
Title III B	78,227.00	\$ 78,509.00	156,736.00	
Title III C-1	66,566.00	66,565.00	133,131.00	
Title III C-2	31,326.00	33,972.00	65,298.00	
Title III D	7,751.00	7,763.00	15,514.00	
Title III E	20,407.00	21,463.00	41,870.00	
Medicaid Match	5,388.00		5,388.00	
Public Health Preparedness and Response for Bioterrorism		258,309.00	258,309.00	
Falls Prevention Program- Matter of Balance	12,000.00	12,000.00	24,000.00	
ACL MIPPA Medicare Outreach & Enrollment	40,000.00		40,000.00	
N.J. Department of State:				
Help America Vote Act (HAVA) Section 261 Grant: #15SELEC015APA	6,562.00		6,562.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(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 Justice:				
N.J. Department of Law & Public Safety:				
Domestic Violence Victim Assistance		\$ 8,375.00	\$ 8,375.00	
Justice Assistance Grant, LLEBG, Megan's Law		3,700.00	3,700.00	
Sexual Assault Nurse Examiner	\$ 65,000.00		65,000.00	
U.S. Department of Homeland Security:				
2015 State Homeland Security Grant Program		150,900.29	150,900.29	
Emergency Management Agency Assistance (EMAA)		55,000.00	55,000.00	
Federal Emergency Management Agency:				
Multi-Jurisdictional Hazard Mitigation Plan Update	274,800.00		274,800.00	
N.J. Transit Corporation:				
Senior Citizens & Disabled Residents				
Transportation Assistance Program:				
Operating	538,251.06		538,251.06	
Administration	86,506.00		86,506.00	
Job Access: Reverse Commute New Freedom		80,000.00	80,000.00	
Job Access: Reverse Commute SFY2015 DHS/TIF		30,000.00	30,000.00	
N.J. Department of Health & Senior Services:				
Case Management Services:				
2015/16 Handicapped Children - Federal		21,192.00	21,192.00	
2015/16 Handicapped Children - State		84,455.00	84,455.00	
Alcoholism Program	324,351.00		324,351.00	
NJ Comprehensive Cancer Control Plan:				
2015/2016 Grant - Federal		10,800.00	10,800.00	
2015/2016 Grant - State		120,000.00	120,000.00	
NJ Cancer Education & Early Detection:				
2015/2016 Grant - Federal		24,102.00	24,102.00	
2015/2016 Grant - State		193,055.00	193,055.00	
Senior Farmers' Market Nutrition Program		500.00	500.00	
Right To Know 2014/15 #EPID15RTK11L		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds:				
Title III B-D	9,734.00	9,892.00	19,626.00	
Title III E	6,122.00	6,439.00	12,561.00	
Weekend Home Delivered Meals	13,000.00		13,000.00	
Safe Housing and Transportation	12,498.00		12,498.00	
Cost of Living Allowance	54,998.00		54,998.00	
Social Services Block Grant	19,486.00		19,486.00	
Home Delivered Meals	12,905.00		12,905.00	
Care Management Quality Assurance	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

(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):				
N.J. Department of Health & Senior Services:				
Office on Aging Area Plan Grant:				
Adult Protective Services for				
Vulnerable Adults	\$ 74,965.00		\$ 74,965.00	
Senior Health Insurance Program		\$ 26,000.00	26,000.00	
U.S. Department of Agriculture:				
U.S.D.A. Reimbursement/Nutrition Services				
Incentive Program	8,193.00	18,905.00	27,098.00	
N.J. Department of Military & Veterans Affairs:				
Veterans Transportation Program		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:				
2015/16		210,366.00	210,366.00	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program:	368,500.00		368,500.00	
Division of Criminal Justice:				
Body Armor Replacement Fund -Sheriff's Office:				
SFY2015		10,204.03	10,204.03	
Body Armor Replacement Fund -Prosecutor's Office:				
SFY2015		2,264.37	2,264.37	
County Prosecutor's Insurance				
Fraud Reimbursement	89,891.00		89,891.00	
Intoxicated Driver Resource Center	130,564.00		130,564.00	
N.J. Department of Children and Families:				
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	
N.J. Department of Human Services:				
Division of Economic Assistance:				
Social Services for the Homeless #SH16019 - TANF		23,960.00	23,960.00	
Social Services for the Homeless #SH16019		148,735.00	148,735.00	
Division of Family Development:				
Transportation Block Grant		33,660.00	33,660.00	
Division of Disability Services:				
Personal Assistance Services Program	14,722.00		14,722.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(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):				
N.J. Department of Labor & Workforce Development:				
2011/2012 Work First NJ/TANF & GA/FS		\$ 30,046.00	\$ 30,046.00	
Work First NJ/TANF & GA/FS	\$ 50,000.00		50,000.00	
N.J. Department of Environmental Protection:				
County Environmental Health Program:				
2015 # EN15-028CY - Federal	14,375.00		14,375.00	
2015 #EN15-028CY - State	154,510.00		154,510.00	
Clean Communities Program		124,325.08	124,325.08	
Green Communities Program		29,000.00	29,000.00	
U.S. Department of Housing and Urban Development:				
NJ Department of Community Affairs:				
Division of Housing & Community Resources:				
Small Cities Program	200,000.00		200,000.00	
Reserve to Pay Debt Service	1,510,000.00		1,510,000.00	
Reserve to Pay Vocational School				
Debt Service	54,325.00		54,325.00	
General Capital Fund Balance	450,000.00		450,000.00	
County Clerk (P.L. 2001, Ch. 370)	536,845.00		563,867.80	\$ 27,022.80
County Surrogate (P.L. 2001, Ch. 370)	51,806.00		57,663.75	5,857.75
County Sheriff (P.L. 2001, Ch. 370)	139,381.00		413,453.30	274,072.30
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	500,000.00		250,000.00	250,000.00 *
State of N.J. Salary Reimbursement of County				
Prosecutor	65,000.00		65,000.00	
Weights & Measures Trust Fund	25,000.00		25,000.00	
9-1-1 Emergency Communication Center	103,402.00		103,402.80	0.80
County Transit-Transportation Agreements	327,000.00		321,263.04	5,736.96 *
<b>Total Miscellaneous Revenue</b>	<u>19,489,251.06</u>	<u>1,952,836.77</u>	<u>21,989,425.31</u>	<u>547,337.48</u>
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	<u>84,850,217.00</u>		<u>84,850,217.00</u>	
<b>Budget Totals</b>	<u>109,439,468.06</u>	<u>1,952,836.77</u>	<u>111,939,642.31</u>	<u>\$ 547,337.48</u>
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,517,734.33	
	<u>\$ 109,439,468.06</u>	<u>\$ 1,952,836.77</u>	<u>\$ 113,457,376.64</u>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$	1,391,460.12
Less: Transfer to Trust Funds and Refunds		55,062.00
	\$	1,336,398.12

Sherriff Fees

Cash Received	\$	806,296.60
Less: Refunds		705.96
	\$	805,590.64

Interest on Investments and Deposits:

Cash Received	\$	208,861.03
Due from Other Trust Funds		889.90
Due from General Capital Fund		7,145.66
	\$	216,896.59

Analysis of Nonbudget Revenue:

<u>Cash Received:</u>		
Welfare Surplus	\$	388,581.69
Planning Department		12,297.00
Jail Processing Fees		28,671.02
Telephone Income - Jail		22,160.14
State Inmates in County Jail		38,914.64
Payment In Lieu of Taxes		31,087.26
Prior Year Refunds/Reimbursements		16,441.54
Prior Year Grant Expenditure Refunds		57,012.50
NJ Institute of Technology-Salary Reimbursement		90,934.14
Miscellaneous Reimbursements		38,440.39
Bail Forfeitures		21,032.29
Title IV-D Probation Facility Reimbursement		286,249.48
Medicare D Prescription Reimbursement		152,207.76
Mental Health Salary Reimbursement		15,000.00
Central Supply Revenue		17,839.67
Auction of Unused Equipment Revenue		14,501.73
Roadway/Driveway Openings and Violation Assessments		27,574.50
Developmental Disabled Facilities Reimbursement		32,221.93
Other Miscellaneous Revenue		226,566.65
	\$	1,517,734.33

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT:</b>					
County Administrator's Office:					
Salaries and Wages	\$ 227,054.00	\$ 171,609.00	\$ 150,499.58	\$ 21,109.42	
Other Expenses	17,300.00	17,300.00	5,637.18	11,662.82	
Purchasing Department:					
Salaries and Wages	213,109.00	213,109.00	212,806.82	302.18	
Other Expenses	18,000.00	18,000.00	15,039.73	2,960.27	
Central Services:					
Salaries and Wages	59,990.00	59,990.00	47,855.09	12,134.91	
Other Expenses	7,687.00	7,687.00	6,470.62	1,216.38	
Employee Services:					
Salaries and Wages	256,388.00	256,388.00	253,529.78	2,858.22	
Other Expenses	66,935.00	55,080.00	36,574.95	18,505.05	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	4,887.74	112.26	
Board of Chosen Freeholders:					
Salaries and Wages	120,406.00	120,406.00	120,405.36	0.64	
Other Expenses	28,311.00	28,311.00	18,220.12	10,090.88	
Clerk of the Board:					
Salaries and Wages	105,170.00	105,870.00	105,833.80	36.20	
Other Expenses	21,475.00	20,775.00	11,064.98	9,710.02	
County Clerk:					
Salaries and Wages	657,409.00	657,409.00	652,012.15	5,396.85	
Other Expenses	148,580.00	148,580.00	140,879.68	7,700.32	
Board of Elections:					
Salaries and Wages	224,075.00	247,925.00	234,787.09	13,137.91	
Other Expenses	257,480.00	244,980.00	198,824.02	46,155.98	
County Clerk (Elections):					
Other Expenses	78,545.00	78,545.00	77,003.39	1,541.61	
County Treasurer's Office:					
Salaries and Wages	380,399.00	380,399.00	372,467.48	7,931.52	
Other Expenses	115,294.00	115,294.00	101,583.14	13,710.86	
Budget Management:					
Salaries and Wages	85,000.00	85,000.00	84,999.98	0.02	
Other Expenses	3,115.00	3,115.00	2,345.28	769.72	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(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	\$ 133,714.00	\$ 133,714.00	\$ 133,714.00		
Technology & Information Management:					
Salaries and Wages	452,451.00	452,451.00	448,918.51	\$ 3,532.49	
Other Expenses	502,048.00	502,048.00	431,921.33	70,126.67	
Office of Geographical Information Systems:					
Other Expenses	233,000.00	233,000.00	233,000.00		
Records Management Office:					
Salaries and Wages	177,853.00	177,853.00	170,697.05	7,155.95	
Other Expenses	98,290.00	115,590.00	113,274.87	2,315.13	
Board of Taxation:					
Salaries and Wages	172,497.00	172,497.00	169,473.60	3,023.40	
Other Expenses	39,980.00	39,980.00	38,671.25	1,308.75	
County Counsel:					
Salaries and Wages	253,208.00	253,208.00	232,123.55	21,084.45	
Other Expenses	355,000.00	455,000.00	343,774.38	111,225.62	
County Adjuster's Office:					
Salaries and Wages	101,784.00	101,814.00	101,812.26	1.74	
Other Expenses	48,865.00	48,835.00	43,786.42	5,048.58	
County Surrogate:					
Salaries and Wages	330,038.00	351,038.00	331,781.72	19,256.28	
Other Expenses	21,530.00	39,530.00	20,045.13	19,484.87	
Engineering and Road Administration:					
Salaries and Wages	978,754.00	878,754.00	828,503.22	50,250.78	
Other Expenses	75,133.00	75,133.00	65,722.59	9,410.41	
<b>TOTAL GENERAL GOVERNMENT</b>	<u>7,070,867.00</u>	<u>7,071,217.00</u>	<u>6,560,947.84</u>	<u>510,269.16</u>	
LAND USE ADMINISTRATION:					
Sussex County Planning Department:					
Salaries and Wages	321,478.00	271,478.00	258,330.37	13,147.63	
Other Expenses	37,095.00	37,095.00	25,116.87	11,978.13	
<b>TOTAL LAND USE ADMINISTRATION</b>	<u>358,573.00</u>	<u>308,573.00</u>	<u>283,447.24</u>	<u>25,125.76</u>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>CODE ENFORCEMENT AND ADMINISTRATION:</b>					
Uniform Construction Code:					
Appeal Board:					
Other Expenses	\$ 4,675.00	\$ 4,675.00	\$ 336.28	\$ 4,338.72	
Weights and Measures:					
Salaries and Wages	107,646.00	118,646.00	117,662.81	983.19	
Other Expenses	20,768.00	20,768.00	10,596.22	10,171.78	
<b>TOTAL CODE ENFORCEMENT AND ADMINISTRATION</b>	<b>133,089.00</b>	<b>144,089.00</b>	<b>128,595.31</b>	<b>15,493.69</b>	
<b>INSURANCE:</b>					
Other Insurance Premiums	1,313,495.00	1,252,145.00	1,142,608.29	109,536.71	
Workmen's Compensation	1,006,084.00	1,006,084.00	949,928.64	56,155.36	
Group Insurance Plan for Employees	13,735,221.00	13,735,221.00	13,029,028.88	706,192.12	
Health Benefit Waiver	175,000.00	236,000.00	235,913.87	86.13	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	75,000.00	50,000.00	15,221.74	34,778.26	
<b>TOTAL INSURANCE</b>	<b>16,304,800.00</b>	<b>16,279,450.00</b>	<b>15,372,701.42</b>	<b>906,748.58</b>	
<b>PUBLIC SAFETY:</b>					
9-1-1 Emergency Communications Center:					
Salaries and Wages	689,120.00	689,120.00	653,740.28	35,379.72	
Other Expenses	284,658.00	284,658.00	248,902.47	35,755.53	
Office of Emergency Management:					
Salaries and Wages	187,660.00	187,660.00	167,200.43	20,459.57	
Other Expenses	127,814.00	127,814.00	106,747.33	21,066.67	
County Medical Examiner:					
Other Expenses	258,000.00	258,000.00	252,178.62	5,821.38	
Volunteer Fire Company Appropriation					
to Aid Uniforms (R.S. 40:23-8.9)	5,184.00	5,184.00	4,992.00	192.00	
Aid to Volunteer Rescue and Ambulance					
Squads (R.S. 40:5-2)	53,200.00	53,200.00	50,400.00	2,800.00	
Fire Marshal:					
Salaries and Wages	37,223.00	37,223.00	32,090.04	5,132.96	
Other Expenses	23,410.00	23,410.00	23,169.69	240.31	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC SAFETY:</b>					
Fire Academy:					
Other Expenses	\$ 300,000.00	\$ 300,000.00	\$ 229,614.77	\$ 70,385.23	
Sheriff's Office (Regulation):					
Salaries and Wages	2,378,453.00	2,378,453.00	2,304,824.25	73,628.75	
Other Expenses	350,000.00	350,000.00	301,911.78	48,088.22	
Sheriff's Office (Judicial):					
Salaries and Wages	2,188,345.00	2,113,345.00	2,012,135.63	101,209.37	
Other Expenses	117,474.00	192,474.00	167,420.65	25,053.35	
Prosecutor's Office:					
Salaries and Wages	4,108,768.00	4,318,980.00	3,969,010.18	349,969.82	
Other Expenses	499,395.00	611,395.00	443,427.00	167,968.00	
Jail:					
Salaries and Wages	8,361,330.00	8,361,330.00	7,588,485.53	772,844.47	
Other Expenses	1,410,177.00	1,410,177.00	1,131,513.47	278,663.53	
Juvenile Center:					
Salaries and Wages	319,975.00	299,975.00	290,582.39	9,392.61	
Other Expenses	439,137.00	439,137.00	300,906.01	138,230.99	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	47,199.00	47,199.00	47,082.72	116.28	
Other Expenses	187,950.00	187,950.00	164,130.00	23,820.00	
<b>TOTAL PUBLIC SAFETY</b>	<b>22,374,472.00</b>	<b>22,676,684.00</b>	<b>20,490,465.24</b>	<b>2,186,218.76</b>	
<b>PUBLIC WORKS:</b>					
Roads and Culverts:					
Salaries and Wages	3,125,409.00	3,125,409.00	2,677,353.54	448,055.46	
Other Expenses	1,437,938.00	1,437,938.00	1,256,307.41	181,630.59	
Bridges:					
Salaries and Wages	762,421.00	762,421.00	709,603.06	52,817.94	
Other Expenses	486,145.00	486,145.00	474,562.03	11,582.97	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	174,589.00	134,589.00	120,584.99	14,004.01	
Other Expenses	11,741.00	11,741.00	9,684.06	2,056.94	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC WORKS:</b>					
Traffic Lights:					
Other Expenses	\$ 56,131.00	\$ 56,131.00	\$ 48,361.06	\$ 7,769.94	
Garbage and Trash Removal	110,000.00	95,000.00	83,540.25	11,459.75	
Facilities Management:					
Salaries and Wages	1,435,790.00	1,324,790.00	1,283,317.98	41,472.02	
Other Expenses	1,067,958.00	1,117,958.00	1,063,672.19	54,285.81	
Motor Pool:					
Salaries and Wages	781,484.00	781,484.00	729,738.37	51,745.63	
Other Expenses	688,874.00	688,874.00	491,608.60	197,265.40	
Mosquito Control:					
Salaries and Wages	210,961.00	199,961.00	185,838.33	14,122.67	
Other Expenses	183,432.00	183,432.00	111,882.32	71,549.68	
<b>TOTAL PUBLIC WORKS</b>	<b>10,532,873.00</b>	<b>10,405,873.00</b>	<b>9,246,054.19</b>	<b>1,159,818.81</b>	
<b>HEALTH AND HUMAN SERVICES:</b>					
Sussex County Chest Clinic:					
Salaries and Wages	55,538.00	56,238.00	56,218.54	19.46	
Other Expenses	2,900.00	2,200.00		2,200.00	
Maintenance of Patients in State Institutions					
for Mental Diseases (NJSA 30:4-79)	2,855,165.00	2,855,165.00	2,855,165.00		
Developmental Disabilities - State					
Share of Costs	6,008,815.00	6,008,815.00	6,008,815.00		
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00	7,312.00	40,688.00	
Office of Community Services:					
Salaries and Wages	59,874.00	59,874.00	59,854.24	19.76	
Other Expenses	29,730.00	29,730.00	16,523.42	13,206.58	
Office on Aging:					
Salaries and Wages	283,118.00	283,118.00	265,762.59	17,355.41	
Other Expenses	15,515.00	15,515.00	14,250.15	1,264.85	
County Nutrition Projects:					
Other Expenses	176,320.00	176,320.00	156,580.90	19,739.10	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND HUMAN SERVICES:					
County Welfare Agency:					
Administration	\$ 978,882.00	\$ 978,882.00	\$ 978,882.00		
Services	157,844.00	157,844.00	157,844.00		
Assistance for Dependent Children	45,526.00	45,526.00		\$ 45,526.00	
Assistance to Supplemental Security Income Recipients	292,830.00	292,830.00	245,000.00	47,830.00	
Division of Youth and Family Services	870,696.00	870,696.00	870,696.00		
Mental Health Administration:					
Salaries and Wages	12,403.00	12,403.00	12,402.96	0.04	
Other Expenses	5,833.00	5,833.00	3,953.83	1,879.17	
Human Services Administration:					
Salaries and Wages	270,996.00	270,996.00	268,590.73	2,405.27	
Other Expenses	12,760.00	12,760.00	5,589.54	7,170.46	
Aid to Interfaith Hospitality					
Network (R.S. 40:5-2.9)	82,115.00	82,115.00	82,080.25	34.75	
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	11,250.00	11,250.00	11,250.00		
Aid to New Bridge Services (N.J.S. 40:5-2.9)	65,000.00	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		
<b>TOTAL HEALTH AND HUMAN SERVICES</b>	<b>12,375,995.00</b>	<b>12,375,995.00</b>	<b>12,176,656.15</b>	<b>199,338.85</b>	
EDUCATIONAL:					
Community College Agency					
(NJS 18A:64A-30 et seq.)	3,950,399.00	3,950,399.00	3,949,000.00	1,399.00	
Farm and Home Demonstration:					
Salaries and Wages	25,000.00	25,000.00	23,168.09	1,831.91	
Other Expenses	127,087.00	127,087.00	59,702.09	67,384.91	
Reimbursement for Residents Attending Out-of-County					
Two-Year Colleges (NJS 18A:64A-23)	250,000.00	250,000.00	154,819.66	95,180.34	
County Vocational School	6,962,974.00	6,962,974.00	6,962,974.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(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>	
<b>EDUCATIONAL:</b>					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 79,953.00	\$ 79,953.00	\$ 79,011.14	\$ 941.86	
Other Expenses	24,525.00	24,525.00	17,244.22	7,280.78	
<b>TOTAL EDUCATIONAL</b>	<b>11,419,938.00</b>	<b>11,419,938.00</b>	<b>11,245,919.20</b>	<b>174,018.80</b>	
<b>OTHER COMMON OPERATING FUNCTIONS:</b>					
Transit:					
Salaries and Wages	386,713.00	311,501.00	305,509.46	5,991.54	
Other Expenses	27,400.00	27,400.00	20,698.17	6,701.83	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	53,014.00	53,014.00	53,014.00		
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00		
Indirect Cost Rate Study:					
Contractual	11,500.00	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	4,264.00	4,264.00	4,263.12	0.88	
Other Expenses	9,253.00	9,253.00	9,105.80	147.20	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	3,200.00	3,200.00	3,200.00		
<b>TOTAL OTHER COMMON OPERATING FUNCTIONS</b>	<b>500,344.00</b>	<b>425,132.00</b>	<b>412,290.55</b>	<b>12,841.45</b>	
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>					
Electricity	927,247.00	927,247.00	697,526.11	229,720.89	
Lighting of Highways and Bridges	24,380.00	24,380.00	21,248.65	3,131.35	
Gas (Natural or Propane)	356,650.00	320,650.00	168,775.70	151,874.30	
Water	102,160.00	102,160.00	80,928.77	21,231.23	
Sewer	39,155.00	39,155.00	34,012.14	5,142.86	
<b>TOTAL UTILITY EXPENSES AND BULK PURCHASES</b>	<b>1,449,592.00</b>	<b>1,413,592.00</b>	<b>1,002,491.37</b>	<b>411,100.63</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
County Matching Funds for Grants	\$ 96,755.00	\$ 96,755.00	\$ 92,417.00	\$ 4,338.00	
Matching Funds For the Following Grants:					
USDOT FTA Section 5311 Grant Operating	223,377.00	223,377.00	223,377.00		
Alcoholism Service Program	38,842.00	38,842.00	38,842.00		
Human Services Advisory Council (HSAC)	16,026.00	16,026.00	16,026.00		
TOTAL UNCLASSIFIED	375,000.00	375,000.00	370,662.00	4,338.00	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of Human Services:					
Title III - Aging - Area Plan Grant:					
Title III B (NJSA 40A:4-87 + \$78,509.00)	78,227.00	156,736.00	156,736.00		
Title III C-2 (NJSA 40A:4-87 + \$66,565.00)	66,566.00	133,131.00	133,131.00		
Title III C-2 (NJSA 40A:4-87 + \$33,972.00)	31,326.00	65,298.00	65,298.00		
Title III D (NJSA 40A:4-87 + \$7,763.00)	7,751.00	15,514.00	15,514.00		
Title III E (NJSA 40A:4-87 + \$21,463.00)	20,407.00	41,870.00	41,870.00		
Medicaid Match	5,388.00	5,388.00	5,388.00		
Falls Prevention Program -					
Matter of Balance (NJSA 40A:4-87 + \$12,000.00)	12,000.00	24,000.00	24,000.00		
ACL MIPPA Medicare Outreach & Enrollment	40,000.00	40,000.00	40,000.00		
NJ Department of Health and Senior Services:					
Public Health Preparedness and Response for Bioterrorism:					
(NJSA 40A:4-87 + \$258,309.00)		258,309.00	258,309.00		
NJ Department of State:					
Help America Vote Act(HAVA) Section 261 Grant Program:					
#15SELEC015APA	6,562.00	6,562.00	6,562.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF JUSTICE:					
NJ Department of Law & Public Safety:					
Division of Criminal Justice:					
Victims of Crime Act Victim Assistance					
(NJSA 40A:4-87 + \$8,375.00)		\$ 8,375.00	\$ 8,375.00		
Justice Assistance Grant LLEBG,					
Megan's Law (NJSA 40A:4-87 + \$3,700.00)		3,700.00	3,700.00		
Sexual Assault Nurse Examiner/Sexual Assault Response					
Team	\$ 65,000.00	65,000.00	65,000.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
State Homeland Security Grant Program:					
FFY2015 (NJSA 40A:4-87 + \$150,900.29)		150,900.29	150,900.29		
Emergency Management Agency Assistance (EMAA)					
(NJSA 40A:4-87 + \$55,000.00)		55,000.00	55,000.00		
NJ TRANSIT CORPORATION:					
Job Access: Reverse Commute:					
Round 14 (NJSA 40A:4-87 + \$30,000.00)		30,000.00	30,000.00		
Job Access: Reverse Commute					
New Freedom (NJSA 40A:4-87 + \$80,000.00)		80,000.00	80,000.00		
Senior Citizen & Disabled Resident Transportation					
Assistance Program:					
Operating	538,251.06	538,251.06	538,251.06		
Administration	86,506.00	86,506.00	86,506.00		
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Senior Citizen Health Services:					
State #DFHS16CSE018 (NJSA 40A:4-87 + \$84,455.00)		84,455.00	84,455.00		
Right-to-Know:					
2014/15 #EPID16RTK20L (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Comprehensive Cancer Control Plan:					
#DFHS17CCC005 (NJSA 40A:4-87 + \$10,800.00)		10,800.00	10,800.00		
#DFHS16CCC005 (NJSA 40A:4-87 + \$120,000.00)		120,000.00	120,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(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:					
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Division of Family Health Services:					
Case Management Services - Handicapped Children:					
#DFHS15CSE012 (NJSA 40A:4-87 + \$21,192.00)		\$ 21,192.00	\$ 21,192.00		
Senior Farmers Market Nutrition Program:					
(NJSA 40A:4-87 + \$500.00)		500.00	500.00		
NJ Cancer Education & Early Detection:					
#DFHS16CED013 (NJSA 40A:4-87 + \$24,102.00)		24,102.00	24,102.00		
#DFHS16CED013 (NJSA 40A:4-87 + \$193,055.00)		193,055.00	193,055.00		
Division of Mental Health & Addiction Services:					
Alcoholism SP #13-541-ADA-C-0	\$ 324,351.00	324,351.00	324,351.00		
Intoxicated Driver Resource Center	130,564.00	130,564.00	130,564.00		
U.S. DEPARTMENT OF AGRICULTURE:					
U.S.D.A. Reimbursement/Nutrition Services Incentive					
Program (NJSA 40A:4-87 + \$18,905.00)	8,193.00	27,098.00	27,098.00		
NJ DEPARTMENT OF MILITARY AND VETERANS AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.00)		9,000.00	9,000.00		
NJ DEPARTMENT OF THE TREASURY:					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse					
2014/15 (NJSA 40A:4-87 + \$210,366.00)		210,366.00	210,366.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program	368,500.00	368,500.00	368,500.00		
Office of the Insurance Fraud Prosecutor:					
County Prosecutor's Insurance Fraud Reimbursement	89,891.00	89,891.00	89,891.00		
Body Armor Replacement Fund - Sheriff's Office:					
SFY2015 (NJSA 40A:4-87 + \$10,204.03)		10,204.03	10,204.03		
Body Armor Replacement Fund - Prosecutor's Office:					
SFY2015 (NJSA 40A:4-87 + \$2,264.37)		2,264.37	2,264.37		
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		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Division of Aging Services:					
Senior Health Insurance Program - Federal (NJSA 40A:4-87 + \$26,000.00)		\$ 26,000.00	\$ 26,000.00		
State Matching Funds:					
Title III B-D (NJSA 40A:4-87 + \$9,892.00)	\$ 9,734.00	19,626.00	19,626.00		
State Matching Funds:					
Title III E (NJSA 40A:4-87 + \$6,439.00)	6,122.00	12,561.00	12,561.00		
Weekend Home Delivered Meals	13,000.00	13,000.00	13,000.00		
Safe Housing & Transportation Program	12,498.00	12,498.00	12,498.00		
Cost of Living Allowance	54,998.00	54,998.00	54,998.00		
Home Delivered Meals	19,486.00	19,486.00	19,486.00		
Social Services Block Grant	12,905.00	12,905.00	12,905.00		
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:	74,965.00	74,965.00	74,965.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Division of Family Development:					
Transportation Block Grant:					
#TS17019 (NJSA 40A:4-87 + \$33,660.00)		33,660.00	33,660.00		
Social Services for the Homeless:					
#SH16019 - TANF (NJSA 40A:4-87 + \$23,960.00)		23,960.00	23,960.00		
#SH17019 (NJSA 40A:4-87 + \$148,735.00)		148,735.00	148,735.00		
Division of Disability Services:					
Personal Assistance Services Program	14,722.00	14,722.00	14,722.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Program:					
Federal #EN15-028CY (NJSA 40A:4-87 + \$7,250.00)	14,375.00	14,375.00	14,375.00		
State #EN15-028CY (NJSA 40A:4-87 + \$11,390.00)	154,510.00	154,510.00	154,510.00		
Clean Communities Program (NJSA 40A:4-87 + \$124,325.08)		124,325.08	124,325.08		
Mosquito Control (NJSA 40A:4-87 + \$29,000.00)		29,000.00	29,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(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:					
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:					
NJ Department of Community Affairs:					
Division of Housing & Community Resources:					
Small Cities Program - Community Development Block Grant	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00		
FEDERAL EMERGENCY MANAGEMENT AGENCY:					
NJ Department of Law & Public Safety:					
Division of State Police:					
Hazard Mitigation Grant Program - Sheriff's Office Generator Project	274,800.00	274,800.00	274,800.00		
NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:					
Library Career Connections (NJSA 40A:4-87 + \$30,046.00)	50,000.00	80,046.00	80,046.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	<u>2,974,118.06</u>	<u>4,926,954.83</u>	<u>4,926,954.83</u>		
TOTAL OPERATIONS	<u>85,869,661.06</u>	<u>87,822,497.83</u>	<u>82,217,185.34</u>	<u>\$ 5,605,312.49</u>	
Detail:					
Salaries and Wages	31,211,295.00	30,941,130.00	28,740,868.81	2,200,261.19	
Other Expenses	54,658,366.06	56,881,367.83	53,476,316.53	3,405,051.30	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	450,000.00	450,000.00	450,000.00		
Various Facilities Improvements	176,220.00	176,220.00	176,220.00		
TOTAL CAPITAL IMPROVEMENTS	<u>626,220.00</u>	<u>626,220.00</u>	<u>626,220.00</u>		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>DEBT SERVICE:</b>					
Payment of Bond Principal:					
County College Bonds	\$ 1,230,000.00	\$ 1,230,000.00	\$ 1,230,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,040,000.00	1,040,000.00	1,040,000.00		
Vocational School Bonds	690,000.00	690,000.00	690,000.00		
Other Bonds	7,770,000.00	7,770,000.00	7,770,000.00		
Payment of Bond Anticipation Notes					
Interest on Bonds:					
County College Bonds	179,320.00	179,320.00	179,320.00		
State Aid - County College Bonds	271,848.00	271,848.00	271,848.00		
Vocational School Bonds	214,208.00	214,208.00	214,207.50		\$ 0.50
Other Bonds	1,877,630.00	1,877,630.00	1,877,629.50		0.50
Interest on Notes	134,250.00	134,250.00	134,249.99		0.01
<b>DEBT SERVICE:</b>					
Sussex County Guarantee for Solar Project Morris County Improvement Authority	2,600,000.00	2,600,000.00	2,600,000.00		
<b>TOTAL DEBT SERVICE</b>	<b>16,007,256.00</b>	<b>16,007,256.00</b>	<b>16,007,254.99</b>		<b>1.01</b>
<b>DEFERRED CHARGES:</b>					
Prior Year's Bills	12,357.00	12,357.00	12,057.53		299.47
<b>STATUTORY EXPENDITURES:</b>					
Contribution to:					
Public Employees' Retirement System	2,003,655.00	2,003,655.00	2,003,654.35	\$ 0.65	
Social Security System (OASI)/Medicare	2,387,969.00	2,387,969.00	2,135,762.85	252,206.15	
Police & Firemen's Retirement System	2,490,858.00	2,490,858.00	2,490,858.00		
Defined Contribution Retirement System	41,492.00	41,492.00	41,240.73	251.27	
<b>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>	<b>6,936,331.00</b>	<b>6,936,331.00</b>	<b>6,683,573.46</b>	<b>252,458.07</b>	<b>299.47</b>
Subtotal General Appropriations for County Purposes	109,439,468.06	111,392,304.83	105,534,233.79	5,857,770.56	300.48
<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>\$ 109,439,468.06</b>	<b>\$ 111,392,304.83</b>	<b>\$ 105,534,233.79</b>	<b>\$ 5,857,770.56</b>	<b>\$ 300.48</b>

Ref.

A

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 109,439,468.06
Appropriation by NJSA 40A:4-87	<u>1,952,836.77</u>
	<u>\$ 111,392,304.83</u>

Analysis of Paid or Charged

Cash Disbursed		\$ 102,349,455.05
Encumbrances Payable	A	2,302,605.81
Transfer to Grant Fund Expenditures:		
Federal Programs		1,984,670.29
State Programs		<u>3,312,946.54</u>
		109,949,677.69
Less:		
Appropriation Refunds		4,396,313.63
Due from Other Trust		<u>19,130.27</u>
		<u>\$ 105,534,233.79</u>

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

**COUNTY OF SUSSEX**  
**2016**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 8,912,606.00	\$ 8,642,689.46
Investments		79,145.91	78,611.61
	B-2	8,991,751.91	8,721,301.07
Added and Omitted Taxes Receivable	B-3	1,054.21	773.21
Due from Current Fund	A	3,584,254.92	2,801,768.09
<u>TOTAL ASSETS</u>		<u>\$ 12,577,061.04</u>	<u>\$ 11,523,842.37</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Escrow/Other Deposits		\$ 513,857.89	\$ 503,019.51
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		458,342.62	189,844.72
Tax Appeal Fees		203,383.12	205,898.25
County Surrogate Fees		43,214.00	31,950.93
County Clerk Fees		325,099.37	270,988.92
County Sheriff Fees		46,731.74	29,751.08
State Unemployment Insurance		567,244.60	545,670.85
Forfeited Assets		945,968.05	356,701.34
Self Insurance Fund - Damage to County Vehicles		339,595.53	331,246.03
Mosquito		130,000.00	30,000.00
Environmental Quality Enforcement		265,394.35	224,978.65
Open Space		4,324,648.87	4,308,826.42
Weights and Measures		78,750.64	71,984.42
Work Release Program		8,193.49	7,035.89
Sheriff's Labor Assistance Program		58,190.38	50,144.39
Jail Inmate Interest Account		71,305.05	60,678.50
Employee Flexible Spending Account		27,531.94	23,654.26
Prosecutor's US Treasury Account		515,149.64	558,243.41
Accrued Sick and Vacation		1,942,737.43	1,961,867.70
Storm Recovery		1,214,746.34	1,295,860.60
Inmate Welfare		161,523.07	149,472.96
Uniform Fire Code Enforcement		283,253.20	255,628.49
Congregate Nutrition Program		17,118.29	25,313.62
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 12,577,061.04</u>	<u>\$ 11,523,842.37</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, 2015	B	<u>\$ 35,081.43</u>
Balance December 31, 2016	B	<u><u>\$ 35,081.43</u></u>

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

**COUNTY OF SUSSEX**  
**2016**  
**GENERAL CAPITAL FUND**

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

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 40,264,711.79	\$ 29,677,958.02
Investments		705,935.28	701,169.65
	C-2	<u>40,970,647.07</u>	<u>30,379,127.67</u>
Accounts Receivable:			
NJ Schools Development Authority Grant		1,330,000.00	633,326.19
NJ Department of Transportation		4,863,102.34	7,040,200.00
Deferred Charges to Future Taxation:			
Funded		73,964,000.00	81,694,000.00
Unfunded	C-4	<u>23,212,847.25</u>	<u>11,501,521.02</u>
<u>TOTAL ASSETS</u>		<u>\$ 144,340,596.66</u>	<u>\$ 131,248,174.88</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 21,196,000.00	\$ 6,750,000.00
General Improvement Serial Bonds	C-8	52,708,000.00	60,478,000.00
Vocational School Serial Bonds	C-8	5,628,000.00	6,318,000.00
County College Bonds	C-8	6,582,000.00	6,312,000.00
County College Bonds (Chapter 12)	C-8	9,046,000.00	8,586,000.00
Improvement Authorizations:			
Funded	C-6	28,319,410.22	26,126,911.08
Unfunded	C-6	15,351,351.72	10,302,042.71
Capital Improvement Fund	C-5	370,731.56	453,112.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Due to Current Fund	A	18,266.83	11,121.17
Reserve for:			
Payment of Vocational School Debt Service		108,302.62	54,325.62
Payment of Debt Service		3,345,220.95	4,021,484.80
Payment of Debt Service - NJ DOT Grant		31,360.00	
Future Capital Projects:			
Departmental Improvements			53,300.00
NJ Department of Transportation Grants -			
Bridge Improvements		603,926.31	595,477.94
Arbitrage Rebate		168,477.73	304,431.91
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	<u>469,635.95</u>	<u>488,054.32</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 144,340,596.66</u>	<u>\$ 131,248,174.88</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, 2015	C	\$ 488,054.32
Increased by:		
Cancellation of Improvement Authorizations		\$ 186,729.80
Cancellation of Reserve for Future Capital Projects:		
Departmental Improvements		53,300.00
Cancellation of Reserve for Arbitrage Rebate		204,959.43
Premium on Sale of Serial Bonds		4,892.40
Premiums on Sale of Bond Anticipation Notes		35,000.00
		<u>484,881.63</u>
		972,935.95
Decreased by:		
Appropriated to Finance Improvement Authorizations		53,300.00
Due to Current Fund as Anticipated Revenue		450,000.00
		<u>503,300.00</u>
Balance December 31, 2016	C	<u>\$ 469,635.95</u>

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

**COUNTY OF SUSSEX**  
**2016**  
**COUNTY HEALTH FUND**

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

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 853,796.78	\$ 615,077.65
Change Funds		100.00	100.00
		<u>853,896.78</u>	<u>615,177.65</u>
Due From Current Fund	A		12,620.25
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	5,728.44	3,282.50
Revenue Accounts Receivable		28,718.75	21,774.58
		<u>34,447.19</u>	<u>25,057.08</u>
<u>TOTAL ASSETS</u>		<u>\$ 888,343.97</u>	<u>\$ 652,854.98</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 258,632.72	\$ 303,537.35
Encumbered	D-3;D-6	29,551.99	57,232.13
Total Appropriation Reserves		<u>288,184.71</u>	<u>360,769.48</u>
Reserve for Receivables		34,447.19	25,057.08
Fund Balance	D-1	<u>565,712.07</u>	<u>267,028.42</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 888,343.97</u>	<u>\$ 652,854.98</u>

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

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

	Ref.	<u>Year Ended December 31,</u>	
		<u>2016</u>	<u>2015</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 197,000.00	\$ 296,107.00
Receipts from Current and Prior Year Taxes		2,298,736.00	2,231,827.00
Miscellaneous Revenue Anticipated		392,612.32	236,180.75
Nonbudget Revenue		25,870.41	48,334.31
Other Credits to Income:			
Collection of Added and Omitted Taxes		3,512.55	7,620.89
Unexpended Balance of Appropriation Reserves		309,868.37	151,465.16
		<u>3,227,599.65</u>	<u>2,971,535.11</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,220,688.00	1,348,346.00
Other Expenses		1,511,228.00	1,438,588.00
		<u>2,731,916.00</u>	<u>2,786,934.00</u>
Excess in Revenue		495,683.65	184,601.11
 <u>Fund Balance</u>			
Balance January 1		<u>267,028.42</u>	<u>378,534.31</u>
		762,712.07	563,135.42
Decreased by:			
Utilization as Anticipated Revenue		<u>197,000.00</u>	<u>296,107.00</u>
Balance December 31	D	<u><u>\$ 565,712.07</u></u>	<u><u>\$ 267,028.42</u></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, 2016

	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ Deficit (*)</u>
Fund Balance Anticipated	\$ 197,000.00	\$ 197,000.00	
Miscellaneous Revenue:			
Public Health Priority Funds, Supplemental			
Fees, P.L. 2003	227,935.00	281,201.50	\$ 53,266.50
Flu Shots	8,245.00	111,410.82	103,165.82
Total Miscellaneous Revenue	<u>236,180.00</u>	<u>392,612.32</u>	<u>156,432.32</u>
Amount to be Raised by Taxes for			
Support of County Health Budget:			
Local Tax for County Health Purposes	<u>2,298,736.00</u>	<u>2,298,736.00</u>	
Budget Totals	2,731,916.00	2,888,348.32	156,432.32
Nonbudget Revenue		<u>25,870.41</u>	<u>25,870.41</u>
	<u>\$ 2,731,916.00</u>	<u>\$ 2,914,218.73</u>	<u>\$ 182,302.73</u>

Analysis of Nonbudget Revenue:

Refund of Prior Year's Expense	\$ 22,504.77
Interest Earned on Investments	1,465.64
Miscellaneous	1,900.00
	<u>\$ 25,870.41</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, 2016

	<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	\$ 334,369.00	\$ 334,369.00	\$ 312,334.98	\$ 22,034.02
Other Expenses	409,448.00	409,448.00	379,820.69	29,627.31
Environmental Health Operations:				
Salaries and Wages	886,319.00	886,319.00	818,348.90	67,970.10
Other Expenses	1,101,780.00	1,101,780.00	962,778.71	139,001.29
	<u>\$2,731,916.00</u>	<u>\$2,731,916.00</u>	<u>\$ 2,473,283.28</u>	<u>\$ 258,632.72</u>
	<u>Ref.</u>			D
Cash Disbursed			\$ 2,571,119.77	
Encumbrances	D		29,551.99	
			<u>2,600,671.76</u>	
Less: Refunds			127,388.48	
			<u>\$ 2,473,283.28</u>	

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

**COUNTY OF SUSSEX**  
**2016**  
**COUNTY LIBRARY FUND**

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

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 818,012.76	\$ 730,363.85
Investments		626,967.18	622,734.65
	E-4	1,444,979.94	1,353,098.50
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	11,948.28	6,222.71
Revenue Accounts Receivable		7,136.56	6,598.36
		19,084.84	12,821.07
<u>TOTAL ASSETS</u>		<u>\$ 1,464,064.78</u>	<u>\$ 1,365,919.57</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 491,560.60	\$ 289,450.33
Encumbered	E-3;E-6	196,973.31	163,599.93
Total Appropriation Reserves		688,533.91	453,050.26
Accounts Payable - Vendors		107,911.60	130,906.02
Deferred Revenue:			
Unrestricted State per Capita Library Aid		44,857.00	56,283.00
Reserve for Donations		22,675.98	22,675.98
		863,978.49	662,915.26
Reserve for Receivables		19,084.84	12,821.07
Fund Balance	E-1	581,001.45	690,183.24
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 1,464,064.78</u>	<u>\$ 1,365,919.57</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>2016</u>	<u>2015</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 519,945.00	\$ 600,000.00
Receipts from Current Taxes		4,380,316.00	4,221,505.00
Miscellaneous Revenue Anticipated		56,283.00	45,039.00
Nonbudget Revenue		117,900.36	137,825.00
Other Credits to Income:			
Collection of Added and Omitted Taxes		6,768.39	12,915.38
Cancellation of Accounts Payable		22,994.42	
Unexpended Balance of Appropriation Reserves		263,100.04	330,891.48
		<u>5,367,307.21</u>	<u>5,348,175.86</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,106,847.00	2,167,371.00
Other Expenses		2,849,697.00	2,699,173.00
		<u>4,956,544.00</u>	<u>4,866,544.00</u>
Excess in Revenue		410,763.21	481,631.86
<u>Fund Balance</u>			
Balance January 1		690,183.24	808,551.38
		<u>1,100,946.45</u>	<u>1,290,183.24</u>
Decreased by:			
Utilization as Anticipated Revenue		519,945.00	600,000.00
Balance December 31	E	<u>\$ 581,001.45</u>	<u>\$ 690,183.24</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 31,2016

	<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	\$ 2,106,847.00	\$ 2,106,847.00	\$ 1,928,706.80	\$ 178,140.20
Other Expenses	2,849,697.00	2,849,697.00	2,536,276.60	313,420.40
	<u>\$ 4,956,544.00</u>	<u>\$ 4,956,544.00</u>	<u>\$ 4,464,983.40</u>	<u>\$ 491,560.60</u>

Ref.

E

	<u>Ref.</u>	\$ 4,334,356.11
Cash Disbursed		196,973.31
Encumbrances	E	<u>4,531,329.42</u>
Less: Refunds		66,346.02
		<u>\$ 4,464,983.40</u>

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

**COUNTY OF SUSSEX**  
**2016**  
**GENERAL FIXED ASSETS ACCOUNT GROUP**

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

	December 31,	
	2016	2015
<u>ASSETS</u>		
Land	\$ 16,963,316.00	\$ 16,956,522.00
Buildings	81,710,470.00	81,040,066.00
Machinery, Equipment and Vehicles	25,290,383.00	24,858,280.00
Construction In Progress	768,915.00	498,474.00
<u>TOTAL ASSETS</u>	\$ 124,733,084.00	\$ 123,353,342.00
 <u>RESERVE</u>		
Reserve for Fixed Assets	\$ 124,733,084.00	\$ 123,353,342.00
 <u>TOTAL RESERVE</u>	\$ 124,733,084.00	\$ 123,353,342.00

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

Governmental Accounting Standards Board ("GASB") Codification Section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents. (2) The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization. (3). The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. As the financial reporting entity was established in accordance with New Jersey statutes, the requirements of GASB Codification Section 2100 were not followed and, accordingly, the reporting entity could be different from accounting principles generally accepted in the United States of America.

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

Sussex County Community College  
 College Hill  
 Newton, NJ 07860

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
 (Continued)

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

B. Description of Funds (Cont'd)

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

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

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

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

Special Revenue - County 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 - These accounts were established with estimated values of land, buildings, and certain fixed assets of the County as discussed in Note 1E – "Basis of Accounting".

C. Basis of Accounting

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The more significant accounting policies in New Jersey follow.

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
 (Continued)

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

C. Basis of Accounting (Cont'd)

Exceptions to this general rule include:

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

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

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

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
 (Continued)

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

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

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

Investments – Investments are stated at cost, 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.

General Fixed Assets – In accordance with N.J.A.C. accounting requirements, the County developed a fixed assets accounting and reporting system based on the following.

General fixed assets are recorded at cost, except for land which is recorded at assessed value, and buildings, which are recorded at 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.

- F. Budget/Budgetary Control – Annual appropriated budgets are usually prepared in the 1<sup>st</sup> 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 the flexible chart of accounts referenced in NJSA 40A. All budget amendments/transfers must be approved by the County during the year.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 2: Long-Term Debt

Summary of County Debt

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

	<u>December 31,</u>		
	<u>2016</u>	<u>2015</u>	<u>2014</u>
Issued:			
General Bonds, Notes and Loans	\$ 95,160,000	\$ 88,444,000	\$ 88,975,000
Authorized but not Issued:			
General Bonds and Notes	<u>2,016,847</u>	<u>4,751,521</u>	<u>1,956,544</u>
	<u>97,176,847</u>	<u>93,195,521</u>	<u>90,931,544</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	3,345,221	4,021,485	5,511,758
Reserve to Pay Debt Service - NJ DOT Grant	31,360		
Reserve to Pay Vocational School Bonds	108,303	54,326	98,719
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	<u>9,046,000</u>	<u>8,586,000</u>	<u>7,851,000</u>
	<u>12,530,884</u>	<u>12,661,811</u>	<u>13,461,477</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 84,645,963</u>	<u>\$ 80,533,710</u>	<u>\$ 77,470,067</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, 2016  
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

<u>Fund</u>	<u>Balance 12/31/2014</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2015</u>
Serial Bonds:				
General Capital Fund	\$ 88,975,000.00	\$ 3,200,000.00	\$ 10,481,000.00	\$ 81,694,000.00
Bond Anticipation Notes:				
General Capital Fund		6,750,000.00		6,750,000.00
	<u>\$ 88,975,000.00</u>	<u>\$ 9,950,000.00</u>	<u>\$ 10,481,000.00</u>	<u>\$ 88,444,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance 12/31/2015</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2016</u>
Serial Bonds:				
General Capital Fund	\$ 81,694,000.00	\$ 3,000,000.00	\$ 10,730,000.00	\$ 73,964,000.00
Bond Anticipation Notes:				
General Capital Fund	6,750,000.00	21,196,000.00	6,750,000.00	21,196,000.00
	<u>\$ 88,444,000.00</u>	<u>\$ 24,196,000.00</u>	<u>\$ 17,480,000.00</u>	<u>\$ 95,160,000.00</u>

The County's debt issued and outstanding at December 31, 2016 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2016</u>
09/01/2017	4.375%	\$ 60,000
08/15/2020	2.00-2.25%	600,000
02/15/2026	2.00-5.00%	4,968,000
		<u>5,628,000</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	Balance Dec. 31, 2016
09/01/2017	3.75%	\$ 430,000
08/15/2020	2.00-2.25%	7,477,000
05/01/2021	2.574-3.518%	1,635,000
09/01/2021	3.00%-4.00%	7,270,000
02/15/2024	2.00%-5.00%	35,896,000
		<u>52,708,000</u>

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
09/01/2022	3.75-4.00%	\$ 1,460,000
08/15/2020	2.00-2.25%	577,000
01/15/2022	2.00-3.00%	1,095,000
01/15/2023	3.00-4.00%	525,000
03/15/2024	1.50-2.00%	1,425,000
03/15/2025	2.00%	1,500,000
		<u>6,582,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
09/01/2022	4.00%	\$ 1,200,000
08/15/2020	2.00-2.25%	456,000
01/15/2022	2.00-3.00%	1,020,000
01/15/2023	3.00-4.00%	525,000
09/01/2026	3.00-4.00%	2,920,000
03/15/2024	1.50-2.00%	1,425,000
03/15/2025	2.00%	1,500,000
		<u>9,046,000</u>

Total Serial Bonds Outstanding \$ 73,964,000

Bond Anticipation Notes

<u>Final Maturity</u>	<u>Rate</u>	
	2.25%	<u>\$ 21,196,000</u>
Total Debt Issued and Outstanding		<u>\$ 95,160,000</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(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 .66%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	\$ 123,846,847	* \$ 12,499,524	\$ 111,347,323

Net Debt \$111,347,323 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$16,921,706,095= .66%.

\*Includes Bonds issued by the Morris County Improvement Authority and Bridge Loan which is included as part of the Net Debt. See Note 16 for further information.

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

2% Average Equalized Valuation of Real Property	\$ 338,434,122
Net Debt	111,347,323
Remaining Borrowing Power	\$ 227,086,799

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	
2017	\$ 8,585,000	\$ 1,668,307	\$ 650,000	\$ 195,888	\$ 920,000	\$ 170,124	\$ 12,189,319
2018	7,750,000	1,458,875	590,000	181,463	925,000	141,882	11,047,220
2019	8,675,000	1,254,413	605,000	169,513	1,015,000	119,083	11,838,009
2020	6,772,000	1,042,701	605,000	157,225	1,012,000	92,020	9,680,946
2021	6,030,000	824,648	455,000	140,200	880,000	64,468	8,394,316
2022-2026	14,896,000	1,094,750	2,723,000	347,400	1,830,000	62,925	20,954,075
	\$ 52,708,000	\$ 7,343,694	\$ 5,628,000	\$ 1,191,689	\$ 6,582,000	\$ 650,502	\$ 74,103,885

\* 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, 2016  
(Continued)

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

Net Pension Liability

The State of New Jersey Public Employees' Retirement System's (PERS) net pension liability was calculated to be \$89,234,179 at June 30, 2016. The State of New Jersey Police and Firemen's Retirement System's (PFRS) net pension liability was calculated to be \$56,060,065 at June 30, 2016. See Note 4 for further information on the PERS and PFRS.

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2016 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2017 are as follows:

Current Fund	\$ 5,340,000
County Library Fund	480,000
County Health Fund Balance Anticipated in Current Fund	226,000

Note 4: Pension Plans

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

A. Public Employees' Retirement System (PERS)

Plan Description

The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about the PERS, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at [www.state.nj.us/treasury/pensions/annrpts.shtml](http://www.state.nj.us/treasury/pensions/annrpts.shtml).

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS. The following represents the membership tiers for PERS:

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

Service retirement benefits of 1/55<sup>th</sup> of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60<sup>th</sup> of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 with 25 or more years of service credit before age 62 and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a members retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 50 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Contributions

The contribution policy for PERS is set by N.J.S.A. 43:15A and requires contributions by active members and contributing members. The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law.

This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. County contributions to PERS amounted to \$2,599,040 for 2016.

The employee contribution rate was 7.06% effective July 1, 2015 and increased to 7.20% effective July 1, 2016. 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.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense

At June 30, 2016, the County's liability was \$89,234,179 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2016, the County's proportion was 0.301%, which was a decrease of 0.001% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the County recognized actual pension expense in the amount of \$2,602,823.

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.08%
Salary Increases:	
Through 2026	1.65 – 4.15% based on age
Thereafter	2.65 – 5.15% based on age
Investment Rate of Return	7.65%

Pre-retirement mortality rates were based on the RP-2000 Employee Pre-retirement Mortality Table for male and female active participants. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward one year for females).

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex. U.S.	5.00%	-0.25%
REIT	5.25%	5.63%

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Discount Rate

The discount rate used to measure the total pension liability was 3.98% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based upon the contribution rate in the most recent fiscal year. The local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2016 calculated using the discount rate as disclosed below, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2016		
	1% Decrease (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
County's proportionate share of the Net Pension Liability	\$ 109,346,071	\$ 89,234,179	\$ 72,630,068

Pension Plan Fiduciary Net Position

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Plan Description

The State of New Jersey, State of New Jersey Police and Firemen's Retirement System (PFRS), is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey Division of Pensions and Benefits (the Division). For additional information about the PFRS, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at [www.state.nj.us/treasury/pensions/annrpts.shtml](http://www.state.nj.us/treasury/pensions/annrpts.shtml).

Benefits Provided

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

The following represents the membership tiers for PFRS:

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

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

Contributions

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing members. The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual amounts over a period of 15 years beginning with the payments due in the fiscal year ended

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specified financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer. The June 30, 2016 State special funding situation net pension liability amount is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense for the fiscal year ended June 30, 2016 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2016. The pension expense is deemed to be a State administrative expense due to the special funding situation.

County contributions to PFRS amounted to \$2,490,858 for the year ended December 31, 2016. During the fiscal year ended June 30, 2016, the State of New Jersey contributed \$180,384 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$601,279.

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

Pension Liabilities and Pension Expense

At June 30, 2016, the County's liability for its proportionate share of the net pension liability was \$56,060,065. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2016, the County's proportion was 0.293%, which was a decrease of 0.013% from its proportion measured as of June 30, 2015.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$4,707,655 as of June 30, 2016. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2016, the State's proportion was 0.293%, which was a decrease of 0.013% from its proportion measured as of June 30, 2015 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 56,060,065
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>4,707,655</u>
Total Net Pension Liability	<u><u>\$ 60,767,720</u></u>

For the year ended December 31, 2016, the County recognized total pension expense of \$2,490,858.

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.08%
Salary Increases:	
Through 2026	2.10% - 8.98% based on age
Thereafter	3.10% - 9.98% based on age
Investment Rate of Return	7.65%

Pre-retirement mortality rates were based on the RP-2000 Pre-retirement mortality tables projected thirteen years using Projection Scale BB and then projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for male service retirements and beneficiaries are based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for female service retirements and beneficiaries are based on the RP-2000 Combined Healthy Mortality Tables projected thirteen years using Projection Scale BB and then two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Disability retirement rates were based on the special mortality tables used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS' target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex. U.S.	5.00%	-0.25%
REIT	5.25%	5.63%

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 5.55% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2050. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through 2050, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2016 calculated using the discount rate as disclosed above, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2016		
	1% Decrease (4.55%)	Current Discount Rate (5.55%)	1% Increase (6.55%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 78,355,519	\$ 60,767,720	\$ 46,425,928

Pension Plan Fiduciary Net Position - PFRS

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 4: Pension Plans (Cont'd)

C. Defined Contribution Retirement Program (DCRP)

Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. If an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP. DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

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

Employers are required to contribute at an actuarially determined rate. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

For DCRP, the County recognized pension expense of \$51,271 for the year ended December 31, 2016. Employee contributions to DCRP amounted to \$93,712 for the year ended December 31, 2016.

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 \$2,186,172 at December 31, 2016 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 \$1,942,737 on the Other Trust Funds balance sheet at December 31, 2016.

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 15<sup>th</sup>, May 15<sup>th</sup> and August 15<sup>th</sup>. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15<sup>th</sup>.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(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>
2016	\$ 84,850,217	\$ 84,850,217	100.00%
2015	81,581,022	81,581,022	100.00%
2014	80,796,418	80,796,418	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2016	\$ 395,000	\$ 395,000	100.00%
2015	394,258	394,258	100.00%
2014	395,003	395,003	100.00%
<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2016	\$ 2,298,736	\$ 2,298,736	100.00%
2015	2,231,827	2,231,827	100.00%
2014	2,231,827	2,231,827	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2016	\$ 4,380,316	\$ 4,380,316	100.00%
2015	4,221,505	4,221,505	100.00%
2014	4,324,865	4,324,865	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>
2016	\$ 16,855,188,150	\$ 0.505	\$ 0.014	\$ 0.032	\$ 0.002
2015	17,099,240,434	0.478	0.010	0.026	0.002
2014	17,288,892,523	0.469	0.016	0.035	0.002

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(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 \$343,599.42 at December 31, 2016.

The \$343,599.42 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 \$41,810,239 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 November 30, 2016, the SCMUA had outstanding approximately \$39,436,835 of Upper Wallkill Wastewater Facilities Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

As of November 30, 2016, the SCMUA had outstanding approximately \$2,373,404 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 State Supreme Court rules 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.

The SCMUA prepared a 2017 budget which anticipates operating revenues will meet all operating and debt service expenses for 2017. Should the actual revenue plus available reserve funds be insufficient, and if the SCMUA has no other source of funding, the county will be required to advance fund to the SCMUA under the Deficiency Advance Contract to the extent other revenue is not obtained to finance the SCMUA's operations.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 9: Cash and Cash Equivalents and Investments

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

Investments are stated at cost, 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.

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

Deposits

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016

(Continued)

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

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 Local Government Services in the Department of Community Affairs for investment by local units.
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or
- (8) Agreements for the repurchase of fully collateralized securities if:
  - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) 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 section 1 of P.L. 1970, c.236 (C.17:9-41); and
  - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

As of December 31, 2016, cash and cash equivalents and investments of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash and Cash Equivalents</u>		<u>Investments</u>	<u>Total</u>
	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Certificates of Deposit</u>	
Current	\$ 750	\$ 32,435,657		\$ 32,436,407
Other Trust		8,912,606	\$ 79,146	8,991,752
General Capital		40,264,712	705,935	40,970,647
County Health	100	853,797		853,897
County Library		818,013	626,967	1,444,980
	<u>\$ 850</u>	<u>\$ 83,284,785</u>	<u>\$ 1,412,048</u>	<u>\$ 84,697,683</u>

The carrying amount of the County's cash and cash equivalents and investments at December 31, 2016, was \$84,697,683 and the bank balance was \$84,070,299.

Note 10: County Health Fund / Subsequent Event

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.

As a result of all the individual municipalities being part of the services of the County Health Fund for the past eight years, the Freeholders have decided to bring the operation of the County Health Fund back into the Current Fund effective January 1, 2017. Therefore, in 2017 the County Health Fund will be part of the Current Fund Budget, and the County Health Fund operations will be merged with, and the results of operations reported in, the 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 obtains their health benefit coverage through Horizon Blue Cross/Blue Shield of NJ.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 11: Risk Management (Cont'd)

Property, Liability and Workers' Compensation

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

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

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

The December 31, 2016 audit report of the Statewide Insurance Fund is not filed as of the date of this audit. Selected financial information for the Fund as of December 31, 2015 is as follows:

	Statewide Insurance Fund Dec. 31, 2015
Total Assets	\$ 42,511,989
Net Position	\$ 5,327,694
Total Revenue	\$ 27,313,612
Total Expenditures	\$ 27,163,170
Change in Net Position	\$ 150,442
Members Dividends	\$ -0-

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 11: Risk Management (Cont'd)

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

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

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

New Jersey Unemployment Compensation Insurance

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

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

<u>Year</u>	<u>Interest Earnings</u>	<u>County/ Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2016	\$ 85.82	\$ 59,829.56	\$ 38,341.63	\$ 567,244.60
2015	66.07	60,347.81	73,702.95	545,670.85
2014	56.48	113,832.93	128,544.63	558,959.92

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2016:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 18,266.83	\$ 3,334,254.92
Other Trust	3,334,254.92	
General Capital		18,266.83
	<u>\$ 3,352,521.75</u>	<u>\$ 3,352,521.75</u>

The interfund receivable in the Other Trust Funds is due to the reserve for mosquito, storm recovery and accrued sick and vacation due from the Current Fund. 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 Current Fund and interfund payable in the General Capital Fund represents interest earned in the General Capital Fund not yet turned over.

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 2016 was set at \$.002 per \$100. As of December 31, 2016, the balance in the Open Space Trust Fund was \$4,324,648.87.

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, 2016  
(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). Additionally, in 2015 the Morris County Improvement Authority issued bonds or notes in the principle amount of \$6,750,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Notes and Bonds, Series 2015". The purpose of these fundings was to develop Renewable Energy Projects for various public entities in the County of Sussex including School Districts, Municipalities, the Sussex County Technical School, the Sussex County Community College and the County. The debt service payment obligations for 2014 were fully funded. In 2012 a dispute arose between the developer and its contractor which delayed the completion of approximately 50% of the projects. On March 3, 2015, the dispute was settled by all parties. The Morris County Improvement Authority issued a Default Notice. The resultant shortage of funds will therefore require, the County of Sussex, as Guarantor, to assume the payment of the remaining \$26,670,000 of outstanding debt at December 31, 2016. The County will offset future debt service with PPA and SREC revenues. Any revenue shortfall will be funded annually by appropriation within the overall County Budget. The 2017 County Budget includes an appropriation of \$2,400,000 to support the County guarantee.

Note 17: Related Party Transactions

During the years ended December 31, 2016 and 2015, the County of Sussex provided financial support for current operations to the following component units:

	December 31,	
	2016	2015
Sussex County Technical School	\$ 6,962,974	\$ 6,962,974
Sussex County Community College	3,949,000	3,949,000
Sussex County Division of Social Services	1,381,726	1,441,268
	\$ 12,293,700	\$ 12,353,242

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, 2016.

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.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

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's Health Insurance provider.

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

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

Funding Policy

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

Currently, there are no contribution requirements of plan members.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2016 and 2015, the County had approximately 353 and 293 employees who met eligibility requirements and recognized expenses of approximately \$6,238,395 and \$4,919,397, respectively.

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

Funding Policy (Cont'd.)

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

The County as a sole employer should recognize OPEB expense in an amount equal to annual OPEB cost. Net OPEB obligations, if any, should be displayed as liabilities (or assets) in the financial statements.

Annual OPEB Cost and Net OPEB Obligation

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

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; benefit assumptions and demographic assumptions. Economic assumptions include the discount and health care cost trend rates. Benefit assumptions encompass the initial per capita costs rates for medical coverage. Finally, demographic assumptions include probabilities concerning retirement, mortality, termination without being eligible for benefits, disability, participation rates and coverage levels were based on those used to value the New Jersey State Health Benefits Program. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

Actuarial Methods and Assumptions (Cont'd.)

In the 2015 and 2016 actuarial valuation, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 4.50% investment rate of return. An initial annual medical cost trend of 8% was utilized as the initial rate which decreases by one-half percent per year through year seven to 5% thereafter.

Annual OPEB Cost per Actuarial Valuation

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contribution to the plan and the County's obligation to the Plan at December 31, 2015 and 2016:

**Benefit Obligations and Normal Cost**

	<u>Valuation December 31,</u>	
	<u>2015</u>	<u>2016</u>
Actuarial accrued liability (AAL):		
Retired employees	\$104,700,000	\$104,180,000
Active employees	105,970,000	124,000,000
Unfunded actuarial accrued liability (UAAL)	<u>\$ 210,670,000</u>	<u>\$ 228,180,000</u>
Normal cost at beginning of year	\$ 7,030,000	\$ 7,720,000
Amortization factor based on 30 years	\$ 12,380,000	\$ 13,410,000
Annual covered payroll	\$ 37,760,000	\$ 36,550,000
UAAL as a percentage of covered payroll	557.92%	624.30%

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

Annual OPEB Cost per Actuarial Valuation (Cont'd)

**Level Dollar Amortization**

Calculation of ARC under Projected Unit Credit Cost Method

	<u>Valuation December 31,</u>	
	<u>2015</u>	<u>2016</u>
ARC normal cost with interest to end of year	\$ 7,030,000	\$ 7,720,000
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	12,380,000	13,410,000
Annual Required Contribution (ARC)	19,410,000	21,130,000
Interest on net OPEB obligation	870,000	1,610,000
Adjustment to ARC	-0-	(870,000)
Annual OPEB cost (expense)	20,280,000	21,870,000
Pay as you go benefits	(5,490,000)	(7,010,000)
Net OPEB expense at December 31,: 2015 and 2016, respectively	14,790,000	14,860,000
Prior year	-0-	14,790,000
Net OPEB obligation December 31,: 2015 and 2016, respectively	<u>\$ 14,790,000</u>	<u>\$ 29,650,000</u>
Projected unfunded actuarial accrued liability (December 31, 2015)		<u>\$ 210,670,000</u>
Projected unfunded actuarial accrued liability (December 31, 2016)		<u>\$ 228,180,000</u>

Funding Status and Funding Progress

As of December 31, 2016 based on the 2016 valuation the actuarial accrued liability for benefits was \$228,180,000, all of which is unfunded.

Note 19: Fixed Assets

The following is a schedule of the County of Sussex's fixed assets at December 31, 2016:

	<u>Balance</u>		<u>Adjustments/</u>		<u>Balance</u>
	<u>Dec. 31, 2015</u>	<u>Additions</u>	<u>Deletions</u>		<u>Dec. 31, 2016</u>
Land	\$ 16,956,522	\$ 6,794			\$ 16,963,316
Buildings	81,040,066	629,094	\$ 41,310		81,710,470
Machinery, Equipment and Vehicles	24,858,280	1,345,571	(913,468)		25,290,383
Construction In Progress	498,474	324,471	(54,030)		768,915
	<u>\$ 123,353,342</u>	<u>\$ 2,305,930</u>	<u>\$ (926,188)</u>		<u>\$ 124,733,084</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Note 20: Tax Abatement

During the year ended December 31, 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement 77, Tax Abatements, which requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

County property tax revenues were potentially reduced by approximately \$508,000 under agreements entered by several municipalities in the County, however, because the County property tax levy is guaranteed to be paid in full by the municipalities, the County collected its full tax levy in 2016. The entities (including nonprofit organizations and redevelopers) under these agreements pay the municipalities an annual service charge or payment in lieu of taxes. Under a certain number of these agreements, the municipalities remit 5% of the annual service charges to the County.

**COUNTY OF SUSSEX**

**SUPPLEMENTARY DATA**

COUNTY OF SUSSEX  
OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2016

<u>Name</u>	<u>Title</u>	<u>Amount of Bond</u>	<u>Name of Corporate Surety</u>
Geroge F. Graham	Freeholder Director		
Carl F. Lazzaro	Deputy Freeholder Director		
Phillip R. Crabb	Freeholder		
Jonathan M. Rose	Freeholder		
Richard A. Vohden	Freeholder		
Stephen R. Gruchacz	County Administrator (ret. 3/31/16)	(A)	
Ronald L. Tappan	Acting County Administrator (eff. 4/1/16)	(A)	
Catherine M. Williams	Clerk of the Board of Chosen Freeholders	(A)	
Robert J. Maikis, Jr.	County Treasurer; Administrator of Finance & Library Services	\$ 1,000,000.00	Statewide Insurance Fund
Walter H. Cramp	County Engineer; Administrator of Engineering and Planning (ret. 4/30/16)	(A)	
William Koppenaal	County Engineer; Administrator of Engineering and Planning (eff. 5/26/16)	(A)	
Jeffrey M. Parrott	County Clerk	(A)	
John Williams	County Counsel		
Michael F. Strada	County Sheriff	(A)	
Gary Chiusano	County Surrogate	(A)	
Francis A. Koch	County Prosecutor	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Mary Jones	Finance Division Director	(A)	

(A) There is a Public Employee Dishonesty Bond with Statewide Insurance Fund which covers County employees, except those required to be separately bonded, in the amount of \$1,000,000.

**COUNTY OF SUSSEX**  
**2016**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2015	A	\$ 29,437,127.29
Increased by Receipts:		
County Taxes Receivable	\$ 84,997,979.75	
Nonbudget Revenue	1,517,734.33	
Interest on Investments	208,861.03	
Revenue Accounts Receivable	16,901,341.85	
Account Refunds:		
2016 Budget Appropriations	4,396,313.63	
2015 Appropriation Reserves	82,004.70	
Central Supply	288,266.98	
Reserve for Unappropriated Grants	194,818.62	
Reserve for Payments In Lieu-Due Municipalities	66,044.00	
Reserve for the Sale of County Assets	218,222.50	
Due to/from Other Trust Funds:		
Advances	261,644.85	
Due from Sussex County Municipal Utility Authority	75,059.00	
Grant Funds Receivable:		
Federal Grants	2,653,925.42	
State Grants	2,474,401.60	
	114,336,618.26	114,336,618.26
		143,773,745.55

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER  
(Continued)

	<u>Ref.</u>	
Decreased by Disbursements:		
2016 Budget Appropriations	\$ 102,349,455.05	
2015 Appropriation Reserves	2,476,944.61	
Accounts Payable	57,288.61	
Reserve for Grant Fund Expenditures:		
Federal Grants	2,859,705.08	
State Grants	2,906,472.90	
Private Grants	4,400.44	
Central Supply	278,796.89	
Due to/from Other Trust Funds:		
Interfund Returned	263,137.85	
Due from Health Fund	12,620.25	
Due State of New Jersey	6,902.85	
Refund of Fines Collected	705.96	
County Clerk Fees to Trust Funds and Refunds	55,062.00	
Reserve for Payments In Lieu-Due Municipalities	65,951.00	
Refund of Prior Year Revenue	645.00	
	\$ 111,338,088.49	
Balance December 31, 2016	A	\$ 32,435,657.06

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES  
YEAR ENDED DECEMBER 31, 2016

NOT APPLICABLE

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2015	2016 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2016
Andover Borough	\$ 816.25	\$ 350,183.15	\$ 49.34	\$ 350,999.40	\$ 49.34
Andover Township	1,960.03	3,351,664.20	1,701.19	3,353,624.23	1,701.19
Branchville Borough	1,408.21	576,089.56	1,895.84	577,497.77	1,895.84
Byram Township	4,603.62	4,886,845.44	20,595.00	4,891,449.06	20,595.00
Frankford Township	11,781.02	4,162,306.96	10,064.72	4,174,087.98	10,064.72
Franklin Borough	17,378.03	2,105,694.96	4,007.36	2,123,072.99	4,007.36
Fredon Township	1,569.09	2,159,604.15	1,633.76	2,161,173.24	1,633.76
Green Township	14,988.88	2,294,041.17	7,313.36	2,309,030.05	7,313.36
Hamburg Borough	1,189.19	1,365,157.17	1,765.07	1,366,346.36	1,765.07
Hampton Township	6,278.53	3,181,419.17	15,055.15	3,187,697.70	15,055.15
Hardyston Township	16,037.57	5,643,984.13	6,703.61	5,660,021.70	6,703.61
Hopatcong Borough	5,408.15	8,254,518.84	7,955.08	8,267,882.07	7,955.08
Lafayette Township	412.57	1,743,481.55	14,046.97	1,743,894.12	14,046.97
Montague Township	309.59	1,772,424.94	571.06	1,773,305.59	571.06
Town of Newton	3,347.00	3,147,067.33	8,057.76	3,150,414.33	8,057.76
Ogdensburg Borough	89.51	962,123.29	877.38	962,212.80	877.38
Sandyston Township	2,083.18	1,242,642.56	6,366.82	1,244,725.74	6,366.82
Sparta Township	30,278.48	15,324,756.34	20,889.07	15,355,034.82	20,889.07
Stanhope Borough	1,022.32	1,642,603.01	428.05	1,643,625.33	428.05
Stillwater Township	2,137.97	2,206,850.94	7,894.82	2,208,988.91	7,894.82
Sussex Borough		628,107.29	24,325.86	628,107.29	24,325.86
Vernon Township	9,863.59	11,844,994.15	29,548.79	11,854,857.74	29,548.79
Walpack Township	-	14,721.27		14,721.27	
Wantage Township	6,273.83	5,988,935.43	24,611.99	5,995,209.26	24,611.99
	<u>\$ 139,236.61</u>	<u>\$ 84,850,217.00</u>	<u>\$ 216,358.05</u>	<u>\$ 84,997,979.75</u>	<u>\$ 207,831.91</u>

Ref. A

A

2016 County Taxes  
2015 Added & Omitted Taxes  
2016 Added & Omitted Taxes

\$ 84,850,217.00
139,236.61
<u>8,526.14</u>
<u>\$ 84,997,979.75</u>

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
County Clerk:				
Fees	\$ 111,068.68	\$ 1,406,607.64	\$ 1,391,460.12	\$ 126,216.20
County Surrogate:				
Fees	5,971.62	85,854.53	85,930.62	5,895.53
County Sheriff:				
Fees	25,840.76	1,004,733.74	806,296.60	224,277.90
County Clerk - (P.L. 2001, Ch. 370)	47,850.15	565,051.30	563,867.80	49,033.65
Surrogate - (P.L. 2001, Ch. 370)	4,018.00	57,721.75	57,663.75	4,076.00
Sheriff - (P.L. 2001, Ch. 370)	13,311.94	464,688.31	413,453.30	64,546.95
Fines:				
Other		15,186.00	15,186.00	
Rental - County Buildings		216,468.00	216,468.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		192,481.82	192,481.82	
State Aid - County College Bonds		1,311,848.00	1,311,848.00	
Social and Welfare Services:				
Division of Youth and Family Services		870,696.00	870,696.00	
Supplemental Social Security Income		211,342.00	211,342.00	

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

	<u>Balance</u> <u>Dec. 31,2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		\$ 1,976,842.00	\$ 1,976,842.00	
Mentally Retarded		6,008,815.00	6,008,815.00	
Transit Revenue		321,263.04	321,263.04	
Reserve to Pay Debt Service		1,510,000.00	1,510,000.00	
Reserve to Pay Vocational School Debt Service		54,325.00	54,325.00	
Weights and Measures Trust Fund		25,000.00	25,000.00	
9-1-1 Emergency Communication Center		103,402.80	103,402.80	
General Capital Fund Balance		450,000.00	450,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		250,000.00	250,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		65,000.00	65,000.00	
	<u>\$ 208,061.15</u>	<u>\$ 17,169,342.93</u>	<u>\$ 16,901,341.85</u>	<u>\$ 474,046.23</u>
<u>Ref.</u>	A			A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>						
NJ Department of Health:						
Senior Farmers' Market Nutrition Program #DFHSMWN007		\$ 500.00				\$ 500.00
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>						
NJ Department of State:						
Help America Vote Act (HAVA) 261 Grant Program:						
#15ELEC003APA	\$ 8,887.50		\$ 8,887.50			
#15ELEC011APA	14,406.05		14,365.97			40.08
#15ELEC015APA		6,562.00	6,562.00			
NJ Department of Human Services:						
Transportation Block Grant #TS16019	25,245.00		16,830.00		\$ 8,415.00	
Transportation Block Grant #TS17019		33,660.00	8,415.00			25,245.00
Social Services for the Homeless #SH16019 - TANF	17,970.00		17,970.00			
Social Services for the Homeless #SH17019 - TANF		23,960.00	5,991.00			17,969.00
Title III Aging - Area Plan Grant:						
#DOAS13AAA039:						
USDHHS Hurricane Sandy Residential Maintenance	25,818.00		18,551.00			7,267.00
#DOAS16AAA002:						
Title III B		156,736.00	156,736.00			
Title III C-1		133,131.00	115,278.00	\$ (17,853.00)		
Title III C-2		65,298.00	83,151.00	17,853.00		
Title III D		15,514.00	15,514.00			
Title III E		41,870.00	41,870.00			
Medicaid Match		5,388.00	5,388.00			
MIPPA Medicare Outreach & Enrollment #DOAS14MPA004	6.00				6.00	
MIPPA Medicare Outreach & Enrollment #DOAS15MPA005		40,000.00	39,000.00			1,000.00
Falls Prevention Program - Matter of Balance #DOAS15PR009		12,000.00	12,000.00			
Falls Prevention Program - Matter of Balance #DOAS16PR009		12,000.00				12,000.00
Nutrition Services Incentive Program		27,098.00	21,439.00			5,659.00
State Health Insurance Assistance Program (SHIP):						
#DOAS15SHF002	29,905.00		25,205.00	(4,700.00)		
#DOAS16SHF002		26,000.00	16,922.00			9,078.00

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

	Balance Dec. 31, 2015	Accrued In 2016	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2016
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES: (Cont'd)</u>						
NJ Department of Health:						
Public Health Preparedness and Response for Bioterrorism:						
2015 (PHLP16LNC014) 7/1/15 - 6/30/16	\$ 220,687.00		\$ 215,596.00			\$ 5,091.00
2016 (PHLP17LNC015) 7/1/16 - 6/30/17		\$ 258,309.00				258,309.00
NACCHO Medical Reserve Corps #MRC 15-0286						
Special Child Health Services (SCHS) Case Management:						
#DFHS16CSE018 7/1/15 - 6/30/16	21,100.00		21,100.00			
#DFHS17CSE020 7/1/16 - 6/30/17		21,192.00				21,192.00
Comprehensive Cancer Control:						
#DFHS16CCC005 7/1/15 - 6/30/16						
#DFHS17CCC008 7/1/16 - 6/30/17		10,800.00				10,800.00
Cancer Education & Early Detection (CEED):						
#DFHS16CED013 7/1/15 - 6/30/16	33,957.00		33,957.00			
#DFHS17CED014 7/1/16 - 6/30/17		24,102.00				24,102.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
NJ Department of Law & Public Safety:						
Division of Criminal Justice:						
Victims of Crime Act (VOCA) Victim Assistance:						
6/16/14 - 6/15/15 #V-19-13	2,775.02		2,775.02			
6/16/15 - 6/15/16 #V-19-14	96,962.00		96,962.00			
Edward Byrne Memorial Justice Assistance Grant:						
JAG 1-22-13 Megan's Law & Local Law Enforcement Assistance		3,700.00				3,700.00
Sexual Assault Nurse Examiner/Response Team (SANE/SART):						
2015 #VS-40-14	4,515.97				\$ 4,515.97	
2016 #VS-63-14		65,000.00	42,463.01			22,536.99
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:						
JAG 1-19TF-14	47,601.00		47,601.00			
Violence Against Women Act (VAWA):						
13VAWA-49	5,132.44		5,132.44			
14VAWA-47		8,375.00				8,375.00

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

	Balance Dec. 31, 2015	Accrued In 2016	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2016
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>						
State Homeland Security Emergency Management Performance:						
2015 FFY14 #EMW-2014-SS-00099-S01	\$ 21,115.00		\$ 17,051.93		\$ 4,063.07	
2016 FFY15 #EMW-2015-SS-00039-S01	100,000.00		73,348.19			\$ 26,651.81
2017 FFY16 #EMW-2016-SS-00052-S01		\$ 150,900.29				150,900.29
NJ Department of Law & Public Safety:						
Division of State Police:						
Emergency Management Agency Assistance (EMAA):						
FFY14 #FY14-EMPG-EMAA-1900	55,000.00		55,000.00			
FFY15 #FY15-EMPG-EMAA-1900		55,000.00				55,000.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
NJ Department of Law & Public Safety:						
North Jersey Transportation Planning Authority:						
Job Access Reverse Commute (JARC):						
Round 14	13,892.98		13,892.98			
SFY2015 NJ JARC 1 DHS/TIF	10,000.00		10,000.00			
SFY2016 NJ JARC 2 DHS/TIF		30,000.00	25,367.69			4,632.31
New Freedom:						
FFY 2011 7/1/13 - 6/30/15	107,680.79		107,680.78		0.01	
FFY 2012 1/1/14 - 12/31/15	30,000.00		30,000.00			
Federal Transit Administration - Section 5311:						
Operating/Non-Operating:						
2014/15 7/1/14 - 6/30/15	328,572.88		328,572.88			
2015/16 7/1/15 - 12/31/16	1,005,194.00		493,278.46			511,915.54
<u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</u>						
NJ Department of Community Affairs:						
Small Cities Prog. - Community Development Block Grant (CDBG) 2015	400,000.00		315,049.46			84,950.54
Small Cities Prog. - Community Development Block Grant (CDBG) 2016		200,000.00				200,000.00
NJ Department of Environmental Protection:						
Post Superstorm Sandy Healthy Community Environments						
CDBG-DR #FG15-008	33,000.00		30,216.84			2,783.16

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

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):</u>						
NJ Department of Environmental Protection:						
2015 County Environmental Health Act (CEHA) #EN15-028CY	\$ 7,250.00		\$ 7,250.00			
2016 County Environmental Health Act (CEHA) #EN16-028CY		\$ 14,375.00				\$ 14,375.00
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA):</u>						
NJ Department of Law & Public Safety:						
Division of State Police:						
Multi-Jurisdictional Hazard Mitigation Plan Update:						
Sheriff's Generator HMGP-DR-4086-NJ-0520		274,800.00				274,800.00
FEMA Project #HMGP-DR-4086-013	135,000.00		67,500.00			67,500.00
<u>U.S. DEPARTMENT OF LABOR:</u>						
NJ Department of Labor & Workforce Development:						
Library Career Connections						
2016 - 6/1/2016-5/31/2017		15,023.00	54.27			14,968.73
	<u>\$ 2,801,673.63</u>	<u>\$ 1,731,293.29</u>	<u>\$ 2,669,925.42</u>	<u>\$ (4,700.00)</u>	<u>\$ 17,000.05</u>	<u>\$ 1,841,341.45</u>
Ref.	A					A
Cash Received			\$ 2,653,925.42			
Unappropriated Grant Reserves			16,000.00			
			<u>\$ 2,669,925.42</u>			

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>						
Health Service Contract - Case Management Services -						
Handicapped Children:						
2014/15 #DFHS15CSE012	\$ 1,009.00				\$ 1,009.00	
2015/16 #DFHS16CSE018	49,278.00		\$ 45,239.00		4,039.00	
2016/17 #DFHS17CSE020		\$ 84,455.00				\$ 84,455.00
Right to Know:						
2014/15 #EPID15RTK11L	2,345.00		2,345.00			
2015/16 #EPID16RTK20L	7,035.00		7,035.00			
2016/17 #EPID17RTK11L		9,380.00	2,345.00			7,035.00
NJ Comprehensive Cancer Control Plan Grant:						
2014/15 #DFHS15CCC004	337.00				337.00	
2015/16 #DFHS16CCC005	117,565.00		117,204.00		361.00	
2016/17 #DFHS17CCC008		120,000.00				120,000.00
NJ Cancer Education & Early Detection (NJCEED):						
2013/14 #DFHS14CED016						
2014/15 #DFHS15CED017	78,409.00				78,409.00	
2015/16 #DFHS16CED013	174,857.00		103,456.00		4,000.00	67,401.00
2016/17 #DFHS17CED014		193,055.00				193,055.00
Alcoholism Program - Alcoholism Services:						
#14-541-ADA-C-0	21,966.00		8,170.00		13,796.00	
#15-541-ADA-C-0	150,198.00		96,471.00			53,727.00
#16-541-ADA-C-0		324,351.00	206,119.00			118,232.00
Division of Aging Services - Sussex County Area Plan Grant:						
State Home Delivered Meals (SHDM):						
2016		19,486.00	19,486.00			
State Matching Funds:						
Title III B-D:						
2016		19,626.00	19,626.00			
Title III E:						
2016		12,561.00	12,561.00			
State Weekend Home Delivered Meals (SWHDM):						
2016		13,000.00	13,000.00			

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

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES: (Cont'd)</u>						
Office on Aging - Sussex County Area Plan Grant: (Cont'd)						
Safe Housing & Transportation Program (SHTP):						
2016		\$ 12,498.00	\$ 12,498.00			
Cost of Living Allowance (COLA):						
2014						
2015	\$ 2,205.00		3,379.00	\$ 4,700.00	\$ 3,526.00	
2016		54,998.00	49,940.00			\$ 5,058.00
Social Services Block Grant (SSBG):						
2016		12,905.00	12,905.00			
State Aid Reimbursement Program:						
2016		58,000.00	58,000.00			
Adult Protective Services (APS)/Vulnerable Adults:						
2016		74,965.00	74,965.00			
Care Coordination/Care Management Quality Assurance (CMQA):						
2016		23,810.00	23,810.00			
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Division of Disability Services:						
Personal Assistance Services Program (PASP):						
2016 (#16AVWN)		14,722.00	14,722.00			
Division of Family Development:						
Social Services for the Homeless (SSH):						
2014/15 #SH15019	4,182.00				4,182.00	
2015/16 #SH16019	111,551.00		111,153.00			398.00
2016/17 #SH17019		148,735.00	37,263.00			111,472.00
Intoxicated Driver Resource Center (IDRC):						
2016		130,564.00	123,869.93			6,694.07
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>						
Veterans Transportation Services:						
2015/2016 #VL16T82	6,000.00		6,000.00			
2016/2017 #VL17T82		9,000.00	3,750.00			5,250.00

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

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>NJ DEPARTMENT OF THE TREASURY:</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
2014/15 7/1/14 - 6/30/15	\$ 129,836.88		\$ 118,162.86		\$ 11,674.02	
2015/16 7/1/15 - 6/30/16	210,366.00		76,298.69			\$ 134,067.31
2016/17 7/1/16 - 6/30/17		\$ 210,366.00				210,366.00
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State/Community Partnership Program:						
2015	189,841.43		188,729.27		1,112.16	0.00
2016		368,500.00	166,075.29			202,424.71
Division of Criminal Justice:						
Body Armor Replacement Fund - Sheriff:						
SFY2016		10,204.03	10,204.03			
Body Armor Replacement Fund - Prosecutor:						
SFY2016		2,264.37	2,264.37			
County Prosecutor Insurance Fraud Reimbursement Program:						
2015 Cycle 15	94,555.91				94,555.91	
2016 Cycle 16		89,891.00	38,256.28			51,634.72
<u>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</u>						
Division of Youth & Family Services:						
Human Services Advisory Council (HSAC)/Child Abuse Missing Children:						
#16ALUN		63,836.00	63,836.00			
Youth Incentive Program (YIP):						
#16OGUR		36,874.00	36,874.00			

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

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>NJ TRANSIT CORPORATION:</u>						
Senior Citizen & Disabled Residents Transportation Assistance Program:						
Operating:						
2013	\$ 49,809.28				\$ 49,809.28	
2014	160,858.67				160,858.67	
2015	213,427.06		\$ 110,957.34			\$ 102,469.72
2016		\$ 538,251.06	240,557.32			297,693.74
Administration:						
2013	37,084.10				37,084.10	
2014	25,533.01				25,533.01	
2015	41,663.23		34,088.99			7,574.24
2016		86,506.00	56,806.00			29,700.00
Job Access Reverse Commute:						
SFY2016 NJ JARC 2	60,000.00		48,048.29		11,951.71	
SFY2017 NJ JARC 3		80,000.00				80,000.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
Green Trust Local Assistance Program	40,574.00				40,574.00	
County Environmental Health Act (CEHA):						
2014/15 #EN15-028 7/1/14 - 6/30/15	128,000.00		123,000.00		5,000.00	
2015/16 #EN16-028 7/1/15 - 6/30/16		154,510.00				154,510.00
2015 #EN15-028CY	11,390.00		11,390.00			
Division of Solid Waste Administration:						
2016 Clean Communities Program		124,325.08	124,325.08			
Office of Mosquito Control						
2016 NJDEP Mosquito Control		29,000.00				29,000.00
<u>NJ DEPARTMENT OF AGRICULTURE:</u>						
Sussex County Sustainable Agriculture Commercial Kitchen Grant:						
2012/13	15,000.00				15,000.00	

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

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued In</u> <u>2016</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>NJ DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT</u>						
2015/16 Work First NJ TANF & GA/Food Stamps		\$ 50,000.00	\$ 50,000.00			
Library Career Connections						
2016 - 6/1/2016-5/31/2017		<u>15,023.00</u>	<u>54.27</u>			<u>\$ 14,968.73</u>
	<u>\$ 2,134,876.57</u>	<u>\$ 3,195,661.54</u>	<u>\$ 2,685,240.01</u>	<u>\$ 4,700.00</u>	<u>\$ 562,811.86</u>	<u>\$ 2,087,186.24</u>
<u>Ref.</u>	A					A
Cash Received			\$ 2,474,401.60			
Unappropriated Grant Reserves			<u>210,838.41</u>			
			<u>\$ 2,685,240.01</u>			

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Jewish Community Foundation of MetroWest NJ		
Grotta Fund for Senior Care:		
2014	\$ 0.50	\$ 0.50
2015	<u>30,000.00</u>	<u>30,000.00</u>
	<u>\$ 30,000.50</u>	<u>\$ 30,000.50</u>
<u>Ref.</u>	A	A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2015 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016

	Balance Dec. 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
County Administrator's Office:				
Salaries and Wages	\$ 5,627.48	\$ 5,627.48		\$ 5,627.48
Other Expenses	14,440.64	14,440.64	\$ 1,739.10	12,701.54
Purchasing Department:				
Salaries and Wages	1.09	1.09		1.09
Other Expenses	3,038.49	3,038.49	555.94	2,482.55
Central Services:				
Salaries and Wages	2,111.11	2,111.11		2,111.11
Other Expenses	2,606.58	2,606.58	391.56	2,215.02
Employee Services:				
Salaries and Wages	1,875.06	1,875.06		1,875.06
Other Expenses	27,408.07	27,408.07	8,783.14	18,624.93
Public Employees' Award Program:				
Other Expenses	1,229.28	1,229.28	150.00	1,079.28
Board of Chosen Freeholders:				
Salaries and Wages	1.18	1.18		1.18
Other Expenses	9,745.46	9,745.46	2,017.48	7,727.98
Clerk of the Board:				
Salaries and Wages	0.92	0.92		0.92
Other Expenses	2,240.66	2,240.66	799.00	1,441.66
County Clerk's Office:				
Salaries and Wages	25,527.93	25,527.93		25,527.93
Other Expenses	38,862.17	38,862.17	22,503.44	16,358.73
Board of Elections:				
Salaries and Wages	2,749.43	2,749.43		2,749.43
Other Expenses	71,784.70	71,784.70	24,539.06	47,245.64
County Clerk (Elections):				
Other Expenses	12,305.97	12,305.97	228.00	12,077.97
County Treasurer's Office:				
Salaries and Wages	8,961.80	8,961.80		8,961.80
Other Expenses	50,561.71	50,561.71	23,640.87	26,920.84
Budget Management:				
Salaries and Wages	37,360.42	37,360.42		37,360.42
Other Expenses	1,577.66	1,577.66	657.92	919.74
Annual Audit	128,396.00	128,396.00	128,396.00	
Technology & Information Management:				
Salaries and Wages	422.51	422.51		422.51
Other Expenses	87,066.67	87,066.67	63,663.89	23,402.78
Office of Geographical Information Systems:				
Other Expenses	13,894.00	13,894.00	13,889.00	5.00

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2015 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

	Balance Dec. 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>GENERAL GOVERNMENT:</b>				
Records Management:				
Salaries and Wages	\$ 9,919.81	\$ 9,919.81		\$ 9,919.81
Other Expenses	58,219.45	58,219.45	\$ 40,285.31	17,934.14
Board of Taxation:				
Salaries and Wages	3,359.87	3,359.87		3,359.87
Other Expenses	10,432.58	10,432.58	8,776.24	1,656.34
County Counsel:				
Salaries and Wages	42,435.68	42,435.68		42,435.68
Other Expenses	20,207.13	20,207.13	14,819.32	5,387.81
County Adjuster's Office:				
Salaries and Wages	56.79	56.79		56.79
Other Expenses	8,764.27	8,764.27	4,434.04	4,330.23
County Surrogate:				
Salaries and Wages	1.08	1.08		1.08
Other Expenses	5,583.92	5,583.92	5,582.32	1.60
Engineering and Road Administration:				
Salaries and Wages	51,097.10	51,097.10		51,097.10
Other Expenses	31,350.20	31,350.20	16,641.51	14,708.69
<b>LAND USE ADMINISTRATION:</b>				
Sussex County Planning Department:				
Salaries and Wages	7,422.12	7,422.12		7,422.12
Other Expenses	17,612.00	17,612.00	4,492.46	13,119.54
<b>CODE ENFORCEMENT AND ADMINISTRATION:</b>				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	4,502.14	4,502.14	241.40	4,260.74
Weights and Measures:				
Salaries and Wages	1,647.59	1,647.59		1,647.59
Other Expenses	12,964.27	12,964.27	1,548.92	11,415.35
<b>INSURANCE</b>				
Other Insurance Premiums	46,348.50	46,348.50	5,384.88	40,963.62
Worker's Compensation	48,966.47	48,966.47		48,966.47
Employee Group Insurance	558,787.52	474,787.52	168,874.24	305,913.28
Health Benefit Waiver	519.54	519.54		519.54
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	65,262.07	65,262.07		65,262.07
<b>PUBLIC SAFETY:</b>				
Office of Emergency Management:				
Salaries and Wages	11.13	11.13		11.13
Other Expenses	63,602.92	63,602.92	21,139.99	42,462.93

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2015 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016

(Continued)

	Balance Dec. 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>PUBLIC SAFETY</b>				
9-1-1 ECC				
Salaries and Wages	\$ 54.93	\$ 54.93		\$ 54.93
Other Expenses	141,829.39	141,829.39	\$ 46,074.92	95,754.47
County Medical Examiner:				
Other Expenses	1,089.10	23,173.10	23,171.73	1.37
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	576.00	576.00		576.00
Fire Marshal:				
Salaries and Wages	6,461.68	6,461.68		6,461.68
Other Expenses	9,394.10	9,394.10	1,975.10	7,419.00
Fire Academy:				
Other Expenses	97,772.59	97,772.59	94,378.23	3,394.36
Sheriff's Office (Regulation):				
Salaries and Wages	85,407.27	85,407.27		85,407.27
Other Expenses	115,177.75	115,177.75	60,950.46	54,227.29
Sheriff's Office (Judicial):				
Salaries and Wages	52,569.60	52,569.60		52,569.60
Other Expenses	91,528.15	91,528.15	57,402.00	34,126.15
Prosecutor's Office:				
Salaries and Wages	93,283.44	93,283.44		93,283.44
Other Expenses	336,144.87	336,144.87	264,416.18	71,728.69
Jail:				
Salaries and Wages	278,100.96	278,100.96		278,100.96
Other Expenses	376,023.93	376,023.93	188,617.50	187,406.43
Juvenile Center:				
Salaries and Wages	30,294.22	30,294.22		30,294.22
Other Expenses	167,396.34	167,396.34	36,844.60	130,551.74
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	708.34	708.34		708.34
Other Expenses	41,850.00	41,850.00	10,850.00	31,000.00
<b>PUBLIC WORKS:</b>				
Roads and Culverts:				
Salaries and Wages	135,899.10	135,899.10	135,879.65	19.45
Other Expenses	139,876.71	139,876.71	139,565.18	311.53
Bridges:				
Salaries and Wages	99,086.50	99,086.50	99,050.00	36.50
Other Expenses	97,223.35	97,223.35	96,715.90	507.45
Parks and Forestry:				
Salaries and Wages	1,267.33	1,267.33		1,267.33
Other Expenses	5,150.78	5,150.78	3,462.44	1,688.34
Traffic Lights:				
Other Expenses	21,322.24	21,322.24	16,246.85	5,075.39

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2015 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016

(Continued)

	Balance Dec. 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>PUBLIC WORKS:</b>				
Garbage and Trash Removal	\$ 36,792.15	\$ 36,792.15	\$ 10,893.80	\$ 25,898.35
Facilities Management:				
Salaries and Wages	59,705.68	59,705.68		59,705.68
Other Expenses	241,086.34	241,086.34	241,012.20	74.14
Motor Pool:				
Salaries and Wages	54,781.65	54,781.65		54,781.65
Other Expenses	265,409.26	379,409.26	378,923.67	485.59
Mosquito Control:				
Salaries and Wages	59,290.68	59,290.68		59,290.68
Other Expenses	104,197.48	104,197.48	55,213.55	48,983.93
<b>HEALTH AND HUMAN SERVICES:</b>				
Sussex County Chest Clinic:				
Salaries and Wages	1.74	1.74		1.74
Other Expenses	2,562.00	2,562.00		2,562.00
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	48,000.00	25,416.00	8,668.75	16,747.25
Office of Community Services:				
Salaries and Wages	36,614.10	36,614.10		36,614.10
Other Expenses	19,088.70	19,088.70	7,928.36	11,160.34
Office on Aging:				
Salaries and Wages	23,985.04	23,985.04		23,985.04
Other Expenses	3,328.72	3,328.72	2,346.04	982.68
County Nutrition Projects:				
Other Expenses	60,078.89	60,078.89	26,424.95	33,653.94
County Welfare Agency:				
Assistance to SSI Recipients	129,556.00	129,556.00		129,556.00
Assistance to Dependent Children	18,617.00	18,617.00		18,617.00
Mental Health Administration:				
Salaries and Wages	3,669.79	3,669.79		3,669.79
Other Expenses	5,583.00	5,583.00	3,333.33	2,249.67
Health and Human Services Administration:				
Salaries and Wages	33,857.88	33,857.88		33,857.88
Other Expenses	4,514.69	4,514.69	620.50	3,894.19
Aid to Interfaith Hospitality (NJSA 40A:23-8.11)	1,425.16	1,425.16	1,425.16	
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	11,300.00	11,300.00	11,300.00	
Legal Aid:				
Other Expenses	1,113.08	1,113.08	1,113.08	
Aid to New Bridge Services (N.J.S. 40:5-2.9)	20,971.00	20,971.00	4,832.85	16,138.15
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)	30.00	30.00		30.00
<b>EDUCATIONAL:</b>				
Community College Agency (N.J.S. 18A:64A-30 et seq.)				
Salaries and Wages	1,399.00	1,399.00		1,399.00
Farm and Home Demonstration:				
Salaries and Wages	19,433.21	19,433.21		19,433.21
Other Expenses	35,524.75	35,524.75	23,966.12	11,558.63
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)				
Salaries and Wages	65,576.83	150,076.83	150,053.23	23.60
County Superintendent of Schools:				
Salaries and Wages	0.92	0.92		0.92
Other Expenses	8,749.10	8,749.10	3,246.80	5,502.30

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2015 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016

(Continued)

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<b>OTHER COMMON OPERATING FUNCTIONS:</b>				
Transit:				
Salaries and Wages	\$ 92,668.18	\$ 92,668.18	\$ 77,100.00	\$ 15,568.18
Other Expenses	3,200.41	3,200.41	925.13	2,275.28
Fixed Asset Accounting/Reporting				
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	51,978.00	51,978.00	51,978.00	
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00	
Indirect Cost Rate Study:				
Contractual	7,250.00	7,250.00	4,250.00	3,000.00
Veterans' Grave Registration:				
Salaries and Wages	0.92	0.92		0.92
Other Expenses	1,261.60	1,261.60	1,143.25	118.35
Aid to Sussex County Arts Council				
(NJSA 40:23-8.1)	1,600.00	1,600.00	1,600.00	
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>				
Electricity	260,430.48	203,430.48	111,808.19	91,622.29
Lighting of Highways and Bridges	6,521.93	6,521.93	1,788.85	4,733.08
Gas (Natural or Propane)	151,928.75	94,928.75	42,733.74	52,195.01
Water Fees	16,108.19	16,108.19		16,108.19
Heating Fuel				
Sewer Fees	935.13	935.13		935.13
<b>UNCLASSIFIED:</b>				
County Matching Funds for Grants	135,660.00	135,660.00		135,660.00
<b>STATUTORY EXPENDITURES:</b>				
Social Security System (OASI)	124,640.05	124,640.05	124,634.56	5.49
Defined Contribution Retirement System	8,578.23	8,578.23	2,504.91	6,073.32
	<u>\$ 6,287,365.52</u>	<u>\$ 6,287,365.52</u>	<u>\$ 3,215,544.79</u>	<u>\$ 3,071,820.73</u>
<u>Ref.</u>				
<u>Balance December 31, 2015:</u>				
Unencumbered	A \$ 4,099,530.67			
Encumbered	A 2,187,834.85			
	<u>\$ 6,287,365.52</u>			
Cash Disbursed			\$ 2,476,944.61	
Due to Other Trust Fund -Self Insurance			279,000.00	
Due to Other Trust Fund-Reserve for Snow Removal			425,000.00	
Due to Other Trust Fund - Reserve for Mosquito			100,000.00	
Accounts Payable			16,604.88	
			<u>3,297,549.49</u>	
Less Refunds			82,004.70	
			<u>\$ 3,215,544.79</u>	

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

	Balance Dec. 31, 2015	Dec. 31, 2015 Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>								
NJ Department of Health:								
Senior Farmers Market Nutrition Program #DFHSMN007			\$ 500.00			\$ 499.94		\$ 0.06
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>								
NJ Department of State:								
Help America Vote Act (HAVA) 261 Grant Program:								
#15ELEC008APA	\$ 16,653.71					16,653.71		
#15ELEC011APA	40.08	\$ 8,872.60				8,872.60		40.08
#15ELEC015APA			6,562.00			6,562.00		
NJ Department of Human Services:								
Title III Aging - Area Plan Grant:								
USDHHS Hurricane Sandy Residential Maintenance								
#DOAS15AAA011:		18,217.00				10,950.00	\$ 7,267.00	
Title III B	15,869.56	34,071.84		\$ 16,651.00	\$ (0.59)	33,290.99		
Title III C-1	9,737.93	25,483.00		13,480.00	(0.04)	21,740.97		
Title III C-2	1,236.00	1,236.75		1,236.00		1,236.75		
Title III D	1,013.49	1,956.25		2,048.00	(0.74)	922.48		
Title III E	200.00	1,607.98		1,372.00	0.61	435.37		
Medicaid Match	776.87	912.00		784.00	(0.13)	905.00		
#DOAS16AAA002:								
Title III B			156,736.00	(16,651.00)		148,584.66	17,465.23	7,337.11
Title III C-1			115,278.00	(13,480.00)		108,074.86	9,409.85	11,273.29
Title III C-2			83,151.00	(1,236.00)		62,784.46	20,184.31	1,418.23
Title III D			15,514.00	(2,048.00)		11,494.43	812.79	5,254.78
Title III E			41,870.00	(1,372.00)		38,983.74	4,132.31	125.95
Medicaid Match			5,388.00	(784.00)		5,240.81	914.00	17.19
MIPPA Medicare Outreach and Enrollment:								
2014/15 #DOAS14MPA004	65.77	577.65			643.42			
2015/16 #DOAS15MPA005			40,000.00			39,950.70		49.30
Falls Prevention Program-Matter of Balance:								
2016 DOAS15FPR009			12,000.00		84.46	11,915.54		
2017 DOAS16FPR009			12,000.00			217.69		11,782.31
State Health Insurance Assistance Program (SHIP):								
#DOAS15SHF002	20,359.61				0.30	20,359.31		
#DOAS16SHF002			26,000.00			25,227.63		772.37
NJ Department of Health:								
Public Health Preparedness and Response for Bioterrorism:								
2015 (PHLP16LNC014) 7/1/15 - 6/30/16	158,368.38	4,816.69				158,094.22		5,090.85
2016 (PHLP17LNC015) 7/1/16 - 6/30/17			258,309.00			117,114.33	451.18	140,743.49
NJ Department of Human Services:								
Transportation Block Grant #TS16019	367.87	27,389.00			8,415.25	19,341.62		
Transportation Block Grant #TS17019			33,660.00			1,109.30	30,054.00	2,496.70
Social Services for the Homeless #SH16019 - TANF	826.52	22,819.00				23,645.52		
Social Services for the Homeless #SH17019 - TANF			23,960.00			1,035.59	22,238.00	686.41

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

	Balance Dec. 31, 2015	Dec. 31, 2015 Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT OF HEALTH &amp; HUMAN SERVICES:</u> (Cont'd)								
NACCHO Medical Reserve Corps:								
2009	\$ 8.55	\$ 276.04			\$ 8.55	\$ 276.04		
2010 #MRC 10-0286	6.85	599.47			20.23	586.09		
2011 #MRC 11-0286	26.44	726.96			26.44	726.96		
2013 #MRC 13-0286	10.01	200.00			10.01	200.00		
2014 #MRC 14-0286	1,405.48	1,186.00				1,606.60	\$ 984.88	
2015 #MRC 15-0286	2,520.80					178.26		2,342.54
NJ Department of Health:								
Special Child Health Services (SCHS) Case Management:								
#DFHS16CSE018 7/1/15 - 6/30/16	21,100.00				0.48	21,099.52		
#DFHS17CSE020 7/1/16 - 6/30/17			\$ 21,192.00					21,192.00
Comprehensive Cancer Control:								
#DFHS17CCC008 7/1/16 - 6/30/17			10,800.00					10,800.00
Cancer Education & Early Detection (CEED):								
#DFHS16CED013 7/1/15 - 6/30/16	20,725.00	11,272.00				16,759.26		15,237.74
#DFHS17CED014 7/1/16 - 6/30/17			24,102.00				\$ 2,720.00	21,382.00
Nutrition Services Incentive Program:								
2015	997.00	9,072.78		\$ 6,855.00	(0.46)	3,215.24		0.00
2016			27,098.00	(6,855.00)		27,292.24	6,595.76	65.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>								
NJ Department of Law & Public Safety:								
Division of Criminal Justice:								
Domestic Violence Victim Assistance:								
2015 VOCA Victim Assistance #V-19-14 6/16/15 - 6/15/16	38,312.60	26,415.70				64,728.30		
JAG 1-22-13 Megan's Law & Local Law Enforcement Asst.			3,700.00			3,144.10	555.90	
Violence Against Women Act (VAWA):								
13AWA-69	3,207.34					3,207.34		
14AWA-47			8,375.00			5,871.58		2,503.42
Sexual Assault Nurse Examiner:								
2014/15 #VS-40-14		4,515.97			4,515.97			
2015/16#VS-63-14			65,000.00			56,262.64		8,737.36
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:								
2015/16 JAG 1-19TF-14	41,067.65					41,067.65		
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>								
NJ Department of Law & Public Safety:								
State Homeland Security Grant Program #EMW-2014-SS-00099								
	19,613.07	1,501.93			4,063.07	17,051.93		
State Homeland Security Grant Program #EMW-2015-SS-00039								
	100,000.00					74,238.13		25,761.87
State Homeland Security Grant Program #EMW-2016-SS-00052								
			150,900.29					150,900.29
Division of State Police:								
Emergency Management Agency Assistance (EMAA):								
FFY14 #FY14-EMPG-EMAA-1900	55,000.00					55,000.00		
FFY15 #FY15-EMPG-EMAA-1900			55,000.00					55,000.00

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

	Balance Dec. 31, 2015	Dec. 31, 2015 Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF HOMELAND SECURITY: (Cont'd)</u>								
Division of State Police: (Cont'd)								
Multi-Jurisdictional Hazard Mitigation Plan Update:								
FEMA Project #HMGP-DR-4086-013	\$ 8,460.00	\$ 115,255.00				\$ 107,854.00	\$ 7,401.00	\$ 8,460.00
Generator #HMGP-DR-4086-NJ-0520-R			\$ 274,800.00					274,800.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>								
NJ Department of Transportation:								
(*) NJ Transit Corporation:								
Federal Transit Administration - Section 5311 -								
Operating/Nonoperating:								
2015/16 7/1/15 - 12/31/16	736,470.71		223,377.00			959,847.71		
Job Access Reverse Commute (JARC):								
SFY15 1 DHS/TIF	3,204.26					3,204.26		
SFY16 2 DHS/TIF			60,000.00			60,000.00		
New Freedom:								
FFY 2011 7/1/13 - 6/30/15	56,049.01					56,049.01		
FFY 2012 1/1/14 - 12/31/15	30,000.00					30,000.00		
<u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</u>								
NJ Department of Community Affairs:								
Small Cities Prog. - Community Development Block Grant 2015	400,000.00					315,049.46	84,950.54	
Small Cities Prog. - Community Development Block Grant 2016			200,000.00					200,000.00
NJ Department of Environmental Protection:								
Post Superstorm Sandy Healthy Community Environments								
CDBG-DR #FG15-008	14,646.92	760.93				15,407.85		
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):</u>								
NJ Department of Environmental Protection:								
CEHA #EN16-028 2015/2016			14,375.00			14,375.00		
2015 County Environmental Health Act (CEHA) #EN15-028CY	7,250.00					7,250.00		
<u>U.S. DEPARTMENT OF LABOR:</u>								
NJ Department of Labor & Workforce Development:								
Library Career Connections								
2016 - 6/1/2016-5/31/2017			15,023.00			2,911.69	86.71	12,024.60
	<u>\$ 1,785,597.48</u>	<u>\$ 319,742.54</u>	<u>\$ 1,984,670.29</u>	<u>\$ -0-</u>	<u>\$ 17,786.83</u>	<u>\$ 2,859,705.08</u>	<u>\$ 215,238.58</u>	<u>\$ 997,279.82</u>
Ref.	A	A					A	A
Federal Financial Assistance								
County Matching Funds								
			\$ 1,731,293.29					
			253,377.00					
			<u>\$ 1,984,670.29</u>					
Federal Financial Assistance								
County Matching Funds								
Prior Year Encumbrances								
						\$ 2,349,162.41	\$ 200,570.58	
						254,979.13		
						255,563.54	14,668.00	
						<u>\$ 2,859,705.08</u>	<u>\$ 215,238.58</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, 2015	Dec. 31, 2015 Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
						Paid or Charged	Encumbrances Payable	
<b><u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u></b>								
(*) Health Service Contract - Case Management								
Service to Handicapped Children								
2014/15 #DFHS15CSE012	\$ 9,180.07				\$ 9,158.75	\$ 21.32		
2015/16 #DFHS16CSE018	57,789.75	\$ 43.87			5,555.10	52,278.52		
2016/17 #DFHS17CSE020			\$ 136,872.00			74,349.61	\$ 568.84	\$ 61,953.55
Right to Know:								
2015/16 #EPID16RTK20L	9,380.00					9,380.00		
2016/17 #EPID17RTK11L			9,380.00			2,345.00	7,035.00	
NJ Comprehensive Cancer Control Plan:								
2014/15 #DFHS15CCC004	337.36	0.88			338.24			
2015/16 #DFHS16CCC005	37,589.36	53,685.36			361.14	90,913.58		
2016/17 #DFHS17CCC008			120,000.00			39,459.72	47,426.79	33,113.49
NJ Cancer Education & Early Detection (CEED):								
2014/15 #DFHS15DEC017	78,409.41				78,409.41			
2015/16 #DFHS16CED013	101,008.52	52,815.34			4,000.00	97,660.26		52,163.60
2016/17 #DFHS17CED014			193,055.00			47,105.50	396.39	145,553.11
Division of Aging Services - Sussex County Area Plan Grant:								
State Matching Funds:								
Title III B-D								
2014	0.21				0.21			
2016			19,626.00			14,321.13	5,304.87	
Title III E:								
2015		1,935.02		\$ 1,466.00	0.39	468.63		
2016			12,561.00	(1,466.00)		10,039.77	3,987.23	
State Weekend/Home Delivered Meals (SWHDM):								
2015		2,824.00			453.00	2,371.00		
2016			13,000.00			13,000.00		
Safe Housing & Transportation Program (SHTP):								
2015	9.13	5,771.68			2,011.29	3,769.52		
2016			12,498.00			4,641.94	7,854.22	1.84
Cost of Living Allowance (COLA)								
2015		11,505.18			971.03	10,534.15		
2016			54,998.00			50,699.54	4,298.46	
State Home Delivered Meals (SHDM):								
2016			19,486.00			13,525.00	5,961.00	
Social Services Block Grant (SSBG):								
2015	16.37	2,940.00			16.37	2,940.00		
2016			12,905.00			10,012.00	2,893.00	
Care Management Quality Assurance (CMQA):								
2015	1,249.15					1,249.15		
2016			23,810.00			23,676.96		133.04

(\*) - 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, 2015	Dec. 31, 2015 Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES: (Cont'd)</u>								
Division of Aging Services - Sussex County Area Plan Grant: (Cont'd)								
State Aid Reimbursement:								
2015	\$ 667.91				\$ 667.91			
2016			\$ 58,000.00			\$ 57,996.77		\$ 3.23
Adult Protective Services/Vulnerable Adults (APS):								
2015		\$ 18,853.00			76.00	18,777.00		
2016			74,965.00			56,221.00	\$ 18,744.00	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Mental Health & Addiction Services:								
(*) Alcoholism Services:								
2014 #14-541-ADA-C-0	13,795.52				13,795.52			
2015 #15-541-ADA-C-0	6,687.93	49,482.99				25,094.15		31,076.77
2016 #16-541-ADA-C-0			363,193.00			323,524.37	39,665.79	2.84
Intoxicated Driver Resource Center:								
2015	1,232.00	4,094.00			3,279.00	2,047.00		
2016			130,564.00			123,869.93		6,694.07
Division of Family Development:								
Social Services for the Homeless:								
2014/15 #SH15019	4,181.96	1.18			4,183.14			
2015/16 #SH16019	2,973.14	102,170.25				105,141.16		2.23
2016/17 #SH17019			148,735.00			12,024.09	131,972.05	4,738.86
Division of Disability Services:								
Personal Assistance Services Program:								
2014 #14AVWN	921.70							921.70
2015 #15AVWN	614.98							614.98
2016 #16AVWN			14,722.00			14,153.04		568.96
<u>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</u>								
(*) Human Services Advisory Council/Child Abuse/Missing Children:								
2014 #14ALUN	4.75				4.75			
2015 #15ALUN	3,404.90	2,451.94				3,025.18		2,831.66
2016 #16ALUN			79,862.00			69,403.58	498.60	9,959.82
Division of Children's System of Care:								
Youth Incentive Program:								
2015 #15OGUR	310.43					310.43		
2016 #16OGUR			36,874.00			36,873.10		0.90
<u>NJ DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism/Drug Abuse:								
2014/15 7/1/14 - 6/30/15	11,674.02	10,707.75			11,674.02	10,707.75		
2015/16 7/1/15 - 6/30/16	48,087.61	123,493.94				160,547.88		11,033.67
2016/17 7/1/16 - 6/30/17			210,366.00			42,748.34	124,970.07	42,647.59

(\*) - 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, 2015	Dec. 31, 2015 Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u>								
Veterans Transportation Services:								
2015/16 #VL16T82	\$ 5,250.00					\$ 5,250.00		
2016/17 #VL17T82			\$ 9,000.00			3,750.00		\$ 5,250.00
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>								
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2015	61,359.82	\$ 43,856.00			\$ 1,112.16	104,103.66		
2016			368,500.00			247,042.55	\$ 60,975.50	60,481.95
Division of Highway Traffic Safety:								
County Prosecutor's Insurance Fraud Reimbursement Program:								
2015 Cycle 15	94,555.91				94,555.91			
2016 Cycle 16			89,891.00			55,670.89		34,220.11
Division of Criminal Justice:								
Body Armor Replacement Fund - Sheriff's Office:								
2013		143.00					143.00	
2014	1,634.61	1,140.00				797.50	1,140.00	837.11
2015	10,790.86							10,790.86
SFY2015	11,192.66							11,192.66
SFY2016			10,204.03					10,204.03
Body Armor Replacement Fund - Prosecutor's Office:								
2015		2,271.38				2,271.38		
SFY2015	2,268.08					2,218.40	49.68	
SFY2016			2,264.37					2,264.37
<u>NJ TRANSIT CORPORATION:</u>								
Senior Citizens & Disabled Residents Transportation:								
Operating:								
2013	49,809.28				49,809.28			
2014	160,858.67				160,858.67			
2015	62,825.96	39,643.76				24,962.80		77,506.92
2016			538,251.06			290,806.88	50,151.39	197,292.79
Administration:								
2013	37,084.10				37,084.10			
2014	25,533.01				25,533.01			
2015	5,491.61	2,082.63				1,452.00		6,122.24
2016			86,506.00			78,569.84	1,165.99	6,770.17
(*) Job Access Reverse Commute:								
SFY2016 NJ JARC 2	70,000.00				23,903.42	46,096.58		
SFY2017 NJ JARC 3			90,000.00			43,948.63		46,051.37

(\*) - 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, 2015	Dec. 31, 2015 Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health Act (CEHA):								
2014/15 #EN15-028 7/1/14 - 6/30/15	\$ 5,000.00				\$ 5,000.00			
2016/16 #EN16-028 7/1/15 - 6/30/16			\$ 154,510.00			\$ 152,010.00		\$ 2,500.00
2015 #EN15-028CY	11,390.00					11,390.00		
Clean Communities Program:								
2014	557.89	\$ 948.08				1,445.00		60.97
2015	30,903.14	26,123.24				57,008.84		17.54
2016			124,325.08			58,539.96	\$ 58,099.93	7,685.19
Office of Mosquito Control								
2016 NJDEP Mosquito Control			29,000.00			28,999.23		0.77
<u>HIGHLANDS WATER PROTECTION &amp; PLANNING COUNCIL:</u>								
Commercial Kitchen 2012/13	13,980.00				13,980.00			
<u>NJ DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT:</u>								
2014/15 Work First NJ TANF & GA/Food Stamps	50,000.00					50,000.00		
2015/16 Work First NJ TANF & GA/Food Stamps			50,000.00					50,000.00
Library Career Connections								
2016 - 6/1/2016-5/31/2017			15,023.00			2,911.69	86.71	12,024.60
	<u>\$ 1,100,011.78</u>	<u>\$ 558,984.47</u>	<u>\$ 3,312,946.54</u>	<u>\$ -0-</u>	<u>\$ 546,791.82</u>	<u>\$ 2,906,472.90</u>	<u>\$ 573,388.51</u>	<u>\$ 945,289.56</u>
Ref.	A	A					A	A
State Financial Assistance			\$ 3,195,661.54					
County Matching Funds			117,285.00					
			<u>\$ 3,312,946.54</u>					
State Financial Assistance						\$ 2,407,349.13	\$ 572,105.51	
Prior Year Encumbrances						499,123.77	1,283.00	
						<u>\$ 2,906,472.90</u>	<u>\$ 573,388.51</u>	

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

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Dec. 31, 2015</u> <u>Encumbrances</u> <u>Payable</u> <u>Returned</u>	<u>Unexpended</u> <u>Balance</u> <u>Cancelled</u>	<u>Expenditures</u> <u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Newton Medical Center:					
Transitional Care Program 2013 (*)	\$ 561.86	\$ 1,611.14	\$ 243.86	\$ 318.00	\$ 1,611.14
Transitional Care Program 2015 (*)	54,365.56	17,432.60		4,082.44	67,715.72
Jewish Community Foundation of MetroWest NJ:					
Grotta Fund for Senior Care (*):					
2014	11,333.21	3,053.35			14,386.56
2015	65,695.65				65,695.65
	<u>\$ 131,956.28</u>	<u>\$ 22,097.09</u>	<u>\$ 243.86</u>	<u>\$ 4,400.44</u>	<u>\$ 149,409.07</u>
<u>Ref.</u>	A	A			A

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

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2015	Received in Current Fund	Transferred to 2016 Budget Revenue	Balance Dec. 31, 2016
NJ Department of Human Services:				
Sussex County Area Plan Grant:				
State Aid Reimbursement	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00
Intoxicated Driver Resource Center (IDRC) 2013	38,562.52		16,044.93	22,517.59
MIPPA Medicare Outreach & Enrollment	16,000.00		16,000.00	
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	36,267.18	25.14		36,292.32
NJ Department of Law & Public Safety:				
Body Armor Replacement Fund:				
Sheriff's Office:				
2016		10,204.03	10,204.03	
Prosecutor's Office:				
2016		2,264.37	2,264.37	
NJ Department of Environmental Protection:				
Clean Communities FY16		124,325.08	124,325.08	
	<u>\$ 148,829.70</u>	<u>\$ 194,818.62</u>	<u>\$ 226,838.41</u>	<u>\$ 116,809.91</u>

Ref.

A

A

State Grant Funds Receivable

\$ 210,838.41

Federal Grant Funds Receivable

16,000.00

\$ 226,838.41

**COUNTY OF SUSSEX**  
**2016**  
**TRUST FUNDS**

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

Balance December 31, 2015	<u>Ref.</u> B	\$ 8,721,301.07
Increased by Cash Receipts:		
Escrow and Other Deposits	\$ 62,505.90	
Motor Vehicle Fines and Interest	518,497.90	
Tax Appeal Filing Fees:		
Transfer from Board of Taxation	39,415.00	
Interest	207.19	
County Clerk Filing Fees:		
Transfer from Current Fund	55,062.00	
Interest	747.52	
Open Space:		
Taxes Receivable	395,816.00	
Interest	17,474.49	
State of NJ Farmland Preservation and Local Municipal Funds	464,212.60	
County Surrogate Fees:		
Transfer from County Surrogate	11,438.00	
Interest	19.07	
Forfeited Assets and Interest	900,851.90	
Self Insurance Reimbursements and Interest	44,632.39	
Environmental Quality Enforcement Funds	188,239.52	
Weights and Measures Fees and Interest	31,766.22	
Due to/from Current Fund:		
Interfund Returned	275,569.27	
Interest Earned	889.90	
Work Release Program:		
Fees and Interest	1,157.60	
County Sheriff Fees:		
Transfer from County Sheriff	19,872.00	
Interest	18.77	
Sheriff's Labor Assistance Program:		
Transfer from County Jail	9,908.00	
Other	40,388.00	
Interest	26.58	
Employee Flexible Spending Account:		
Payroll Withholding	63,547.73	
State Unemployment Insurance	59,915.38	
Inmate Welfare	44,988.12	

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

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:

Interest \$ 521.17

Uniform Fire Code Enforcement 99,756.64

Congregate Nutrition Program 29,110.41

Jail Inmate Interest Account:

Interest 176.62

Transfer from County Jail 10,449.93

\$ 3,387,181.82

12,108,482.89

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits 51,667.52

Motor Vehicles - Transfer to Current Fund 250,000.00

Due from Current Fund 250,000.00

Tax Appeal Expenses 42,137.32

County Clerk Filing Fees Expenses 6,645.07

County Surrogate Filing Fees Expenses 194.00

County Sheriff Fees Expenses 2,910.11

Weights and Measures Expenses 25,000.00

State Unemployment Insurance Payments 38,341.63

Forfeited Assets 311,585.19

Replacement of Damaged Vehicles 315,282.89

Environmental Quality Enforcement Fund Expenses 147,823.82

Farmland and Open Space Trust Expenses 861,961.64

Employee Flexible Spending Account Expenses 59,670.05

Prosecutor U.S Treasury Account Expenses 43,614.94

Reserve for Accrued Sick and Vacation 19,130.27

Inmate Welfare 32,938.01

Uniform Fire Code Enforcement Expenses 72,131.93

Congregate Nutrition Program Expenses 37,305.74

Sheriff's Labor Assistance Program Expenses 42,276.59

Storm Recovery 506,114.26

3,116,730.98

Balance December 31, 2016

B

\$ 8,991,751.91

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2015	2016 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2016
Andover Borough	\$ 3.57	\$ 1,631.83	\$ 0.28	\$ 1,635.40	\$ 0.28
Andover Township	10.90	15,590.96	9.85	15,601.86	9.85
Branchville Borough	6.17	2,710.72	8.43	2,716.89	8.43
Byram Township	27.87	22,747.32	117.29	22,775.19	117.29
Frankford Township	64.49	19,379.56	39.91	19,444.05	39.91
Franklin Borough	101.97	9,796.09	23.04	9,898.06	23.04
Fredon Township	9.78	10,056.56	9.92	10,066.34	9.92
Green Township	58.80	10,686.86	39.81	10,745.66	39.81
Hamburg Borough	6.88	6,356.32	9.45	6,363.20	9.45
Hampton Township	37.84	14,814.79	89.78	14,852.63	89.78
Hardyston Township	91.76	26,275.47	38.28	26,367.23	38.28
Hopatcong Borough	29.53	38,433.06	40.49	38,503.08	
Lafayette Township	2.38	8,102.03	80.30	8,104.41	80.30
Montague Township	2.05	8,248.30	2.30	8,252.65	
Town of Newton	19.99	14,651.11	30.93	14,671.10	30.93
Ogdensburg Borough	0.37	4,481.02	5.36	4,481.39	5.36
Sandyston Township	12.37	5,785.35	35.36	5,797.72	35.36
Sparta Township	190.55	71,273.38	122.31	71,463.93	122.31
Stanhope Borough	5.75	7,649.77	2.29	7,655.52	2.29
Stillwater Township	8.26	10,280.19	42.33	10,288.45	42.33
Sussex Borough		2,925.26	95.40	2,925.26	95.40
Vernon Township	44.74	55,168.81	131.28	55,213.55	131.28
Walpack Township		68.56		68.56	
Wantage Township	37.19	27,886.68	122.61	27,923.87	122.61
	<u>\$ 773.21</u>	<u>\$ 395,000.00</u>	<u>\$ 1,097.00</u>	<u>\$ 395,816.00</u>	<u>\$ 1,054.21</u>

Ref.

B

B

Added and Omitted Taxes Receivable

\$ 773.21

\$ 1,054.21

2016 County Taxes

\$ 395,000.00

Prior Year Added & Omitted Taxes

816.00

\$ 395,816.00

**COUNTY OF SUSSEX**  
**2016**  
**GENERAL CAPITAL FUND**

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

	<u>Ref.</u>	
Balance December 31, 2015	C	\$ 30,379,127.67
Increased by Receipts:		
Bond Anticipation Note Proceeds		\$ 21,196,000.00
Serial Bond Proceeds		3,000,000.00
NJ Department of Transportation Grants Receivable		6,647,197.66
NJ Schools Development Authority Grant		146,515.08
Premium on the Sale of Bond Anticipation Notes and Serial Bonds		39,892.40
Budget Appropriation:		
Capital Improvement Fund		450,000.00
Due to/from Current Fund:		
Cash Advances and Interest Earned		7,145.66
NJ Department of Transportation Grants Advanced		393,292.77
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned		8,448.37
Arbitrage Rebate		69,005.25
Payment of Vocational School Debt Service		108,302.00
Payment of Debt Service:		
Federal Emergency Management Agency		497,684.90
NJ Department of Transportation - High Risk Rural Road Programs		31,360.00
Other		336,051.25
		32,930,895.34
		63,310,023.01
Decreased by Disbursements:		
Payment of Bond Anticipation Notes		6,750,000.00
Payments Applied to Due to Current Fund-		
Capital Fund Balance		450,000.00
Reserve for Payment of Debt Service		1,510,000.00
Reserve for Payment of Vocational School Debt Improvement Authorizations		54,325.00
		13,575,050.94
		22,339,375.94
Balance December 31, 2016	C	\$ 40,970,647.07

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

	Balance (Deficit) Dec. 31, 2015	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2016
		Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond		From	To	
							Anticipation Notes	Miscellaneous			
Capital Fund Balance	\$ 488,054.32				\$ 39,892.40			\$ 450,000.00	\$ 53,300.00	\$ 444,989.23	\$ 469,635.95
Capital Improvement Fund	453,112.56	\$ 450,000.00							532,381.00		370,731.56
NJ Department of Transportation Grants Receivable	(7,040,200.00)				7,040,490.43				4,863,392.77		(4,863,102.34)
NJ Schools Development Authority Grants Receivable	(633,326.19)				146,515.08				976,000.00	132,811.11	(1,330,000.00)
Due to State of NJ-Ch. 12 Bonds	308,912.77										308,912.77
Reserve for Payment of Debt Service	4,021,484.80				833,736.15			1,510,000.00			3,345,220.95
Reserve for Payment of Vocational School Debt	54,325.62				108,302.00			54,325.00			108,302.62
Reserve for Payment of Debt Service - NJ DOT Grant					31,360.00						31,360.00
Reserve for NJ Department of Transportation Grants - Bridge Improvements	595,477.94				8,448.37						603,926.31
Reserve for Arbitrage Rebate	304,431.91				69,005.25				204,959.43		168,477.73
Due to/(from) Current Fund	11,121.17				7,145.66						18,266.83
Reserve for Bridge Improvements-Insurance Recovery	85,000.00										85,000.00
Reserve for Various Capital Projects: Departmental Improvements	53,300.00								53,300.00		
Ord. No.	Improvement Description	Ord. Date									
02-03	Various Capital Improvements	05/08/02	1,783.50			\$ 1,783.00			0.50		15,543.75
06-01	Various Capital Improvements	04/12/06	43,723.83			28,180.08					17,040.50
07-01	Various Capital Improvements	04/11/07	34,477.86			17,437.36					125,131.72
08-01	Various Capital Improvements	04/23/08	239,473.26			114,341.54					37,728.80
08-02	Departmental Improvements- Surrogate's Office	06/04/08	37,728.80								13,335.63
09-04	Various Capital Improvements	05/13/09	16,569.91			3,234.28					
09-06	Various Facility Improvements	07/08/09	7,272.78			7,272.78					
09-07	Acquisition of Property Located on Wheatworth Road, Reno- vations, and Office Furniture	10/14/09	21.19						21.19		
10-04	SCCC Various Capital Improvements	07/07/10	119,479.01			19,403.15					100,075.86
10-05	Various Capital Improvements	07/07/10	567,552.73			29,607.85			184,351.91		353,592.97
11-01	Various Improvements to Sussex County Vocational School	03/09/11	150,793.65						77,048.95		73,744.70
11-02	Various Capital Improvements	05/11/11	1,005,987.40			287,090.13					718,897.27
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/11	2,618,740.17			130,280.29					2,488,459.88
12-01	Various Improvements to Sussex County Vocational School	01/25/12	307,649.56			146,515.08			55,762.16		105,372.32
12-02	Various Capital Improvements	05/09/12	802,549.24			149,842.49					652,706.75
12-03	Various Improvements to Sussex County Community College	05/09/12	9,626.35								9,626.35
12-04	Various Improvements to Sussex County Community College	05/23/12	1,377,863.17			233,959.02					1,143,904.15
13-02	Various Capital Improvements	05/22/13	2,561,478.58			515,043.59					2,046,434.99
13-03	Various Improvements to Sussex County Vocational School	05/22/13	107,754.03								107,754.03

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2015	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2016
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
14-02	Various Capital Improv.-Facilities and Roads	02/26/14	\$ 1,068,189.22					\$ 183,587.74					\$ 884,601.48
14-04	Various Additional Capital Improvements	04/23/14	3,534,000.21					1,037,697.92					2,496,302.29
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,413,848.35					269,493.88					1,144,354.47
14-07	Road Reconstruction and Resurfacing Program-High Risk Rural Road	11/25/14	(547,497.43)					13,204.59				\$ 393,292.77	(167,409.25)
15-01	Postage Meter and Mail Management System	03/11/15	2,356.20								\$ 2,356.20		
15-02	Various Improvements to Sussex County Community College	05/27/15	3,157,792.08					133,362.00					3,024,430.08
15-03	Various Capital Improvements	06/10/15	5,968,714.12		\$ 8,000,000.00			2,162,370.80	\$ 6,620,000.00				5,186,343.32
15-04	Improvements and Replacement of Agricultural Green Houses at Sussex County Tech School	06/10/15	129,305.00		130,000.00			104,018.05	130,000.00				25,286.95
15-05	Various Improvements - Streets and Roads	09/09/15	2,470,100.00					1,852,575.00					617,525.00
15-06	Various Improvements - Streets and Roads	09/09/15	2,470,100.00					732,038.51					1,738,061.49
15-07	Rehabilitation of Sussex County Bridge O-07 Ogdensburg	09/09/15	1,000,000.00					68,064.92					931,935.08
15-08	Rehabilitation of Sussex County Bridge C-17 Byram	09/09/15	1,000,000.00										1,000,000.00
15-09	Various Road Reconstruction and Resurfacing Program	12/09/15			2,469,000.00			1,090,420.60					1,378,579.40
16-01	Various Capital Improvements	02/24/16			1,578,000.00			923,711.50				78,900.00	733,188.50
16-02	Various Capital Improvements	05/11/16			5,721,000.00			1,279,563.78				301,100.00	4,742,536.22
16-03	Various Improvements to Sussex County Community College	05/11/16				\$ 3,000,000.00		17,527.82					2,982,472.18
16-04	Various Improvements to Sussex County Technical School	05/11/16			1,390,000.00			3,216.49				976,000.00	2,362,783.51
16-05	Renewable Energy Projects	05/11/16			1,908,000.00			2,014,401.67				152,381.00	45,979.33
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	06/22/16						5,805.03				53,300.00	47,494.97
16-07	Replacement of Sussex County Bridge X-09 Wantage	06/22/16										1,000,000.00	1,000,000.00
16-08	Various Improvements - Bridges and Roads	06/22/16										2,470,100.00	2,470,100.00
16-09	Replacement of Sussex County Bridge C-17 Byram	11/22/16										1,000,000.00	1,000,000.00
			<u>\$ 30,379,127.67</u>	<u>\$ 450,000.00</u>	<u>\$ 21,196,000.00</u>	<u>\$ 3,000,000.00</u>	<u>\$ 8,284,895.34</u>	<u>\$ 13,575,050.94</u>	<u>\$ 6,750,000.00</u>	<u>\$ 2,014,325.00</u>	<u>\$ 7,002,874.11</u>	<u>\$ 7,002,874.11</u>	<u>\$ 40,970,647.07</u>



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2015	C	\$ 453,112.56
Increased by:		
2016 Budget Appropriation		<u>450,000.00</u>
		903,112.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>532,381.00</u>
Balance December 31, 2016	C	<u><u>\$ 370,731.56</u></u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2015		2016 Authorizations			Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2016	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded			Funded	Unfunded
02-03	Various Capital Improvements	05/08/02 10/23/02	\$ 6,892,000.00	\$ 1,783.50					\$ 1,783.00	\$ 0.50		
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	43,723.83					28,180.08		\$ 15,543.75	
07-01	Various Capital Improvements	04/11/07	3,383,100.00	34,477.86					17,437.36		17,040.50	
08-01	Various Capital Improvements	04/23/08	6,195,000.00	239,473.26					114,341.54		125,131.72	
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	16,569.91					3,234.28		13,335.63	
09-06	Various Facility Improvements	07/08/09	237,000.00	7,272.78					7,272.78			
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations and Office Furniture	10/14/09	2,550,000.00	21.19							21.19	
10-04	SCCC Various Capital Improvements	07/07/10	2,353,000.00	119,479.01					19,403.15		100,075.86	
10-05	Various Capital Improvements	07/07/10	4,287,150.00	567,552.73					29,607.85	184,351.91	353,592.97	
11-01	Various Improvements to Sussex County Vocational School	03/09/11	1,096,000.00	150,793.65	600.00					77,048.95	73,744.70	\$ 600.00
11-02	Various Capital Improvements	05/11/11	6,281,520.00	1,005,987.40	400.00				287,090.13		718,897.27	400.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/11	11,250,000.00	2,618,740.17					130,280.29		2,488,459.88	
12-01	Various Improvements to Sussex County Vocational School	01/25/12	3,505,000.00	307,649.56					146,515.08	55,762.16	105,372.32	
12-02	Various Capital Improvements	05/09/12	7,520,100.00	802,549.24					149,842.49		652,706.75	
12-03	Various Improvements to Sussex County Community College	05/09/12	1,500,000.00	9,626.35							9,626.35	
12-04	Various Improvements to Sussex County Community College	05/23/12	3,400,000.00	1,377,863.17					233,959.02		1,143,904.15	
13-02	Various Capital Improvements	05/22/13	11,020,800.00	2,561,478.58					515,043.59		2,046,434.99	
13-03	Various Improvements to Sussex County Vocational School	05/22/13	1,280,000.00	107,754.03							107,754.03	
14-02	Various Capital Improve-Facilities and Roads	02/26/14	5,286,750.00	1,068,189.22					183,587.74		884,601.48	
14-04	Various Additional Capital Improvements	04/23/14	5,687,850.00	3,534,000.21					1,037,697.92		2,496,302.29	
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,902,000.00	1,413,848.35					269,493.88		1,144,354.47	
14-07	Road Reconstruction and Resurfacing Program-High Risk Rural Roads	11/25/14	1,948,544.00		13,204.59				13,204.59			

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

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2015		2016 Authorizations			Unexpended Balance Cancelled	Balance Dec. 31, 2016	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded		Paid or Charged	Funded
15-01	Postage Meter and Mail Management System	3/11/2015	\$ 15,000.00	\$ 2,356.20					\$ 2,356.20		
15-02	Various Capital Improvements at the Sussex County Community College	5/27/2015	3,200,000.00	3,157,792.08				\$ 133,362.00		\$ 3,024,430.08	
15-03	Various Capital Improvements	6/10/2015	8,749,651.00		\$ 7,681,714.12				2,162,370.80		\$ 5,519,343.32
15-04	Improvements and Replacement of Agricultural Green Houses at Sussex County Technical School	6/10/2015	130,000.00		129,305.00				104,018.05		25,286.95
15-05	Various Improvements - Streets and Roads	9/9/2015	2,470,100.00	2,470,100.00					1,852,575.00		617,525.00
15-06	Various Improvements - Streets and Roads	9/9/2015	2,470,100.00	2,470,100.00					732,038.51		1,738,061.49
15-07	Rehabilitation of Sussex County Bridge O-07 Ogdensburg	9/9/2015	1,000,000.00	1,000,000.00					68,064.92		931,935.08
15-08	Rehabilitation of Sussex County Bridge C-17 Byram	9/9/2015	1,000,000.00	1,000,000.00							1,000,000.00
15-09	Various Road Reconstruction and Resurfacing Program	12/9/2015	2,469,819.00		2,469,819.00				1,090,420.60		1,379,398.40
16-01	Various Capital Improvements	2/24/2016	1,656,900.00			\$ 78,900.00		\$ 1,578,000.00	923,711.50		733,188.50
16-02	Various Capital Improvements	5/11/2016	6,323,100.00			301,100.00		6,022,000.00	1,279,563.78		5,043,536.22
16-03	Various Capital Improvements at the Sussex County Community College	5/11/2016	3,000,000.00					3,000,000.00	17,527.82		2,982,472.18
16-04	Various Improvements to Sussex County Technical School	5/11/2016	2,440,000.00				\$ 976,000.00	1,464,000.00	3,216.49		972,783.51 1,464,000.00
16-05	Renewable Energy Projects	5/11/2016	3,200,000.00			152,381.00		3,047,619.00	2,014,401.67		1,185,598.33
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	6/22/2016	53,300.00				53,300.00		5,805.03		47,494.97
16-07	Replacement of Sussex County Bridge X-09 Wantage	6/22/2016	1,000,000.00				1,000,000.00				1,000,000.00
16-08	Various Improvements - Bridges and Roads	6/22/2016	2,470,100.00				2,470,100.00				2,470,100.00
16-09	Replacement of Sussex County Bridge C-17 Byram	11/22/2016	1,000,000.00				1,000,000.00				1,000,000.00
				<u>\$ 26,126,911.08</u>	<u>\$ 10,302,042.71</u>	<u>\$ 532,381.00</u>	<u>\$ 5,499,400.00</u>	<u>\$ 15,111,619.00</u>	<u>\$ 13,575,050.94</u>	<u>\$ 326,540.91</u>	<u>\$ 28,319,410.22</u> <u>\$ 15,351,351.72</u>

Ref.	C	C
General Capital Fund Balance		\$ 53,300.00
NJ Schools Development Authority Grants		976,000.00
Due From NJ Department of Transportation		4,470,100.00
		<u>\$ 5,499,400.00</u>

Analysis of Unexpended Balance Cancelled:

Capital Fund Balance	\$ 186,729.80
NJ Schools Development Authority Grant	132,811.11
Deferred Charges to Future Taxation-Unfunded	7,000.00
	<u>\$ 326,540.91</u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2015	Issued	Matured	Balance Dec. 31, 2016
		Original Issue	Issue	Maturity					
15-03	Various Capital Improvements	09/25/15	09/25/15 06/28/16	09/23/16 06/28/17	2.00% 2.25%	\$ 6,620,000.00	\$ 8,000,000.00	\$ 6,620,000.00	\$ 8,000,000.00
15-04	Improvements and Replacement of Agricultural Green Houses at Sussex County Technical School	09/25/15	09/25/15 06/28/16	09/23/16 06/28/17	2.00% 2.25%	130,000.00	130,000.00	130,000.00	130,000.00
15-09	Various Road Reconstruction and Resurfacing Program	06/28/16	06/28/16	06/28/17	2.25%		2,469,000.00		2,469,000.00
16-01	Various Capital Improvements	06/28/16	06/28/16	06/28/17	2.25%		1,578,000.00		1,578,000.00
16-02	Various Capital Improvements	06/28/16	06/28/16	06/28/17	2.25%		5,721,000.00		5,721,000.00
16-04	Various Improvements to Sussex County Technical School	06/28/16	06/28/16	06/28/17	2.25%		1,390,000.00		1,390,000.00
16-05	Renewable Energy Projects	06/28/16	06/28/16	06/28/17	2.25%		1,908,000.00		1,908,000.00
						<u>\$ 6,750,000.00</u>	<u>\$ 21,196,000.00</u>	<u>\$ 6,750,000.00</u>	<u>\$ 21,196,000.00</u>
						Ref. C			C
							\$ 14,446,000.00		
							<u>6,750,000.00</u>	<u>\$ 6,750,000.00</u>	
							<u>\$ 21,196,000.00</u>	<u>\$ 6,750,000.00</u>	

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2016		Int. Rate	Balance Dec. 31, 2015	Issued	Matured	Balance Dec. 31, 2016
			Date	Amount					
Vocational School	07/01/01	\$ 1,260,000.00				\$ 105,000.00		\$ 105,000.00	
Vocational School	09/01/07	500,000.00	09/01/2017	\$ 60,000.00	4.375%	120,000.00		60,000.00	\$ 60,000.00
Vocational School	08/15/10	1,300,000.00	08/15/2017-2018	150,000.00	2.00%				
			08/15/2019	150,000.00	2.125%				
			08/15/2020	150,000.00	2.25%	750,000.00		150,000.00	600,000.00
Vocational School	06/27/14	5,648,000.00	02/15/2017-2018	440,000.00	2.00%				
			02/15/2019-2020	455,000.00	2.00%				
			02/15/2021	455,000.00	4.00%				
			02/15/2022	505,000.00	4.00%				
			02/15/2023-2024	535,000.00	5.00%				
			02/15/2025	560,000.00	5.00%				
			02/15/2026	588,000.00	5.00%	5,343,000.00		375,000.00	4,968,000.00
Total Vocational School Bonds						6,318,000.00		690,000.00	5,628,000.00
General Improvement	09/01/06	15,691,000.00				2,200,000.00		2,200,000.00	
General Improvement	09/01/07	3,220,000.00	09/01/2017	430,000.00	3.75%	755,000.00		325,000.00	430,000.00
General Improvement	08/15/10	17,277,000.00	08/15/2017	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%	9,277,000.00		1,800,000.00	7,477,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2015	Issued	Matured	Balance Dec. 31, 2016
			Outstanding Dec. 31, 2016 Date	Amount					
Refunding Bonds	01/31/12	\$ 2,380,000.00	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%				
					\$ 1,880,000.00		\$ 245,000.00	\$ 1,635,000.00	
Refunding Bonds	06/16/14	7,350,000.00	09/01/2017	2,590,000.00	3.00%				
			09/01/2018	1,860,000.00	4.00%				
			09/01/2019	1,850,000.00	4.00%				
			09/01/2020-2021	485,000.00	4.00%				
					7,270,000.00			7,270,000.00	
General Improvement	06/27/14	41,746,000.00	02/15/2017	3,500,000.00	2.00%				
			02/15/2018	3,700,000.00	2.00%				
			02/15/2019	4,600,000.00	2.00%				
			02/15/2020	4,050,000.00	2.00%				
			02/15/2021	5,150,000.00	4.00%				
			02/15/2022	4,950,000.00	4.00%				
			02/15/2023	4,950,000.00	5.00%				
			02/15/2024	4,996,000.00	5.00%				
					39,096,000.00		3,200,000.00	35,896,000.00	
Total General Improvement Bonds						60,478,000.00		7,770,000.00	52,708,000.00
County College	09/01/06	6,000,000.00				500,000.00		500,000.00	
County College	09/01/07	3,000,000.00	09/01/2017	200,000.00	3.75%				
			09/01/2018	200,000.00	4.00%				
			09/01/2019-2022	265,000.00	4.00%				
					1,660,000.00		200,000.00	1,460,000.00	

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, 2016		Int. Rate	Balance Dec. 31, 2015	Issued	Matured	Balance Dec. 31, 2016
			Date	Amount					
County College	08/15/10	\$ 1,177,000.00	08/15/2017-2018	\$ 140,000.00	2.00%	\$ 697,000.00		\$ 120,000.00	\$ 577,000.00
			08/15/2019	160,000.00	2.125%				
			08/15/2020	137,000.00	2.25%				
County College	06/29/12	1,700,000.00	01/15/2017	170,000.00	2.00%	1,255,000.00		160,000.00	1,095,000.00
			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%				
County College	06/28/13	750,000.00	01/15/2017-2018	75,000.00	3.00%	600,000.00		75,000.00	525,000.00
			01/15/2019-2023	75,000.00	4.00%				
County College	6/23/2015	1,600,000.00	3/15/2017-2019	175,000.00	1.50%	1,600,000.00		175,000.00	1,425,000.00
			3/15/2020-2024	180,000.00	2.00%				
County College	6/28/2016	1,500,000.00	3/15/2017-2019	160,000.00	2.00%		\$ 1,500,000.00		1,500,000.00
			3/15/2020-2025	170,000.00	2.00%				
Total County College Bonds						6,312,000.00	1,500,000.00	1,230,000.00	6,582,000.00
County College Bond Act	09/01/06	6,000,000.00				300,000.00		300,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	3,000,000.00	09/01/2017-2022	200,000.00	4.00%	1,400,000.00		200,000.00	1,200,000.00
County College Bond Act (P.L. 1971, Chapter 12)	08/15/10	1,176,000.00	08/15/2017-18	120,000.00	2.00%	576,000.00		120,000.00	456,000.00
			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	01/15/2017-20	170,000.00	2.00%	1,190,000.00		170,000.00	1,020,000.00
			01/15/2021	170,000.00	2.125%				
			01/15/2022	170,000.00	3.00%				
County College Bond Act (P.L. 1971, Chapter 12)	06/28/13	750,000.00	01/15/2017-2018	75,000.00	3.00%	600,000.00		75,000.00	525,000.00
			01/15/2019-2023	75,000.00	4.00%				

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2016		Int. Rate	Balance Dec. 31, 2015	Issued	Matured	Balance Dec. 31, 2016
			Date	Amount					
County College Bond Act (P.L. 1971, Chapter 12) Refunding Bonds	06/16/14	\$ 2,955,000.00	09/01/2017	\$ 300,000.00	3.00%				
			09/01/2018-2020	295,000.00	4.00%				
			09/01/2021-2025	290,000.00	4.00%				
			09/01/2026	285,000.00	4.00%	\$ 2,920,000.00			\$ 2,920,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/23/2015	1,600,000.00	3/15/2017-2019	175,000.00	1.50%				
			3/15/2020-2024	180,000.00	2.00%	1,600,000.00		\$ 175,000.00	1,425,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/28/2016	1,500,000.00	3/15/2017-2019	160,000.00	2.00%				
			3/15/2020-2025	170,000.00	2.00%		\$ 1,500,000.00		1,500,000.00
Total County College Bond Act (P.L. 1971, Chapter 12)						8,586,000.00	1,500,000.00	1,040,000.00	9,046,000.00
TOTAL ALL BONDS						\$ 81,694,000.00	\$ 3,000,000.00	\$ 10,730,000.00	\$ 73,964,000.00
						Ref	C		C

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE  
YEAR ENDED DECEMBER 31, 2016

NOT APPLICABLE

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

Ord. No.	Improvement Description	Balance Dec. 31, 2015	2016 Improvement Authorizations	Bond Anticipation Notes Issued	Department of Transportation Grant Reimbursements	Unexpended Balances Cancelled	Serial Bonds Issued	Balance Dec. 31, 2016
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	\$ 7,000.00				\$ 7,000.00		
11-01	Various Improvements to Sussex County Vocational School	600.00						\$ 600.00
11-02	Various Capital Improvements	400.00						400.00
14-07	Road Reconstruction and Resurfacing	560,702.02			\$ 393,292.77			167,409.25
15-03	Various Capital Improvements	1,713,000.00		\$ 1,380,000.00				333,000.00
15-09	Various Road Reconstruction and Resurfacing Program	2,469,819.00		2,469,000.00				819.00
16-01	Various Capital Improvements		\$ 1,578,000.00	1,578,000.00				
16-02	Various Capital Improvements		6,022,000.00	5,721,000.00				301,000.00
16-03	Various Capital Improvements at the Sussex County Community College		3,000,000.00				\$ 3,000,000.00	
16-04	Various Improvements to Sussex County Technical School		1,464,000.00	1,390,000.00				74,000.00
16-05	Renewable Energy Projects		3,047,619.00	1,908,000.00				1,139,619.00
		<u>\$ 4,751,521.02</u>	<u>\$ 15,111,619.00</u>	<u>\$ 14,446,000.00</u>	<u>\$ 393,292.77</u>	<u>\$ 7,000.00</u>	<u>\$ 3,000,000.00</u>	<u>\$ 2,016,847.25</u>

**COUNTY OF SUSSEX**  
**2016**  
**COUNTY HEALTH FUND**

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

	<u>Ref.</u>	
Balance December 31,2015	D	\$ 615,077.65
Increased by Cash Receipts:		
County Health Taxes Receivable	\$ 2,302,248.55	
Public Health Priority Funds, Supplemental Fees, P.L. 2003	281,201.50	
Flu Shots	111,410.82	
2016 Appropriation Refunds	127,388.48	
Nonbudget Revenue	25,870.41	
Due from Current Fund	12,620.25	
	<hr/>	2,860,740.01
		<hr/> 3,475,817.66
Decreased by Cash Disbursements:		
2016 Appropriations	2,571,119.77	
2015 Appropriation Reserves	50,901.11	
	<hr/>	2,622,020.88
		<hr/> <hr/>
Balance December 31, 2016	D	\$ 853,796.78

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

	Balance Dec. 31, 2015	2016 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2016
Andover Borough	\$ 20.60	\$ 9,499.20	\$ 1.34	\$ 9,519.80	\$ 1.34
Andover Township	51.53	90,719.94	45.50	90,771.47	45.50
Branchville Borough	27.89	15,568.74	54.75	15,596.63	54.75
Byram Township	102.74	132,406.04	575.71	132,508.78	575.71
Frankford Township	266.77	112,756.90	269.25	113,023.67	269.25
Franklin Borough	374.46	56,979.03	108.21	57,353.49	108.21
Fredon Township	37.47	58,505.76	45.79	58,543.23	45.79
Green Township	386.04	62,161.08	199.80	62,547.12	199.80
Hamburg Borough	30.84	36,987.78	50.53	37,018.62	50.53
Hampton Township	138.80	86,186.01	433.02	86,324.81	433.02
Hardyston Township	356.59	152,933.65	190.55	153,290.24	190.55
Hopatcong Borough	133.56	223,653.76	213.97	224,001.29	
Lafayette Township	10.16	47,110.73	386.48	47,120.89	386.48
Montague Township	6.78	48,031.04	16.08	48,053.90	
Town of Newton	74.15	85,271.05	231.45	85,345.20	231.45
Ogdensburg Borough	1.89	26,067.49	24.94	26,069.38	24.94
Sandyston Township	50.10	33,670.52	172.59	33,720.62	172.59
Sparta Township	723.69	415,196.89	561.50	415,920.58	561.50
Stanhope Borough	25.82	44,498.07	12.16	44,523.89	12.16
Stillwater Township	49.55	59,795.11	217.40	59,844.66	217.40
Sussex Borough		17,016.25	667.77	17,016.25	667.77
Vernon Township	247.19	321,063.36	785.61	321,310.55	785.61
Walpack Township		398.80		398.80	
Wantage Township	165.88	162,258.80	694.09	162,424.68	694.09
	<u>\$ 3,282.50</u>	<u>\$ 2,298,736.00</u>	<u>\$ 5,958.49</u>	<u>\$ 2,302,248.55</u>	<u>\$ 5,728.44</u>

Ref.

D

D

2016 County Health Taxes

\$ 2,298,736.00

2015 Added &amp; Omitted County Health Taxes

3,282.50

2016 Added &amp; Omitted County Health Taxes

230.05

\$ 2,302,248.55

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY HEALTH FUND  
SCHEDULE OF 2015 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016

	Balance Dec. 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
Public Health Nursing:				
Salaries and Wages	\$ 25,425.27	\$ 25,425.27		\$ 25,425.27
Other Expenses	59,089.78	59,089.78	\$ 17,236.87	41,852.91
Environmental Health Operations:				
Salaries and Wages	71,220.45	71,220.45	3,037.93	68,182.52
Other Expenses	205,033.98	205,033.98	30,626.31	174,407.67
	\$ 360,769.48	\$ 360,769.48	\$ 50,901.11	\$ 309,868.37

Analysis of Balance December 31, 2015:

	<u>Ref.</u>				
Unencumbered	D	\$	303,537.35		
Encumbered	D		57,232.13		
		\$	360,769.48		

**COUNTY OF SUSSEX**  
**2016**  
**COUNTY LIBRARY FUND**

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

	<u>Ref.</u>	
Balance December 31, 2015	E	\$ 1,353,098.50
Increased by Cash Receipts:		
County Library Taxes Receivable		\$ 4,387,084.39
Deferred Revenue - State Per Capita Aid		44,857.00
Petty Cash Returned		50.00
2016 Appropriation Refunds		66,346.02
Nonbudget Revenue		117,900.36
		4,616,237.77
		5,969,336.27
Decreased by Cash Disbursements:		
2016 Budget Appropriations		4,334,356.11
2015 Appropriation Reserves		189,950.22
Petty Cash Advanced		50.00
		4,524,356.33
Balance December 31, 2016	E	\$ 1,444,979.94

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

	Balance Dec. 31, 2015	2016 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2016
Andover Borough	\$ 49.80	\$ 22,079.84	\$ 3.16	\$ 22,129.64	\$ 3.16
Andover Township	118.92	211,033.94	107.43	211,152.86	107.43
Branchville Borough	74.29	36,192.84	122.15	36,267.13	122.15
Byram Township	251.75	307,912.03	1,310.43	308,163.78	1,310.43
Frankford Township	641.61	262,229.39	614.20	262,871.00	614.20
Franklin Borough	952.79	132,477.26	250.44	133,430.05	250.44
Fredon Township	87.83	136,063.82	104.81	136,151.65	104.81
Green Township	913.85	144,558.10	466.42	145,471.95	466.42
Hamburg Borough	72.46	86,018.06	113.67	86,090.52	113.67
Hampton Township	340.55	200,438.48	976.86	200,779.03	976.86
Hardyston Township	896.64	355,635.65	432.38	356,532.29	432.38
Hopatcong Borough	321.74	520,103.67	508.94	520,934.35	
Lafayette Township	24.66	109,622.83	891.66	109,647.49	891.66
Montague Township	17.00	111,691.53	36.74	111,745.27	
Town of Newton	181.75	198,299.82	509.27	198,481.57	509.27
Ogdensburg Borough	4.91	60,620.38	55.38	60,625.29	55.38
Sandyston Township	119.55	78,302.11	402.87	78,421.66	402.87
Stanhope Borough	60.76	103,487.12	27.44	103,547.88	27.44
Stillwater Township	118.83	139,058.66	505.57	139,177.49	505.57
Sussex Borough		39,573.00	1,574.02	39,573.00	1,574.02
Vernon Township	575.69	746,611.47	1,881.90	747,187.16	1,881.90
Walpack Township		927.46		927.46	
Wantage Township	397.33	377,378.54	1,598.22	377,775.87	1,598.22
	<u>\$ 6,222.71</u>	<u>\$ 4,380,316.00</u>	<u>\$ 12,493.96</u>	<u>\$ 4,387,084.39</u>	<u>\$ 11,948.28</u>

Ref.

E

E

2016 County Library Taxes	\$ 4,380,316.00
2016 Added & Omitted County Library Taxes	545.68
2015 Added & Omitted County Library Taxes	6,222.71
	<u>\$ 4,387,084.39</u>

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF 2015 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
County Library Operations:				
Salaries	\$ 81,051.54	\$ 81,051.54		\$ 81,051.54
Other Expenses	371,998.72	371,998.72	\$ 189,950.22	182,048.50
	<u>\$ 453,050.26</u>	<u>\$ 453,050.26</u>	<u>\$ 189,950.22</u>	<u>\$ 263,100.04</u>

Ref.

Balance December 31, 2015:

Unencumbered	E	\$ 289,450.33
Encumbered	E	<u>163,599.93</u>
		<u>\$ 453,050.26</u>

**COUNTY OF SUSSEX**  
**2016**  
**COUNTY CLERK**

COUNTY OF SUSSEX  
COUNTY CLERK  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 704,654.89	\$ 530,067.31
Cash - Change Fund		350.00	350.00
Accounts Receivable - Fees			981.85
<u>TOTAL ASSETS</u>		<u>\$ 705,004.89</u>	<u>\$ 531,399.16</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 126,216.20	\$ 111,068.68
Fees - (P.L. 2001, Ch. 370)		49,033.65	47,850.15
Public Health Priority Funds		27,484.00	20,911.50
Interest		140.28	114.77
Due State of New Jersey:			
Realty Transfer Fees		468,495.80	299,113.50
Secretary of State		159.00	273.00
Overpayments		180.00	186.00
Reserve for Change Fund		350.00	350.00
Attorney Deposits		30,622.03	49,207.63
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 705,004.89</u>	<u>\$ 531,399.16</u>

COUNTY OF SUSSEX  
COUNTY CLERK  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2015	G	\$ 530,067.31
 Receipts:		
Due County Treasurer:		
Fees - County Clerk	\$ 1,406,607.64	
Fees - County Clerk (P.L. 2001, Ch. 370)	565,051.30	
Fees - Public Health Priority Funds	287,774.00	
Interest	140.28	
Overpayments	20,004.90	
Fees Due State:		
Secretary of State	2,973.00	
State Realty Transfer Fees	4,604,211.63	
	6,886,762.75	
		7,416,830.06
 Disbursements:		
Paid County Treasurer:		
Fees - County Clerk	1,391,460.12	
Fees - County Clerk (P.L. 2001, Ch. 370)	563,867.80	
Fees - Public Health Priority Funds:		
Health Fund	281,201.50	
Interest	114.77	
Attorney Deposits	17,603.75	
Overpayments	20,010.90	
Paid State:		
Secretary of State	3,087.00	
State Realty Transfer Fees	4,434,829.33	
	6,712,175.17	
Balance December 31, 2016	G	\$ 704,654.89

**COUNTY OF SUSSEX**  
**2016**  
**PLANNING BOARD**

COUNTY OF SUSSEX  
PLANNING BOARD  
COMPARATIVE BALANCE SHEET

		<u>December 31,</u>	
	<u>Ref.</u>	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-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  
PLANNING BOARD  
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2015	H	\$	-0-
Increased by:			
Fees Collected			12,297.00
			<u>12,297.00</u>
Decreased by:			
Paid to County Treasurer:			
Nonbudget Revenue			12,297.00
			<u>12,297.00</u>
Balance December 31, 2016	H	\$	<u>0</u>

**COUNTY OF SUSSEX**  
**2016**  
**PUBLIC HEALTH NURSING**

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2016</u>	<u>2015</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	<u>\$ 1,234.75</u>	<u>\$ 863.08</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,234.75</u>	<u>\$ 863.08</u>
 <u>RESERVES</u>			
Due to County Treasurer		<u>\$ 1,234.75</u>	<u>\$ 863.08</u>
<u>TOTAL RESERVES</u>		<u>\$ 1,234.75</u>	<u>\$ 863.08</u>

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2015	I	\$ 863.08
Increased by:		
Medicare Reimbursement for Various Clinics		\$ 104,139.65
Interest		<u>27.84</u>
		<u>104,167.49</u>
		105,030.57
Decreased by:		
Paid to County Treasurer - Health Fund		<u>103,795.82</u>
Balance December 31, 2016	I	<u><u>\$ 1,234.75</u></u>

**COUNTY OF SUSSEX**  
**2016**  
**COUNTY SHERIFF**

COUNTY OF SUSSEX  
SHERIFF  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2016</u>	<u>2015</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 1,899,397.09	\$ 1,087,466.92
<u>TOTAL ASSETS</u>		<u>\$ 1,899,397.09</u>	<u>\$ 1,087,466.92</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 224,277.90	\$ 25,840.76
Fees - (P.L. 2001, Ch. 370)		64,546.95	13,311.94
Fees - Sheriff's Trust Account		3,056.00	1,158.00
Attorneys' Fees		250.88	701.32
Reserve for Court Orders		1,607,265.36	1,031,454.90
Unallocated			15,000.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,899,397.09</u>	<u>\$ 1,087,466.92</u>

COUNTY OF SUSSEX  
SHERIFF  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2015	J	\$ 1,087,466.92
Increased by:		
Due to County Treasurer:		
Fees		\$ 1,004,733.74
Fees - (P.L. 2001, Ch. 370)		464,688.31
Fees - County Sheriff Trust Account		21,770.00
Attorney's Fees and Court Orders		7,015,381.71
Petty Cash		1,000.00
		8,507,573.76
		9,595,040.68
Decreased by:		
Paid to County Treasurer:		
Fees		806,296.60
Fees - (P.L. 2001, Ch. 370)		413,453.30
Fees - Trust Account		19,872.00
Attorney's Fees and Court Orders		6,455,021.69
Petty Cash		1,000.00
		7,695,643.59
Balance December 31, 2016	J	\$ 1,899,397.09

**COUNTY OF SUSSEX**  
**2016**  
**COUNTY SURROGATE**

COUNTY OF SUSSEX  
COUNTY SURROGATE  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 5,786,353.23	\$ 6,095,976.73
Investments - Guardianship Accounts		745,148.27	503,198.53
	K-1	6,531,501.50	6,599,175.26
Surrogate's Account	K-1	13,980.20	16,459.53
Change Fund		200.00	200.00
<u>TOTAL ASSETS</u>		<u>\$ 6,545,681.70</u>	<u>\$ 6,615,834.79</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 6,531,501.50	\$ 6,599,175.26
Due to County Treasurer:			
Fees		5,895.33	5,971.62
Fees - (P.L. 2001, Ch. 370)		4,076.00	4,018.00
Fees - Surrogate Trust Account		744.00	826.00
Due Secretary of State		62.34	57.55
Attorneys' Deposits		3,202.53	5,586.36
Reserve for Change Fund		200.00	200.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 6,545,681.70</u>	<u>\$ 6,615,834.79</u>

COUNTY OF SUSSEX  
COUNTY SURROGATE  
SCHEDULE OF CASH AND INVESTMENTS

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2015	K	\$ 16,459.53	\$ 6,599,175.26
Increased by Receipts:			
Due to County Treasurer:			
Fees		85,854.33	
Fees - (P.L. 2001, Ch. 370)		57,721.75	
Fees - Surrogate Trust Account		11,356.00	
Secretary of State Fees		139.60	
Attorney Deposits		9,332.50	
Deposits Pursuant to Court Orders			5,323,059.07
Interest			1,958.34
		<u>164,404.18</u>	<u>5,325,017.41</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		85,930.62	
Fees - (P.L. 2001, Ch. 370)		57,663.75	
Fees - Surrogate Trust Account		11,438.00	
Attorneys' Deposits		11,716.33	
Secretary of State		134.81	
Payments in Accordance with Court Orders			5,392,691.17
		<u>166,883.51</u>	<u>5,392,691.17</u>
Balance December 31, 2016	K	<u>\$ 13,980.20</u>	<u>\$ 6,531,501.50</u>

**COUNTY OF SUSSEX**  
**2016**  
**BOARD OF TAXATION**

COUNTY OF SUSSEX  
BOARD OF TAXATION  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2016</u>	<u>2015</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	\$ 99.90	\$ 81.83
<u>TOTAL ASSETS</u>		<u>\$ 99.90</u>	<u>\$ 81.83</u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 79.32	\$ 65.16
Reserve for Tax Appeal Filing Fees		20.58	16.67
<u>TOTAL RESERVES</u>		<u>\$ 99.90</u>	<u>\$ 81.83</u>

COUNTY OF SUSSEX  
BOARD OF TAXATION  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2015	L	\$ 81.83
Increased by:		
Tax Appeal Filing Fees	\$ 39,411.02	
Copy Fees	7.89	
Interest- Due County Treasurer	<u>14.16</u>	
		<u>39,433.07</u>
		<u>39,514.90</u>
Decreased by:		
Paid to County Treasurer - Trust Funds		<u>39,415.00</u>
Balance December 31, 2016	L	<u><u>\$ 99.90</u></u>

**COUNTY OF SUSSEX**  
**2016**  
**COUNTY JAIL**

COUNTY OF SUSSEX  
COUNTY JAIL  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2016</u>	<u>2015</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	M-1	\$ 59,498.57	\$ 73,539.20
Inmate Interest Account	M-1	1,800.00	1,200.00
Work Release Program	M-1		1,156.00
Sheriff's Labor Assistance Program	M-1	1,582.00	2,195.00
Inmate Processing Fees Account	M-1	100.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 62,980.57</u>	<u>\$ 78,190.20</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Inmate Processing Fees			\$ 2,681.78
Due to County Treasurer - Other Miscellaneous Fees		\$ 967.97	555.73
Accounts Payable		172.00	282.00
Reserve for Inmate Trust		58,358.60	72,650.75
Reserve for Recreational Purchases for Inmates		1,800.00	1,250.72
Reserve for Work Release Program			1,156.00
Reserve for Sheriff's Labor Assistance Program		1,582.00	2,195.00
Reserve for Inmate Processing Fees		100.00	(2,581.78)
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 62,980.57</u>	<u>\$ 78,190.20</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, 2015	M	\$ -0-	\$ 73,539.20	\$ 1,200.00	\$ 1,156.00	\$ 2,195.00	\$ 100.00
Increased by Receipts:							
Bail Received		248.40					
Sheriff's Labor Assistance Program Fees						9,295.00	
Inmate Processing Fee Account							28,671.02
Inmate Deposits and Miscellaneous			216,445.44				
Interest Earned - Due Inmate Interest			24.50				
Social Security Insurance Collected				8,000.00			
Interest, Profits and Miscellaneous				39,830.20			
		<u>248.40</u>	<u>216,469.94</u>	<u>47,830.20</u>		<u>9,295.00</u>	<u>28,671.02</u>
Decreased by Disbursements:							
Bail Disbursed		248.40					
Returned to Inmates/Inmate Purchases			190,680.37				
Profits from Commissary Sales Turned Over to Inmate Interest Account			39,830.20				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue							28,671.02
Turned over to County Treasurer - Other Trust Funds				47,230.20	1,156.00	9,908.00	
		<u>248.40</u>	<u>230,510.57</u>	<u>47,230.20</u>	<u>1,156.00</u>	<u>9,908.00</u>	<u>28,671.02</u>
Balance December 31, 2016	M	\$ -0-	\$ 59,498.57	\$ 1,800.00	\$ -0-	\$ 1,582.00	\$ 100.00

**COUNTY OF SUSSEX**  
**2016**  
**DEPARTMENT OF ENVIRONMENTAL AND**  
**PUBLIC HEALTH SERVICES**

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2016</u>	<u>2015</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	N-1	\$ -0-	\$ -0-
<u>TOTAL ASSETS</u>		<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ -0-	\$ -0-
<u>TOTAL LIABILITIES</u>		<u>\$ -0-</u>	<u>\$ -0-</u>

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

	<u>Ref:</u>		
Balance December 31, 2015	N	\$	-0-
Increased by:			
Cash Receipts			212,757.34
			<u>212,757.34</u>
Decreased by:			
Paid to County Treasurer - Health Fund			24,517.82
Paid to County Treasurer - Other Trust			188,239.52
			<u>188,239.52</u>
Balance December 31, 2016	N	\$	<u><u>-0-</u></u>

**COUNTY OF SUSSEX**  
**PART II**  
**SINGLE AUDIT**  
**YEAR ENDED DECEMBER 31, 2016**

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</b>									
Passed Through New Jersey Dept. of Health and Senior Services:									
Aging Cluster:									
Title III B	93.044	16-100-046-4144-262-J004-6110-13B	\$ 156,736.00	\$ 156,736.00	01/01/16	12/31/17	\$ 149,398.89	\$ 149,398.89	\$ 112,621.93
Title III B	93.044	15-100-046-4144-262-J004-6110-13B	156,853.00		01/01/15	12/31/16	16,745.96	156,853.00	27,783.33
			<u>313,589.00</u>	<u>156,736.00</u>			<u>166,144.85</u>	<u>306,251.89</u>	<u>140,405.26</u>
Title III C-1	93.045	16-100-046-4144-061-J004-6110-13C1	115,278.00	115,278.00	01/01/16	12/31/17	104,004.71	104,004.71	59,646.15
Title III C-1	93.045	15-100-046-4144-061-J004-6110-13C1	115,278.00		01/01/15	12/31/16	13,479.96	115,278.00	21,740.97
Title III C-2	93.045	16-100-046-4144-061-J004-6110-13C2	83,151.00	83,151.00	01/01/16	12/31/17	81,732.77	81,732.77	61,076.69
Title III C-2	93.045	15-100-046-4144-061-J004-6110-13C2	78,633.00		01/01/15	12/31/16	1,236.00	78,633.00	1,236.75
			<u>392,340.00</u>	<u>198,429.00</u>			<u>200,453.44</u>	<u>379,648.48</u>	<u>143,700.56</u>
Nutrition Services Incentive Program:									
2016	93.053	16-100-046-4144-049-6110-13IP	27,098.00	21,439.00	01/01/16	12/31/17	27,033.00	27,033.00	21,493.87
2015	93.053	15-100-046-4144-049-6110-13IP	32,863.00		01/01/15	12/31/16	6,855.00	32,863.00	3,215.24
			<u>59,961.00</u>	<u>21,439.00</u>			<u>33,888.00</u>	<u>59,896.00</u>	<u>24,709.11</u>
Total Aging Cluster			<u>765,890.00</u>	<u>376,604.00</u>			<u>400,486.29</u>	<u>745,796.37</u>	<u>308,814.93</u>
Title III D	93.043	16-100-046-4144-265-J004-6110-12D	15,514.00	15,514.00	01/01/16	12/31/17	10,259.22	10,259.22	
Title III D	93.043	15-100-046-4144-265-J004-6110-12D	15,924.00		01/01/15	12/31/16	1,863.48	15,924.00	
			<u>31,438.00</u>	<u>15,514.00</u>			<u>12,122.70</u>	<u>26,183.22</u>	
Title III E	93.052	16-100-046-4144-331-1004-6110-13E	41,870.00	41,870.00	01/01/16	12/31/17	41,744.05	41,744.05	33,656.69
Title III E	93.052	15-100-046-4144-331-1004-6110-13E	39,448.00		01/01/15	12/31/16	1,372.00	39,447.39	455.37
			<u>81,318.00</u>	<u>41,870.00</u>			<u>43,116.05</u>	<u>81,191.44</u>	<u>34,112.06</u>
Medicaid Match	93.778	16-100-046-4144-244-1004-6110-5753	5,388.00	5,388.00	01/01/16	12/31/17	5,370.81	5,370.81	2,676.00
Medicaid Match	93.778	15-100-046-4144-244-1004-6110-5753	4,867.00		01/01/15	12/31/16	784.00	4,867.00	905.00
			<u>10,255.00</u>	<u>5,388.00</u>			<u>6,154.81</u>	<u>10,237.81</u>	<u>3,581.00</u>
Total Area Plan Grant			<u>888,901.00</u>	<u>439,376.00</u>			<u>461,879.85</u>	<u>863,408.84</u>	<u>346,507.99</u>
Passed Through New Jersey Dept. of Human Services:									
Special Child Health Services (SCHS) Case Management	93.283	DFHS16CSE018	23,292.00	21,100.00	07/01/15	06/30/16	21,099.52	23,292.00	
Cancer Education & Early Detection (CEED)	93.283	DFHS16CED014	24,102.00		07/01/16	06/30/17	2,720.00	2,720.00	
Cancer Education & Early Detection (CEED)	93.283	DFHS16CED013	33,957.00	33,957.00	07/01/15	06/30/16	11,307.26	18,719.26	
Subtotal			<u>81,351.00</u>	<u>55,057.00</u>			<u>35,126.78</u>	<u>44,731.26</u>	
Transportation Block Grant	93.558	N/A	33,660.00	8,415.00	01/01/16	12/31/17	31,163.30	31,163.30	
Transportation Block Grant	93.558	N/A	33,660.00	16,830.00	01/01/15	12/31/16	17,085.87	25,244.75	18,973.75
			<u>67,320.00</u>	<u>25,245.00</u>			<u>48,249.17</u>	<u>56,408.05</u>	<u>18,973.75</u>

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</b>									
Passed Through New Jersey Dept. of Human Services:									
TANF Cluster:									
Social Services for the Homeless #SH17019-SHRAP	93.558	100-054-7550-489-LLLL-6130	\$ 23,960.00	\$ 5,991.00	01/01/16	12/31/17	\$ 23,273.59	\$ 23,273.59	\$ 581.00
Social Services for the Homeless #SH16019-SHRAP	93.558	100-054-7550-489-LLLL-6130	23,960.00	17,970.00	01/01/15	12/31/16	826.52	23,960.00	22,819.00
Total TANF Cluster			47,920.00	23,961.00			24,100.11	47,233.59	23,400.00
Hurricane Sandy Relief Cluster:									
Residential Maintenance Relief	93.095	N/A	25,818.00	18,551.00	01/01/13	12/31/15		25,818.00	10,950.00
			25,818.00	18,551.00				25,818.00	10,950.00
Medicare Enrollment Assistance Program	93.071	N/A	40,000.00	23,000.00	01/01/16	12/31/17	39,950.70	39,950.70	
Medicare Enrollment Assistance Program	93.071	N/A	40,000.00		01/01/15	12/31/16		39,356.58	
			80,000.00	23,000.00			39,950.70	79,307.28	
Passed Through New Jersey Dept. of Health and Senior Services:									
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements									
Emergency Preparedness for Metropolitan	93.069	PHLP17LNC015	258,309.00		07/01/16	06/30/17	117,565.51	117,565.51	
Emergency Bioterrorism Preparedness	93.069	PHLP16LNC014	266,025.00	215,596.00	07/01/15	06/30/16	153,476.53	260,934.15	
			524,334.00	215,596.00			271,042.04	378,499.66	
National Association of County and City Health Officials (NACCHO) Medical Reserve Corps:									
2014	93.008	N/A	3,500.00		01/01/14	12/31/16	420.60	2,515.12	
2015	93.008	N/A	3,500.00		01/01/15	12/31/16	178.26	1,157.46	
			7,000.00				598.86	3,672.58	
State Health Insurance Assistance Program (SHIP):									
#DOAS16SHF002	93.324	N/A	26,000.00	16,922.00	01/01/16	12/31/17	25,227.63	25,227.63	
#DOAS15SHF002	93.324	N/A	31,000.00	25,205.00	01/01/15	12/31/16	20,359.31	30,999.70	
			57,000.00	42,127.00			45,586.94	56,227.33	
Falls Prevention Program - Matter of Balance:									
Matter of Balance	93.761	N/A	12,000.00		12/01/16	07/31/17	217.69	217.69	
Matter of Balance	93.761	N/A	12,000.00	12,000.00	12/01/15	07/31/16	11,915.54	11,915.54	
			24,000.00	12,000.00			12,133.23	12,133.23	
Passed Through New Jersey Judiciary Court System:									
Help America Vote Act (HAVA) 261 Grant Program:									
#15ELEC003APA	93.617	N/A	17,775.00	8,887.50	01/01/15	12/31/16		17,775.00	
#15ELEC008APA	93.617	N/A	33,307.42		01/01/15	12/31/16	16,653.71	33,307.42	
#15ELEC011APA	93.617	N/A	28,812.09	14,365.97	01/01/15	12/31/16		28,772.01	
#15ELEC015APA	93.617	N/A	6,562.00	6,562.00	01/01/15	12/31/16	6,562.00	6,562.00	
			86,456.51	29,815.47			23,215.71	86,416.43	

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>									
Passed Through New Jersey Dept. of Health:									
Senior Farmers' Market Nutrition Program	93.576	N/A	\$ 500.00		06/01/15	09/30/16	\$ 499.94	\$ 499.94	
<b>TOTAL U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES</b>			<b>1,864,600.51</b>	<b>\$ 884,728.47</b>			<b>962,383.33</b>	<b>1,629,128.56</b>	<b>\$ 399,831.74</b>
<u>U.S. DEPT. OF JUSTICE:</u>									
Passed Through New Jersey Dept. of Law & Public Safety:									
Division of Criminal Justice:									
Local Law Enforcement Block Grant - Megan's Law:									
Sex Offender Internet Registry:									
JAG 1-22-13	16.738	100-066-1020-364-6010	3,700.00		02/01/16	02/01/17	3,700.00	3,700.00	
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:									
2015/2016 JAG 1-19-TF-14	16.738	10-100-066-1020-421	47,601.00	47,601.00	02/01/15	02/01/17	41,067.65	47,601.00	9,146.65
			51,301.00	47,601.00			44,767.65	51,301.00	9,146.65
Domestic Violence Victim Assistance:									
2016 VOCA	16.575	100-066-1020-142-6010	96,962.00	96,962.00	06/16/16	06/16/17			
2015 VOCA	16.575	100-066-1020-142-6010	96,962.00	2,775.02	06/16/15	06/15/16	38,312.60	96,962.00	
			193,924.00	99,737.02			38,312.60	96,962.00	
Sexual Assault Nurse Examiner:									
VS-63-14	16.575	100-066-1020-142-6010	65,000.00	42,463.01	10/01/16	09/30/17	56,262.64	56,262.64	56,262.64
VS-40-14	16.575	100-066-1020-142-6010	56,825.00		10/01/15	09/30/16		52,309.03	
			121,825.00	42,463.01			56,262.64	108,571.67	56,262.64
Subtotal									
			367,050.00	189,801.03			139,342.89	256,834.67	65,409.29
Violence Against Women Act	16.588	14VAWA-47	8,375.00		02/01/16	03/31/17	5,871.58	5,871.58	
Violence Against Women Act	16.588	13VAWA-49	7,699.00	5,132.44	02/01/15	03/31/16	3,207.34	7,699.00	2,925.11
			16,074.00	5,132.44			9,078.92	13,570.58	2,925.11
State Criminal Alien Assistance Program									
2016	16.606	N/A	40,388.00	40,388.00	07/01/14	06/30/15	40,388.00	40,388.00	
<b>TOTAL U.S. DEPT. OF JUSTICE</b>			<b>423,512.00</b>	<b>235,321.47</b>			<b>188,809.81</b>	<b>310,793.25</b>	<b>68,334.40</b>
<u>U.S. DEPT. OF TRANSPORTATION:</u>									
Highway Planning and Construction Cluster:									
Local Bridges, Future Needs-Bridge V-39	20.205	480-078-6320-AKS-6010	400,000.00	100,000.00	08/30/11	12/31/15		400,000.00	
Local Bridges, Future Needs-Bridge O-07 Ogdensburg	20.205	13-480-078-6320-ALE-6010	1,000,000.00	750,000.00	12/23/13	12/23/17	68,064.92	68,064.92	
Local Bridges, Future Needs-Bridge C-17 Byram	20.205	14-480-078-6320-ALN-6010	1,000,000.00	750,000.00	12/10/14	12/31/17			
Local Bridges, Future Needs-Bridge C-17 and X09	20.205	16-480-078-6320-AL8-6010	1,000,000.00	375,000.00	6/13/16	12/31/18			
			3,400,000.00	1,975,000.00			68,064.92	468,064.92	

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amount Provided to Subrecipients
					From	To			
<b>U.S. DEPT. OF TRANSPORTATION:</b>									
Highway Planning and Construction Cluster (Cont'd):									
North Jersey Transportation Planning Authority:									
FHWA High Risk Rural Road Program:									
2015 - CR-519 & CR 560 (2014 HRRRP)	20.205	N/A	\$ 1,948,544.00	\$ 393,292.77	08/28/14	08/28/17	\$ 13,204.59	\$ 1,948,544.00	
2016 - CR-622 & CR 653 (2015 HRRRP)	20.205	N/A	2,469,819.00	31,360.00	09/03/15	12/01/17	1,090,420.60	1,090,420.60	
			<u>4,418,363.00</u>	<u>424,652.77</u>			<u>1,103,625.19</u>	<u>3,038,964.60</u>	
NJ Transportation Trust Fund Authority Act:									
Local County Aid FY 14	20.205	N/A	2,470,100.00	1,852,575.00	01/01/14	12/31/17	1,852,575.00	1,852,575.00	
Local County Aid FY 15	20.205	N/A	2,470,100.00	2,470,100.00	01/01/15	12/31/17	732,038.51	732,038.51	
Local County Aid FY 16	20.205	N/A	2,470,100.00	349,522.66	01/01/16	12/31/17			
			<u>4,940,200.00</u>	<u>4,672,197.66</u>			<u>2,584,613.51</u>	<u>1,852,575.00</u>	
Total Highway Planning and Construction Cluster			<u>7,818,363.00</u>	<u>7,071,850.43</u>			<u>3,756,303.62</u>	<u>3,507,029.52</u>	
Transit Services Programs Cluster									
Passed Through North Jersey Transportation Planning Authority:									
Job Access: Reverse Commute									
2014 (Round 14)	20.516	N/A	210,000.00	13,892.98	01/01/14	12/31/15		210,000.00	
2015 (Round 15)	20.516	N/A	10,000.00	10,000.00	01/01/15	12/31/16	1,602.13	10,000.00	
2016 (Round 16)	20.516	N/A	30,000.00	25,367.69	01/01/16	12/31/17	30,000.00	30,000.00	
			<u>250,000.00</u>	<u>49,260.67</u>			<u>31,602.13</u>	<u>250,000.00</u>	
New Freedom FY15	20.516	N/A	150,000.00	107,680.78	01/01/15	06/30/17	56,049.01	150,000.00	
New Freedom FY16	20.516	N/A	30,000.00	30,000.00	01/01/16	06/30/18	30,000.00	30,000.00	
			<u>180,000.00</u>	<u>137,680.78</u>			<u>86,049.01</u>	<u>180,000.00</u>	
Total Transit Services Programs Cluster			<u>430,000.00</u>	<u>186,941.45</u>			<u>117,651.14</u>	<u>430,000.00</u>	
Passed Through New Jersey Transit Corporation:									
Federal Transit Authority - Section 5311 Grants:									
Operating & Nonoperating:									
2015/2016	20.509	N/A	1,005,194.00	493,278.46	07/01/15	06/30/16	736,470.71	1,005,194.00	
2014/2015	20.509	N/A	708,564.00	328,572.88	07/01/14	06/30/15		708,564.00	
			<u>1,713,758.00</u>	<u>821,851.34</u>			<u>736,470.71</u>	<u>1,713,758.00</u>	
TOTAL U.S. DEPT. OF TRANSPORTATION			<u>9,962,121.00</u>	<u>8,080,643.22</u>			<u>4,610,425.47</u>	<u>5,650,787.52</u>	

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
<b>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</b>									
Pass Through New Jersey Department of Community Affairs:									
Economic Development Initiative:									
Small Cities Program - 2015	14.228	100-022-8020-078-6120	\$ 400,000.00	\$ 315,049.46	01/01/16	12/31/17	\$ 400,000.00	\$ 400,000.00	\$ 315,049.46
			400,000.00	315,049.46			400,000.00	400,000.00	315,049.46
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster									
Post Superstorm Sandy Healthy Community Environments	14.269	CDBG-DR #FG15-008	33,000.00	30,216.84	01/01/15	12/31/16	15,407.85	33,000.00	
TOTAL U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT			433,000.00	345,266.30			415,407.85	433,000.00	315,049.46
<b>ENVIRONMENTAL PROTECTION AGENCY:</b>									
2016 County Environmental Health Act (CEHA) #EN15-028CY	66.605	N/A	14,375.00		07/01/14	06/30/15	14,375.00	14,375.00	
2015 County Environmental Health Act (CEHA) #EN16-028CY	66.605	N/A	7,250.00	7,250.00	07/01/15	06/30/16	7,250.00	7,250.00	
TOTAL ENVIRONMENTAL PROTECTION AGENCY			21,625.00	7,250.00			21,625.00	21,625.00	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>									
Pass Through New Jersey Department of Law and Public Safety:									
State Homeland Security Emergency Mgmt Performance:									
2015	97.067	100-066-1200-893-6131	100,000.00	73,348.19	07/01/15	06/30/16	74,238.13	74,238.13	
2014	97.067	100-066-1200-893-6131	100,000.00	17,051.93	07/01/14	06/30/16	15,550.00	95,936.93	
			200,000.00	90,400.12			89,788.13	170,175.06	
Division of State Police:									
Emergency Management Agency Assistance (EMAA)	97.042	FFY14 #2014-P110-1900	55,000.00	55,000.00	07/01/14	06/01/14	55,000.00	55,000.00	
Disaster Grants - Public Assistance - FEMA - Hurricane Irene	97.036	N/A	187,874.99	187,874.99	08/26/11	08/26/11	187,874.99	187,874.99	
Disaster Grants - Public Assistance - FEMA - Tropical Storm Lee	97.036	N/A	309,809.91	309,809.91	09/06/11	09/06/11	309,809.91	309,809.91	
			497,684.90	497,684.90			497,684.90	497,684.90	
Multi-Jurisdictional Hazard Mitigation Plan Update: FEMA Project #HMGF-DR-4086-013	97.039	N/A	150,000.00	67,500.00	01/01/14	12/31/15		141,540.00	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			902,684.90	710,585.02			642,473.03	864,399.96	

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
<b>U.S. DEPARTMENT OF LABOR:</b>									
Pass Through New Jersey Department of Labor: Library Career Connections 2016	17.258	01-213-40-864-16100	\$ 15,023.00	\$ 54.27	06/01/16	05/31/16	\$ 2,998.40	\$ 2,998.40	
			<u>15,023.00</u>	<u>54.27</u>			<u>2,998.40</u>	<u>2,998.40</u>	
TOTAL U.S. DEPARTMENT OF LABOR			<u>15,023.00</u>	<u>54.27</u>			<u>2,998.40</u>	<u>2,998.40</u>	
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 13,622,566.41</u>	<u>\$ 10,263,848.75</u>			<u>\$ 6,844,122.89</u>	<u>\$ 8,912,732.69</u>	<u>\$ 783,215.60</u>
<b>Analysis of Receipts:</b>									
Current Fund:									
Grant Receivables				\$ 2,653,925.42					
Miscellaneous Revenue Not Anticipated				538,072.90					
General Capital Fund				<u>7,071,850.43</u>					
				<u>\$ 10,263,848.75</u>					
<b>Analysis of Expenditures:</b>									
Current Fund:									
Paid							\$ 2,349,162.41		
Encumbered							200,570.58		
General Capital Fund							3,756,303.62		
Other Trust Funds							40,388.00		
Current Fund - Miscellaneous Revenue Not Anticipated							<u>497,698.28</u>		
							<u>\$ 6,844,122.89</u>		

N/A - Not Available/Applicable

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2016

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:								
	#DFHS15CSE012	491-046-4572-	\$ 86,587.00		07/01/14	06/30/16	\$ 21.32	\$ 77,428.25
	#DFHS16CSE018	011-6140	114,297.00	\$ 45,239.00	07/01/15	06/30/16	52,248.49	108,741.90
	#DFHS17CSE020		136,872.00		07/01/16	06/30/17	74,918.45	74,918.45
			<u>337,756.00</u>	<u>45,239.00</u>			<u>127,188.26</u>	<u>261,088.60</u>
County Comprehensive Alcoholism and Drug Services:								
	#14-541-ADA-C-0	760-054-4219-	325,573.00	8,170.00	01/01/14	12/31/16		311,777.48
	#15-541-ADA-C-0	162-6110	333,978.00	96,471.00	01/01/15	12/31/17	1,068.50	303,969.73
	#16-541-ADA-C-0		363,193.00	206,119.00	01/01/16	12/31/17	363,190.16	363,190.16
			<u>1,022,744.00</u>	<u>310,760.00</u>			<u>364,258.66</u>	<u>978,937.37</u>
Right-to-Know Act:								
	#EPID-15-RTK-11L	100-046-4771-	9,380.00	2,345.00	07/01/14	06/30/16		9,380.00
	#EPID-16-RTK-20L	105-6110	9,380.00	7,035.00	07/01/15	06/30/16	9,380.00	9,380.00
	#EPID-17-RTK-11L		9,380.00	2,345.00	07/01/16	06/30/17	9,380.00	9,380.00
			<u>28,140.00</u>	<u>11,725.00</u>			<u>18,760.00</u>	<u>28,140.00</u>
Office on Aging - Sussex County Area Plan Grant:								
State Aid Reimbursement:								
	2016	100-046-4144-227-6110	58,000.00	58,000.00	01/01/15	12/31/17	57,996.77	57,996.77
			<u>58,000.00</u>	<u>58,000.00</u>			<u>57,996.77</u>	<u>57,996.77</u>
State Matching Funds:								
	2015	100-046-4144-228-6010	31,248.00		01/01/15	12/31/15		31,247.61
	2016		32,187.00	32,187.00	01/01/16	12/31/16	32,236.61	32,187.00
			<u>63,435.00</u>	<u>32,187.00</u>			<u>32,236.61</u>	<u>63,434.61</u>
Weekend/Home Delivered Meals:								
	2015	491-046-4144-080-6110	13,000.00		01/01/14	12/31/16	1,416.39	12,547.00
	2016		13,000.00	13,000.00	01/01/16	12/31/16	13,000.00	13,000.00
			<u>26,000.00</u>	<u>13,000.00</u>			<u>14,416.39</u>	<u>25,547.00</u>
Social Services Block Grant:								
	2016	100-046-4110-248-6110	12,905.00	12,905.00	01/01/16	12/31/16	12,905.00	12,905.00
			<u>12,905.00</u>	<u>12,905.00</u>			<u>12,905.00</u>	<u>12,905.00</u>
Safe Housing & Transportation Program:								
	2016	077-6110	12,498.00	12,498.00	01/01/16	12/31/17	12,496.16	12,496.16
			<u>23,781.00</u>	<u>12,498.00</u>			<u>12,496.16</u>	<u>21,767.87</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2016

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 &amp; SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Cost of Living Allowance (COLA):							
2015	491-046-4144	\$ 52,079.00	\$ 3,379.00	01/01/15	12/31/16		\$ 51,107.97
2016	077-6110	54,998.00	49,940.00	01/01/16	12/31/17	\$ 54,998.00	54,998.00
		<u>107,077.00</u>	<u>53,319.00</u>			<u>54,998.00</u>	<u>106,105.97</u>
Home Delivered Meals:							
2016	100-046-4144-227-6110	19,486.00	19,486.00	01/01/16	12/31/16	19,486.00	19,486.00
		<u>19,486.00</u>	<u>19,486.00</u>			<u>19,486.00</u>	<u>19,486.00</u>
Care Coordination - State Match:							
2015	100-046-4144-	23,810.00		01/01/15	12/31/16	1,249.15	23,810.00
2016	228-6110	23,810.00	23,810.00	01/01/16	12/31/17	23,676.96	23,676.96
		<u>47,620.00</u>	<u>23,810.00</u>			<u>24,926.11</u>	<u>47,486.96</u>
Adult Protective Services for Vulnerable Adults:							
2015	100-046-4144-	74,903.00		01/01/15	12/31/16		74,827.00
2016	226-6110	74,965.00	74,965.00	01/01/16	12/31/16	74,965.00	74,965.00
		<u>149,868.00</u>	<u>74,965.00</u>			<u>74,965.00</u>	<u>149,792.00</u>
NJ Comprehensive Cancer Control Plan:							
2014	100-046-4753-	130,800.00		07/01/14	06/30/17		130,461.76
2015	434-6140	120,000.00	117,204.00	07/01/15	06/30/17	37,228.22	119,638.86
2016		120,000.00		07/01/16	06/30/18	86,886.51	86,886.51
		<u>370,800.00</u>	<u>117,204.00</u>			<u>124,114.73</u>	<u>336,987.13</u>
NJ Cancer Education & Early Detection							
2014/15 #DFHS15CED017	N/A	223,500.00		07/01/14	06/30/17		145,090.59
2015/16 #DFHS16CED013	N/A	189,543.00	103,456.00	07/01/15	06/30/17	46,918.53	133,379.40
2016/17 #DFHS17CED014	N/A	193,055.00		07/01/16	06/30/17	47,501.89	47,501.89
		<u>606,098.00</u>	<u>103,456.00</u>			<u>94,420.42</u>	<u>325,971.88</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		2,873,710.00	888,554.00			1,033,168.11	2,435,647.16

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2016

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:							
#15ALUN	100-016-1610-	\$ 79,862.00		01/01/15	12/31/16	\$ 573.24	\$ 77,030.34
#16ALUN	023-6130	79,862.00	\$ 63,836.00	01/01/16	12/31/17	69,902.18	69,902.18
		<u>159,724.00</u>	<u>63,836.00</u>			<u>70,475.42</u>	<u>146,932.52</u>
Youth Incentive Program:							
#15BDUN	100-016-1610-	36,874.00		01/01/15	12/31/16	310.43	36,874.00
#16BDUN	023-6130	36,874.00	36,874.00	01/01/16	12/31/17	36,873.10	36,873.10
		<u>73,748.00</u>	<u>36,874.00</u>			<u>37,183.53</u>	<u>73,747.10</u>
Division of Disability Services:							
Personal Assistance Services Program (PASP):							
#16AVWN	100-054-1014-	14,722.00	14,722.00	01/01/16	12/31/16	14,153.04	14,153.04
	005-6130	<u>14,722.00</u>	<u>14,722.00</u>			<u>14,153.04</u>	<u>14,153.04</u>
Division of Family Development:							
Social Services for the Homeless:							
#SH15019	100-054-7550-	172,695.00		01/01/14	12/31/16		168,511.86
#SH16019	072-6030	148,735.00	111,153.00	01/01/15	12/31/17	2,970.91	148,732.77
#SH17019		148,735.00	37,263.00	01/01/16	12/31/17	143,996.14	143,996.14
		<u>470,165.00</u>	<u>148,416.00</u>			<u>146,967.05</u>	<u>461,240.77</u>
Intoxicated Driver Resource Center:							
2015	N/A	96,000.00		01/01/15	12/31/16		92,721.00
2016	N/A	130,564.00	107,825.00	01/01/16	12/31/17	123,869.93	123,869.93
		<u>226,564.00</u>	<u>107,825.00</u>			<u>123,869.93</u>	<u>216,590.93</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>944,923.00</u>	<u>371,673.00</u>			<u>392,648.97</u>	<u>912,664.36</u>

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2016

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	\$ 433,526.83	\$ 145,046.33	01/01/15	12/31/17	\$ 702.12	\$ 350,599.79
		624,757.06	297,363.32	01/01/16	12/31/17	420,694.10	420,694.10
		<u>1,058,283.89</u>	<u>442,409.65</u>			<u>421,396.22</u>	<u>771,293.89</u>
Job Access Reverse Commute:							
SFY2016 NJ JARC 2	N/A	60,000.00	48,048.29	07/01/15	06/30/16	46,096.58	46,096.58
SFY2017 NJ JARC 3	N/A	80,000.00		07/01/16	06/30/17	43,948.63	43,948.63
		<u>140,000.00</u>	<u>48,048.29</u>			<u>90,045.21</u>	<u>90,045.21</u>
TOTAL NJ TRANSIT CORPORATION		<u>1,198,283.89</u>	<u>490,457.94</u>			<u>511,441.43</u>	<u>861,339.10</u>
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health:							
2014 #EN15-028	100-042-4840-	40,720.00	123,000.00	01/01/14	12/31/16		35,720.00
2015 #EN15-028CY	094-6110	123,000.00	11,390.00	01/01/15	12/31/16	11,390.00	123,000.00
2016 #EN16-028		154,510.00		01/01/16	12/31/16	152,010.00	152,010.00
		<u>318,230.00</u>	<u>134,390.00</u>			<u>163,400.00</u>	<u>310,730.00</u>
Clean Communities Program-Solid Waste Administration:							
2014	765-042-4900-	90,116.43		01/01/13	12/31/17	645.00	90,116.43
2015	005-6010	109,360.83		01/01/14	12/31/17	30,885.60	109,343.29
2016		124,325.08	124,325.08	01/01/15	12/31/17	116,639.89	116,639.89
		<u>323,802.34</u>	<u>124,325.08</u>			<u>148,170.49</u>	<u>316,099.61</u>
Office of Mosquito Control							
2016 NJDEO Mosquito Control	N/A	29,000.00		06/24/16	10/31/16	28,999.23	28,999.23
		<u>29,000.00</u>				<u>28,999.23</u>	<u>28,999.23</u>
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		<u>671,032.34</u>	<u>258,715.08</u>			<u>340,569.72</u>	<u>655,828.84</u>
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u>							
Veterans Transportation Services:							
2015/2016	100-067-3610-	9,000.00	6,000.00	07/01/15	06/30/16	5,250.00	9,000.00
2016/2017	058-6130	9,000.00	3,750.00	07/01/16	06/30/17	3,750.00	3,750.00
		<u>18,000.00</u>	<u>9,750.00</u>			<u>9,000.00</u>	<u>12,750.00</u>
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS		<u>18,000.00</u>	<u>9,750.00</u>			<u>9,000.00</u>	<u>12,750.00</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2016

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 &amp; PUBLIC SAFETY:</u>							
County Prosecutor Insurance Fraud Reimbursement Program 2016	100-066-1020- 305-6110	\$ 89,891.00	\$ 38,256.28	01/01/16	12/31/17	\$ 55,670.89	\$ 55,670.89
		<u>89,891.00</u>	<u>38,256.28</u>			<u>55,670.89</u>	<u>55,670.89</u>
Body Armor Replacement Fund Sheriff's Office - 2014	718-066- 001-6120	14,884.80		01/01/14	12/31/16	797.50	14,047.69
Sheriff's Office - SFY2016		10,204.03	10,204.03	01/01/16	12/31/17		
Prosecutor's Office - SFY2015		2,268.08		01/01/15	12/31/16	2,268.08	2,268.08
Prosecutor's Office - SFY2016		2,264.37	2,264.37	01/01/16	12/31/17		
		<u>29,621.28</u>	<u>12,468.40</u>			<u>3,065.58</u>	<u>16,315.77</u>
Juvenile Justice Commission: State/Community Partnership Grant Program:							
2015	100-066-	368,500.00	188,729.27	01/01/15	12/31/17	60,247.66	367,387.84
2016	1500-007	368,500.00	166,075.29	01/01/16	12/31/17	308,018.05	308,018.05
		<u>737,000.00</u>	<u>354,804.56</u>			<u>368,265.71</u>	<u>675,405.89</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>856,512.28</u>	<u>405,529.24</u>			<u>427,002.18</u>	<u>747,392.55</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	210,366.00	118,162.86	07/01/14	06/30/17		198,691.98
		210,366.00	76,298.69	07/01/15	06/30/17	44,907.42	207,185.81
		210,366.00		07/01/16	06/30/17	167,718.41	167,718.41
		<u>631,098.00</u>	<u>194,461.55</u>			<u>212,625.83</u>	<u>573,596.20</u>
Higher Education Administration: P.L. 1971, c. 12 Debt Service	100-082-2155- 016	1,311,848.00	1,311,848.00	01/01/16	12/31/16	1,311,848.00	1,311,848.00
		<u>1,311,848.00</u>	<u>1,311,848.00</u>			<u>1,311,848.00</u>	<u>1,311,848.00</u>
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>1,942,946.00</u>	<u>1,506,309.55</u>			<u>1,524,473.83</u>	<u>1,885,444.20</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2016

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 LABOR &amp; WORKFORCE DEVELOPMENT:</u>							
Work First NJ TANF & GA/Food Stamps							
2014/2015	N/A	\$ 50,000.00		01/01/14	12/31/16	\$ 50,000.00	\$ 50,000.00
2015/2016	N/A	50,000.00	\$ 50,000.00	01/01/15	12/31/16		
		<u>100,000.00</u>	<u>50,000.00</u>			<u>50,000.00</u>	<u>50,000.00</u>
Library Career Connections							
2016	N/A	15,023.00	54.27	06/01/16	05/31/17	2,998.40	2,998.40
		<u>15,023.00</u>	<u>54.27</u>			<u>2,998.40</u>	<u>2,998.40</u>
TOTAL NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT		<u>115,023.00</u>	<u>50,054.27</u>			<u>52,998.40</u>	<u>52,998.40</u>
<u>NJ SCHOOL DEVELOPMENT AUTHORITY</u>							
Sussex County Vocational School - McNiece Air Quality Improvements	5110-010-09-G0XN	648,915.00	146,515.08	04/26/12	6/30/15	146,515.08	648,915.00
TOTAL STATE AWARD EXPENDITURES		<u>\$ 9,269,345.51</u>	<u>\$ 4,127,558.16</u>			<u>\$ 4,437,817.72</u>	<u>\$ 8,213,066.72</u>

N/A - Not Available or Not Applicable

Analysis of Receipts

Current Fund Received	\$ 2,474,401.60
Unappropriated Grant Reserves	194,793.48
General Capital Fund	146,515.00
	<u>2,815,710.08</u>
Higher Education Bonds	1,311,848.00
Total	<u>\$ 4,127,558.08</u>

Analysis of Expenditures

Current Fund:	
Paid	\$ 2,407,349.13
Encumbered	572,105.51
General Capital	146,515.08
	<u>3,125,969.72</u>
Higher Education Bonds	1,311,848.00
	<u>\$ 4,437,817.72</u>

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED DECEMBER 31, 2016

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, 2016. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying schedules of expenditures of federal and state awards are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available. The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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



Mount Arlington Corporate Center  
 200 Valley Road, Suite 300  
 Mt. Arlington, NJ 07856  
 973-328-1825 | 973-328-0507 Fax

Lawrence Business Center  
 11 Lawrence Road  
 Newton, NJ 07860  
 973-383-6699 | 973-383-6555 Fax

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, 2016 and 2015, and the related notes to the financial statements and have issued our report thereon dated May 25, 2017. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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 2016-01, which we consider to be a significant deficiency.

### **Compliance and Other Matters**

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

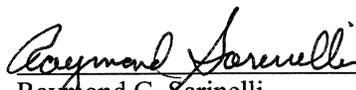
The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 25, 2017

NISIVOCIA LLP



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



Mount Arlington Corporate Center  
 200 Valley Road, Suite 300  
 Mt. Arlington, NJ 07856  
 973-328-1825 | 973-328-0507 Fax

Lawrence Business Center  
 11 Lawrence Road  
 Newton, NJ 07860  
 973-383-6699 | 973-383-6555 Fax

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

Independent Auditors' Report

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

**Report on Compliance for Each Major Federal and State Program**

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2016. 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 \$1,082,038 in federal and state awards which are not included on the schedules of expenditures of federal and state awards for the year ended December 31, 2016. Our audit, described below, did not include the operations of the Division of Social Services because the respective component unit engaged auditors to perform an audit in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

***Management's Responsibility***

Management is responsible for compliance with 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

### ***Opinion on Each Major and Federal and State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2016.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2016-002. Our opinion on the Governor's Council on Alcoholism and Drug Abuse is not modified with respect to this matter.

The County's response to the noncompliance Finding 2016-002 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 compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

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

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

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

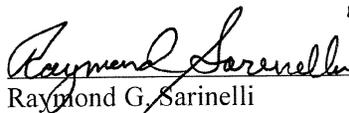
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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

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

Mt. Arlington, NJ  
May 25, 2017

NISIVOCCIA LLP

A handwritten signature in cursive script, reading "Raymond G. Sarinelli", is written over a horizontal line.

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

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey.
- A significant deficiency was disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no material weaknesses or significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance*.
- 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.
- Audit finding 2016-002 which is required to be reported in accordance with New Jersey's OMB Circular 15-08 or 2 CFR 200.516(a) of the Uniform Guidance are reported in this schedule.
- The County's programs tested as a major federal programs for the current fiscal year consisted of the following federal programs:

	<u>CFDA #</u>	<u>Grant Expenditures</u>
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
FHWA High Risk Rural Road Program	20.205	\$ 1,103,625.19
Local Bridges - Future Needs Bridge 0-07 Ogdensburg	20.205	68,064.92
Local County Aid	20.205	2,584,613.51

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016

Summary of Auditors' Results:

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

	State Grant Account # / Grant #	Grant Expenditures
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	100-082-2155-016	\$ 1,311,848.00

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

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

2016-01 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 the Uniform Guidance.

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016

Findings and Questioned Costs for State Awards

Finding 2016-002: New Jersey Department of Treasury– Governor's Council on Alcoholism and Drug Abuse –Non Compliance – Subrecipient Monitoring and Reporting: A review was completed by the New Jersey Governor’s Council on Alcoholism and Drug Abuse (“GCADA”) for the period of July 1, 2015 to June 30, 2016 on December 15, 2016. The GCADA issued a report on January 12, 2017. The County submitted its response and corrective action plan to the GCADA on March 22, 2017. The site review report disclosed the following: 1) The County did not perform formal site visits annually to each municipal Alliance using the Municipal Alliance Site Visit form that GCADA provides; 2) The County did not confirm that matching requirements were met prior to approving reimbursement; and 3) The County did not ensure that the quarterly expenditure reports were filed in a timely manner.

<u>Program Title</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Program Disbursements</u>	<u>Questioned Costs</u>
Governor's Council on Alcoholism/Drug Abuse:				
Municipal Alliance to Prevent Alcoholism/ Drug Abuse	7/1/15-6/30/16	\$ 210,366	\$ 44,907	\$ -0-
	7/1/16-6/30/17	210,366	167,718	-0-

Criteria:

New Jersey Department of Treasury - Governor's Council on Alcoholism and Drug Abuse regulations require:

1. Formal site visits must be performed annually of each municipal Alliance using the Municipal Alliance Site Visit Form that GCADA provided to ensure programs and transactions are in compliance with the grant.
2. The County is required to confirm that matching requirements for each municipality are met prior to approving reimbursement.
3. Quarterly expenditure reports are to be filed in a timely manner.

Condition and Context:

As disclosed in the GCADA monitoring report the County had conducted 8 of 11 site visits for Municipal Alliances. Also, one Municipal Alliance had a discrepancy and was not verified to have met the matching requirements required by GCADA. Lastly, the quarterly expenditure reports were not filed in a timely manner. As of the date of this report, the County is in the process of implementing the corrective action plan to be in compliance with GCADA regulations regarding subrecipient monitoring and reporting.

Effect:

The County was not in full compliance with GCADA’s subrecipient monitoring and reporting requirements. The site monitoring report by GCADA advised the County that if site visits, and the verification of matching requirements were not completed for all Alliances, the reimbursement for expenditures reported on the fiscal year 2017 4<sup>th</sup> quarter report would be withheld.

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016

Findings and Questioned Costs for State Awards

Finding 2016-002: New Jersey Department of Treasury– Governor's Council on Alcoholism and Drug Abuse –Non Compliance – Subrecipient Monitoring and Reporting. (Cont'd)

Cause:

The GCADA has been undergoing form revisions in the last year. Site visit forms were revised and provided to the counties for use in the late summer of 2016. As advised by the GCADA, the County suspended its visitations to its Municipal Alliances while awaiting the new form. During the review of one of the municipalities verification of matching requirements there was an oversight on the verification form and a reimbursement was sent before the verification was confirmed. Lastly, a change was made in municipal alliance grant coordinators that caused a delay in the submission of some of the quarterly expenditure reports.

Recommendation:

It is recommended that: 2016-002 - the County continue to implement the corrective action plan to ensure that it is in compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring and reporting.

Management's Response:

The County will work with the Governor's Council on Alcoholism and Drug Abuse to implement the corrective action plan to ensure future compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring and reporting.

COUNTY OF SUSSEX  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2016

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, 2016

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

Effective July 1, 2015 and thereafter the bid threshold in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) are \$17,500 for a contracting unit without a qualified purchasing agent and \$40,000 for a contracting unit with a qualified purchasing agent.

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

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

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

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

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

New Jersey Administrative Code Accounting Requirements

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

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

The County is currently conforming to the above accounting requirements.

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 2017. Therefore, no formal recommendation is warranted.

Single Audit

County Comprehensive Alcoholism and Drug Services

During our review, we noted that quarterly expenditure reports were filed; however they were not timely. We also noted through inquiry of the County's monitoring procedures that subrecipient audits were not on file.

It is recommended that expenditure reports be filed in a timely manner and that subrecipient audits be obtained and kept on file.

Management's Response

Management will ensure expenditure reports are filed in a timely manner and that subrecipient audits are on file

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

Governor's Council on Alcoholism and Drug Abuse

Governor's Council on Alcoholism and Drug Abuse –Non Compliance – Subrecipient Monitoring and Reporting: A review was completed by the New Jersey Governor's Council on Alcoholism and Drug Abuse ("GCADA") for the period of July 1, 2015 to June 30, 2016 on December 15, 2016. The GCADA issued a report on January 12, 2017. The County submitted its response and corrective action plan to the GCADA on March 22, 2017. The site review report disclosed the following: 1) The County did not perform formal site visits annually to each municipal Alliance using the Municipal Alliance Site Visit form that GCADA provides; 2) The County did not confirm that matching requirements were met prior to approving reimbursement; and 3) The County did not ensure that the quarterly expenditure reports were filed in a timely manner.

It is recommended the County continue to implement the corrective action plan to ensure that it is in compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring and reporting.

Management Response

The County will work with the Governor's Council on Alcoholism and Drug Abuse to implement the corrective action plan to ensure future compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring and reporting.

Suggestions to Management

Governmental Accounting Standards Board Statements

The next Governmental Accounting Standards Board ("GASB") statement which will have a significant impact on the Township will be GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, will be effective for the calendar year ending December 31, 2018. This standard replaces GASB No. 45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. It is similar to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, in that successful implementation of this standard will require the provision of certain key financial and non-financial information from the State of New Jersey.

Corrective Action Plan

Prior year recommendation 2a regarding the unallocated difference between book ledger balance and computer system trial balance for the Sheriff's Office was resolved during the current year. The County is in the process of implementing procedures to resolve the remaining comments from the 2015 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. Single Audit
  - a) County Comprehensive Alcoholism and Drug Services expenditure reports be filed in a timely manner and that subrecipient audits be obtained and kept on file.
  - b) The County continue to implement the corrective action plan to ensure that it is in compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring and reporting.

\* \* \* \* \*