

*COUNTY OF SUSSEX*

*REPORT OF AUDIT*

*2023*

*NISIVOCCIA LLP  
CERTIFIED PUBLIC ACCOUNTANTS*

**COUNTY OF SUSSEX**

**REPORT OF AUDIT**

**2023**

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COUNTY OF SUSSEX  
PART I  
FINANCIAL STATEMENTS  
AND SUPPLEMENTARY DATA  
YEAR ENDED DECEMBER 31, 2023

## Independent Auditors' Report

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements – *regulatory basis* - of the various funds and account group of the County of Sussex (the "County") as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, as listed in the table of contents.

#### ***Unmodified Opinions on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of each fund and account group of the County as of December 31, 2023 and 2022, and the results of operations and changes in fund balance, where applicable, of such funds and account group, thereof for the years then ended in accordance with the accounting practices prescribed or permitted, as described in Note 1, by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division").

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund and account group of the County as of December 31, 2023 and 2022, or the changes in financial position where applicable, thereof for the years then ended.

#### ***Basis for Opinions***

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

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

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

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

### ***Responsibilities of Management for the Financial Statements***

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

### ***Auditor’s Responsibilities for the Audit of the Financial Statements***

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

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

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

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



The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
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### ***Supplementary Information***

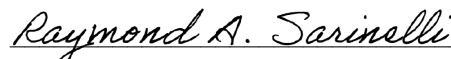
Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds and account group that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Mount Arlington, New Jersey  
April 26, 2024

NISIVOCIA LLP



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

**COUNTY OF SUSSEX**  
**2023**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2023</u>	<u>2022</u>
<u>ASSETS</u>			
Regular Fund			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 60,389,127.45	\$ 64,910,180.94
Change Funds		1,350.00	1,050.00
		<u>60,390,477.45</u>	<u>64,911,230.94</u>
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	250,508.00	330,431.75
Revenue Accounts Receivable	A-7	253,708.74	434,273.50
Accounts Receivable - Sussex County Municipal Utilities Authority		<u>324,949.42</u>	<u>324,949.42</u>
Total Receivables and Other Assets With Full Reserves		<u>829,166.16</u>	<u>1,089,654.67</u>
Total Regular Fund		<u>61,219,643.61</u>	<u>66,000,885.61</u>
Federal and State Grant Fund:			
Grant Funds Receivable:			
Federal	A-8	5,567,972.14	3,919,178.74
State	A-9	2,498,520.26	2,768,889.85
Total Grants Receivable		<u>8,066,492.40</u>	<u>6,688,068.59</u>
Due from Current Fund	A	<u>15,297,752.62</u>	<u>22,079,564.60</u>
Total Federal and State Grant Fund		<u>23,364,245.02</u>	<u>28,767,633.19</u>
<u>TOTAL ASSETS</u>		<u>\$ 84,583,888.63</u>	<u>\$ 94,768,518.80</u>

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

	Ref.	December 31,	
		2023	2022
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 11,549,031.61	\$ 11,422,523.93
Encumbered	A-3;A-11	4,103,631.33	3,197,362.70
Total Appropriation Reserves		<u>15,652,662.94</u>	<u>14,619,886.63</u>
Accounts Payable - Vendors		183,785.06	311,410.31
Contracts Payable		2,599,636.00	2,599,636.00
Due to Federal and State Grant Fund	A	15,297,752.62	22,079,564.60
Reserve for Sale of County Assets		4,895,078.87	4,766,107.87
		<u>38,628,915.49</u>	<u>44,376,605.41</u>
Reserve for Receivables	A	829,166.16	1,089,654.67
Fund Balance	A-1	<u>21,761,561.96</u>	<u>20,534,625.53</u>
 Total Regular Fund		 <u>61,219,643.61</u>	 <u>66,000,885.61</u>
Federal and State Grant Fund:			
Appropriated Reserves for Grants			
Federal Grants	A-12	13,627,313.93	22,192,328.86
State Grants	A-13	1,990,806.97	2,086,706.29
Private Grants	A-14	397,531.63	1,830.34
Reserve for Unappropriated Grants	A-15	271,696.54	708,794.72
Reserve for Encumbrances			
Federal Grants	A-12	6,423,260.38	3,259,964.58
State Grants	A-13	508,503.62	516,221.45
Private Grants	A-14	145,131.95	1,786.95
Total Federal and State Grant Fund		<u>23,364,245.02</u>	<u>28,767,633.19</u>
 <u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		 <u>\$ 84,583,888.63</u>	 <u>\$ 94,768,518.80</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>2023</u>	<u>2022</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 7,700,000.00	\$ 7,200,000.00
Miscellaneous Revenue Anticipated	22,550,232.30	30,434,026.48
Receipts from Current Taxes	101,259,145.00	99,653,238.00
Nonbudget Revenue	2,299,960.11	2,444,670.39
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	2,348,753.97	2,099,867.31
Balances Cancelled:		
Accounts Payable		83,979.20
Reserve for Private, State and Federal Grant		
Fund Expenditures-Net - Federal and State Grant Fund	124,801.32	96,558.96
Collection of Added & Omitted Taxes	361,845.94	392,695.34
Collection of Other Receivables	265,870.00	
Prior Years Interfunds Returned		1,310,000.00
	<u>136,910,608.64</u>	<u>143,715,035.68</u>
Total Income		
<u>Expenditures</u>		
Budget Appropriations:		
Operations	102,175,529.72	109,880,696.59
Capital Improvements	2,100,000.00	2,000,000.00
County Debt Service	15,143,253.18	14,825,522.50
Deferred Charges and Statutory Expenditures	8,562,334.00	8,162,459.10
Prior Year Appropriation Refunds Applied		37,476.35
Refund of Prior Year Revenue	2,555.31	910.94
	<u>127,983,672.21</u>	<u>134,907,065.48</u>
Total Expenditures		

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

(Continued)

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2023</u>	<u>2022</u>
Excess in Revenue		\$ 8,926,936.43	\$ 8,807,970.20
<u>Fund Balance</u>			
Balance January 1		<u>20,534,625.53</u>	<u>18,926,655.33</u>
		29,461,561.96	27,734,625.53
Decreased by:			
Utilization as Anticipated Revenue		<u>7,700,000.00</u>	<u>7,200,000.00</u>
Balance December 31	A	<u>\$ 21,761,561.96</u>	<u>\$ 20,534,625.53</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, 2023

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 7,700,000.00		\$ 7,700,000.00	
Miscellaneous Revenue:				
County Clerk Fees	1,500,000.00		1,424,231.37	\$ 75,768.63 *
County Surrogate Fees	120,000.00		101,092.47	18,907.53 *
County Sheriff Fees	230,000.00		385,719.60	155,719.60
Fines	15,000.00		26,413.00	11,413.00
Interest on Investments and Deposits	890,000.00		4,309,507.86	3,419,507.86
Rental - County Buildings	195,000.00		197,412.00	2,412.00
Franchise Tax on Stock Insurance				
NJSA 54:16A	79,000.00		68,389.51	10,610.49 *
State Aid - College Bonds				
(NJSA 44:7-35 et. seq.)	1,607,710.00		1,607,710.83	0.83
Social and Welfare Services				
(P.L. 1990, Ch. 66):				
Supplemental Social Security Income	176,697.00		182,699.00	6,002.00 *
U.S. DEPARTMENT OF AGRICULTURE:				
NJ Department of Health:				
Senior Farmers' Market Nutrition Program:				
#DFHS22WMN005 05/01/23 - 09/30/23		\$ 1,797.00	1,797.00	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:				
NJ Department of Health:				
Immunization Cooperative Agreements:				
COVID-19 Vaccination Supplemental Fund #OLPH22VSF014 07/01/21 - 06/30/24		90,000.00	90,000.00	
PHEP Cooperative Agreement (Base \$148,310; CRI \$129,636)		277,946.00	277,946.00	
ELC Cooperative Agreement (COVL \$128,144)		128,144.00	128,144.00	
Comprehensive Cancer Control Planning:				
#DCHS23CCC008 07/01/22 - 06/30/23		5,771.00	5,771.00	
Cancer Education & Early Detection (CEED):				
#DFHS24CED008 07/01/23 - 06/30/24		36,580.00	36,580.00	
Special Child Health Services (SCHS):				
#DFHS23CSE001 07/01/22 - 06/23/23	11,332.00		11,332.00	
#DFHS24CSE010 07/01/23 - 06/23/24		18,679.00	18,679.00	
Strengthening Local Public Health Capacity:				
#OLPH24PHC035 07/01/23 - 06/30/24		89,365.00	89,365.00	
Enhancing Local Public Health Infrastructure (Passed through NJACCHO):				
#OLPH23PHI002 10/01/22 -06/30/24	1,323,028.00	1,325,001.00	2,648,029.00	
N.J. Department of Health:				
Title III - Aging - Area Plan Grant				
#DOAS23AAA017 07/01/22 - 09/30/24				
American Rescue Plan (ARP) Act:				
Adult Protective Services (APS)		55,016.00	55,016.00	
Title III B	93,741.00	659.00	94,400.00	
Title III C-1	38,063.00	277.00	38,340.00	
Title III C-2	71,498.00	516.00	72,014.00	
Title III D	9,545.00		9,545.00	
Title III E	21,958.00	172.00	22,130.00	
#DOAS23AAA017 01/01/23-12/31/23				
Title III B	81,381.00	89,024.00	170,405.00	
Title III C-1	71,311.00	89,832.00	161,143.00	
Title III C-2	44,615.00	78,440.00	123,055.00	
Title III D	5,998.00	6,291.00	12,289.00	
Title III E	28,344.00	38,317.00	66,661.00	
Medicaid Match	5,739.00		5,739.00	
Federal Financial Participation (FFP)		109,192.00	109,192.00	
Nutrition Services Incentive Program (NSIP)	8,123.00	30,241.00	38,364.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Health & Human Services:				
Passed through N.J. Department of Health:				
State Health Insurance Assistance Program (SHIP):				
#DOAS23SHF006 04/01/23 - 03/31/24		\$ 38,000.00	\$ 38,000.00	
Transportation Block Grant:				
#TS23019 01/01/23 - 12/31/23	\$ 18,000.00		18,000.00	
Social Services for the Homeless (SSH) - TANF				
#SH23019 01/01/23 - 12/31/23	24,000.00		24,000.00	
NJ Department of the Treasury:				
Governor's Council on Alcoholism & Drug Abuse:				
Block Grant for Prevention & Treatment of Substance Abuse:				
Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant		17,467.00	17,467.00	
NJ Transit Corporation:				
Job Access Reverse Commute (JARC):				
SFY2023 NJ JARC 10 07/01/23 - 06/30/24		20,000.00	20,000.00	
U.S. DEPARTMENT OF HOMELAND SECURITY:				
NJ Department of Law & Public Safety:				
State Homeland Security Emergency Management Performance:				
FFY23 #EMW-2023-SS-00027 09/01/23 - 07/31/26		135,122.30	135,122.30	
Emergency Management Agency Assistance (EMAA)				
FY22 #FY22-EMPG-EMAA-1900	55,000.00		55,000.00	
U.S. DEPARTMENT OF JUSTICE:				
NJ Department of Law & Public Safety:				
Violence Against Women Act (VAWA):				
FFY22 #VAWA-49-22 07/01/23 - 06/30/24		8,905.00	8,905.00	
Victims of Crime Act (VOCA) Victim Assistance:				
#V-49-21 07/01/23 - 06/30/24		245,140.00	245,140.00	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):				
#VS-119-19 10/01/22 - 09/30/23	77,492.00		77,492.00	
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:				
#JAG 1-19TF-19 07/01/20 - 06/30/21		39,956.00	39,956.00	
#JAG 1-19TF-20 07/01/21 - 06/30/24		33,128.00	33,128.00	
U.S. DEPARTMENT OF TRANSPORTATION:				
Federal Transit Administration - Section 5310 - Operating/Non-Operating:				
FY19 #NJ-2021-022-00 (NJ-16-X016) 01/01/23 - 12/31/23	75,000.00		75,000.00	
Federal Transit Administration - Section 5311 - Operating:				
CY2023 #NJ-2020-015-00 (NJ-18-X031) 01/01/23 - 12/31/24	711,949.00		711,949.00	
U.S. DEPARTMENT OF THE TREASURY:				
American Rescue Plan (ARP) Act:				
Local Assistance Tribal Consistency Fund (LATCF) #LATCFO1559	50,000.00	50,000.00	100,000.00	
Passed through NJ Department of Agriculture:				
Spotted Lanternfly Chemical Control Treatment Grant		50,000.00	50,000.00	
Passed through NJ Department of Health:				
County Health Infrastructure Funding (CHIF) FY24 #OLPH24CHI024		321,959.00	321,959.00	
U.S. ELECTION ASSISTANCE COMMISSION:				
NJ Department of State:				
2018 Help America Vote Act (HAVA) Election Security Grant - Seal Asset Tracking Mgt		28,395.30	28,395.30	
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):				
NJ Department of Environmental Protection:				
County Environmental Health Act (CEHA):				
#CEHA-2023-SCDOH-00023 07/01/22 - 06/30/23	15,729.00		15,729.00	
FEDERAL COMMUNICATIONS COMMISSION:				
Emergency Connectivity Fund (ECF) 09/27/22 - 09/26/2023	22,176.00		22,176.00	
NJ DEPARTMENT OF CHILDREN & FAMILIES:				
Human Services Advisory Council (HSAC):				
#N00194 07/01/23 - 06/30/24		65,629.00	65,629.00	
Youth Incentive Program (YIP):				
#24OGUR 07/01/23 - 06/30/24		39,455.00	39,455.00	



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
County Environmental Health Act (CEHA):				
FY23 #CEHA-2023-SCDOH-00022 07/01/22 - 06/30/23	\$ 164,578.00		\$ 164,578.00	
Clean Communities Program Grant:				
FY22 07/01/23 - 06/30/24		\$ 123,779.81	123,779.81	
NJ DEPARTMENT OF HEALTH:				
Overdose Fatality Review Team (OFRT):				
#OORP24OFR020 07/01/23 - 06/30/24		75,000.00	75,000.00	
Special Child Health Services - Case Management:				
#DFHS24CSE010 07/01/23 - 06/30/24		86,000.00	86,000.00	
Right to Know:				
#EPID24RTK07L 07/01/23 - 06/30/24		9,380.00	9,380.00	
NJ Comprehensive Cancer Control Planning Grant:				
#DCHS24CCC004 07/01/23 - 06/30/24		99,690.00	99,690.00	
Senior Farmers' Market Nutrition Program:				
#DFHS23WMN005 05/01/23 - 09/30/23		3,665.00	3,665.00	
NJ Cancer Education & Early Detection (NJCEED):				
#DCHS24CED008 07/01/23 - 06/30/24		76,764.00	76,764.00	
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:				
#OLPH24CLP027 07/01/23 - 06/30/24		68,506.00	68,506.00	
NJ DEPARTMENT OF HUMAN SERVICES:				
County Comprehensive Alcoholism & Drug Abuse Services:				
#23-541-ADA-0 01/01/23 - 12/31/24	371,131.00		371,131.00	
NJ DEPARTMENT OF HEALTH:				
Title III - Aging - Area Plan Contract:				
#DOAS23AAA017 01/01/23 - 12/31/23:				
State Matching Funds:				
Title III B-D	10,763.00	11,518.00	22,281.00	
Title III E	8,503.00	9,754.00	18,257.00	
State Weekend Home Delivered Meals (SWHDM)	13,000.00		13,000.00	
Safe Housing & Transportation Program (SHTP)	13,693.00		13,693.00	
Supplemental/Cost of Living Allowance (COLA)	61,656.00		61,656.00	
Supplemental Home Delivered Meals (SHDM)	19,486.00		19,486.00	
Supplemental Aging Supportive Services (SASS) <i>formerly SSBG</i> :	13,191.00		13,191.00	
Care Management Quality Assurance (CMQA):	23,810.00		23,810.00	
Adult Protective Services (APS)/Vulnerable Adults	85,807.00		85,807.00	
State Aid Reimbursement Program:				
CY2023 01/01/23 - 12/31/23	58,000.00		58,000.00	
Medication-Assisted Treatment (MAT):				
#24-928-ADA-B3 07/01/23 - 06/30/24		144,896.00	144,896.00	
Social Services for the Homeless (SSH):				
#SH23019 01/01/23 - 12/31/23	194,260.00		194,260.00	
Personal Assistance Services Program (PASP):				
#24AVWN 07/01/23 - 06/30/24		13,320.00	13,320.00	
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:				
Operation Helping Hand (OHH):				
SFY23 #SFYOHH-19-2023 09/01/23 - 08/31/24		105,263.15	105,263.15	
Juvenile Justice Commission:				
Juvenile Detention Alternatives Initiative (JDAI):				
#JDAI-23-IF-19 01/01/23 - 12/31/23	5,512.50		5,512.50	
State/Community Partnership Program & Family Court Services:				
FC-23-19, SCP-23-PS-19, SCP-23-PM-19 01/01/23 - 12/31/24	386,542.00		386,542.00	
County Prosecutor Insurance Fraud Reimbursement Program:				
Cycle 23 01/01/23 - 12/31/23	186,517.00		186,517.00	
Body Armor Replacement Fund (BARF) - Sheriff:				
SFY22	4,475.08		4,475.08	
Body Armor Replacement Fund (BARF) - Prosecutor:				
SFY22	1,735.50		1,735.50	
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:				
Veterans Transportation Services:				
#VL24T82 07/01/23 - 06/30/24		9,000.00	9,000.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
NJ DEPARTMENT OF THE TREASURY:				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism & Drug Abuse:				
FY24 07/01/23 - 06/30/24		\$ 115,989.00	\$ 115,989.00	
NJ OFFICE OF INFORMATION TECHNOLOGY:				
Next Generation 9-1-1 (NG9-1-1)				
PSAP Upgrades & Consolidation #FY23-10-137-0107 07/01/22 - 06/30/23		43,500.00	43,500.00	
NJ TRANSIT CORPORATION:				
Federal Transit Administration - Section 5311 (State Share):				
Operating/Non-Operating:				
CY2023 #NJ-2020-015-00 (NJ-18-X031) 01/01/23 - 12/31/24	\$ 355,974.50		355,974.50	
Job Access Reverse Commute (JARC):				
SFY2024 NJ JARC 10 07/01/23 - 06/30/24		100,000.00	100,000.00	
Senior Citizen & Disabled Resident Transportation Assistance Program:				
Transit-on-Demand Pilot Program:				
TNC 01/01/23 - 12/31/23		20,000.00	20,000.00	
Operating:				
CY2022 01/01/22 - 12/31/22	36,882.58		36,882.58	
CY2023 01/01/23 - 12/31/23	496,233.00		496,233.00	
Administration:				
CY2023 01/01/23 - 12/31/23	78,105.00		78,105.00	
Private Grants:				
National Opioid Litigation Settlements:				
Opioid Settlement Fund:				
Settlement Plan 2023-25 01/01/23 -12/ 31/25		540,000.00	540,000.00	
Newton Medical Center Community Advisory Board				
Nutrition Education - Health 06/01/23-12/31/23		5,700.00	5,700.00	
Reserve to Pay Debt Service	600,000.00		600,000.00	
Reserve to Pay Vocational School Debt Service	150,000.00		150,000.00	
General Capital Fund Balance	450,000.00		450,000.00	
County Clerk (P.L. 2001, Ch. 370)	630,000.00		648,133.70	\$ 18,133.70
County Surrogate (P.L. 2001, Ch. 370)	65,000.00		68,019.00	3,019.00
County Sheriff (P.L. 2001, Ch. 370)	140,000.00		193,438.98	53,438.98
Trust Fund Reserve for Motor Vehicle Fines	265,000.00		265,000.00	
State of N.J. Salary Reimbursement of County Prosecutor	98,162.00			98,162.00 *
Reserve for Uniform Fire Code Enforcement	100,000.00		100,000.00	
Weights & Measures Trust Fund	25,000.00		25,000.00	
9-1-1 Emergency Communication Center	305,613.00		305,613.00	
County Transit-Transportation Agreements	250,000.00		248,358.86	1,641.14 *
Public Health Priority Funds/Supplemental Fees	375,000.00		418,713.13	43,713.13
Intoxicated Driver Resource Center	70,000.00		64,680.00	5,320.00 *
Flu Shots/Clinic Revenue	5,000.00		30,081.27	25,081.27
<b>Total Miscellaneous Revenue</b>	<b>13,796,059.16</b>	<b>5,226,141.56</b>	<b>22,550,232.30</b>	<b>3,528,031.58</b>
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	101,259,145.00		101,259,145.00	
<b>Budget Totals</b>	<b>122,755,204.16</b>	<b>5,226,141.56</b>	<b>131,509,377.30</b>	<b>\$ 3,528,031.58</b>
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,299,960.11	
	<b>\$ 122,755,204.16</b>	<b>\$ 5,226,141.56</b>	<b>\$ 133,809,337.41</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,424,231.37
	<u>\$ 1,424,231.37</u>

Sherriff Fees

Cash Received	\$ 385,719.60
	<u>\$ 385,719.60</u>

Interest on Investments and Deposits:

Cash Received	\$ 4,309,507.86
	<u>\$ 4,309,507.86</u>

Analysis of Nonbudget Revenue:

Cash Received:	
Planning Department	\$ 7,435.54
Insurance Refunds	50,251.33
Payment In Lieu of Taxes	36,902.94
Miscellaneous Revenue from Other County Departments	61,320.82
Grant Program Benefits Reimbursement	835,222.34
Prior Year Grant Expenditure Refunds	301,158.62
NJ Institute of Technology-Salary Reimbursement	34,132.23
Miscellaneous Reimbursements	11,925.99
Bail Forfeitures	2,374.20
Prior Year Welfare Surplus	400,000.00
Medicare D Prescription Reimbursement	255,551.01
Mental Health Salary Reimbursement	15,000.00
Roadway/Driveway Openings and Violation Assessments	75,950.00
Developmental Disabled Facilities Reimbursement	11,310.60
Refund of Prior Year Expenses	167,169.49
Health Department Fees	28,385.00
Other Miscellaneous Revenue	5,870.00
	<u>5,870.00</u>
	<u>\$ 2,299,960.11</u>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	Appropriated by		Budget After Modification	Expended by		Unexpended Balance Cancelled
	Budget			Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT:</b>						
County Administrator's Office:						
Salaries and Wages	\$ 242,000.00	\$	242,000.00	\$ 225,682.03	\$ 16,317.97	
Other Expenses	16,700.00		16,700.00	8,943.60	7,756.40	
Purchasing Department:						
Salaries and Wages	209,000.00		209,000.00	207,565.92	1,434.08	
Other Expenses	21,490.00		21,490.00	19,922.05	1,567.95	
Central Services:						
Salaries and Wages	17,000.00		17,000.00	13,579.80	3,420.20	
Other Expenses	413,685.00		413,685.00	187,851.24	225,833.76	
Employee Services:						
Salaries and Wages	304,000.00		304,000.00	283,245.19	20,754.81	
Other Expenses	170,200.00		170,200.00	88,797.39	81,402.61	
Public Employees' Award Program:						
Other Expenses	5,000.00		5,000.00	2,800.00	2,200.00	
Board of County Commissioners:						
Salaries and Wages	121,000.00		121,000.00	120,600.00	400.00	
Other Expenses	48,000.00		43,000.00	31,599.66	11,400.34	
Clerk of the Board:						
Salaries and Wages	195,000.00		195,000.00	179,223.06	15,776.94	
Other Expenses	7,150.00		12,150.00	8,550.33	3,599.67	
County Clerk:						
Salaries and Wages	871,000.00		871,000.00	827,806.42	43,193.58	
Other Expenses	183,060.00		183,060.00	146,144.43	36,915.57	
Board of Elections:						
Salaries and Wages	566,000.00		656,000.00	593,817.72	62,182.28	
Other Expenses	352,340.00		262,340.00	150,565.01	111,774.99	
County Clerk (Elections):						
Other Expenses	126,970.00		126,970.00	91,699.49	35,270.51	
County Treasurer's Office:						
Salaries and Wages	567,000.00		567,000.00	553,424.96	13,575.04	
Other Expenses	120,105.00		120,105.00	77,578.76	42,526.24	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT:</b>					
Annual Audit	\$ 149,061.00	\$ 149,061.00	\$ 149,061.00		
Technology & Information Management:					
Salaries and Wages	599,000.00	599,000.00	457,167.82	\$ 141,832.18	
Other Expenses	892,503.00	892,503.00	783,615.02	108,887.98	
Office of Geographical Information Systems:					
Other Expenses	253,000.00	253,000.00	253,000.00		
Records Management Office:					
Salaries and Wages	257,000.00	257,000.00	250,649.29	6,350.71	
Other Expenses	195,905.00	195,905.00	189,973.09	5,931.91	
Board of Taxation:					
Salaries and Wages	236,000.00	236,000.00	221,536.99	14,463.01	
Other Expenses	46,686.00	46,686.00	42,286.70	4,399.30	
County Counsel:					
Salaries and Wages	130,000.00	130,000.00	127,034.30	2,965.70	
Other Expenses	761,350.00	761,350.00	568,503.82	192,846.18	
County Adjuster's Office:					
Salaries and Wages	114,000.00	114,000.00	82,602.29	31,397.71	
Other Expenses	70,840.00	70,840.00	50,509.75	20,330.25	
County Surrogate:					
Salaries and Wages	475,000.00	475,000.00	474,167.00	833.00	
Other Expenses	38,595.00	38,595.00	38,564.48	30.52	
Engineering and Road Administration:					
Salaries and Wages	1,262,600.00	1,262,600.00	1,070,540.55	192,059.45	
Other Expenses	207,680.00	207,680.00	194,848.16	12,831.84	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>10,245,920.00</b>	<b>10,245,920.00</b>	<b>8,773,457.32</b>	<b>1,472,462.68</b>	
<b>LAND USE ADMINISTRATION:</b>					
Sussex County Planning Department:					
Salaries and Wages	307,500.00	307,500.00	290,388.25	17,111.75	
Other Expenses	70,200.00	70,200.00	48,181.95	22,018.05	
<b>TOTAL LAND USE ADMINISTRATION</b>	<b>377,700.00</b>	<b>377,700.00</b>	<b>338,570.20</b>	<b>39,129.80</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(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	\$ 700.00	\$ 700.00	\$ 529.67	\$ 170.33	
Weights and Measures:					
Salaries and Wages	156,000.00	156,000.00	153,411.20	2,588.80	
Other Expenses	19,175.00	19,175.00	14,257.14	4,917.86	
<b>TOTAL CODE ENFORCEMENT AND ADMINISTRATION</b>	<b>175,875.00</b>	<b>175,875.00</b>	<b>168,198.01</b>	<b>7,676.99</b>	
<b>INSURANCE:</b>					
Other Insurance Premiums	1,310,514.00	1,310,514.00	1,237,516.20	72,997.80	
Workmen's Compensation	1,185,469.00	1,185,469.00	1,182,678.68	2,790.32	
Group Insurance Plan for Employees	19,520,000.00	19,200,000.00	16,410,364.18	2,789,635.82	
Health Benefit Waiver	250,000.00	250,000.00	154,980.04	95,019.96	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	40,000.00	40,000.00	18,731.53	21,268.47	
<b>TOTAL INSURANCE</b>	<b>22,305,983.00</b>	<b>21,985,983.00</b>	<b>19,004,270.63</b>	<b>2,981,712.37</b>	
<b>PUBLIC SAFETY:</b>					
9-1-1 Emergency Communications Center:					
Salaries and Wages	1,302,000.00	1,202,000.00	1,108,210.35	93,789.65	
Other Expenses	530,595.00	680,595.00	574,433.17	106,161.83	
Office of Emergency Management:					
Salaries and Wages	163,450.00	163,450.00	108,469.40	54,980.60	
Other Expenses	207,395.00	286,395.00	282,961.42	3,433.58	
County Medical Examiner:					
Other Expenses	306,000.00	326,000.00	302,829.00	23,171.00	
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	4,975.00	4,975.00	4,975.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	72,000.00	72,000.00	72,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC SAFETY:</b>					
Fire Marshal:					
Salaries and Wages	\$ 206,000.00	\$ 206,000.00	\$ 159,193.29	\$ 46,806.71	
Other Expenses	46,975.00	46,975.00	46,835.30	139.70	
Fire Academy:					
Other Expenses	340,000.00	340,000.00	239,059.41	100,940.59	
Sheriff's Office (Regulation):					
Salaries and Wages	6,284,000.00	6,284,000.00	5,769,050.59	514,949.41	
Other Expenses	699,181.00	1,185,181.00	1,144,567.52	40,613.48	
Prosecutor's Office:					
Salaries and Wages	5,028,316.00	5,028,316.00	4,254,984.71	773,331.29	
Other Expenses	647,507.00	647,507.00	602,554.95	44,952.05	
Jail:					
Salaries and Wages	2,526,000.00	2,476,000.00	2,312,949.78	163,050.22	
Other Expenses	3,220,220.00	2,655,220.00	2,190,666.85	464,553.15	
JDC & Youth Services (NJSA 2A:4A-91)					
Salaries and Wages	430,000.00	430,000.00	350,380.64	79,619.36	
Other Expenses	529,229.00	529,229.00	401,147.67	128,081.33	
<b>TOTAL PUBLIC SAFETY</b>	<b>22,543,843.00</b>	<b>22,563,843.00</b>	<b>19,925,269.05</b>	<b>2,638,573.95</b>	
<b>PUBLIC WORKS:</b>					
Roads and Culverts:					
Salaries and Wages	3,821,000.00	3,789,200.00	3,200,785.83	588,414.17	
Other Expenses	1,806,705.00	1,838,505.00	1,728,990.84	109,514.16	
Bridges:					
Salaries and Wages	1,090,000.00	1,090,000.00	994,090.35	95,909.65	
Other Expenses	892,376.00	890,376.00	875,797.48	14,578.52	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	277,000.00	277,000.00	186,789.40	90,210.60	
Other Expenses	16,692.00	16,692.00	13,108.72	3,583.28	
Traffic Lights:					
Other Expenses	53,645.00	55,645.00	49,849.59	5,795.41	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC WORKS:</b>					
Garbage and Trash Removal	\$ 100,000.00	\$ 100,000.00	\$ 94,161.00	\$ 5,839.00	
Facilities Management:					
Salaries and Wages	1,661,000.00	1,661,000.00	1,441,094.95	219,905.05	
Other Expenses	1,760,290.00	1,860,290.00	1,587,716.40	272,573.60	
Motor Pool:					
Salaries and Wages	1,042,000.00	1,042,000.00	915,291.13	126,708.87	
Other Expenses	1,193,547.00	1,293,547.00	1,187,538.31	106,008.69	
Mosquito Control:					
Salaries and Wages	332,000.00	332,000.00	326,606.36	5,393.64	
Other Expenses	282,765.00	282,765.00	261,354.04	21,410.96	
<b>TOTAL PUBLIC WORKS</b>	<b>14,329,020.00</b>	<b>14,529,020.00</b>	<b>12,863,174.40</b>	<b>1,665,845.60</b>	
<b>HEALTH AND HUMAN SERVICES:</b>					
Office of Public Health Nursing:					
Salaries and Wages	522,000.00	470,000.00	171,824.78	298,175.22	
Other Expenses	164,475.00	164,475.00	69,119.10	95,355.90	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)	1,383,346.00	1,383,346.00	1,383,346.00		
Office of Environmental Health:					
Salaries and Wages	1,075,000.00	1,075,000.00	667,152.52	407,847.48	
Other Expenses	74,056.00	74,056.00	53,906.70	20,149.30	
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00		48,000.00	
Office of Community Services:					
Salaries and Wages	34,000.00	64,000.00	39,714.94	24,285.06	
Other Expenses	51,230.00	51,230.00	29,275.06	21,954.94	
Office on Aging:					
Salaries and Wages	330,500.00	350,500.00	304,333.96	46,166.04	
Other Expenses	16,550.00	16,550.00	12,786.43	3,763.57	
County Nutrition Projects:					
Other Expenses	181,500.00	181,500.00	181,500.00		



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Paid or Charged	Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification			Reserved	
<b>HEALTH AND HUMAN SERVICES:</b>						
County Welfare Agency:						
Administration	\$ 1,469,599.00	\$ 1,469,599.00	\$ 1,469,599.00			
Services	310,501.00	310,501.00	310,501.00			
Assistance for Dependent Children	5,381.00	5,381.00	5,381.00			
Assistance to Supplemental Security Income Recipients	176,697.00	176,697.00	176,697.00			
Mental Health Administration:						
Salaries and Wages	14,000.00	16,000.00	14,424.95	\$ 1,575.05		
Other Expenses	5,833.00	5,833.00	3,533.00	2,300.00		
Human Services Administration:						
Salaries and Wages	209,000.00	209,000.00	206,040.32	2,959.68		
Other Expenses	29,110.00	29,110.00	11,520.46	17,589.54		
Intoxicated Driver Resource Center						
Salaries and Wages	65,000.00	65,000.00	61,268.42	3,731.58		
Other Expenses	42,150.00	42,150.00	28,056.32	14,093.68		
Aid to Family Intervention Services (R.S. 40:5-2.9)	71,574.00	57,074.00	57,074.00			
Aid to Samaritan Inn - Homeless	36,000.00	48,240.00	48,240.00			
Aid to New Bridge Services (N.J.S. 40:5-2.9)	45,676.00	45,676.00	45,676.00			
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)	40,000.00	42,260.00	42,260.00			
<b>TOTAL HEALTH AND HUMAN SERVICES</b>	<b>6,401,178.00</b>	<b>6,401,178.00</b>	<b>5,393,230.96</b>	<b>1,007,947.04</b>		
<b>EDUCATIONAL:</b>						
Community College Agency (NJS 18A:64A-30 et seq.)	4,020,000.00	4,020,000.00	4,020,000.00			
Farm and Home Demonstration:						
Salaries and Wages	34,000.00	34,000.00	33,258.34	741.66		
Other Expenses	141,502.00	141,502.00	101,952.72	39,549.28		
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	200,000.00	200,000.00	101,034.64	98,965.36		
County Vocational School	7,631,232.00	7,631,232.00	7,631,232.00			

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>EDUCATIONAL:</b>					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 95,500.00	\$ 95,500.00	\$ 91,214.99	\$ 4,285.01	
Other Expenses	24,330.00	24,330.00	17,236.22	7,093.78	
<b>TOTAL EDUCATIONAL</b>	<b>12,146,564.00</b>	<b>12,146,564.00</b>	<b>11,995,928.91</b>	<b>150,635.09</b>	
<b>OTHER COMMON OPERATING FUNCTIONS:</b>					
Transit:					
Salaries and Wages	221,000.00	221,000.00		221,000.00	
Other Expenses	94,750.00	94,750.00	63,886.85	30,863.15	
Provisions for Salary Adjustments	50,000.00	50,000.00		50,000.00	
Accumulated Leave & Retro Compensation	10,000.00	10,000.00		10,000.00	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	59,708.00	59,708.00	59,122.00	586.00	
Fixed Asset Accounting/Reporting	4,000.00	4,000.00		4,000.00	
Indirect Cost Rate Study:					
Contractual	11,750.00	11,750.00		11,750.00	
Memorial Day Observance (R.S. 40:23-8.25)	1,000.00	1,000.00	500.00	500.00	
Veterans' Grave Registration:					
Salaries and Wages	5,000.00	5,000.00	4,800.00	200.00	
Other Expenses	11,430.00	11,430.00	9,430.00	2,000.00	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	7,500.00	7,500.00	7,500.00		
<b>TOTAL OTHER COMMON OPERATING FUNCTIONS</b>	<b>476,138.00</b>	<b>476,138.00</b>	<b>145,238.85</b>	<b>330,899.15</b>	
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>					
Electricity	751,640.00	751,640.00	519,854.43	231,785.57	
Lighting of Highways and Bridges	23,350.00	23,350.00	19,115.13	4,234.87	
Gas (Natural or Propane)	382,550.00	382,550.00	274,216.11	108,333.89	
Gasoline and Diesel Fuel	650,000.00	750,000.00	486,461.33	263,538.67	
Water	58,600.00	58,600.00	27,915.07	30,684.93	
Sewer	25,150.00	25,150.00	10,334.55	14,815.65	
<b>TOTAL UTILITY EXPENSES AND BULK PURCHASES</b>	<b>1,891,290.00</b>	<b>1,991,290.00</b>	<b>1,337,896.42</b>	<b>653,393.58</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
County Matching Funds for Grants	\$ 363.50	\$ 363.50			
Matching Funds For the Following Grants:				\$ 363.50	
USDOT FTA Section 5311 Grant Operating	355,974.50	355,974.50	\$ 355,974.50		
USDOT FTA Section 5316 Job Access: Reverse Commute	120,000.00	120,000.00	120,000.00		
Special Child Health, Case Management	60,528.00	60,528.00	60,528.00		
Alcoholism Service Program	49,800.00	49,800.00	49,800.00		
Human Services Advisory Council (HSAC)	15,334.00	15,334.00	15,334.00		
TOTAL UNCLASSIFIED	602,000.00	602,000.00	601,636.50	363.50	

PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:

U.S. DEPARTMENT OF AGRICULTURE:

NJ Department of Health:

    Senior Farmers' Market Nutrition Program (NJSA 40A:4-87 + \$1,797.00)

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:

NJ Department of Health:

Immunization Cooperative Agreements:

    COVID-19 Vaccination Supplemental Fund (NJSA 40A:4-87 + \$90,000.00)

    PHEP Cooperative Agreement (NJSA 40A:4-87 + \$277,946.00)

    ELC Cooperative Agreement (NJSA 40A:4-87 + \$128,144.00)

    Comprehensive Cancer Control Planning (NJSA 40A:4-87 + \$5,771.00)

    Cancer Education & Early Detection (CEED) (NJSA 40A:4-87 + \$36,580.00)

Special Child Health Services (SCHS):

    #DFHS23CSE001 07/01/22 - 06/23/23

    #DFHS24CSE010 07/01/23 - 06/23/24 (NJSA 40A:4-87 + \$18,679.00)

Strengthening Local Public Health Capacity:

    #OLPH24PHC035 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$89,365.00)

Enhancing Local Public Health Infrastructure (Passed through NJACCHO):

    #OLPH23PHI002 10/01/22-06/30/24 (NJSA 40A:4-87 + \$1,325,001.00)

1,323,028.00

2,648,029.00

2,648,029.00

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
Passed through NJ Department of Health: (Cont'd)					
Title III - Aging - Area Plan Grant:					
#DOAS23AAA017 07/01/22 - 09/30/24:					
American Rescue Plan (ARP) Act::					
Adult Protective Services (NJSA 40A:4-87 + \$55,016.00)	\$	\$ 55,016.00	\$	55,016.00	
Title III B (NJSA 40A:4-87 + \$659.00)	\$	93,741.00		94,400.00	
Title III C-1 (NJSA 40A:4-87 + \$277.00)		38,063.00		38,340.00	
Title III C-2 (NJSA 40A:4-87 + \$516.00)		71,498.00		72,014.00	
Title III D		9,545.00		9,545.00	
Title III E (NJSA 40A:4-87 + \$172.00)		21,958.00		22,130.00	
#DOAS23AAA017 01/01/23 - 12/31/23:					
Title III B (NJSA 40A:4-87 + \$89,024.00)		81,381.00		170,405.00	
Title III C-1 (NJSA 40A:4-87 + \$89,832.00)		71,311.00		161,143.00	
Title III C-2 (NJSA 40A:4-87 + \$78,440.00)		44,615.00		123,055.00	
Title III D (NJSA 40A:4-87 + \$6,291.00)		5,998.00		12,289.00	
Title III E (NJSA 40A:4-87 + \$38,317.00)		28,344.00		66,661.00	
Medicaid Match		5,739.00		5,739.00	
Federal Financial Participation (FFP) (NJSA 40A:4-87 + \$109,192.00)				109,192.00	
Nutrition Services Incentive Program (NJSA 40A:4-87 + \$30,241.00)		8,123.00		38,364.00	
State Health Insurance Assistance Program (NJSA 40A:4-87 + \$38,000.00)				38,000.00	
Transportation Block Grant		18,000.00		18,000.00	
Social Services for the Homeless (SSH) - TAINF		24,000.00		24,000.00	
NJ Department of the Treasury:					
Governor's Council on Alcoholism & Drug Abuse:					
Block Grant for Prevention & Treatment of Substance Abuse:					
Alliance to Prevent Alcoholism & Drug Abuse					
DMHAS Youth Leadership Grant (NJSA 40A:4-87 + \$17,467.00)		17,467.00		17,467.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>					
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
NJ Transit Corporation:					
Job Access Reverse Commute (JARC):					
SFY2024 NJ JARC 10/07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$20,000.00)	\$	20,000.00	\$	20,000.00	
State Homeland Security Emergency Management Performance:					
FFY23 #EMW-2023-SS-00027 (NJSA 40A:4-87 + \$135,122.30)		135,122.30		135,122.30	
Emergency Management Agency Assistance (EMAA):					
FY22 #FY22-EMPG-EMAA-1900	\$	55,000.00		55,000.00	
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
NJ Department of Law & Public Safety:					
Violence Against Women Act (VAWA) (NJSA 40A:4-87 + \$8,905.00)		8,905.00		8,905.00	
Victims of Crime Act Victim Assistance (NJSA 40A:4-87 + \$245,140.00)		245,140.00		245,140.00	
Sexual Assault Response Team		77,492.00		77,492.00	
Multi-Jurisdictional Gang, Guns & Narcotic Task Force:					
#JAG 1-19TF-19 07/01/20 - 06/30/21 (NJSA 40A:4-87 + \$39,956.00)		39,956.00		39,956.00	
#JAG 1-19TF-20 07/01/21 - 06/30/24 (NJSA 40A:4-87 + \$33,128.00)		33,128.00		33,128.00	
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
NJ Transit Corporation:					
Federal Transit Administration - Section 5310 - Operating/Non-Operating:					
FY19 #NJ-2021-022-00 (NJ-16-X016) 01/01/23 - 12/31/23	75,000.00	75,000.00		75,000.00	
Federal Transit Administration - Section 5311 - Operating/Non-Operating:					
CY2023 #NJ-2020-01 5-00 (NJ-18-X031) 01/01/23 - 12/31/23	711,949.00	711,949.00		711,949.00	
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
American Rescue Plan (ARP) Act:					
Local Assistance Tribal Consistency Fund (NJSA 40A:4-87 + \$50,000.00)	50,000.00	100,000.00		100,000.00	
Coronavirus Local Fiscal Recovery Fund (CLFRF):					
Passed through NJ Department of Agriculture:					
Spotted Lanternfly Chemical Control Treatment Grant(NJSA 40A:4-87 + \$50,000.00)		50,000.00		50,000.00	
Passed through NJ Department of Health:					
County Health Infrastructure Funding (CHIF) (NJSA 40A:4-87 + \$321,959.00)		321,959.00		321,959.00	
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>					
NJ Department of State:					
2018 Help America Vote Act Election Security Grant - Seal Asset Tracking Mgmt (NJSA 40A:4-87 + \$28,395.30)		28,395.30		28,395.30	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>					
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):					
NJ Department of Environmental Protection:					
County Environmental Health Act					
FY23 #CEHA-2023-SCDOH-00023 07/01/22 - 06/30/23	\$ 15,729.00	\$ 15,729.00	\$ 15,729.00		
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>					
Emergency Connectivity Fund (ECF) 09/27/22 - 09/26/23	22,176.00	22,176.00	22,176.00		
<b>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</b>					
Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:					
#N00194 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$65,629.00)		65,629.00	65,629.00		
Youth Incentive Program (YIP):					
#24-OGUR 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$39,455.00)		39,455.00	39,455.00		
<b>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>					
County Environmental Health Act					
Clean Communities Program Grant(NJSA 40A:4-87 + \$123,779.81)	164,578.00	164,578.00	164,578.00		
		123,779.81	123,779.81		
<b>NJ DEPARTMENT OF HEALTH:</b>					
Overdose Fatality Review Team (OFRT) (NJSA 40A:4-87 + \$75,000.00)		75,000.00	75,000.00		
Special Child Health Services - Case Management (NJSA 40A:4-87 + \$86,000.00)		86,000.00	86,000.00		
Right to Know:					
#EPID24RTK07L 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
NJ Comprehensive Cancer Control Planning Grant:					
#DCHS24CCC004 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$99,690.00)		99,690.00	99,690.00		
Senior Farmers' Market Nutrition Program:					
#DFHS23WMN005 (NJSA 40A:4-87 + \$3,665.00)		3,665.00	3,665.00		
NJ Cancer Education & Early Detection (NJCEED):					
#DCHS24CED008 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$76,764.00)		76,764.00	76,764.00		
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:					
#OLPH24CLP027 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$68,506.00)		68,506.00	68,506.00		
<b>NJ DEPARTMENT OF HUMAN SERVICES:</b>					
County Comprehensive Alcoholism & Drug Abuse Services:					
#23-541-ADA-01/01/23 - 12/31/23	371,131.00	371,131.00	371,131.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>					
NJ DEPARTMENT OF HEALTH:					
Title III - Aging - Area Plan Contract #DOAS23AAA017 01/01/23 - 12/31/23					
State Matching Funds:					
Title III B-D (NJSA 40A:4-87 + \$11,518.00)	\$ 10,763.00	\$ 22,281.00	\$ 22,281.00		
Title III E (NJSA 40A:4-87 + \$9,754.00)	8,503.00	18,257.00	18,257.00		
Title III - Aging - Area Plan Contract:					
State Weekend Home Delivered Meals (SWHDM)	13,000.00	13,000.00	13,000.00		
Safe Housing & Transportation Program (SHTP)	13,693.00	13,693.00	13,693.00		
Cost of Living Allowance (COLA)	61,656.00	61,656.00	61,656.00		
State Home Delivered Meals (SHDM)	19,486.00	19,486.00	19,486.00		
Supplemental Aging Supportive Services (SASS)	13,191.00	13,191.00	13,191.00		
Care Coordination/Care Management Quality Assurance (CMQA)	23,810.00	23,810.00	23,810.00		
Adult Protective Services (APS)/Vulnerable Adults	85,807.00	85,807.00	85,807.00		
State Aid Reimbursement Program:					
2023 01/01/23 - 12/31/23	58,000.00	58,000.00	58,000.00		
Medication-Assisted Treatment (MAT):					
#24-928-ADA-B3 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$144,896.00)		144,896.00	144,896.00		
Social Services for the Homeless (SSH):					
#SH23019 01/01/23 - 12/31/23	194,260.00	194,260.00	194,260.00		
Personal Assistance Services Program (PASP):					
#24AVVN 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$13,320.00)		13,320.00	13,320.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Operation Helping Hand (OHH):					
SFY23 #SFYOH-19-2023 09/01/23 - 08/31/24 (NJSA 40A:4-87 + \$105,263.15)		105,263.15	105,263.15		
Juvenile Justice Commission:					
Juvenile Detention Alternatives Initiative (JDAI):					
#JDAL-23-IF-19 01/01/23 - 12/31/23	5,512.50	5,512.50	5,512.50		
State/Community Partnership Program & Family Court Services:					
FC-23-19, SCP-23-PS-19, SCP-23-PM-19,FCIU-23-19	386,542.00	386,542.00	386,542.00		
County Prosecutor Insurance Fraud Reimbursement Program:					
Cycle 23 01/01/23 - 12/31/23	186,517.00	186,517.00	186,517.00		
Body Armor Replacement Fund (BARF) - Sheriff's Office:	4,475.08	4,475.08	4,475.08		
Body Armor Replacement Fund (BARF) - Prosecutor's Office:	1,735.50	1,735.50	1,735.50		
NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:					
Veterans Transportation Services					
#VL24T82 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$9,000.00)		9,000.00	9,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>					
<b>NJ DEPARTMENT OF THE TREASURY:</b>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
FY24 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$115,989.00)		\$ 115,989.00	\$ 115,989.00		
<b>NJ OFFICE OF INFORMATION TECHNOLOGY:</b>					
Next Generation 9-1-1 (NG 9-1-1)		43,500.00	43,500.00		
PSAP Upgrades & Consolidation (NJSA 40A:4-87 + \$43,500.00)					
<b>NJ TRANSIT CORPORATION:</b>					
Federal Transit Administration - Section 5311 (State Share):					
Operating/Non-Operating:					
CY2023 #NJ-2020-015-00 (NJ-18-X031) 01/01/23 - 12/31/23	\$ 355,974.50	355,974.50	355,974.50		
Job Access Reverse Commute (JARC):					
SFY2024 NJ JARC 10/07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$100,000.00)	100,000.00	100,000.00	100,000.00		
Senior Citizen & Disabled Resident Transportation Assistance Program:					
Transit-on-Demand Pilot Program TNC (NJSA 40A:4-87 + \$20,000.00)	20,000.00	20,000.00	20,000.00		
Operating: CY22 01/01/22 - 12/31/22	36,882.58	36,882.58	36,882.58		
Operating: CY23 01/01/23 - 12/31/23	496,233.00	496,233.00	496,233.00		
Administration: CY23 01/01/23 - 12/31/23	78,105.00	78,105.00	78,105.00		
Private Grants:					
National Opioid Litigation Settlements:					
Opioid Settlement Plan 2023 (NJSA 40A:4-87 + \$540,000.00)	540,000.00	540,000.00	540,000.00		
Newton Medical Center Community Advisory Board					
Nutrition Education- Health 06/01/23 - 12/31/23 (NJSA 40A:4-87 + \$5,700.00)	5,700.00	5,700.00	5,700.00		
<b>TOTAL PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE</b>	<b>5,453,877.16</b>	<b>10,680,018.72</b>	<b>10,680,018.72</b>		
<b>TOTAL OPERATIONS</b>	<b>96,949,388.16</b>	<b>102,175,529.72</b>	<b>91,226,889.97</b>	<b>\$ 10,948,639.75</b>	
<b>Detail:</b>					
Salaries and Wages	33,456,866.00	33,365,066.00	28,854,372.79	4,510,693.21	
Other Expenses	63,492,522.16	68,810,463.72	62,372,517.18	6,437,946.54	
<b>CAPITAL IMPROVEMENTS:</b>					
Capital Improvement Fund	2,100,000.00	2,100,000.00	2,100,000.00		
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>2,100,000.00</b>	<b>2,100,000.00</b>	<b>2,100,000.00</b>		



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(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	\$ 1,110,000.00	\$ 1,110,000.00	\$ 1,110,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,400,000.00	1,400,000.00	1,400,000.00		
Vocational School Bonds	815,000.00	815,000.00	815,000.00		
Other Bonds	7,660,000.00	7,660,000.00	7,660,000.00		
Payment of Bond Anticipation Notes	450,000.00	450,000.00	450,000.00		
Interest on Bonds:					
County College Bonds	161,511.00	161,511.00	161,510.84		\$ 0.16
State Aid - County College Bonds	207,711.00	207,711.00	207,710.83		0.17
Vocational School Bonds	208,975.00	208,975.00	208,975.00		
Other Bonds	1,344,300.00	1,344,300.00	1,344,300.00		
Interest on Notes	285,757.00	285,757.00	285,756.51		0.49
Sussex County Guarantee for Solar Project					
Morris County Improvement Authority	1,500,000.00	1,500,000.00	1,500,000.00		
<b>TOTAL DEBT SERVICE</b>	<b>15,143,254.00</b>	<b>15,143,254.00</b>	<b>15,143,253.18</b>		<b>0.82</b>
<b>DEFERRED CHARGES:</b>					
Prior Year's Bills	957.00	957.00	729.00		228.00
<b>STATUTORY EXPENDITURES:</b>					
Contribution to:					
Public Employees' Retirement System	3,007,727.00	3,007,727.00	3,007,727.00		
Social Security System (OASI)/Medicare	2,703,756.00	2,703,756.00	2,126,885.49	\$ 576,870.51	
Police & Firemen's Retirement System	2,793,122.00	2,793,122.00	2,793,121.65	0.35	
Defined Contribution Retirement System	57,000.00	57,000.00	33,479.00	23,521.00	
<b>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>	<b>8,562,562.00</b>	<b>8,562,562.00</b>	<b>7,961,942.14</b>	<b>600,391.86</b>	<b>228.00</b>
Subtotal General Appropriations for County Purposes	122,755,204.16	127,981,345.72	116,432,085.29	11,549,031.61	228.82
<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>\$ 122,755,204.16</b>	<b>\$ 127,981,345.72</b>	<b>\$ 116,432,085.29</b>	<b>\$ 11,549,031.61</b>	<b>\$ 228.82</b>

Ref.

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

(Continued)

		Analysis of	
<u>Ref.</u>	Budget After Modification	Paid or Charged	
 <u>Analysis of Budget After Modification</u>			
Adopted Budget	\$ 122,755,204.16		
Appropriation by NJSA 40A:4-87	5,226,141.56		
	\$ 127,981,345.72		
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed		\$ 101,025,630.74	
Encumbrances Payable	A	4,103,631.33	
Accounts Payable		95.00	
Transfer to Federal and State Grant Fund Expenditures:			
Federal Programs		6,699,329.10	
State Programs		4,057,699.12	
Private Programs		545,700.00	
		\$ 116,432,085.29	

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

**COUNTY OF SUSSEX**  
**2023**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2023	2022
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents	B-2	\$ 22,822,444.94	\$ 20,738,051.37
Added and Omitted Taxes Receivable	B-3	1,194.70	1,659.89
<u>TOTAL ASSETS</u>		<u>\$ 22,823,639.64</u>	<u>\$ 20,739,711.26</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Escrow/Other Deposits		\$ 854,408.60	\$ 682,386.34
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		466,247.23	409,944.37
Tax Appeal Fees		110,264.21	138,015.80
County Surrogate Fees		57,149.04	72,475.57
County Clerk Fees		265,519.36	225,742.13
County Sheriff Fees		65,988.97	81,856.84
State Unemployment Insurance		686,671.09	684,656.17
Forfeited Assets		1,024,806.84	1,002,457.27
Self Insurance Fund - Damage to County Vehicles		424,860.09	413,180.07
Mosquito Control		480,014.92	443,436.80
Environmental Quality Enforcement		966,821.10	822,825.61
Open Space		5,924,344.65	5,563,275.14
Weights and Measures		76,191.69	70,472.06
Work Release Program			471.03
Sheriff's Labor Assistance Program		195,306.29	202,872.16
Jail Inmate Interest Account			1,070.73
Prosecutor's US Treasury Account		398,523.49	394,156.93
Accrued Sick and Vacation		2,963,384.01	2,873,091.19
Storm Recovery		7,130,859.11	5,961,161.47
Inmate Welfare		171,044.05	171,044.05
Uniform Fire Code Enforcement		551,284.67	513,029.41
Congregate Nutrition Program		9,950.23	12,090.12
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 22,823,639.64</u>	<u>\$ 20,739,711.26</u>

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

COUNTY OF SUSSEX  
TRUST FUNDS  
STATEMENT OF FUND BALANCE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

NOT APPLICABLE

**COUNTY OF SUSSEX**  
**2023**  
**GENERAL CAPITAL FUND**

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

	Ref.	December 31,	
		2023	2022
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 50,629,842.31	\$ 47,661,650.82
Accounts Receivable:			
NJ Schools Development Authority Grant		354,000.00	354,000.00
NJ Department of Transportation		13,618,813.34	15,956,932.01
Sussex County Technical School		4,760,517.00	4,760,517.00
State of NJ - Library Association Grant		3,080,875.00	3,080,875.00
Deferred Charges to Future Taxation:			
Funded		61,398,000.00	70,159,000.00
Unfunded	C-4	25,679,236.00	22,246,236.00
<u>TOTAL ASSETS</u>		<u>\$ 159,521,283.65</u>	<u>\$ 164,219,210.83</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 11,872,000.00	\$ 8,817,000.00
General Improvement Serial Bonds	C-8	43,811,000.00	51,471,000.00
Vocational School Serial Bonds	C-8	5,868,000.00	6,683,000.00
County College Bonds	C-8	5,427,000.00	5,425,000.00
County College Bonds (Chapter 12)	C-8	6,292,000.00	6,580,000.00
Improvement Authorizations:			
Funded	C-6	39,416,442.71	42,360,216.82
Unfunded	C-6	23,010,494.08	22,199,901.20
Capital Improvement Fund	C-5	13,575,916.56	9,761,660.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Reserve for:			
Payment of Vocational School Debt Service		70,872.01	183,366.01
Payment of Debt Service		1,004,987.66	1,386,944.73
Future Capital Projects:			
Sewer Project - Frankford Complex		993,427.22	993,427.22
NJ Department of Transportation Grants -			
Bridge Improvements		741,789.47	816,428.00
Arbitrage Rebate		927,732.10	680,991.80
Sussex Solar Renewable Energy Program		1,040,973.80	1,040,973.80
Receivable - Vocational School Grant		4,760,517.00	4,760,517.00
Fund Balance	C-1	399,218.27	749,870.92
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 159,521,283.65</u>	<u>\$ 164,219,210.83</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, 2022	C	\$ 749,870.92
Increased by:		
Cancellation of Improvement Authorizations		<u>99,347.35</u>
		849,218.27
Decreased by:		
Due to Current Fund as Anticipated Revenue		<u>450,000.00</u>
Balance December 31, 2023	C	<u><u>\$ 399,218.27</u></u>

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



**COUNTY OF SUSSEX**  
**2023**  
**COUNTY LIBRARY FUND**

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

	Ref.	December 31,	
		2023	2022
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 2,282,677.40	\$ 2,167,074.36
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	14,781.37	19,402.86
Revenue Accounts Receivable		4,919.77	2,928.63
		<u>19,701.14</u>	<u>22,331.49</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,302,378.54</u>	<u>\$ 2,189,405.85</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 614,725.24	\$ 608,523.43
Encumbered	D-3;D-6	229,309.15	199,964.01
Total Appropriation Reserves		844,034.39	808,487.44
Contracts Payable		163,381.13	163,381.13
Deferred Revenue:			
Unrestricted State per Capita Library Aid		68,596.00	64,167.00
Reserve for Donations		680.87	680.87
		<u>1,076,692.39</u>	<u>1,036,716.44</u>
Reserve for Receivables		19,701.14	22,331.49
Fund Balance	D-1	<u>1,205,985.01</u>	<u>1,130,357.92</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,302,378.54</u>	<u>\$ 2,189,405.85</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>2023</u>	<u>2022</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 625,000.00	\$ 600,000.00
Receipts from Current Taxes		6,304,438.00	5,893,575.00
Miscellaneous Revenue Anticipated		64,945.00	71,082.00
Nonbudget Revenue		114,328.23	68,460.76
Other Credits to Income:			
Collection of Added and Omitted Taxes		21,799.63	19,507.45
Void Outstanding Checks		490.00	
Unexpended Balance of Appropriation Reserves		564,009.23	552,895.46
		<u>7,695,010.09</u>	<u>7,205,520.67</u>
<u>Expenditures</u>			
Expenditures:			
Budget Appropriations:			
Salaries and Wages		3,104,445.00	2,938,426.00
Other Expenses		3,889,938.00	3,626,231.00
		<u>6,994,383.00</u>	<u>6,564,657.00</u>
Excess in Revenue		700,627.09	640,863.67
<u>Fund Balance</u>			
Balance January 1		1,130,357.92	1,089,494.25
		<u>1,830,985.01</u>	<u>1,730,357.92</u>
Decreased by:			
Utilization as Anticipated Revenue		625,000.00	600,000.00
		<u>625,000.00</u>	<u>600,000.00</u>
Balance December 31	D	<u>\$ 1,205,985.01</u>	<u>\$ 1,130,357.92</u>

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

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31,2023

	Budget	Realized	Excess or Deficit *
Fund Balance Anticipated	\$ 625,000.00	\$ 625,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	64,945.00	64,945.00	
Total Miscellaneous Revenue	64,945.00	64,945.00	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	6,304,438.00	6,304,438.00	
Budget Totals	6,994,383.00	6,994,383.00	
Nonbudget Revenue		114,328.23	\$ 114,328.23
	\$ 6,994,383.00	\$ 7,108,711.23	\$ 114,328.23

Analysis of Nonbudget Revenue:

Fees	\$ 41,393.94
Miscellaneous	708.34
Interest on Investments	72,225.95
	\$ 114,328.23

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 31,2023

	<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	\$ 3,104,445.00	\$ 3,104,445.00	\$ 2,815,224.75	\$ 289,220.25
Other Expenses	<u>3,889,938.00</u>	<u>3,889,938.00</u>	<u>3,564,433.01</u>	<u>325,504.99</u>
	<u>\$ 6,994,383.00</u>	<u>\$ 6,994,383.00</u>	<u>\$ 6,379,657.76</u>	<u>\$ 614,725.24</u>
	<u>Ref.</u>			D
		<u>Ref.</u>		
Cash Disbursed			\$ 6,150,348.61	
Encumbrances		D	<u>229,309.15</u>	
			<u>\$ 6,379,657.76</u>	

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

**COUNTY OF SUSSEX**  
**2023**  
**GENERAL FIXED ASSETS ACCOUNT GROUP**

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

<u>ASSETS</u>	December 31,	
	2023	2022
Land	\$ 16,511,452.00	\$ 16,511,452.00
Buildings	90,311,692.00	89,299,900.00
Machinery, Equipment and Vehicles	35,026,167.00	31,907,984.00
Construction In Progress	3,078,168.00	2,936,283.00
<u>TOTAL ASSETS</u>	\$ 144,927,479.00	\$ 140,655,619.00
<u>RESERVE</u>		
Reserve for Fixed Assets	\$ 144,927,479.00	\$ 140,655,619.00
<u>TOTAL RESERVE</u>	\$ 144,927,479.00	\$ 140,655,619.00

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023

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, 2023  
 (Continued)

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

B. Description of Funds

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

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

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

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

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

General Fixed Assets Account Group - These accounts were established with estimated values of land, buildings, and certain fixed assets of the County as discussed in Note 1E – “Basis of Accounting”.

C. Basis of Accounting

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

The more significant accounting policies in New Jersey follow.

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
 (Continued)

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

C. Basis of Accounting (Cont'd)

Exceptions to this general rule include:

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

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

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

Had the County's financial statements been prepared under accounting principles generally accepted in the United States of America, encumbrances would not be considered as expenditures; appropriation reserves would not be recorded; revenue susceptible to accrual would have been reflected without offsetting reserves; Federal and State grants and assistance would be recognized when earned, not when awarded or budgeted; and inventories would not be reflected as expenditures at the time of purchase, investments would generally be stated at fair value, lease assets and payable as well as the related expense would be recorded for leases for which the County is a lessee, lease receivables and deferred lease resources as well as the related revenue would be recorded for leases for which the County is a lessor, a financed purchases payable would be recorded for financed purchase agreements under which the County acquires and owns a fixed asset, and the County's net OPEB liability and net pension liability and related deferred inflows and outflows, where applicable, would be recorded.

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

E. Other significant accounting policies include:

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

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

Investments – Investments are stated at cost.

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

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

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

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

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

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

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>2023</u>	<u>2022</u>	<u>2021</u>
Issued:			
General Bonds	\$ 61,398,000	\$ 70,159,000	\$ 78,294,000
Notes	11,872,000	8,817,000	
Authorized but not Issued:			
General Bonds and Notes	13,807,236	13,429,236	8,623,880
	<u>87,077,236</u>	<u>92,405,236</u>	<u>86,917,880</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	1,004,988	1,386,945	1,754,325
Reserve to Pay Vocational School Bonds	70,872	183,366	236,430
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	6,292,000	6,580,000	6,790,000
	<u>7,367,860</u>	<u>8,150,311</u>	<u>8,780,754</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 79,709,376</u>	<u>\$ 84,254,925</u>	<u>\$ 78,137,126</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

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.

Summary of Municipal Debt Issued and Outstanding - Prior Year

Fund	Balance 12/31/2021	Additions	Retirements	Balance 12/31/2022
Serial Bonds:				
General Capital Fund	\$ 78,294,000.00	\$ 2,670,000.00	\$ 10,805,000.00	\$ 70,159,000.00
Bond Anticipation Notes:				
General Capital Fund		8,817,000.00		8,817,000.00
	<u>\$ 78,294,000.00</u>	<u>\$ 11,487,000.00</u>	<u>\$ 10,805,000.00</u>	<u>\$ 78,976,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

Fund	Balance 12/31/2022	Additions	Retirements	Balance 12/31/2023
Serial Bonds:				
General Capital Fund	\$ 70,159,000.00	\$ 2,224,000.00	\$ 10,985,000.00	\$ 61,398,000.00
Bond Anticipation Notes:				
General Capital Fund	8,817,000.00	11,872,000.00	8,817,000.00	11,872,000.00
	<u>\$ 78,976,000.00</u>	<u>\$ 14,096,000.00</u>	<u>\$ 19,802,000.00</u>	<u>\$ 73,270,000.00</u>

The County's debt issued and outstanding at December 31, 2023 is as follows:

Vocational School Serial Bonds

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2023</u>
Vocational School	02/15/2026	5.00%	\$ 1,683,000
Vocational School	06/01/2032	2.00-3.00%	2,700,000
Vocational School	06/15/2036	2.00-3.00%	1,485,000
			<u>5,868,000</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

The County's debt issued and outstanding at December 31, 2023 is as follows: (Cont'd)

<u>General Improvement Serial Bonds</u>			
<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2023</u>
General Improvements	02/15/2024	5.00%	\$ 4,996,000
General Improvements	06/01/2032	2.00% -3.00%	15,750,000
General Improvements	06/15/2036	2.00% -3.00%	23,065,000
			43,811,000

<u>County College Bonds</u>			
<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College	03/15/2024	2.00%	\$ 180,000
County College	03/15/2025	2.00%	340,000
County College	03/15/2028	2.625-4.00%	755,000
County College	06/01/2030	2.00-3.00%	1,050,000
County College	06/15/2027	2.00-3.00%	880,000
County College	06/15/2028	3.00-4.00%	1,110,000
County College	06/15/2032	3.00-4.00%	1,112,000
			5,427,000

<u>County College Bonds (Ch. 12)</u>			
<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College (Ch. 12)	09/01/2026	4.00%	\$ 865,000
County College (Ch. 12)	03/15/2024	2.00%	180,000
County College (Ch. 12)	03/15/2025	2.00%	340,000
County College (Ch. 12)	03/15/2028	2.625-4.00%	755,000
County College (Ch. 12)	06/01/2030	2.00-3.00%	1,050,000
County College (Ch. 12)	06/15/2027	2.00-3.00%	880,000
County College (Ch. 12)	06/15/2028	3.00-4.00%	1,110,000
County College (Ch. 12)	06/15/2032	3.00-4.00%	1,112,000
			6,292,000
			\$ 61,398,000

<u>Bond Anticipation Notes</u>			
<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
Various Capital Improvements	06/26/2024	5.00%	\$ 11,872,000
Total Debt Issued and Outstanding			\$ 73,270,000

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(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 .419%.

	Gross Debt	Deductions	Net Debt
General, Vocational School and County College Debt	\$ 95,687,236	* \$ 7,367,860	\$ 88,319,376

Net Debt \$88,319,376 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$21,066,568,082 = 0.419%.

\*Includes \$2,015,000 Sussex County Guaranteed Renewable Energy Program (REP) Lease Revenue Bonds Series 2015. Also includes \$6,595,000 Bonds issued by the Morris County Improvement Authority which are included as part of the Gross and Net Debt. See Note 15 for further information.

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

2% Average Equalized Valuation of Real Property	\$ 421,331,362
Net Debt	88,319,376
Remaining Borrowing Power	\$ 333,011,986

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

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

Calendar Year	General Improvements		Vocational School		County College*		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2024	\$ 8,301,000	\$ 1,016,900	\$ 950,000	\$ 172,125	\$ 1,157,000	\$ 168,617	\$ 11,765,642
2025	3,435,000	815,850	975,000	134,950	1,055,000	119,950	6,535,750
2026	3,435,000	738,400	1,003,000	96,450	880,000	91,750	6,244,600
2027	3,415,000	644,075	415,000	69,875	885,000	64,175	5,493,125
2028	3,585,000	539,075	415,000	57,425	670,000	38,250	5,304,750
2029-2033	16,150,000	1,400,250	1,775,000	129,750	780,000	40,750	20,275,750
2034-2036	5,490,000	164,700	335,000	9,950			5,999,650
	\$ 43,811,000	\$ 5,319,250	\$ 5,868,000	\$ 670,525	\$ 5,427,000	\$ 523,492	\$ 61,619,267

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2023 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2024 are as follows:

Current Fund	\$ 7,700,000
County Library Fund	625,000

Note 4: Pension Plans

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

A. Public Employees' Retirement System (PERS)

Plan Description

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

Benefits Provided

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

The following represents the membership tiers for PERS:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 with 25 or more years of service credit before age 62 and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

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. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid.

The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of assets.

County contributions to PERS amounted to \$3,637,792 for 2023. During the fiscal year ended June 30, 2022, the State of New Jersey contributed \$91,599 to the PERS for normal pension benefits on behalf of the District.

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

Special Funding Situation

A special funding situation exists for certain local employers of the PERS. The State of New Jersey, as a nonemployer, is required to pay the additional costs incurred by local employers under Chapter 366, P.L. 2001 and Chapter 133, P.L. 2001. The Chapter 366, P.L. 2001 legislation established the Prosecutors Part of the PERS which provides enhanced retirement benefits for prosecutors enrolled in the PERS. The State is liable for the increased pension costs to a County that resulted from the enrollment of prosecutors in the Prosecutors Part. The June 30, 2022 State special funding situation net liability amount of \$127.8 million 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 special funding situation for Chapter 133, P.L. 2001 is due to the State paying the additional normal cost related to benefit improvements from Chapter 133. Previously, this additional normal cost was paid from the Benefit Enhancement Fund (BEF).

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Special Funding Situation (Cont'd)

As of June 30, 2022, there is no net pension liability associated with this special funding situation and there was no accumulated difference between the annual additional normal cost under the special funding situation and the actual State contribution through the valuation date. The State special funding situation for the fiscal year ending June 30, 2022, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2022. The pension expense is deemed to be a State administrative expense due to the special funding situation.

Pension Liabilities and Pension Expense

At June 30, 2022, the County's liability was \$43,534,654 for its proportionate share of the net pension liability. The net pension liability, which includes certain component units of the County, was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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, 2022, the County's proportion was .2885%, which was an increase of 0.0049% from its proportion measured as of June 30, 2021. The County has rolled forward the net pension liability as of June 30, 2022 with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2022 information in the Notes to the Financial Statements as the June 30, 2023 information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$1,981,589 as of June 30, 2022. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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, 2022, the State's proportion was 1.550%, which was an increase of 0.010% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2023, the County recognized actual pension expense in the amount of \$3,637,792. During the fiscal year ended June 30, 2022, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$287,644.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

County's Proportionate Share of the Net Pension Liability	\$ 43,534,654
State's Proportionate Share of the Net Pension Liability Associated with the County	1,981,589
Total Net Pension Liability	\$ 45,516,243

Actuarial Assumptions

The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75 – 6.55% based on years of service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2022) 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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

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, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Market Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
HighYield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

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

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2022 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, 2022		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the Net Pension Liability	\$ 55,929,278	\$ 43,534,654	\$ 32,986,330

Pension Plan Fiduciary Net Position

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

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

Plan Description

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

Benefits Provided

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

The following represents the membership tiers for PFRS:

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

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service 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. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal costs and unfunded accrued liability. For fiscal year 2022, the State contributed an amount more than the actuarially determined amount.

The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual amounts over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of the assets.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Special Funding Situation

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

County contributions to PFRS amounted to \$2,793,122 for the year ended December 31, 2023. During the fiscal year ended June 30, 2022, the State of New Jersey contributed \$533,622 to the PFRS for normal pension benefits on behalf of the County, which is more than the contractually required contribution of \$494,525.

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

Pension Liabilities and Pension Expense

At June 30, 2022, the County's liability for its proportionate share of the net pension liability was \$24,084,249. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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, 2022, the County's proportion was 0.2104%, which was a decrease of 0.0085% from its proportion measured as of June 30, 2021.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

The County has rolled forward the net pension liability as of June 30, 2022 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2022 information in the Notes to the Financial Statements as the June 30, 2023 information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$4,286,290 as of June 30, 2022. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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, 2022, the State's proportion was 0.2104%, which was a decrease of 0.0085% from its proportion measured as of June 30, 2021 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 24,084,249
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>4,286,290</u>
Total Net Pension Liability	<u>\$ 28,370,539</u>

For the year ended December 31, 2023, the County recognized total pension expense of \$2,793,122.

Actuarial Assumptions

The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all future years	3.25 – 16.25% based on years of service
Thereafter	Not Applicable
Investment Rate of Return	7.00%



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Actuarial Assumptions (Cont'd)

Employee mortality rates were based on the PubS-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-2010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2022) 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, 2022 are summarized in the following table:

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Market Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Management Strategies	3.00%	4.91%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 4: Pension Plans (Cont'd)

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

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

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2022 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, 2022		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 38,927,445	\$ 28,370,539	\$ 19,581,865

Pension Plan Fiduciary Net Position - PFRS

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

C. Defined Contribution Retirement Program (DCRP)

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

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

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

For DCRP, the County recognized pension expense of \$80,086 for the year ended December 31, 2023. Employee contributions to DCRP amounted to \$108,759 for the year ended December 31, 2023.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 5: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. The current cost of such unpaid compensation has been estimated at approximately \$2,908,843 at December 31, 2023 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged.

This amount is primarily reserved in the Reserve for Accrued Sick and Vacation of \$2,963,384 on the Other Trust Funds balance sheet at December 31, 2023.

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>.

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>
2023	\$ 101,259,145	\$ 101,259,145	100.00%
2022	99,653,238	99,653,238	100.00%
2021	97,398,233	97,398,233	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2023	\$ 395,000	\$ 395,000	100.00%
2022	395,000	395,000	100.00%
2021	395,000	395,000	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2023	\$ 6,304,438	\$ 6,304,438	100.00%
2022	5,893,575	5,893,575	100.00%
2021	5,658,176	5,658,176	100.00%

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 6: Selected Tax Information (Cont'd)

Comparison of Tax Levies and Collection Currently (Cont'd)

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

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which Taxes Are Apportioned</u>	<u>County General Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2023	\$ 21,185,772,331	\$ 0.478	\$ 0.037	\$ 0.002
2022	19,093,482,643	0.523	0.038	0.002
2021	17,981,080,055	0.545	0.039	0.002

Note 7: Sussex County Municipal Utilities Authority Receivable

The Current Fund balance sheet reflects a receivable from the Sussex County Municipal Utilities Authority ("SCMUA") in the amount of \$324,949.42 at December 31, 2023.

The \$324,949.42 represents funds advanced to the SCMUA for the study of several projects. The SCMUA is to repay the funds when the projects have been completed and permanently financed from proceeds of bonds, temporary bonds or from proceeds of grants received for the projects. However, due to the lack of federal funds available, the construction of the projects under study is questionable; therefore, the collection of the receivable is uncertain. The management of the County feels that if the receivable is not collected, it would not adversely affect the County's financial position because the receivable is offset with a reserve.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 8: Commitment

The County of Sussex and the Sussex County Municipal Utilities Authority (the "SCMUA") have entered into a Deficiency Advance Contract in order to provide security to the holders of obligations of the SCMUA relative to the existing \$86,604,555 Solid Waste New Jersey Infrastructure Bank Bonds, Upper Wallkill Wastewater Facilities Revenue Bonds and the Paulinskill Water Reclamation Facilities USDA – Rural Development Loans. Pursuant to the terms of the Deficiency Advance Contract, the SCMUA can impose and collect from the County of Sussex annual charges, as defined in the contract, in any fiscal year that the SCMUA estimates that the amount of revenue received from all sources will be insufficient to satisfy all of its costs, expenses, or other obligations.

As of November 30, 2023 the SCMUA had outstanding approximately \$35,051,277 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, 2023, the SCMUA had outstanding approximately \$3,384,446 of Solid Waste New Jersey Infrastructure Bank Bonds, a \$35,836,378 New Jersey Infrastructure Bank Note and \$5,315,000 Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's solid waste revenues and surplus have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system.

As of November 30, 2023, the SCMUA had outstanding approximately \$7,017,454 of Paulinskill Basin Water Reclamation Facility USDA –Rural Development Loans which are supported by a Deficiency Advance Contract. The SCMUA's Paulinskill Facility's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

The SCMUA prepared a 2024 budget which anticipates operating revenues will meet all operating and debt service expenses for 2024. 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 funds to the SCMUA under the Deficiency Advance Contract to the extent other revenue is not obtained to finance the SCMUA's operations.

In 2017, Mountain Creek filed under Federal Chapter 11 for bankruptcy protection, wherein Vernon Township, a municipal participant of the SCMUA, was listed as an unsecured creditor. While Vernon Township ultimately secures the debt to SCMUA, if they are unable to pay SCMUA, SCMUA may have to draw on the Deficiency Advance Contract with the County. However, Vernon Township pledges ad valorem taxes as security for the amount owed to SCMUA. The County is working with legal counsel and with the Division of Local Government Services, who has taken the position that Vernon Township is responsible for the debt payments, to protect the interest of the County.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 9: Cash and Cash Equivalents and Investments

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

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

GASB requires disclosure of the level of custodial credit risk assumed by the County in its cash, cash equivalents and investments, if those items are uninsured or unregistered. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned.

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

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

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

Deposits

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

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

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law" P.L. 1983, c. 313 (C.40A:5A-1 et seq.) Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Local Government Services in the Department of Community Affairs for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or
- (8) Agreements for the repurchase of fully collateralized securities if:
  - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection a. or are bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties and entities subject to the "Local Authorities Fiscal Control Law", P.L. 1983 c.313 (C.40A:5A-1 et seq.);
  - (b) the custody of collateral is transferred to a third party;
  - (c) the maturity of the agreement is not more than 30 days;
  - (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C.17:9-41); and
  - (e) a master repurchase agreement providing for the custody and security of collateral is executed.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

As of December 31, 2023, cash and cash equivalents of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Total</u>
Current	\$ 1,350	\$ 60,389,127	\$ 60,390,477
Other Trust		22,822,445	22,822,445
General Capital		50,629,842	50,629,842
County Library	1,104	2,281,573	2,282,677
	<u>\$ 2,454</u>	<u>\$ 136,122,987</u>	<u>\$ 136,125,441</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2023, was \$136,125,441 and the bank balance was \$136,182,171.

Note 10: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County obtains their health benefit coverage through Horizon Blue Cross/Blue Shield of NJ.

Property, Liability and Workers' Compensation

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 10: Risk Management (Cont'd)

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

The December 31, 2023 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, 2022 is as follows:

	Statewide Insurance Fund December 31, 2022
Total Assets	\$ 47,188,767
Net Position	\$ 12,401,193
Total Revenue	\$ 29,877,463
Total Expenses	\$ 32,658,033
Change in Net Position	\$ (2,780,570)
Member Dividends	\$ 362,454

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

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

New Jersey Unemployment Compensation Insurance

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

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

Year	Interest Earnings	County/ Employee Contributions	Amount Reimbursed	Ending Balance
2023	\$ 20,993.93	\$ 70,094.13	\$ 89,073.14	\$ 686,671.09
2022	4,852.75	86,593.08	37,109.58	684,656.17
2021	2,565.13	69,481.98	28,183.39	630,319.92

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
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(Continued)

Note 11: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2023:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund		\$ 15,297,752.62
Federal & State Grant Fund	\$ 15,297,752.62	
	<u>\$ 15,297,752.62</u>	<u>\$ 15,297,752.62</u>

The interfund receivable in the Federal and State Grant Fund and the interfund payable in the Current Fund are the result of grant revenues received by the Current Fund that have not been transferred in cash to the Federal and State Grant Fund prior to year-end.

Note 12: Deferred Compensation

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

Note 13: Open Space Trust Fund

On January 17, 2001, the County created an Open Space Trust Fund to provide for farmland preservation and open space acquisition. Collection of funds for the Trust Fund commenced during 2001 with a tax equal to \$.02 per \$100 of total county equalized real property valuation. The levy for 2023 was set at \$.002 per \$100. As of December 31, 2023 the balance in the Open Space Trust Fund was \$5,924,344.65.

Note 14: Economic Dependency

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

Note 15: Contingent Liabilities

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 15: Contingent Liabilities (Cont'd)

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

On December 7, 2011, the Morris County Improvement Authority issued Bonds in the principal amount of \$26,715,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Bonds Series 2011 A" (Federally Taxable). Additionally, in 2015 the Morris County Improvement Authority issued bonds or notes in the principal amount of \$6,750,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Notes and Bonds, Series 2015. On January 28, 2021, the Morris County Improvement Authority issued Refunding Bonds for the 2011 Issue in the principal amount of \$10,500,000. The purpose of these fundings was to develop Renewable Energy Projects for various public entities in the County of Sussex including School Districts, Municipalities, the Sussex County Technical School, the Sussex County Community College and the County. In 2012 a dispute arose between the developer and its contractor which delayed the completion of approximately 50% of the projects. On March 3, 2015, the dispute was settled by all parties. The Morris County Improvement Authority issued a Default Notice. The resultant shortage of funds will therefore require, the County of Sussex, as Guarantor, to assume the payment of the remaining \$6,595,000 of outstanding debt at December 31, 2023. 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 2024 County Budget includes an appropriation of \$1,500,000 to support the County guarantee.

Note 16: Related Party Transactions

During the years ended December 31, 2023 and 2022, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2023</u>	<u>2022</u>
Sussex County Technical School	\$ 7,631,232	\$ 7,500,161
Sussex County Community College	4,020,000	4,020,000
Sussex County Division of Social Services	1,962,178	1,760,408
	<u>\$ 13,613,410</u>	<u>\$ 13,280,569</u>

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
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(Continued)

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

General Information about the County's OPEB Plan

Plan Description and Benefits Provided

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

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

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

Deductibles of up to \$1,500 per year per person or \$3,000 per year per family will be reimbursed by the County for all employees

Prosecutors hired after 2007 only receive coverage until age 65. CWA employees hired after May 13, 2020 only receive coverage until Medicare eligible.

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

Employees Covered by Benefit Terms

As of December 31, 2022, there was a total of 876 employees and retirees, reflecting the sum of 493 active employees and 383 retirees.

Total OPEB Liability

The County's OPEB liability of \$233,193,138 was measured as of December 31, 2023 and was determined by an actuarial valuation as of January 1, 2023 (12/31/2022 census).

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.00%
Salary Increases	3.00% per year
Inflation Assumptions	3.00% per year

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

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

Actuarial Assumptions and Other Inputs (Cont'd)

The actuarial valuation assumed the following:

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

The selected discount rate was based on the Standard and Poor's Municipal bond 20-year High Grade Index as of December 29, 2023 which is 4.00%.

The following are the health care cost trend rates:

<u>Year</u>	<u>Assumed Increase</u>
1	8.0%
2	7.5%
3	7.0%
4	6.5%
5	6.0%
6	5.5%
7+	5.0%

Mortality rates were based on the PUB 2010 mortality table and MP-2021 projection.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at January 1, 2023	\$ 220,933,064
Changes for Year:	
Service Cost	3,299,461
Interest Cost	9,330,620
Benefit Payments	(8,890,700)
Changes in Assumptions	11,459,324
Difference between Expected and Actual Experience	<u>(2,938,631)</u>
Net Changes	<u>12,260,074</u>
Balance at December 31, 2023	<u><u>\$ 233,193,138</u></u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

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

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

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (3.00 percent) or 1 percentage higher (5.00 percent) than the current discount rate:

	December 31, 2023		
	1% Decrease (3.00%)	Discount Rate (4.00%)	1% Increase (5.00%)
	Total OPEB Liability	\$ 272,273,498	\$ 233,193,138

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage lower or 1 percentage higher than the valuation healthcare cost trend rates:

	December 31, 2023		
	1% Decrease (7.0% Decreasing to 4.0%)	Healthcare Trend Rates (8.0% Decreasing to 5.0%)	1% Increase (9.0% Increasing to 6.0%)
	Total OPEB Liability	\$ 202,453,439	\$ 233,193,138

OPEB Expense

For the year ended December 31, 2023, the County's OPEB benefit was \$27,393,259 as determined by the actuarial valuation.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2023 and 2022, the County had approximately 386 and 385 employees who met eligibility requirements and recognized expenses of approximately \$8,950,207 and \$8,990,361, respectively.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 18: Fixed Assets

The following schedules are a summarization of the County of Sussex's fixed assets at December 31, 2023 and 2022:

	Balance Dec. 31, 2022	Additions	Adjustments/ Deletions	Balance Dec. 31, 2023
Land	\$ 16,511,452			\$ 16,511,452
Buildings	89,299,900	\$ 1,011,792		90,311,692
Machinery, Equipment and Vehicles	31,907,984	5,235,643	\$ (2,117,460)	35,026,167
Construction In Progress	2,936,283	703,682	(561,797)	3,078,168
	<u>\$ 140,655,619</u>	<u>\$ 6,951,117</u>	<u>\$ (2,679,257)</u>	<u>\$ 144,927,479</u>
	Balance Dec. 31, 2021	Additions	Adjustments/ Deletions	Balance Dec. 31, 2022
Land	\$ 16,511,452			\$ 16,511,452
Buildings	89,019,564	\$ 280,336		89,299,900
Machinery, Equipment and Vehicles	30,651,315	1,998,188	\$ (741,519)	31,907,984
Construction In Progress	2,262,393	673,890		2,936,283
	<u>\$ 138,444,724</u>	<u>\$ 2,952,414</u>	<u>\$ (741,519)</u>	<u>\$ 140,655,619</u>

Note 19: Tax Abatement

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

County property tax revenues were potentially reduced by approximately \$1,144,417 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 2023. The entities (including nonprofit organizations and redevelopers) under these agreements pay the municipalities an annual service charge or payment in lieu of taxes. Under a certain number of these agreements, the municipalities remit 5% of the annual service charges to the County.

Note 20: Leases

The County has three lease agreements, with three separate entities for radio equipment and 9-1-1 communication antenna sites throughout the County. The terms of the leases are for 5 to 10 years with various renewal option terms. The County made total lease payments of approximately \$64,000 to the three entities for 2023.



COUNTY OF SUSSEX  
SUPPLEMENTARY DATA

COUNTY OF SUSSEX  
OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2023

Name	Title	Amount of Bond	Name of Corporate Surety
Christopher Carney	Commissioner Director	(A)	
Jill Space	Deputy Commissioner Director	(A)	
Herbert Yardley	Commissioner	(A)	
Dawn Fantasia	Commissioner	(A)	
William Hayden	Commissioner	(A)	
Ronald Tappan	County Administrator	(A)	
Teresa Lyons	Clerk of the Board of County Commissioners (1/1/2023-2/28/2023)	(A)	
Christina Marks	Clerk of the Board of County Commissioners (3/1/2023 -12/31/2023)	(A)	
Elke Yetter	County Treasurer; Administrator of Finance & Library Services	\$ 1,000,000.00	Statewide Insurance Fund
William Koppenaal	County Engineer; Administrator of Engineering & Planning	(A)	
Jeffrey M. Parrott	County Clerk	(A)	
Douglas Steinhart	County Counsel	(A)	
Michael F. Strada	County Sheriff	(A)	
Gary Chiusano	County Surrogate	(A)	
Ann Marie Taggart	Acting County Prosecutor (1/1/2023 - 11/30/2023)	(A)	
Carolyn Murray	Acting County Prosecutor (12/1/2023 - 12/31/2023)	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Robert J. Maikis, Jr.	Fiscal Management Division Director	(A)	
MaryLee VanHooker	Budget Management Division Director	(A)	

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

**COUNTY OF SUSSEX**  
**2023**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2022	A	\$ 64,910,180.94
Increased by Receipts:		
County Taxes Receivable	\$ 101,620,990.94	
Nonbudget Revenue	2,299,960.11	
Interest on Investments	3,965,029.46	
Revenue Accounts Receivable	7,826,575.72	
Petty Cash Funds Returned	5,000.00	
Due to Municipalities - Payments in Lieu of Taxes	73,102.00	
Reserve for the Sale of County Assets	128,971.00	
Due to Federal and State Grant Fund:		
Grant Funds Receivable:		
Federal Grants	4,172,247.60	
State Grants	3,304,040.19	
Private Grants	5,700.00	
Reserve for Unappropriated Grants	735,370.61	
		124,136,987.63
		189,047,168.57
Decreased by Disbursements:		
2023 Budget Appropriations	101,025,630.74	
2022 Appropriation Reserves	12,201,099.70	
Accounts Payable	197,753.21	
Due to Federal and State Grant Fund:		
Appropriated Grant Reserves:		
Federal Grants	11,583,491.23	
State Grants	3,562,455.22	
Private Grants	6,653.71	
Petty Cash Funds Advanced	5,000.00	
Change Fund	300.00	
Due to Municipalities - Payments in Lieu of Taxes	73,102.00	
Refund of Prior Year Revenue	2,555.31	
		128,658,041.12
Balance December 31, 2023	A	\$ 60,389,127.45

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES  
YEAR ENDED DECEMBER 31, 2023

NOT APPLICABLE

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2022	2023 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2023
Andover Borough	\$ 3,055.68	\$ 402,019.01	\$ 909.56	\$ 405,074.69	\$ 909.56
Andover Township	4,349.29	4,113,943.91	6,374.05	4,118,293.20	6,374.05
Branchville Borough		687,378.17	48.81	687,378.17	48.81
Byram Township	8,622.71	5,661,599.88	4,722.46	5,670,222.59	4,722.46
Frankford Township		4,408,161.68	12,560.36	4,408,161.68	12,560.36
Franklin Borough	21,118.11	2,790,876.86	6,323.58	2,811,994.97	6,323.58
Fredon Township	6,339.76	2,352,257.59	2,318.11	2,358,597.35	2,318.11
Green Township		2,724,774.94	10,794.47	2,735,569.41	
Hamburg Borough	8,092.38	1,612,651.24	15,948.18	1,636,691.80	
Hampton Township	6,017.25	3,821,835.72	8,091.41	3,827,852.97	8,091.41
Hardyston Township	53,554.50	6,376,259.27	28,350.02	6,429,813.77	28,350.02
Hopatcong Borough	16,329.34	9,750,428.30	14,774.24	9,766,757.64	14,774.24
Lafayette Township	10,451.53	1,932,218.10	12,021.77	1,942,669.63	12,021.77
Montague Township		2,108,226.98	4,671.54	2,112,898.52	
Town of Newton	46,427.29	3,861,254.68	2,458.57	3,907,681.97	2,458.57
Ogdensburg Borough	371.33	1,154,997.93	4,966.33	1,155,369.26	4,966.33
Sandyston Township	3,229.76	1,527,817.23	5,438.58	1,531,046.99	5,438.58
Sparta Township	64,804.75	18,820,714.33	58,443.63	18,885,519.08	58,443.63
Stanhope Borough	2,073.30	1,874,758.83	10,898.51	1,876,832.13	10,898.51
Stillwater Township	11,020.18	2,741,735.14	13,728.96	2,752,755.32	13,728.96
Sussex Borough	1,610.73	737,709.12	5,301.93	739,319.85	5,301.93
Vernon Township	39,917.18	14,868,422.07	21,686.63	14,908,339.25	21,686.63
Walpack Township		14,638.84		14,638.84	
Wantage Township	23,046.68	6,914,465.18	31,090.49	6,937,511.86	31,090.49
	<u>\$ 330,431.75</u>	<u>\$ 101,259,145.00</u>	<u>\$ 281,922.19</u>	<u>\$ 101,620,990.94</u>	<u>\$ 250,508.00</u>

Ref.      A

A

2023 County Taxes  
2022 Added & Omitted Taxes  
2023 Added & Omitted Taxes

\$ 101,259,145.00  
330,431.75  
31,414.19  
\$ 101,620,990.94

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Accrued In</u> <u>2023</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2023</u>
County Clerk:				
Fees	\$ 95,366.91	\$ 1,466,791.16	\$ 1,424,231.37	\$ 137,926.70
County Surrogate:				
Fees	7,204.00	100,068.47	101,092.47	6,180.00
County Sheriff:				
Fees	18,481.06	399,369.06	385,719.60	32,130.52
County Clerk - (P.L. 2001, Ch. 370)	33,312.25	672,120.46	648,133.70	57,299.01
Surrogate - (P.L. 2001, Ch. 370)	4,771.00	67,307.00	68,019.00	4,059.00
Sheriff - (P.L. 2001, Ch. 370)	9,268.28	200,284.21	193,438.98	16,113.51
Fines:				
Other		26,413.00	26,413.00	
Rental - County Buildings		197,412.00	197,412.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		68,389.51	68,389.51	
State Aid - County College Bonds	265,870.00	1,607,710.83	1,873,580.83	
Social and Welfare Services:				
Supplemental Social Security Income		182,699.00	182,699.00	
Transit Revenue		248,358.86	248,358.86	
Reserve to Pay Debt Service		600,000.00	600,000.00	
Reserve to Pay Vocational School Debt Service		150,000.00	150,000.00	
Weights and Measures Trust Fund		25,000.00	25,000.00	
9-1-1 Emergency Communication Center		305,613.00	305,613.00	
General Capital Fund Balance		450,000.00	450,000.00	
Trust Fund Reserve for Motor Vehicle Fines -				
Pledged to Road Maintenance and Repair		265,000.00	265,000.00	
Intoxicated Driver Resource Center		63,624.00	64,680.00	
Reserve for Uniform Fire Code Enforcement		100,000.00	100,000.00	
Public Health Priority Funds/Supplemental Fees		418,713.13	418,713.13	
Flu Shots/Clinics Revenue		30,081.27	30,081.27	
	<u>\$ 434,273.50</u>	<u>\$ 7,644,954.96</u>	<u>\$ 7,826,575.72</u>	<u>\$ 253,708.74</u>

Ref.

A

A

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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>						
NJ Department of Health:						
Senior Farmers' Market Nutrition Program:						
#DFHS23WMN005 05/01/23 - 09/30/23	\$ 34.08	\$ 1,797.00	\$ 1,774.00		\$ 23.00	\$ 34.08
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>						
NJ Association of County & City Health Officials (NJACCCHO):						
FFY20 Cooperative Agreement for Emergency Response:						
Public Health Crisis Response 01/20/20 - 02/21/21	\$ 5,000.00		5,000.00			
NJ Department of Children & Families:						
Promising Path to Success:						
NJ Promise 2.0 Youth & Family Voice #23-ADUR 09/29/22 - 09/30/23	136,800.00	90,000.00	111,838.00			114,962.00
NJ Department of Health:						
Immunization Cooperative Agreements:						
COVID-19 Vaccination Supplemental Fund #OLPH22VSF014 07/01/21 - 06/30/24	75,000.00		20,000.00	\$ (55,000.00)		
Overdose Fatality Review Team (OFRT):						
#OLPH23OFR024 10/01/22 - 06/30/23	271,128.00		207,718.00		63,410.00	
Public Health Preparedness and Response for Bioterrorism:						
#PHLP23LNC022 07/01/22 - 06/30/23:	325,000.00		291,114.00		33,886.00	
PHEP Cooperative Agreement (Base \$148,310; CRI \$122,818)						
ELC Cooperative Agreement (COVL \$325,000)						
PHER Cooperative Agreement (COVL \$100,000)						
#PHLP24LNC019 07/01/23 - 06/30/24:	100,000.00		100,000.00			
PHEP Cooperative Agreement (Base \$148,310; CRI \$129,636)		277,946.00				277,946.00
PHER Cooperative Agreement (COVL \$128,144)		128,144.00				128,144.00
Special Child Health Services (SCHS):						
#DFHS23CSE001 07/01/22 - 06/30/23	6,980.00	11,332.00	8,787.00		2,545.00	14,943.00
#DFHS24CSE010 07/01/23 - 06/30/24	36,001.00	18,679.00	3,736.00			
Comprehensive Cancer Control Planning:						
#DCHS23CCC008 07/01/22 - 06/30/23		5,771.00	12,717.00		34.00	
NJ Cancer Education & Early Detection (NJ CEED):						
#DCHS23CED008 07/01/22 - 06/30/23		36,580.00	25,833.00		10,168.00	36,580.00
#DCHS24CED008 07/01/23 - 06/30/24		89,365.00	20,819.00			68,546.00
Strengthening Local Public Health Capacity:						
#OLPH24PHC035 07/01/23 - 06/30/24		2,648,029.00	735,499.00			1,912,530.00
Enhancing Local Public Health Infrastructure (passed through NJACCCHO):						
#OLPH23PHI002 10/01/22 - 06/30/24						



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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES: (Cont'd)</b>						
NJ Department of Human Services:						
Title III - Aging - Area Plan Contract:						
#DOAS22AAA020 07/01/22 - 09/30/24:						
American Rescue Plan Act (ARPA):						
Title III B	\$ 87,694.00	\$	12,277.00	\$ (75,417.00)		
Title III C-1	31,846.00		4,458.00	(27,388.00)		
Title III C-2	67,088.00		9,392.00	(57,696.00)		
Title III D	7,810.00		1,093.00	(6,717.00)		
Title III E	22,844.00		3,198.00	(19,646.00)		
Expanding the Public Health Workforce	78,610.00		2,418.00	(76,192.00)		
#DOAS22AAA020 01/01/22 - 12/31/22:						
Title III B	82,830.00		82,830.00			
Title III C-1	32,281.00		32,281.00			
Title III C-2	95,771.00		95,771.00			
Title III D	4,915.00		4,915.00			
Title III E	35,173.00		35,173.00			
Medicaid Match	29.00		3.00		\$ 26.00	
Federal Financial Participation (FFP)	71,697.00			(71,697.00)		
Nutrition Services Incentive Program (NSIP)	27,925.00		3,164.00			\$ 24,761.00
#DOAS23AAA017 07/01/22 - 09/30/24:						
American Rescue Plan Act (ARPA):						
Adult Protective Services (APS)		\$ 55,016.00				55,016.00
Title III B		94,400.00	19,387.00	75,417.00		150,430.00
Title III C-1		38,340.00	33,605.00	27,388.00		32,123.00
Title III C-2		72,014.00	62,106.00	57,696.00		67,604.00
Title III D		9,545.00	5,027.00	6,717.00		11,235.00
Title III E		22,130.00		19,646.00		41,776.00
Expanding the Public Health Workforce				76,192.00		76,192.00
#DOAS23AAA017 01/01/23 - 12/31/23:						
Title III B		170,405.00	67,355.00			103,050.00
Title III C-1		161,143.00	94,989.00			66,154.00
Title III C-2		123,055.00	60,007.00			63,048.00
Title III D		12,289.00	4,033.00			8,256.00
Title III E		66,661.00	13,721.00			52,940.00
Medicaid Match		5,739.00	4,289.00			1,450.00
Federal Financial Participation (FFP)		109,192.00		71,697.00		180,889.00
Nutrition Services Incentive Program (NSIP)		38,364.00	34,581.00			3,783.00
MPPA Medicare Enrollment Assistance Program:						
#DOAS21MPA010 10/01/21 - 08/31/22	20,001.00		19,676.00		325.00	
#DOAS22MPA010 11/01/22 - 08/31/23	40,000.00		38,579.00		1,421.00	

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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES: (Cont'd)</b>						
State Health Insurance Assistance Program (SHIP):						
#DOAS22SHF002 04/01/22 - 03/31/23	\$ 28,784.00	\$ 38,000.00	\$ 28,784.00			\$ 31,994.00
#DOAS23SHF006 04/01/23 - 03/31/24			6,006.00			
Transportation Block Grant:						
#TS22019 01/01/22 - 12/31/22	16,650.00	18,000.00	1,929.00		\$ 16,650.00	16,071.00
#TS23019 01/01/23 - 12/31/23						
Social Services for the Homeless (SSH) - TANF						
#SH22019 01/01/22 - 12/31/22	24,000.00	24,000.00	21,035.00		2,965.00	
#SH23019 01/01/23 - 12/31/23			17,488.00			6,512.00
<b>NJ Department of the Treasury:</b>						
Governor's Council on Alcoholism & Drug Abuse:						
Block Grant for Prevention & Treatment of Substance Abuse:						
Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant:						
FY23 Letter of Agreement 07/01/22 - 03/30/23	17,467.00	17,467.00				17,467.00
FY24 Letter of Agreement 09/01/23 - 09/30/25						17,467.00
<b>NJ Transit Corporation:</b>						
Job Access Reverse Commute (JARC):						
SFY2023 NJ JARC 9 07/01/22 - 06/30/23	20,000.00		19,370.19		629.81	
SFY2024 NJ JARC 10 07/01/23 - 06/30/24		20,000.00				20,000.00
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>						
NJ Department of Law & Public Safety:						
State Homeland Security Emergency Management Performance:						
FFY20 #EMW-2020-SS-00042 09/01/20 - 08/31/23	54,041.04		54,041.04			7,212.22
FFY21 #EMW-2020-SS-00016 10/01/21 - 09/30/24	135,811.19		128,598.97			135,332.15
FFY22 #EMW-2022-SS-00028 09/01/22 - 07/31/25	135,332.15					135,122.30
FFY23 #EMW-2023-SS-00027 09/01/23 - 07/31/26		135,122.30				
Emergency Management Agency Assistance (EMAA):						
FY22 #FY22-EMPG-EMAA-1900 07/01/22 - 06/30/23		55,000.00	55,000.00			
Hazard Mitigation Grant Program (HMGP):						
#FEMA-4488-0005-DR-NJ 08/10/22 - 08/05/25	200,000.00					200,000.00
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</b>						
NJ Department of Community Affairs:						
Small Cities Community Development Block Grant (CDBG):						
Grant Agreement #2020-02292-0080-00 01/01/20 - 12/31/21	88,765.22		88,765.22			
Grant Agreement #2021-02292-0324-00 01/01/21 - 12/31/22	107,000.00		107,000.00			

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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<b>U.S. DEPARTMENT OF JUSTICE:</b>						
NJ Department of Law & Public Safety:						
Violence Against Women Act (VAWA):						
FFY21 #VAWA-49-21-07/01/22 - 06/30/23	\$ 6,328.62	\$ 8,905.00	\$ 6,146.56		\$ 182.06	\$ 8,905.00
FFY22 #VAWA-49-22-07/01/23 - 06/30/24						
Victims of Crime Act (VOCA) Victim Assistance:						
FFY21 #V-19-21-07/01/22 - 06/30/23	185,582.97	245,140.00	140,997.93		44,585.04	210,071.08
FFY21 #V-49-21-07/01/23 - 06/30/24			35,068.92			
Addressing the Training Needs of Juvenile Prosecutors:						
FFY18 01/01/20 - 09/30/23	6,172.84		735.95		5,436.89	
Operation Helping Hand (OHH):						
FFY22 #FFYOH-19-2022-09/01/22 - 08/31/23	50,000.00		50,000.00			
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):						
FFY19 #VS-84-19-10/01/21 - 09/30/22	10,633.04	77,492.00	55,424.14		10,633.04	
FFY19 #VS-119-19-10/01/22 - 09/30/23					22,067.86	
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:						
#JAG 1-19TF-18-07/01/19 - 06/30/20	42,404.00		42,404.00			39,956.00
#JAG 1-19TF-19-07/01/20 - 06/30/21		39,956.00				
#JAG 1-19TF-20-07/01/21 - 06/30/24		33,128.00				33,128.00
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>						
NJ Transit Corporation:						
Federal Transit Administration - Section 5310 - Operating:						
FFY18 #NJ-2020-024-00 (NJ-16-X015) 01/01/22 - 12/31/22	32,520.94		32,520.94			
FFY19 #NJ-2021-022-00 (NJ-16-X016) 01/01/23 - 12/31/23		75,000.00	49,357.88			25,642.12
Federal Transit Administration - Section 5310 - Non-Operating:						
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/22 - Mobility Mgt	49,344.42				49,344.42	
Federal Transit Administration - Section 5311 - Operating:						
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/22	402,049.11		322,640.27		79,408.84	74,166.86
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/23	579,908.00		505,741.14			711,949.00
CY2023 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/23 - 12/31/24		711,949.00				
<b>U.S. DEPARTMENT OF THE TREASURY:</b>						
American Rescue Plan (ARP) Act:						
Local Assistance Tribal Consistency Fund (LATCF) #LATCF01559		100,000.00	100,000.00			
Coronavirus Local Fiscal Recovery Fund (CLFRF):						
NJ Department of Agriculture:						
Spotted Lanternfly (SLF) Chemical Control Treatment Grant		50,000.00	20,755.97			29,244.03
NJ Department of Health:						
County Health Infrastructure Funding (CHIF):						
FY24 #OLPH24CHI024 07/01/23 - 06/30/24		321,959.00	32,919.00			289,040.00

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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<u>U.S. ELECTION ASSISTANCE COMMISSION:</u>						
NJ Department of State:						
2018 Help America Vote Act (HAVA) Election Security Grant - Byram Twp	\$ 11,933.72		\$ 11,933.72			\$ 28,395.30
2018 Help America Vote Act (HAVA) Election Security Grant - Seal Asset Tracking Mgt		\$ 28,395.30				
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):</u>						
NJ Department of Environmental Protection:						
County Environmental Health Act (CEHA):						
FY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22	15,980.00		15,980.00			15,729.00
FY23 #CEHA-2023-SCDOH-00022 07/01/22 - 06/30/23		15,729.00				
<u>FEDERAL COMMUNICATIONS COMMISSION</u>						
Emergency Connectivity Fund (ECF) 07/01/21 - 06/30/22	16,565.40		14,947.71		\$ 1,617.69	22,176.00
Emergency Connectivity Fund (ECF) 09/27/22 - 09/26/23		22,176.00				
<u>INSTITUTE OF MUSEUM &amp; LIBRARY SERVICES, THE</u>						
Library Services & Technology Act (LSTA 22) #2023-1378 - 09/01/22 - 08/31/23	19,448.00		17,493.05		1,954.95	
	<u>\$ 3,919,178.74</u>	<u>\$ 6,323,354.60</u>	<u>\$ 4,272,247.60</u>	<u>\$ (55,000.00)</u>	<u>\$ 347,313.60</u>	<u>\$ 5,567,972.14</u>
<u>Ref:</u>	A					A
Cash Received			\$ 4,172,247.60			
Unappropriated Grant Reserves			100,000.00			
			<u>\$ 4,272,247.60</u>			

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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<b><u>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</u></b>						
Human Services Advisory Council (HSAC):						
#23ALUN 07/01/22 - 06/30/23	\$ 61,336.00	\$ 65,629.00	\$ 61,336.00			\$ 65,629.00
#N00194 07/01/23 - 06/30/24						
Youth Incentive Program (YIP):						
#23-OGUR 07/01/22 - 06/30/23	18,436.00	39,455.00	18,436.00			19,733.00
#24-OGUR 07/01/23 - 06/30/24			19,722.00			
<b><u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u></b>						
County Environmental Health Act (CEHA):						
FY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22	165,816.00	164,578.00	161,405.58		\$ 4,410.42	164,578.00
FY23 #CEHA-2023-SCDOH-00022 07/01/22 - 06/30/23						
Clean Communities Program Grant:						
FY23 07/01/23 - 06/30/24		123,779.81	123,779.81			
<b><u>NJ DEPARTMENT OF HEALTH:</u></b>						
Overdose Fatality Review Team (OFRT):						
#OLPH23OFR024 TRK 1 10/01/22 - 06/30/23			26,658.00	\$ 55,000.00	28,342.00	65,835.00
#OORP24OFR020 07/01/23 - 06/30/24		75,000.00	9,165.00			
Special Child Health Services - Case Management:						
#DFHS23CSE001 07/01/22 - 06/30/23	66,347.00	86,000.00	66,347.00			65,684.00
#DFHS24CSE010 07/01/23 - 06/30/24			20,316.00			
Right to Know:						
#EPID23RTK21L 07/01/22 - 06/30/23	7,035.00	9,380.00	7,035.00			7,035.00
#EPID24RTK07L 07/01/23 - 06/30/24			2,345.00			
NJ Comprehensive Cancer Control Planning Grant:						
#DCHS23CCC008 07/01/22 - 06/30/23	89,652.00	99,690.00	88,419.00		1,233.00	85,589.00
#DCHS24CCC004 07/01/23 - 06/30/24			14,101.00			
Senior Farmers' Market Nutrition Program:						
#DFHS23WMN005 05/01/23 - 09/30/23		3,665.00	3,467.00		198.00	
NJ Cancer Education & Early Detection (NJ CEED):						
#DCHS23CED008 07/01/22 - 06/30/23	59,339.00	76,764.00	50,803.00		8,536.00	61,010.00
#DCHS24CED008 07/01/23 - 06/30/24			15,754.00			
Childhood Lead Exposure Prevention (CLEP) passed through Warren Co.:						
#OLPH23CLP020 07/01/22 - 06/30/23	53,256.00	68,506.00	53,256.00			68,506.00
#OLPH24CLP027 07/01/23 - 06/30/24						

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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<b>NJ DEPARTMENT OF HUMAN SERVICES:</b>						
County Comprehensive Alcoholism & Drug Abuse Services:						
#22-541-ADA-0 01/01/22 - 12/31/22	\$ 347,220.00	\$ 371,131.00	\$ 243,881.00		\$ 103,339.00	\$ 332,228.00
#23-541-ADA-0 01/01/23 - 12/31/23			38,903.00			
Title III - Aging - Area Plan Contract:						
#DOAS22AAA020 01/01/22 - 12/31/22:						
State Matching Funds:						
Title III B-D	11,803.00		9,445.00	\$ (2,358.00)		13,555.00
Title III E	11,197.00			2,358.00		
State Weekend Home Delivered Meals (SWHDM)	4,665.00		3,641.00		1,024.00	
Safe Housing & Transportation Program (SHTP)	6,858.00		830.00		6,028.00	
Supplemental/Cost of Living Allowance (COLA)	590.00		583.00		7.00	
Supplemental Home Delivered Meals (SHDM)	5,614.00		5,614.00			
Supplemental Aging Supportive Services (SASS)	5,384.00		5,379.00		5.00	
Care Management Quality Assurance (CMQA)	12,695.00		12,694.00		1.00	
Adult Protective Services (APS)/Vulnerable Adults	33,098.00		33,095.00		3.00	
#DOAS23AAA017 01/01/23 - 12/31/23:						
State Matching Funds:						
Title III B-D		22,281.00	22,281.00			18,150.00
Title III E		18,257.00	107.00			2,972.00
State Weekend Home Delivered Meals (SWHDM)		13,000.00	10,028.00			4,467.00
Safe Housing & Transportation Program (SHTP)		13,693.00	9,226.00			617.00
Supplemental/Cost of Living Allowance (COLA)		61,656.00	61,039.00			3,090.00
Supplemental Home Delivered Meals (SHDM)		19,486.00	16,396.00			3,292.00
Supplemental Aging Supportive Services (SASS)		13,191.00	9,899.00			4,325.00
Care Management Quality Assurance (CMQA)		23,810.00	19,485.00			21,454.00
Adult Protective Services (APS)/Vulnerable Adults		85,807.00	64,353.00			
State Aid Reimbursement Program:						
CY2023 01/01/23 - 12/31/23		58,000.00	58,000.00			
Medication-Assisted Treatment (MAT):						
#20-928-ADA-0 01/01/20 - 06/30/21	72,448.00					72,448.00
#23-928-ADA-B3 07/01/22 - 06/30/23	72,446.00		72,446.00			
#24-928-ADA-B3 07/01/23 - 06/30/24		144,896.00	72,450.00			72,446.00
Social Services for the Homeless (SSH):						
#SH22019 01/01/22 - 12/31/22	194,260.00		144,687.00		49,573.00	88,381.00
#SH23019 01/01/23 - 12/31/23		194,260.00	105,879.00			

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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<u>NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)</u>						
Personal Assistance Services Program (PASP):						
#23AVVN 07/01/22 - 06/30/23	\$ 6,660.00	\$	\$ 6,660.00			\$ 6,660.00
#24AVVN 07/01/23 - 06/30/24		\$ 13,320.00	6,660.00			\$ 6,660.00
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>						
Operation Helping Hand (OHH):						
SFY22 #SFYOH-19-2022 09/01/22 - 08/31/23	123,809.50		123,809.50			
SFY23 #SFYOH-19-2023 09/01/23 - 08/31/24		105,263.15	21,052.63			84,210.52
Juvenile Justice Commission:						
Juvenile Detention Alternatives Initiative (JDAD):						
#JDAI-22-IF-19 01/01/22 - 12/31/22	4,274.10		897.69		\$ 3,376.41	
#JDAI-23-IF-19 01/01/23 - 12/31/23		5,512.50	557.57			4,954.93
State/Community Partnership Program & Family Court Services:						
#FC-22-19, #SCP-22-PS-19, #SCP-22-PM-19, #FCIU-22-19 01/01/22 - 12/31/22	115,774.54		74,321.33		41,453.21	
#FC-23-19, #SCP-23-PS-19, #SCP-23-PM-19, #FCIU-23-19 01/01/23 - 12/31/23		386,542.00	132,922.25			253,619.75
County Prosecutor Insurance Fraud Reimbursement Program:						
Cycle 22 01/01/22 - 12/31/22	110,363.28		58,394.77		51,968.51	
Cycle 23 01/01/23 - 12/31/23		186,517.00	87,023.57			99,493.43
Body Armor Replacement Fund (BARF) - Sheriff: FY22		4,475.08	4,475.08			
Body Armor Replacement Fund (BARF) - Prosecutor: FY22		1,735.50	1,735.50			
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>						
Veterans Transportation Services:						
#VL23T82 07/01/22 - 06/30/23	5,250.00		5,250.00			
#VL24T82 07/01/23 - 06/30/24		9,000.00	3,750.00			5,250.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
FY22 07/01/21 - 06/30/22	68,773.82		49,350.58		19,423.24	
FY23 07/01/22 - 06/30/23	115,989.00		26,885.01			89,103.99
FY24 07/01/23 - 06/30/24		115,989.00				115,989.00
<u>NJ OFFICE OF INFORMATION TECHNOLOGY:</u>						
Next Generation 9-1-1 (NG9-1-1):						
PSAP Upgrades & Consolidation #FY23-100-137-017 07/01/22 - 06/30/23		43,500.00	43,500.00			

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

	Balance Dec. 31, 2022	Accrued In 2023	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2023
<u>NJ TRANSIT CORPORATION:</u>						
Federal Transit Administration - Section 5310 (State Share) - Non-Operating: FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/22 - Mobility Mgt	\$ 12,336.10				\$ 12,336.10	
Federal Transit Administration - Section 5311 (State Share) -Operating: CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/22	290,512.00		\$ 18,370.72		272,141.28	
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/23	289,954.00		252,870.56			\$ 37,083.44
CY2023 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/23 - 12/31/24	\$ 355,974.50					355,974.50
Job Access Reverse Commute (JARC): SFY2023 NJ JARC 9 07/01/22 - 06/30/23	100,000.00		96,827.72		3,172.28	
SFY2024 NJ JARC 10 07/01/23 - 06/30/24		100,000.00				100,000.00
Senior Citizen & Disabled Resident Transportation Assistance Program: Transit-on-Demand Pilot Program: TNC 11/01/18 - 12/31/22	1,718.60		1,718.60			
TNC 01/01/23 - 12/31/23		20,000.00				20,000.00
Operating: CY2022 01/01/22 - 12/31/22	200,605.15		201,863.83		35,623.90	
CY2023 01/01/23 - 12/31/23		496,233.00	417,844.49			78,388.51
Administration: CY2022 01/01/22 - 12/31/22	23,374.76		21,265.98		2,108.78	
CY2023 01/01/23 - 12/31/23		78,105.00	71,336.81			6,768.19
	<u>\$ 2,768,889.85</u>	<u>\$ 3,810,964.12</u>	<u>\$ 3,492,030.58</u>	<u>\$ 55,000.00</u>	<u>\$ 644,303.13</u>	<u>\$ 2,498,520.26</u>

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A

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Cash Received  
Unappropriated Grant Reserves

\$ 3,304,040.19  
187,990.39  
\$ 3,492,030.58



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

	Balance Dec. 31, 2022	Accrued in 2023	Received	Balance Dec. 31, 2023
National Opioid Litigation Settlements:				
Janssen National Settlement:				
Opioid Settlement Fund:				
Settlement Plan 2023-25 01/01/23 - 12/31/25	\$ 540,000.00	\$ 540,000.00	\$ 540,000.00	
Newton Medical Center:				
Community Advisory Board:				
Nutrition Education - Health 06/01/23 - 12/31/23		5,700.00	5,700.00	
	\$ -0-	\$ 545,700.00	\$ 545,700.00	\$ -0-
<u>Ref.</u>	A			A
Cash Received			\$ 5,700.00	
Unappropriated Grant Reserves			540,000.00	
			\$ 545,700.00	

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2022 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2023

	Balance Dec. 31, 2022	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>GENERAL GOVERNMENT:</b>				
County Administrator's Office:				
Salaries and Wages	\$ 83,345.73	\$ 33,345.73	\$ 530.82	\$ 32,814.91
Other Expenses	3,996.35	3,996.35	115.02	3,881.33
Purchasing Department:				
Salaries and Wages	18,404.53	18,404.53		18,404.53
Other Expenses	16,900.18	16,900.18	369.60	16,530.58
Central Services:				
Salaries and Wages	23,475.03	23,475.03		23,475.03
Other Expenses	120,617.75	70,617.75	27,613.10	43,004.65
Employee Services:				
Salaries and Wages	45,995.52	45,995.52	40,000.00	5,995.52
Other Expenses	91,999.27	66,999.27	22,399.32	44,599.95
Public Employees' Award Program:				
Other Expenses	1,980.59	1,980.59	150.00	1,830.59
Board of County Commissioners				
Salaries and Wages	11,684.80	11,684.80		11,684.80
Other Expenses	87,030.91	37,030.91	4,470.60	32,560.31
Clerk of the Board:				
Salaries and Wages	9,896.83	9,896.83		9,896.83
Other Expenses	5,698.48	5,698.48	2,972.88	2,725.60
County Clerk's Office:				
Salaries and Wages	15,924.08	15,924.08		15,924.08
Other Expenses	6,991.80	6,991.80	2,895.97	4,095.83
Board of Elections:				
Salaries and Wages	12,756.57	12,756.57		12,756.57
Other Expenses	75,556.42	50,556.42	8,947.60	41,608.82
County Clerk (Elections):				
Other Expenses	49,091.80	49,091.80	40,000.00	9,091.80
County Treasurer's Office:				
Salaries and Wages	19,110.14	19,110.14		19,110.14
Other Expenses	54,450.90	54,450.90	19,446.28	35,004.62
Annual Audit	147,585.00	147,585.00	147,585.00	
Technology & Information Management:				
Salaries and Wages	198,699.57	48,699.57		48,699.57
Other Expenses	367,717.07	345,717.07	312,768.06	32,949.01
Office of Geographical Information Systems:				
Other Expenses	11,792.00	11,792.00	11,792.00	
Records Management:				
Salaries and Wages	13,926.82	13,926.82	650.11	13,276.71
Other Expenses	14,792.80	14,792.80	12,205.69	2,587.11
Board of Taxation:				
Salaries and Wages	23,991.75	23,991.75		23,991.75
Other Expenses	2,339.00	2,339.00	868.45	1,470.55

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2022 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Balance Dec. 31, 2022	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>GENERAL GOVERNMENT:</b>				
County Council:				
Salaries and Wages	\$ 13,257.13	\$ 13,257.13		\$ 13,257.13
Other Expenses	309,561.99	309,561.99	\$ 282,300.83	27,261.16
County Adjuster's Office:				
Salaries and Wages	4,965.12	4,965.12		4,965.12
Other Expenses	54,119.13	54,119.13	6,341.50	47,777.63
County Surrogate:				
Salaries and Wages	4,211.99	4,211.99		4,211.99
Other Expenses	3,096.03	3,096.03	2,345.97	750.06
Engineering and Road Administration:				
Salaries and Wages	297,039.44	47,039.44		47,039.44
Other Expenses	103,713.16	103,713.16	67,126.03	36,587.13
<b>LAND USE ADMINISTRATION:</b>				
Sussex County Planning Department:				
Salaries and Wages	36,110.96	36,110.96		36,110.96
Other Expenses	51,068.90	51,068.90	41,187.91	9,880.99
<b>CODE ENFORCEMENT AND ADMINISTRATION:</b>				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	3,454.48	3,454.48	35.67	3,418.81
Weights and Measures:				
Salaries and Wages	29,330.66	29,330.66		29,330.66
Other Expenses	6,785.96	6,785.96	1,635.47	5,150.49
<b>INSURANCE</b>				
Other Insurance Premiums	99,852.00	49,852.00		49,852.00
Worker's Compensation	82,774.65	32,774.65		32,774.65
Employee Group Insurance	3,050,501.37	1,600,501.37	1,290,496.67	310,004.70
Health Benefit Waiver	118,459.00	118,459.00	58,940.20	59,518.80
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	44,803.92	44,803.92		44,803.92
<b>PUBLIC SAFETY:</b>				
9-1-1 ECC:				
Salaries and Wages	120,082.36	120,082.36	100,000.00	20,082.36
Other Expenses	197,788.72	197,788.72	140,540.27	57,248.45
Office of Emergency Management:				
Salaries and Wages	37,626.36	37,626.36		37,626.36
Other Expenses	57,020.82	57,020.82	36,900.84	20,119.98
County Medical Examiner:				
Other Expenses	30,558.79	30,558.79	25,149.69	5,409.10
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	607.00	607.00		607.00

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2022 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Balance Dec. 31, 2022	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>PUBLIC SAFETY</b>				
Aid to Volunteer Rescue and Ambulance				
Squads (R.S. 40:23-8.9)	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	
Fire Marshal:				
Salaries and Wages	37,973.75	37,973.75		\$ 37,973.75
Other Expenses	16,291.57	16,291.57	10,578.74	5,712.83
Fire Academy:				
Other Expenses	98,453.48	98,453.48	98,048.06	405.42
Sheriff's Office (Regulation):				
Salaries and Wages	486,365.08	86,365.08	75,000.00	11,365.08
Other Expenses	334,190.77	334,190.77	268,318.12	65,872.65
Prosecutor's Office:				
Salaries and Wages	511,130.31	111,130.31	50,000.00	61,130.31
Other Expenses	292,750.08	292,750.08	263,017.85	29,732.23
Jail:				
Salaries and Wages	289,089.59	39,089.59		39,089.59
Other Expenses	747,915.20	397,915.20	362,157.15	35,758.05
Juvenile Center:				
Salaries and Wages	124,816.71	49,816.71		49,816.71
Other Expenses	209,101.72	209,101.72	184,925.94	24,175.78
<b>PUBLIC WORKS:</b>				
Roads and Culverts:				
Salaries and Wages	585,099.42	585,099.42	575,000.00	10,099.42
Other Expenses	549,847.11	549,847.11	521,533.49	28,313.62
Bridges:				
Salaries and Wages	129,109.15	79,109.15	70,000.00	9,109.15
Other Expenses	87,467.17	87,467.17	41,342.81	46,124.36
Parks and Forestry:				
Salaries and Wages	78,668.95	28,668.95		28,668.95
Other Expenses	11,917.80	11,917.80	7,060.57	4,857.23
Traffic Lights:				
Other Expenses	20,625.46	20,625.46	18,523.16	2,102.30
Garbage and Trash Removal	12,385.10	12,385.10	7,759.00	4,626.10
Facilities Management:				
Salaries and Wages	128,043.80	78,043.80	70,000.00	8,043.80
Other Expenses	515,498.05	515,498.05	498,519.49	16,978.56
Motor Pool:				
Salaries and Wages	168,405.18	118,405.18	101,843.28	16,561.90
Other Expenses	348,715.90	348,715.90	320,748.28	27,967.62
Mosquito Control:				
Salaries and Wages	82,479.90	82,479.90	80,000.00	2,479.90
Other Expenses	61,425.07	61,425.07	59,561.09	1,863.98

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2022 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Balance Dec. 31, 2022	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>HEALTH AND HUMAN SERVICES:</b>				
Public Health Nursing				
Salaries and Wages	\$ 222,915.45	\$ 122,915.45	\$ 120,000.00	\$ 2,915.45
Other Expenses	101,972.89	101,972.89	92,186.50	9,786.39
Patient Maintenance Mental Disease	152,794.00	2,794.00		2,794.00
Environmental Health				
Salaries and Wages	207,773.54	57,773.54		57,773.54
Other Expenses	26,486.77	26,486.77	5,968.76	20,518.01
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	48,000.00			
Office of Community Services:				
Salaries and Wages	18,502.66	18,502.66		18,502.66
Other Expenses	19,298.66	19,298.66	13,434.40	5,864.26
Office on Aging:				
Salaries and Wages	12,411.01	12,411.01		12,411.01
Other Expenses	2,805.19	2,805.19	1,864.96	940.23
County Nutrition Projects:				
Other Expenses	20,801.89	20,801.89	4,760.00	16,041.89
County Welfare Agency:				
Assistance to Dependent Children	9,793.00	9,793.00		9,793.00
Mental Health Administration:				
Salaries and Wages	666.88	666.88		666.88
Other Expenses	2,500.00	2,500.00		2,500.00
Health and Human Services Administration:				
Salaries and Wages	26,304.08	6,304.08		6,304.08
Other Expenses	10,513.20	10,513.20	162.83	10,350.37
Intoxicated Drive Resource Center				
Salaries and Wages	1,853.71	1,853.71		1,853.71
Other Expenses	4,942.00	4,942.00	21.10	4,920.90
Aid to Family Intervention Services (R.S. 40:5-2.9)	37,741.75	37,741.75	8,725.34	29,016.41
Aid to Samaritan Inn Homeless (N.J.S. 40:5-2.9)	10,000.00	10,000.00	10,000.00	
Aid to New Bridge Services (N.J.S. 40:5-2.9)	8,941.98	8,941.98	5,853.17	3,088.81
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-89)	135.00	135.00	135.00	
<b>EDUCATIONAL:</b>				
Farm and Home Demonstration:				
Salaries and Wages	1,086.95	1,086.95		1,086.95
Other Expenses	41,551.52	41,551.52	27,727.11	13,824.41
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	85,267.52	85,267.52	84,326.13	941.39
County Superintendent of Schools:				
Salaries and Wages	1,342.00	1,342.00		1,342.00
Other Expenses	7,847.82	7,847.82	671.21	7,176.61

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2022 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	<u>Balance</u> <u>Dec. 31, 2022</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	\$ 66,000.00	\$ 6,000.00	\$ 1,606.88	\$ 4,393.12
Other Expenses	33,770.26	33,770.26	4,319.33	29,450.93
Provisions for Salary Adjustments				
Accumulated Leave & Retro Compensation	18,092.42	18,092.42		18,092.42
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	58,537.00	58,537.00	58,537.00	
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00	
Indirect Cost Rate Study:				
Contractual	11,750.00	11,750.00	9,500.00	2,250.00
Memorial Day- Other Expenses	500.00	500.00		500.00
Veterans' Grave Registration:				
Salaries and Wages	78.00	78.00		78.00
Other Expenses	180.00	180.00		180.00
Aid to Sussex County Arts Council				
(NJSA 40:23-8.1)	1,875.00	1,875.00	1,875.00	
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>				
Electricity	178,843.03	178,843.03	173,409.16	5,433.87
Lighting of Highways and Bridges	4,946.36	4,946.36	4,011.65	934.71
Gas (Natural or Propane)	16,520.59	116,520.59	113,708.38	2,812.21
Water Fees	47,284.26	47,284.26	40,000.00	7,284.26
Sewer Fees	19,839.11	19,839.11		19,839.11
Gasoline & Diesel Fuel	435,134.85	160,134.85	154,227.49	5,907.36
<b>UNCLASSIFIED:</b>				
County Matching Funds for Grants	499.00	499.00		499.00
Matching Funds for the Following Grants:				
HSAC Child Abuse/Missing Children	692.00	692.00		692.00
<b>CAPITAL IMPROVEMENTS:</b>				
Capital Improvement Fund		4,850,000.00	4,850,000.00	
<b>STATUTORY EXPENDITURES:</b>				
Social Security System (OASI)	389,073.64	89,073.64	82,882.68	6,190.96
Defined Contribution Retirement System	23,213.69	23,213.69		23,213.69
	<u>\$ 14,619,886.63</u>	<u>\$ 14,619,886.63</u>	<u>\$ 12,271,132.66</u>	<u>\$ 2,348,753.97</u>
	<u>Ref.</u>			
<u>Balance December 31, 2022:</u>				
Unencumbered	A \$ 11,422,523.93			
Encumbered	A 3,197,362.70			
	<u>\$ 14,619,886.63</u>			
Cash Disbursed			\$ 12,201,099.70	
Accounts Payable			70,032.96	
			<u>\$ 12,271,132.66</u>	

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

	Dec. 31, 2022 Balance Dec. 31, 2022	Dec. 31, 2022 Encumbrances Payable Returned	Transferred From 2023 Budget Appropriation	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2023
				Paid or Charged	Encumbrances Payable			
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>								
NJ Department of Health:								
Senior Farmers' Market Nutrition Program:								
#DFHS23WMN005 05/01/23 - 09/30/23	\$ 835.38		\$ 1,797.00	\$ 1,773.73			\$ 23.27	\$ 35.38
	1,655.65			800.00				53.65
				1,602.00				
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</b>								
National Association of County & City Health Officials (NACCHO):								
Medical Reserve Corps (MRC):								
2014 #MRC 14-0286								
2015 #MRC 15-0286								
NJ Association of County & City Health Officials (NJACCHO):								
FFY20 Cooperative Agreement for Emergency Response:								
Public Health Crisis Response 01/20/20 - 02/21/21	951.20							951.20
<b>NJ Department of Children &amp; Families:</b>								
Promising Path to Success:								
NJ Promise 2.0 Youth & Family Voice #21-ADUR 10/01/21 - 09/29/22	6,948.15			6,948.15				
NJ Promise 2.0 Youth & Family Voice #23-ADUR 09/29/22 - 09/30/23	5,000.00			3,159.43				1,840.57
<b>NJ Department of Health:</b>								
Immunization Cooperative Agreements:								
COVID-19 Vaccination Supplemental Fund #OLPH22VSF014 07/01/21 - 06/30/24	93,781.31	\$ 16,700.55	90,000.00	105,829.83				94,652.03
Overdose Fatality Review Team (OFRT):								
#OLPH23OFR024 10/01/22 - 06/30/23	65,727.55			10,727.55		\$ (55,000.00)		
Public Health Preparedness and Response for Bioterrorism:								
#PHLP23LNC022 07/01/22 - 06/30/23:								
PHEP Cooperative Agreement (Base \$148,310; CRI \$122,818)	200,158.04			136,748.56			63,409.48	
ELC Cooperative Agreement (COVL \$325,000)	194,017.25			160,130.53			33,886.72	
PHER Cooperative Agreement (CVG \$100,000)	45,423.07			45,423.07				
#PHLP24LNC019 07/01/23 - 06/30/24:								
PHEP Cooperative Agreement (Base \$148,310; CRI \$129,636)			277,946.00	130,053.48	\$ 7,185.68			140,706.84
PHER Cooperative Agreement (COVL \$128,144)			128,144.00	50,000.00	10,000.00			68,144.00
Special Child Health Services (SCHS):								
#DFHS23CSE001 07/01/22 - 06/30/23			11,332.00	11,331.45			0.55	
#DFHS23CSE010 07/01/23 - 06/30/24			18,679.00	3,736.00				
Comprehensive Cancer Control Planning:								
#DCHS23CCC008 07/01/22 - 06/30/23	3,490.00	3,490.00	5,771.00	12,716.18			34.82	
NJ Cancer Education & Early Detection (NJ CEED):								
#DFHS23CED008 07/01/22 - 06/30/23	6,749.00	26,054.05	36,580.00	22,634.53		(1.00)	10,167.52	18,290.00
#DFHS24CED008 07/01/23 - 06/30/24			89,365.00	10,544.73	7,745.27			17,600.78
Strengthening Local Public Health Capacity:								
#OLPH24PHC035 07/01/23 - 06/30/24			89,365.00	29,389.22	42,375.00			
Enhancing Local Public Health Infrastructure (passed through NJACCHO):								
#OLPH23PHI002 10/01/22 - 06/30/24			2,648,029.00	963,633.36	606,253.65			1,078,141.99

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

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

	Dec. 31, 2022		Transferred From		Expenditures		Reclassification	Unexpended Balance Canceled	Balance Dec. 31, 2023
	Balance Dec. 31, 2022	Encumbrances Payable Returned	2023 Budget Appropriation		Paid or Charged	Encumbrances Payable			
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)									
NJ Department of Human Services: (Cont'd)									
Title III - Aging - Area Plan Grant:									
#DOAS22AAA020 07/01/22 - 09/30/24:									
American Rescue Plan Act (ARPA):									
Title III B	\$ 87,694.00						\$ (87,694.00)		
Title III C-1	31,846.00						(31,846.00)		
Title III C-2	67,088.00						(67,088.00)		
Title III D	7,810.00						(7,810.00)		
Title III E	20,864.00						(20,864.00)		
Expanding the Public Health Workforce	70,632.40	\$ 7,977.60	\$	2,417.88			(76,192.12)		
#DOAS22AAA020 01/01/22 - 12/31/22:									
Title III B	6,306.38			52,031.32			(6,465.30)		
Title III C-1	44,528.34			21,702.04			(66,230.38)		
Title III C-2	19,424.00			33,981.25			(28,188.75)		
Title III D	980.00			8,310.00			(4,128.00)		
Title III E				113,598.00			(30,049.00)		
Medicaid Match				1,479.00			(26.00)		
Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act:									
Adult Protective Services (APS) 04/01/21 - 09/30/24				3,561.85			(3,561.85)		
Federal Financial Participation (FFP)	190,948.51			147,963.18			(195,890.70)		
Coronavirus Aid, Relief, and Economic Security (CARES) Act:									
Aging & Disability Resource Centers (ADRC) 04/01/20 - 09/30/22	0.04							\$ 0.04	
Expanding Access to COVID-19 Vaccines via the Aging Network:									
VAC S COVID-19 Vaccine Funding	0.08								0.08
Nutrition Services Incentive Program (NSIP)				13,588.25					
#DOAS23AAA017 07/01/22 - 09/30/24:									
American Rescue Plan Act (ARPA):									
Adult Protective Services (APS)									
Title III B			\$ 55,016.00			\$ 55,016.00			
Title III C-1			94,400.00		49,165.57	30,510.56	87,694.00		\$ 102,417.87
Title III C-2			38,340.00		48,390.50	21,795.50	31,846.00		
Title III D			72,014.00		71,498.00	67,604.00	67,088.00		
Title III E			9,545.00		8,960.65		7,810.00		8,394.35
Expanding the Public Health Workforce			22,130.00		2,880.00	36,994.00	20,864.00		3,120.00
#DOAS23AAA017 01/01/23 - 12/31/23:					4,775.91		76,192.12		71,416.21
Title III B			170,405.00		106,039.65	67,069.25	6,465.30		3,761.40
Title III C-1			161,143.00		127,871.63	84,291.08	66,230.38		15,210.67
Title III C-2			123,055.00		60,006.75	87,239.00	28,188.75		3,998.00
Title III D			12,289.00		4,993.00		4,128.00		11,424.00
Title III E			66,661.00		16,351.00	77,549.00	30,049.00		2,810.00
Medicaid Match			5,739.00		4,289.00	1,476.00	26.00		
Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act:									
Adult Protective Services (APS) 04/01/21 - 09/30/22					3,560.95	0.90	3,561.85		
Federal Financial Participation (FFP)					65,366.65	43,502.83	195,890.70		196,213.22
Nutrition Services Incentive Program (NSIP)					20,041.00	18,323.00			

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



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

	Balance Dec. 31, 2022	Dec. 31, 2022 Encumbrances Payable	Transferred From 2023 Budget Appropriation	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2023
				Paid or Charged	Encumbrances Payable			
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES: (Cont'd)</b>								
NJ Department of Human Services: (Cont'd)								
MIPPA Medicare Enrollment Assistance Program:								
#DOAS21MPA010 10/01/21 - 08/31/22	\$ 324.28			\$ 38,579.29			\$ 324.28	
#DOAS22MPA010 11/01/21 - 08/31/23	40,000.00						1,420.71	
State Health Insurance Assistance Program (SHIP):								
#DOAS22SHF002 04/01/22 - 03/31/23	25,388.62		\$ 38,000.00	25,388.62				
#DOAS23SHF006 04/01/23 - 03/31/24				24,151.04				\$ 13,848.96
Transportation Block Grant:								
#TS22019 01/01/22 - 12/31/22	578.64	\$ 16,071.00	18,000.00	1,929.00			16,649.64	16,071.00
#TS23019 01/01/23 - 12/31/23								
Social Services for the Homeless (SSH) - TANF								
#SH22019 01/01/22 - 12/31/22	2,200.00	5,736.54	24,000.00	4,971.54			2,965.00	
#SH23019 01/01/23 - 12/31/23				18,498.00				
NJ Department of Law & Public Safety:								
Operation Helping Hand (OHH):								
#FFYOHH-19-2020 09/01/20 - 08/31/21		66.54		(1,633.50)				1,700.04
#FFYOHH-19-2021 09/01/21 - 08/31/22	82.57			82.57				
#FFYOHH-19-2022 09/01/22 - 08/31/23	50,000.00			28,623.76				21,376.24
NJ Department of the Treasury:								
Governor's Council on Alcoholism & Drug Abuse:								
Block Grant for Prevention & Treatment of Substance Abuse:								
Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant:								
FY23 Letter of Agreement 07/01/22 - 03/30/23	17,467.00		17,467.00	14,708.84			16,593.00	2,758.16
FY24 Letter of Agreement 09/01/23 - 09/30/25								874.00
NJ Transit Corporation:								
(*) Job Access Reverse Commute (JARC):								
SFY2023 NJ JARC 9 07/01/22 - 06/30/23	40,000.00		40,000.00	38,740.38			1,259.62	18,618.16
SFY2024 NJ JARC 10 07/01/23 - 06/30/24				21,381.84				
U.S. DEPARTMENT OF HOMELAND SECURITY:								
NJ Department of Law & Public Safety:								
State Homeland Security Emergency Management Performance:								
FFY20 #EMW-2020-SS-00042 09/01/20 - 08/31/23		54,041.04		54,041.04				135,332.15
FFY21 #EMW-2021-SS-00016 10/01/21 - 09/30/24	15,239.19	7,656.96		22,896.15				135,122.30
FFY22 #EMW-2022-SS-00028 09/01/22 - 07/31/25	135,332.15		135,122.30					
FFY23 #EMW-2023-SS-00027 09/01/23 - 07/31/26								
Emergency Management Agency Assistance (EMAA):								
FFY22 #FFY22-EMPG-EMAA-1900 07/01/22 - 06/30/23			55,000.00	55,000.00				
Hazard Mitigation Grant Program (HMGP):								
#FEMA-4488-0005-DR-NJ 08/10/22 - 08/05/25	34.38	199,965.62		36,234.05			163,731.57	34.38

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

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

	Dec. 31, 2022 Balance	Dec. 31, 2022 Encumbrances Payable	Transferred From 2023 Budget Appropriation	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2023
				Paid or Charged	Encumbrances Payable			
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</b>								
NJ Department of Community Affairs:								
Small Cities Program - Community Development Block Grant (CDBG):								
Grant Agreement #2020-02292-0080-00 01/01/20 - 12/31/22		\$ 44,543.22	\$ 44,543.22					
Grant Agreement #2021-02292-0324-00 01/01/21 - 12/31/22	\$ 107,000.00		107,000.00					
<b>U.S. DEPARTMENT OF JUSTICE:</b>								
NJ Department of Law & Public Safety:								
Violence Against Women Act (VAWA):								
FFY21 #VAWA-49-21 07/01/22 - 06/30/23	3,171.91	837.24	\$ 8,905.00	3,827.09	\$ 195.92		\$ 182.06	\$ 8,405.00
FFY22 #VAWA-49-22 07/01/23 - 06/30/24				304.08				
Victims of Crime Act (VOCA) Victim Assistance:								
FFY21 #V-19-21 07/01/22 - 06/30/23	153,538.00	2,134.93	245,140.00	111,087.89	596.78		44,585.04	129,009.72
FFY21 #V-49-21 07/01/23 - 06/30/24				115,533.50				
Addressing the Training Needs of Juvenile Prosecutors:								
FFY18 01/01/20 - 09/30/23	5,306.97	600.00		470.08			5,436.89	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):								
FFY19 #VS-84-19 10/01/21 - 09/30/22		10,633.04						
FFY19 #VS-119-19 10/01/22 - 09/30/23			77,492.00	55,424.14			10,633.04	
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:								
#JAG 1-19TF-18 07/01/19 - 06/30/20	42,404.00		39,956.00	42,403.99			22,067.86	
#JAG 1-19TF-19 07/01/20 - 06/30/21			33,128.00	39,956.00			0.01	
#JAG 1-19TF-20 07/01/21 - 06/30/24				10,000.00				23,128.00
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>								
NJ Transit Corporation:								
Federal Transit Administration - Section 5310 - Operating:								
FFY19 #NJ-2021-022-00 (NJ-16-X016) 01/01/23 - 12/31/23			75,000.00	75,000.00				
Federal Transit Administration - Section 5310 - Non-Operating:								
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/22 - Mobility Mgt	49,344.42						49,344.42	
(* Federal Transit Administration - Section 5311 - Operating:								
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/22	196,592.21		1,067,923.50	869,862.00			196,592.21	
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/23	869,862.00			181,653.27				886,270.23
CY2023 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/23 - 12/31/24								
<b>U.S. DEPARTMENT OF THE TREASURY:</b>								
American Rescue Plan Act (ARPA):								
Coronavirus Local Fiscal Recovery Fund (CLFRF) #SLFRP2838 03/03/21 - 12/31/24	19,241,299.77	2,464,452.29	100,000.00	6,750,961.62	4,944,388.83			10,010,401.61
Local Assistance Tribal Consistency Fund (LATCF) #LATCF01559								100,000.00
Coronavirus Local Fiscal Recovery Fund (CLFRF):								
NJ Department of Agriculture:								
Spotted Lanternfly (SLF) Chemical Control Treatment Grant			50,000.00	20,755.97				29,244.03
NJ Department of Health:								
County Health Infrastructure Funding (CHIF):								
FY24 #OLPH24CHI024 07/01/23 - 06/30/24			321,959.00	104,213.95	18,238.26			199,506.79

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

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

	Balance Dec. 31, 2022	Dec. 31, 2022 Encumbrances Payable Returned	Transferred From 2023 Budget Appropriation	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2023
				Paid or Charged	Encumbrances Payable			
U.S. ELECTION ASSISTANCE COMMISSION: NJ Department of State: 2018 Help America Vote Act (HAVA) Election Security Grant - Seal Asset Tracking Mgt			\$ 28,395.30	\$ 9,083.30			\$ 19,312.00	
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA): NJ Department of Environmental Protection: County Environmental Health Act (CEHA): FY23 #CEHA-2023-SCDOH-00022 07/01/22 - 06/30/23			15,729.00	\$ 15,729.00				
FEDERAL COMMUNICATIONS COMMISSION: Emergency Connectivity Fund (ECF) 07/01/21 - 06/30/22 Emergency Connectivity Fund (ECF) 09/27/22 - 09/26/23	\$ 16,565.40		22,176.00	14,947.71		\$ 1,617.69	22,176.00	
THE INSTITUTE OF MUSEUM & LIBRARY SERVICES Library Services & Technology Act (LSTA 22) #2023-1378 - 09/01/22 - 08/31/23	7,739.00	\$ 2,630.15		8,414.10		1,955.05		
	\$22,192,328.86	\$ 3,259,964.58	\$ 6,699,329.10	\$11,583,491.23	\$ (55,001.00)	\$ 462,556.00	\$13,627,313.93	
Ref:	A	A		A			A	
Federal Financial Assistance County Matching Funds			\$ 6,323,354.60	375,974.50			\$ 6,699,329.10	

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

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

	Dec. 31, 2022 Balance	Dec. 31, 2022 Encumbrances Payable	Transferred from 2023 Budget Appropriations	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2023
				Paid or Charged	Encumbrances Payable			
<b>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</b>								
(*) Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:								
#23ALUN 07/01/22 - 06/30/23	\$ 23,336.93		\$ 82,036.00	\$ 23,336.93				\$ 45,351.38
#N00194 07/01/23 - 06/30/24				36,684.62				
Youth Incentive Program (YIP):								
#21-OGUR 01/01/21 - 06/30/21		\$ 2,739.84		2,739.84				
#21-OGUR 07/01/21 - 06/30/22		4,870.11		4,870.11				
#23-OGUR 07/01/22 - 06/30/23	21,745.50			16,332.96				5,412.54
#24-OGUR 07/01/23 - 06/30/24			39,455.00	16,736.24				22,718.76
<b>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>								
County Environmental Health Act (CEHA):								
FY22 #CEHA-2022-SCDOH-00020 07/01/21 - 06/30/22	4,410.42							
FY23 #CEHA-2023-SCDOH-00022 07/01/22 - 06/30/23			164,578.00	164,318.47			\$ 4,410.42	259.53
Clean Communities Program Grant:								
FY19 07/01/19 - 06/30/20	27.47							27.47
FY20 07/01/20 - 06/30/21	93.47							93.47
FY21 07/01/21 - 06/30/22	4,613.16	1,450.00		5,640.00				423.16
FY22 07/01/22 - 06/30/23	59,437.80			52,052.05				7,385.75
FY23 07/01/23 - 06/30/24			123,779.81	28,325.84				95,453.97
<b>NJ DEPARTMENT OF HEALTH:</b>								
Overdose Fatality Review Team (OFRT):								
#OLPH23OFR024 TRK 1 10/01/22 - 06/30/23				26,657.61			28,342.39	
#OORP24OFR020 07/01/23 - 06/30/24			75,000.00	21,835.65	\$ 2,251.32	\$ 55,000.00		50,913.03
(*) Special Child Health Services - Case Management:								
#DFHS23CSE001 07/01/22 - 06/30/23				70,871.88			3,470.26	
#DFHS24CSE010 07/01/23 - 06/30/24	73,994.86	347.28	146,528.00	76,316.25	400.00			69,811.75
Right to Know:								
#EPID23RTK21L 07/01/22 - 06/30/23	7,035.00			7,035.00				
#EPID24RTK07L 07/01/23 - 06/30/24			9,380.00	2,345.00				7,035.00
NJ Comprehensive Cancer Control Planning Grant:								
#DCHS23CCC008 07/01/22 - 06/30/23	37,381.60	21,352.80	99,690.00	57,501.05		1,233.35		71,944.24
#DCHS24CCC004 07/01/23 - 06/30/24			3,665.00	27,745.76				
Senior Farmers' Market Nutrition Program:								
#DFHS23WMN005 05/01/23 - 09/30/23				3,467.10			197.90	
NJ Cancer Education & Early Detection (NJ CEED):								
#DCHS23CED008 07/01/22 - 06/30/23	26,920.08	12,640.51	76,764.00	31,024.78		1.00	8,536.81	37,946.39
#DCHS24CED008 07/01/23 - 06/30/24				34,077.57	4,740.04			
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:								
#OLPH23CLP020 07/01/22 - 06/30/23	27,469.82		68,506.00	27,469.82				49,596.88
#OLPH24CLP027 07/01/23 - 06/30/24				18,189.12	720.00			

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

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

	Dec. 31, 2022 Balance	Dec. 31, 2022 Encumbrances Payable	Transferred from 2023 Budget Appropriations	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2023
				Paid or Charged	Encumbrances Payable			
<b>NJ DEPARTMENT OF HUMAN SERVICES:</b>								
(*) County Comprehensive Alcoholism & Drug Abuse Services:								
#22-541-ADA-01/01/22 - 12/31/22	\$ 43,601.32	\$ 122,685.50	\$ 420,931.00	\$ 60,032.80	\$ 148,149.74		\$ 106,254.02	\$ 2,340.85
#23-541-ADA-01/01/23 - 12/31/23				270,440.41				
Title III - Aging - Area Plan Contract:								
#DOAS22AAA020 01/01/22 - 12/31/22:								
State Matching Funds:								
Title III B-D								
Title III E								
State Weekend Home Delivered Meals (SWHDM)		4,561.00		4,561.00				
Safe Housing & Transportation Program (SHTP)		40,419.00		26,865.00				
Supplemental/Cost of Living Allowance (COLA)		2,318.05		1,293.90				
Supplemental Aging Supportive Services (SASS)		8,698.00		2,670.00				
Care Management Quality Assurance (CMQA)		15,720.00		15,713.00				
Adult Protective Services (APS)/Vulnerable Adults	1.00	3,292.00		3,287.00				
#DOAS23AAA017 01/01/23 - 12/31/23:		21,454.00		21,451.00				
State Matching Funds:								
Title III B-D								
Title III E								
State Weekend Home Delivered Meals (SWHDM)			22,281.00	22,281.00				
Safe Housing & Transportation Program (SHTP)			18,257.00	107.00		13,554.00		
Supplemental/Cost of Living Allowance (COLA)			13,000.00	10,509.05				
Supplemental Home Delivered Meals (SHDM)			13,693.00	9,226.00				
Supplemental Aging Supportive Services (SASS)			61,656.00	37,611.00				
Care Management Quality Assurance (CMQA)			19,486.00	16,396.00				
Adult Protective Services (APS)/Vulnerable Adults			13,191.00	9,899.00				
#DOAS23AAA017 01/01/23 - 12/31/23:			23,810.00	23,810.00				
State Aid Reimbursement Program:			85,807.00	64,353.00				
CY2023 01/01/23 - 12/31/23			58,000.00	58,000.00				
Medication-Assisted Treatment (MAT):								
#20-928-ADA-01/01/20 - 06/30/21	58,103.50							58,103.50
#21-928-ADA-B3 07/01/21 - 06/30/22	90,057.45							90,057.45
#23-928-ADA-B3 07/01/22 - 06/30/23	129,916.00	14,980.00		55,626.67				89,269.33
#24-928-ADA-B3 07/01/23 - 06/30/24			144,896.00	11,162.91			24,380.00	109,553.09
Social Services for the Homeless (SSH):								
#SH22019 01/01/22 - 12/31/22	27,837.88	109,543.60		87,808.72			49,572.76	
#SH23019 01/01/23 - 12/31/23			194,260.00	106,256.84				
Personal Assistance Services Program (PASP):								
#20AVWN 01/01/20 - 12/31/20		5,953.50		5,953.50				
#21AVWN 01/01/21 - 06/30/22		1,666.14		1,666.14				
#23AVWN 07/01/22 - 06/30/23	6,924.89			6,605.49				319.40
#24AVWN 07/01/23 - 06/30/24			13,320.00	6,344.30				6,975.70

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

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

	Dec. 31, 2022		Transferred from 2023 Budget Appropriations	Expenditures		Reclassification	Unexpended Balance Canceled	Balance Dec. 31, 2023
	Balance Dec. 31, 2022	Encumbrances Payable Returned		Paid or Charged	Encumbrances Payable			
<b><u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u></b>								
Operation Helping Hand (OHH):								
SFY21 #SFYOHH-19-2021 09/01/21 - 08/31/22	\$ 50,173.25		\$	\$ 43,715.38	\$ 2,360.14			\$ 4,097.73
SFY22 #SFYOHH-19-2022 09/01/22 - 08/31/23	123,809.50			73,485.97	5,355.18			44,968.35
SFY23 #SFYOHH-19-2023 09/01/23 - 08/31/24			\$ 105,263.15					105,263.15
Division of Highway and Traffic Safety:								
Drunk Driving Enforcement Fund - 2016	339.08				339.08			
Drunk Driving Enforcement Fund - 2017	1,047.02							1,047.02
Drunk Driving Enforcement Fund - 2019	2,700.06				377.42			2,322.64
Juvenile Justice Commission:								
Juvenile Detention Alternatives Initiative (JDAD):								
#JDAI-22-1F-19 01/01/22 - 12/31/22	262.50	\$ 4,674.60		1,560.69		\$ 3,376.41		
#JDAI-23-1F-19 01/01/23 - 12/31/23			5,512.50	907.57	4,604.93			
State/Community Partnership Program & Family Court Services:								
#FC-22-19, #SCP-22-PS-19, #FCIU-22-19 01/01/22 - 12/31/22	3,003.19	54,649.99		16,199.97		41,453.21		71,441.14
#FC-23-19, #SCP-23-PS-19, #FCIU-23-19 01/01/23 - 12/31/23			386,542.00	263,320.83	51,780.03			
County Prosecutor Insurance Fraud Reimbursement Program:								
Cycle 22 01/01/22 - 12/31/22	51,968.51		186,517.00	117,512.54		51,968.51		69,004.46
Cycle 23 01/01/23 - 12/31/23	766.28		4,475.08	766.28				
Body Armor Replacement Fund (BARF) - Sheriff's Office:				4,475.08				
FY21								
FY22								
Body Armor Replacement Fund (BARF) - Prosecutor's Office:				1,335.20				
FY21								
FY22								
Body-Worn Camera (BWC) Grant Program:				1,335.20				
SFY21 #21-BWC-427 01/01/21 - 12/31/25 (Prosecutor)	15,866.00		1,735.50	1,735.50				
SFY21 #21-BWC-428 01/01/21 - 12/31/25 (Sheriff)	31,344.81	750.00		12,337.61	750.00			19,007.20
<b><u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u></b>								
Veterans Transportation Services								
#VL23TR82 07/01/22 - 06/30/23	5,250.00		9,000.00	5,250.00				5,250.00
#VL24TR82 07/01/23 - 06/30/24				3,750.00				
<b><u>NJ DEPARTMENT OF STATE:</u></b>								
Early Voting 2021 Election Reimbursement Program								
FY22 07/01/21 - 06/30/22	386,689.28	6,300.00		6,300.00				386,689.28
<b><u>NJ DEPARTMENT OF THE TREASURY:</u></b>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism & Drug Abuse:								
FY22 07/01/21 - 06/30/22	18,489.84			(933.40)			19,423.24	
FY23 07/01/22 - 06/30/23	69,253.99	19,850.00	115,989.00	72,171.23				16,932.76
FY24 07/01/23 - 06/30/24				37,733.16	43,247.75			35,008.09

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

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

	Dec. 31, 2022 Balance	Dec. 31, 2022 Encumbrances Payable	Transferred from 2023 Budget Appropriations	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2023
				Paid or Charged	Encumbrances Payable			
<b>NJ OFFICE OF INFORMATION TECHNOLOGY:</b>								
Next Generation 9-1-1 (NG9-1-1):								
PSAP Upgrades & Consolidation #FY23-100-137-017 07/01/22 - 06/30/23	\$	\$ 43,500.00	\$ 39,840.00	\$	\$ 3,660.00			
<b>NJ TRANSIT CORPORATION:</b>								
Federal Transit Administration - Section 5310 (State Share) - Non-Operating:								
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/22 - Mobility Mgt	\$	12,336.10					\$ 12,336.10	
Federal Transit Administration - Section 5311 (State Share) - Operating:								
CY2021 #NJ-2020-015-00 (NJ-18-X031) 01/01/21 - 12/31/22		272,141.28	289,954.00				272,141.28	
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/23		289,954.00	60,551.08					\$ 295,423.42
CY2023 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/23 - 12/31/24								
(*) Job Access Reverse Commute (JARC):								
SFY2023 NJ JARC 9/07/01/22 - 06/30/23	84,994.41		78,649.85				6,344.56	95,606.31
SFY2024 NJ JARC 10/07/01/23 - 06/30/24			104,393.69					
Senior Citizen & Disabled Resident Transportation Assistance Program:								
(*) Transit-on-Demand Pilot Program:								
TNC 01/01/23 - 12/31/23								
Operating:								
CY2022 01/01/22 - 12/31/22	21,374.20	\$ 33,819.79	40,000.00	15,735.08	24,264.92		35,623.90	15,940.57
CY2023 01/01/23 - 12/31/23			36,882.58	56,452.67				
Administration:			496,233.00	469,362.55	10,929.88			
CY2022 01/01/22 - 12/31/22	2,034.84	150.54	78,105.00	76.60	1,647.08		2,108.78	2,012.21
CY2023 01/01/23 - 12/31/23				74,445.71				
	\$ 2,086,706.29	\$ 516,221.45	\$ 4,057,699.12	\$ 3,562,455.22	\$ 508,503.62	\$ 55,001.00	\$ 653,862.05	\$ 1,990,806.97
Ref.	A	A			A			A
State Financial Assistance			\$ 3,810,964.12					
County Matching Funds			246,735.00					
			\$ 4,057,699.12					

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

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

	Balance Dec. 31, 2022	Dec. 31, 2022 Encumbrances Payable	Transferred From 2023 Budget Appropriations	Expenditures		Balance Dec. 31, 2023
				Paid or Charged	Encumbrances Payable	
National Opioid Litigation Settlements:						
Janssen National Settlement:						
Opioid Settlement Fund:						
Settlement Plan 2023-25 01/01/23 - 12/31/25			\$ 540,000.00		\$ 144,622.00	\$ 395,378.00
Atlantic Health System:						
Health Communities Initiative:						
NJ Healthy Communities Network (NJHCN) -						
Community Grants Program 02/01/18 - 01/31/20		\$ 1,786.95		\$ 1,786.95		
Newton Medical Center:						
Community Advisory Board:						
Narcan Administration Program - Prosecutor	\$ 90.34			90.34		1,740.00
Narcan Administration Program - Sheriff	1,740.00				509.95	413.63
Nutrition Education - Health 06/01/23 - 12/31/23			5,700.00	4,776.42		
	<u>\$ 1,830.34</u>	<u>\$ 1,786.95</u>	<u>\$ 545,700.00</u>	<u>\$ 6,653.71</u>	<u>\$ 145,131.95</u>	<u>\$ 397,531.63</u>
<u>Ref.</u>	A	A			A	A



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

	Balance Dec. 31, 2022	Received	Transferred to 2023 Budget Revenue	Balance Dec. 31, 2023
NJ Department of Transportation: State Highway Projects - Interest Earnings	\$ 37,043.05	\$ 450.04		\$ 37,493.09
NJ Department of Health and Senior Services: Title III Area Plan Contract: State Aid Reimbursement Program	58,000.00	58,000.00	58,000.00	58,000.00
NJ Department of Law & Public Safety: Body Armor Replacement Fund (BARF): Sheriff's Office	4,475.08	5,107.14	4,475.08	5,107.14
Prosecutor's Office	1,735.50	1,971.73	1,735.50	1,971.73
NJ Department of Environmental Protection: Clean Communities Program Grant		123,779.81	123,779.81	
US Department of the Treasury: American Rescue Plan Act (ARPA): Coronavirus Local Fiscal Recovery Fund (CLFRF) - Interest	344,478.40	706,750.78	1,051,229.18	
Local Assistance Tribal Consistency Fund (LATCF)		100,000.00	100,000.00	
National Opioid Litigation Settlements: Janssen Settlement Agreement - Proceeds	261,700.76	429,331.63	540,000.00	151,032.39
Janssen Settlement Agreement - Interest	1,361.93	16,730.26		18,092.19
	\$ 708,794.72	\$ 1,442,121.39	\$ 1,879,219.57	\$ 271,696.54
<u>Ref.</u>	A			A
Interest Due Current Fund		\$ 706,750.78		
Unappropriated Grants		735,370.61		
		\$ 1,442,121.39		
Current Fund:				
Miscellaneous Revenue: Interest on Investments & Deposits			\$ 1,051,229.18	
Federal Grant Fund Receivable			100,000.00	
State Grant Fund Receivable			187,990.39	
Private Grant Fund Receivable			540,000.00	
			\$ 1,879,219.57	

**COUNTY OF SUSSEX**  
**2023**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF CASH - TREASURER

Balance December 31, 2022	<u>Ref.</u> B		\$ 20,738,051.37
Increased by Cash Receipts:			
Escrow and Other Deposits		\$ 183,292.36	
Motor Vehicle Fines and Interest		321,302.86	
Tax Appeal Filing Fees:			
Transfer from Board of Taxation		6,250.00	
Interest		3,902.52	
County Clerk Filing Fees:			
Clerk Fees		46,450.00	
Interest		7,396.18	
Open Space:			
Taxes Receivable		396,794.89	
Interest		223,316.69	
County Surrogate Fees:			
Transfer from County Surrogate		14,210.00	
Interest		2,250.69	
Forfeited Assets and Interest		128,349.89	
Self Insurance Reimbursements and Interest		62,622.16	
Environmental Quality Enforcement Funds		211,978.19	
Weights and Measures Fees and Interest		35,175.91	
County Sheriff Fees:			
Transfer from County Sheriff		7,130.00	
Interest		2,507.57	
Sheriff's Labor Assistance Program:			
Interest		5,857.71	
State Unemployment Insurance		91,088.06	

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

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:			
Interest	\$	11,873.56	
Reserve for Accrued Sick and Vacation		425,249.54	
Reserve for Storm Recovery Trust		1,835,151.08	
Uniform Fire Code Enforcement		174,669.22	
Congregate Nutrition Program		35,546.93	
Mosquito Control		135,000.00	
			\$ 4,367,366.01
			25,105,417.38

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits		11,270.10	
Motor Vehicles - Transfer to Current Fund		265,000.00	
Tax Appeal Expenses		37,904.11	
County Clerk Filing Fees Expenses		14,068.95	
County Surrogate Filing Fees Expenses		31,787.22	
County Sheriff Fees Expenses		25,505.44	
Weights and Measures Expenses		29,456.28	
Self Insurance-Vehicles		50,942.14	
State Unemployment Insurance Payments		89,073.14	
Forfeited Assets		106,000.32	
Environmental Quality Enforcement Fund Expenses		67,982.70	
Farmland and Open Space Trust Expenses		258,576.88	
Jail Inmate Interest Account Expenses		1,070.73	
Prosecutor U.S Treasury Account Expenses		7,507.00	
Reserve for Accrued Sick and Vacation		334,956.72	
Work Release Program		471.03	
Uniform Fire Code Enforcement Expenses		136,413.96	
Congregate Nutrition Program Expenses		37,686.82	
Mosquito Control		98,421.88	
Sheriff's Labor Assistance Program Expenses		13,423.58	
Storm Recovery		665,453.44	
			2,282,972.44

Balance December 31, 2023

B

\$ 22,822,444.94

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2022	2023 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2023
Andover Borough	\$ 15.76	\$ 1,568.41	\$ 4.59	\$ 1,584.17	\$ 4.59
Andover Township	20.75	16,061.30	29.80	16,082.05	29.80
Branchville Borough		2,681.70	0.28	2,681.70	0.28
Byram Township	42.14	22,086.62	23.16	22,128.76	23.16
Frankford Township		17,198.64	43.41	17,198.64	43.41
Franklin Borough	99.67	10,887.69	28.16	10,987.36	28.16
Fredon Township	31.67	9,176.21	12.87	9,207.88	12.87
Green Township		10,626.43	36.30	10,662.73	
Hamburg Borough	38.26	6,291.40	75.18	6,404.84	
Hampton Township	28.61	14,910.28	38.78	14,938.89	38.78
Hardyston Township	273.19	24,872.97	144.87	25,146.16	144.87
Hopatcong Borough	73.19	38,031.58	64.77	38,104.77	64.77
Lafayette Township	55.30	7,537.76	62.33	7,593.06	62.33
Montague Township		8,225.06	23.52	8,248.58	
Town of Newton	225.02	15,062.27	11.66	15,287.29	11.66
Ogdensburg Borough	1.98	4,506.04	25.00	4,508.02	25.00
Sandyston Township	14.52	5,960.53	24.16	5,975.05	24.16
Sparta Township	323.39	73,417.75	286.87	73,741.14	286.87
Stanhope Borough	10.04	7,314.07	51.96	7,324.11	51.96
Stillwater Township	51.09	10,697.94	61.33	10,749.03	61.33
Sussex Borough	5.54	2,877.15	26.36	2,882.69	26.36
Vernon Township	230.14	57,990.80	90.98	58,220.94	90.98
Walpack Township		57.11		57.11	
Wantage Township	119.63	26,960.29	163.36	27,079.92	163.36
	<u>\$ 1,659.89</u>	<u>\$ 395,000.00</u>	<u>\$ 1,329.70</u>	<u>\$ 396,794.89</u>	<u>\$ 1,194.70</u>

Ref.                      B

B

2022 Added and Omitted Taxes Receivable    \$    1,659.89	2023 Added and Omitted Taxes Receivable    \$    1,194.70
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Added and Omitted Taxes Receivable            \$    1,659.89	\$    1,194.70
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2023 County Taxes	\$    395,000.00
Prior Year Added & Omitted Taxes	1,659.89
Current Year Added & Omitted Taxes	135.00
	\$    396,794.89

**COUNTY OF SUSSEX**  
**2023**  
**GENERAL CAPITAL FUND**

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

	<u>Ref.</u>	
Balance December 31, 2022	C	\$ 47,661,650.82
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 11,872,000.00	
Serial Bond Proceeds	2,224,000.00	
NJ Department of Transportation Grants Receivable	8,891,323.67	
Premium on the Sale of Bond Anticipation Notes	156,472.96	
Premium on Serial Bonds Issued		
Chapter 12 Bonds	104,575.52	
Budget Appropriation:		
Capital Improvement Fund	2,100,000.00	
Payment of Bond Anticipation Note Principal	450,000.00	
2022 Appropriation Reserves:		
Capital Improvement Fund	8,850,000.00	
Reserve for:		
NJ Department of Transportation Grants - Bridge		
Improvements:		
Interest Earned	89,399.04	
Arbitrage Rebate	246,740.30	
Payment of Vocational School Debt Service	37,506.00	
Payment of Debt Service	9,282.21	
		35,031,299.70
		82,692,950.52
Decreased by Disbursements:		
Payment of Bond Anticipation Notes	8,817,000.00	
Due to State of NJ - Interest Earned on County College		
Chapter 12 Bonds	52,287.76	
Due to Current Fund-		
NJ Department of Transportation Grants - Bridge		
Improvements	164,037.57	
Capital Fund Balance	450,000.00	
Reserve for Payment of Debt Service	600,000.00	
Reserve for Payment of Vocational School Debt	150,000.00	
Improvement Authorizations	21,829,782.88	
		32,063,108.21
Balance December 31, 2023	C	\$ 50,629,842.31

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

	Receipts				Disbursements				Transfers		Balance (Deficit) Dec. 31, 2023
	Balance (Deficit) Dec. 31, 2022	Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
Capital Fund Balance	\$ 749,870.92										\$ 399,218.27
Capital Improvement Fund	9,761,660.56	\$ 2,100,000.00			\$ 8,850,000.00		\$ 450,000.00	\$ 7,135,744.00		\$ 99,347.35	\$ 13,575,916.56
Reserve for Sewer Project - Frankford Complex	993,427.22										993,427.22
NJ Department of Transportation Grants Receivable	(15,956,932.01)				8,891,323.67			6,533,205.00			(13,618,813.34)
NJ Library Association Grant Receivable	(3,080,875.00)										(3,080,875.00)
NJ Schools Development Authority Grants Receivable	(354,000.00)										(354,000.00)
Due Sussex County Technical School District	(4,760,517.00)										(4,760,517.00)
Due to State of NJ-Ch. 12 Bonds	308,912.77										308,912.77
Reserve for Payment of Debt Service	1,386,944.73				270,330.69		652,287.76				1,004,987.66
Reserve for Payment of Vocational School Debt	183,366.01				37,506.00		150,000.00				70,872.01
Reserve for NJ Department of Transportation											
Grants - Bridge Improvements	816,428.00				89,399.04		164,037.57				741,789.47
Reserve for Arbitrage Rebate	680,991.80				246,740.30						927,732.10
Reserve for Sussex Solar Renewable Energy Program	1,040,973.80										1,040,973.80
Reserve for Receivable - Sussex County											
Technical School Grant	4,760,517.00										4,760,517.00

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2023
12-04	Various Improvements to Sussex County Community College	05/23/12	11,586.18
13-02	Various Capital Improvements	05/22/13	70,048.22
14-04	Various Additional Capital Improvements	04/23/14	191,221.17
14-05	Various Improvements to Sussex County Vocational School	04/23/14	894,040.56
15-02	Various Improvements to Sussex County Community College	05/27/15	20,032.99
15-03	Various Capital Improvements	06/10/15	144,404.77
16-01	Various Capital Improvements	02/24/16	13,506.72
16-02	Various Capital Improvements	05/11/16	153,369.03
16-03	Various Improvements to Sussex County Community College	05/11/16	24,151.62
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	06/22/16	8,997.68
17-01	Various Capital Improvements	04/26/17	738,859.28



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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2022	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2023
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	
18-01	Various Capital Improvements	03/28/18	\$ 573,724.88	\$ 300,000.00	\$ 263,000.00			\$ 330,863.16	\$ 563,000.00			\$ 242,861.72
18-02	Various Improvements to Sussex County Community College	04/11/18	953,275.90					748,816.32				204,459.58
19-04	Various Improvements at Sussex County Community College	04/24/19	134,092.62					134,092.62				648,816.16
19-05	Various Capital Improvements	05/15/19	813,260.43		854,000.00			164,444.27	854,000.00			375,141.42
19-09	Various Capital Improvements	05/15/19	396,508.22					21,366.80				43,350.40
20-01	Various Capital Improvements	03/11/20	644,694.13					601,343.73				1,674,563.42
20-02	Various Capital Improvements	04/22/20	1,819,132.44		1,655,000.00			799,569.02	1,000,000.00			263,307.39
20-03	Various Improvements to Sussex County Technical School	04/22/20	263,307.39									693,356.39
20-06	Various Improvements at Sussex County Community College	11/24/20	1,158,809.36					465,452.97				6,540,055.00
21-01	Renovations to Dennis Library	02/10/21	6,544,475.00					4,420.00				826,460.00
21-02	Various Capital Improvements	04/28/21	1,534,045.25					707,585.25				3,572,249.13
21-03	Various Capital Improvements	04/28/21	9,998,960.15		2,200,000.00			7,376,711.02	1,250,000.00			310,975.32
21-04	Various Improvements to Sussex County Technical School	04/28/21	897,062.32					586,087.00				836,473.00
21-07	Re-Appropriation of Various Capital Improvements	07/28/21	987,493.00					151,020.00				1,982,229.26
22-01	Various Improvements at Sussex County Community College	4/6/2022	2,722,234.08					740,004.82				259,553.78
22-02	Various Improvements to Sussex County Technical School	4/6/2022			1,000,000.00			740,446.22				3,397,026.42
22-03	Various Capital Improvements	4/6/2022	6,214,427.57		5,100,000.00			2,917,401.15	5,000,000.00			4,085,949.31
22-04	Various Capital Improvements	4/6/2022	5,317,135.06					1,231,185.75				814,600.00
22-05	Various Improvements to Sussex County Technical School	4/6/2022	814,600.00									1,439,918.70
22-09	Various Capital Bridge and Roadway Improvements	8/10/2022	2,059,133.00					619,214.30				2,795,655.86
22-10	Various Capital Roadway Improvements	10/19/2022	5,014,293.00					2,218,637.14				6,357,152.62
23-02	Various Capital Improvements	4/26/2023						573,189.38			\$ 6,930,342.00	916,236.17
23-03	Various Capital Improvements	4/26/2023			800,000.00			89,165.83			205,402.00	
23-04	Various Improvements at Sussex County Community College	4/26/2023						31,139.94				2,192,860.06
23-10	Various Capital Bridge and Roadway Improvements	11/8/2023			\$ 2,224,000.00							6,553,205.00
			\$ 47,661,650.82	\$ 2,550,000.00	\$ 11,872,000.00	\$ 2,224,000.00	\$ 18,385,299.70	\$ 21,829,782.88	\$ 8,817,000.00	\$ 1,416,325.33	\$ 13,788,296.35	\$ 50,629,842.31

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2022	2023 Improvement Authorizations	Funded by Budget Appropriation	Funded by Serial Bonds	Analysis of Balance December 31, 2023		
							Balance Dec. 31, 2023	Bond Anticipation Notes	Unexpended Improvement Authorizations
15-03	Various Capital Improvements	06/10/15	\$ 333,720.00		\$ 150,000.00		\$ 183,720.00		\$ 183,720.00
16-02	Various Capital Improvements	05/11/16	101,000.00				101,000.00		101,000.00
17-01	Various Capital Improvements	04/26/17	430,000.00				430,000.00		430,000.00
18-01	Various Capital Improvements	03/28/18	1,337,000.00		300,000.00		1,037,000.00	\$ 263,000.00	774,000.00
19-05	Various Capital Improvements	05/15/19	1,004,000.00				1,004,000.00	854,000.00	150,000.00
20-02	Various Capital Improvements	04/22/20	1,805,000.00				1,805,000.00	1,655,000.00	150,000.00
21-03	Various Capital Improvements	04/28/21	3,613,160.00				3,613,160.00	2,200,000.00	1,413,160.00
22-02	Various Improvements to Sussex County Technical School- Secure Our Children's Future Bond Act	4/6/2022	6,372,356.00				6,372,356.00	1,000,000.00	5,372,356.00
22-03	Various Capital Improvements	4/6/2022	7,250,000.00				7,250,000.00	5,100,000.00	2,150,000.00
23-03	Various Capital Improvements	4/26/2023		\$ 3,883,000.00				800,000.00	3,083,000.00
23-04	Various Improvements at Sussex County Community College	04/26/203		2,224,000.00		\$ 2,224,000.00			
			<u>\$ 22,246,236.00</u>	<u>\$ 6,107,000.00</u>	<u>\$ 450,000.00</u>	<u>\$ 2,224,000.00</u>	<u>\$ 25,679,236.00</u>	<u>\$ 11,872,000.00</u>	<u>\$ 13,807,236.00</u>

Ref

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Analysis of Unexpended Improvement Authorizations:  
Improvement Authorizations - Unfunded

Less: Unexpended Proceeds of Bond Anticipation Notes Issued:

Ord. #18-01	\$ 242,861.72	
Ord. #19-05	648,816.16	
Ord. #20-02	1,655,000.00	
Ord. #21-03	2,200,000.00	
Ord. #22-02	259,553.78	
Ord. #22-03	3,397,026.42	
Ord. #23-03	800,000.00	
	<u>9,203,258.08</u>	
	<u>\$ 13,807,236.00</u>	\$ 23,010,494.08

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2022	C	\$ 9,761,660.56
Increased by:		
2023 Budget Appropriation		2,100,000.00
2022 Appropriation Reserves		<u>8,850,000.00</u>
		20,711,660.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>7,135,744.00</u>
Balance December 31, 2023	C	<u><u>\$ 13,575,916.56</u></u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2022		Capital Improvement Fund	2023 Authorizations		Deferred Charges to Future Taxation	Unexpended Balance Cancelled	Balance Dec. 31, 2023	
				Funded	Unfunded		New Jersey Department of Transportation Grant	Unfunded			Funded	Unfunded
12-04/ 19-03	Various Improvements to Sussex County Community College	05/23/12	\$ 3,400,000.00	\$ 11,586.18					\$ 9,600.03			
13-02	Various Capital Improvements	05/22/13	11,020,800.00	70,048.22					13,484.07	\$ 52,233.69		
14-04	Various Additional Capital Improvements	04/23/14	5,687,850.00	191,221.17					38,439.07	34,505.40		
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,902,000.00	894,040.56						894,040.56		
15-02/ 19-02	Various Capital Improvements at the Sussex County Community College	05/27/15	3,200,000.00	20,032.99					20,032.99			
15-03	Various Capital Improvements	06/10/15	8,749,651.00	\$ 328,124.77							\$ 183,720.00	
16-01	Various Capital Improvements	02/24/16	1,656,900.00	13,506.72					6,391.72	7,115.00		
16-02	Various Capital Improvements	05/11/16	6,323,100.00	153,369.03					96,656.24	56,712.79		101,000.00
16-03/ 19-01	Various Capital Improvements at the Sussex County Community College	05/11/16	3,000,000.00	24,151.62					904.44	23,247.18		
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	06/22/16	53,300.00	8,997.68					8,497.68	500.00		
17-01	Various Capital Improvements	04/26/17	9,061,500.00	738,859.28					289,573.26	7,462.00	441,824.02	430,000.00
18-01	Various Capital Improvements	03/28/18	8,299,000.00	10,724.88					330,863.16			1,016,861.72
18-02	Various Capital Improvements at the Sussex County Community College	04/11/18	2,800,000.00	953,275.90					748,816.32	204,459.58		
19-04	Various Capital Improvements at the Sussex County Community College	04/24/19	3,000,000.00	134,092.62					134,092.62			
19-05	Various Capital Improvements	05/15/19	10,086,000.00	963,260.43					164,444.27			798,816.16
19-09	Various Capital Improvements	05/15/19	1,189,506.00	396,508.22					21,366.80	375,141.42		

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

Ord. No.	Improvement Description	Date	Ordinance	Balance Dec. 31, 2022		Capital Improvement Fund	2023 Authorizations		Deferred Charges to Future Taxation Unfunded	Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2023	
				Amount	Funded		Unfunded	New Jersey Department of Transportation Grant				Funded	Unfunded
20-01	Various Capital Improvements	03/11/20	\$ 2,505,951.00	\$ 644,694.13	\$ 1,805,000.00				\$ 601,343.73	\$ 43,350.40			
20-02	Various Capital Improvements	04/22/20	14,811,465.00	819,132.44	1,805,000.00				799,569.02	19,563.42		1,805,000.00	
20-03	Various Improvements to Sussex County Technical School	04/22/20	895,000.00	263,307.39						263,307.39			
20-06	Various Capital Improvements at the Sussex County Community College	11/24/20	2,800,000.00	1,158,809.36					465,452.97	693,356.39			
21-01	Renovations to Dennis Library	02/10/21	6,580,875.00	6,544,475.00					4,420.00	6,540,055.00			
21-02	Various Capital Improvements	04/28/21	3,125,503.00	1,534,045.25					707,585.25	826,460.00			
21-03	Various Capital Improvements	04/28/21	15,179,319.00	8,748,960.15	3,613,160.00				7,376,711.02	1,372,249.13		3,613,160.00	
21-04	Various Improvements to Sussex County Technical School	04/28/21	900,000.00	897,062.32					586,087.00	310,975.32			
21-07	Re-Appropriation of Various Capital Improvements	07/28/21	1,035,593.00	987,493.00					151,020.00	836,473.00			
22-01	Various Capital Improvements at the Sussex County Community College	4/6/2022	2,800,000.00	2,722,234.08					740,004.82	1,982,229.26			
22-02	Various Improvements to Sussex County Technical School. Secure Our Children's Future Bond Act	4/6/2022	6,372,356.00	6,372,356.00					740,446.22	5,631,909.78			
22-03	Various Capital Improvements	4/6/2022	8,534,209.00	1,214,427.57	7,250,000.00				2,917,401.15	5,547,026.42			
22-04	Various Capital Improvements	4/6/2022	6,236,256.00	5,317,135.06					1,231,185.75	4,085,949.31			
22-05	Various Improvements to Sussex County Technical School	4/6/2022	815,000.00	814,600.00						814,600.00			
22-09	Various Capital Bridge & Roadway Improvements	8/10/2022	2,059,133.00	2,059,133.00					619,214.30	1,439,918.70			
22-10	Various Capital Roadway Improvements	10/19/2022	5,014,293.00	5,014,293.00					2,218,637.14	2,795,655.86			
23-02	Various Capital Improvements	4/26/2023	6,930,342.00			\$ 6,930,342.00			573,189.38	6,357,152.62			
23-03	Various Capital Improvements	4/26/2023	4,088,402.00			205,402.00		\$ 3,883,000.00	89,165.83	116,236.17		3,883,000.00	
23-04	Various Capital Improvements at the Sussex County Community College	4/26/2023	2,224,000.00					2,224,000.00	31,139.94	2,192,860.06			
23-10	Various Capital Bridge & Roadway Improvements	11/8/2023	6,553,205.00				\$ 6,553,205.00			6,553,205.00			
						\$ 7,135,744.00	\$ 22,199,901.20	\$ 6,107,000.00	\$ 21,829,782.88	\$ 99,347.35	\$ 39,416,442.71	\$ 23,010,494.08	

Ref.

Analysis of Unexpended Balance Cancelled:  
Capital Fund Balance

\$ 99,347.35

C

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COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES

Ord. No.	Improvement Description	Date of				Interest Rate	Balance Dec. 31, 2022	Issued	Matured	Balance Dec. 31, 2023
		Original Issue	Issue	Maturity						
15-03	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	\$ 150,000.00	\$ 150,000.00			
18-01	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	563,000.00	\$ 263,000.00	563,000.00	\$ 263,000.00	
19-05	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	854,000.00	854,000.00			
20-02	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	1,000,000.00	1,000,000.00			
21-03	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	1,250,000.00	1,250,000.00			
22-03	Various Capital Improvements	06/29/2022	6/29/2022	6/28/2023	3.25%	5,000,000.00	5,000,000.00			
22-02	Sussex Technical School Improvements under Secure Our Children's Future Bond Act	06/27/2023	6/27/2023	6/26/2024	5.00%		1,000,000.00		1,000,000.00	
23-03	Various Capital Improvements	06/27/2023	6/27/2023	6/26/2024	5.00%		800,000.00		800,000.00	
						<u>\$ 8,817,000.00</u>	<u>\$ 11,872,000.00</u>	<u>\$ 8,817,000.00</u>	<u>\$ 11,872,000.00</u>	
						<u>Ref.</u>	C			
						New Issues	\$ 3,505,000.00			
						Renewals	8,367,000.00	\$ 8,367,000.00		
						Funded by:				
						Budget Appropriation	450,000.00			
						<u>\$ 11,872,000.00</u>	<u>\$ 11,872,000.00</u>	<u>\$ 8,817,000.00</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, 2023		Int. Rate	Balance Dec. 31, 2022	Issued	Matured	Balance Dec. 31, 2023
			Date	Amount					
Vocational School	6/27/2014	\$ 5,648,000.00	02/15/2024	\$ 535,000.00	5.00%				
			02/15/2025	560,000.00	5.00%				
			02/15/2026	588,000.00	5.00%	\$ 2,218,000.00		\$ 535,000.00	\$ 1,683,000.00
Vocational School *	6/20/2019	3,350,000.00	06/01/2024	300,000.00	3.00%				
			06/01/2025	300,000.00	2.00%				
			06/01/2026-2029	300,000.00	3.00%				
			06/01/2030	300,000.00	2.00%				
			06/01/2031-32	300,000.00	3.00%	2,865,000.00		165,000.00	2,700,000.00
Vocational School	6/16/2021	1,715,000.00	06/15/2024-2026	115,000.00	2.00%				
			06/15/2027-2028	115,000.00	3.00%				
			06/15/2029-2034	115,000.00	2.00%				
			06/15/2035-2036	110,000.00	2.00%	1,600,000.00		115,000.00	1,485,000.00
Total Vocational School Bonds				6,683,000.00				815,000.00	5,868,000.00
General Improvement	6/27/2014	41,746,000.00	02/15/2024	4,996,000.00	5.00%	9,946,000.00		4,950,000.00	4,996,000.00
General Improvement *	6/20/2019	19,625,000.00	06/01/2024	1,750,000.00	3.00%				
			06/01/2025	1,750,000.00	2.00%				
			06/01/2026-2029	1,750,000.00	3.00%				
			6/1/2030	1,750,000.00	2.00%				
			06/01/2031-2032	1,750,000.00	3.00%	16,735,000.00		985,000.00	15,750,000.00

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, 2022	Issued	Matured	Balance Dec. 31, 2023
			Outstanding Date	Amount	Rate					
General Improvement *	6/16/2021	\$ 25,985,000.00	06/15/2024	\$ 1,555,000.00	2.00%					
			06/15/2025-2026	1,685,000.00	2.00%					
			06/15/2027	1,665,000.00	3.00%					
			06/15/2028	1,835,000.00	3.00%					
			06/15/2029-2036	1,830,000.00	2.00%	\$ 24,790,000.00		\$ 1,725,000.00	\$ 23,065,000.00	
Total General Improvement Bonds						51,471,000.00		7,660,000.00	43,811,000.00	
County College	6/28/2013	750,000.00				75,000.00		75,000.00		
County College	6/23/2015	1,600,000.00	3/15/2024	180,000.00	2.00%	360,000.00		180,000.00	180,000.00	
County College	6/26/2016	1,500,000.00	3/15/2024-2025	170,000.00	2.00%	510,000.00		170,000.00	340,000.00	
County College *	6/25/2018	1,400,000.00	03/15/2024	140,000.00	4.00%					
			03/15/2025	150,000.00	4.00%					
			03/15/2026	150,000.00	3.00%					
			03/15/2027	155,000.00	3.00%					
			03/15/2028	160,000.00	2.625%	895,000.00		140,000.00	755,000.00	
County College *	6/20/2019	1,430,000.00	06/01/2024	150,000.00	3.00%					
			06/01/2025	150,000.00	2.00%					
			06/01/2026-2029	150,000.00	3.00%					
			06/01/2030	150,000.00	2.00%	1,145,000.00		95,000.00	1,050,000.00	



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, 2023		Int. Rate	Balance Dec. 31, 2022	Issued	Matured	Balance Dec. 31, 2023
			Date	Amount					
County College *	6/16/2021	\$ 1,330,000.00	06/15/2024-2026	\$ 220,000.00	2.00%	\$ 1,105,000.00			\$ 880,000.00
			6/15/2027	220,000.00	3.00%				
County College *	6/29/2022	1,335,000.00	06/15/2024-2025	225,000.00	3.00%	1,335,000.00		225,000.00	1,110,000.00
			6/15/2026-2028	220,000.00	4.00%				
County College *	6/27/2023	1,112,000.00	6/15/2024	72,000.00	3.00%				
			06/15/2025-2027	140,000.00	3.00%				
			06/15/2028-2030	140,000.00	4.00%				
			6/15/2031	130,000.00	4.00%				
			6/15/2032	70,000.00	4.00%				
Total County College Bonds				\$ 1,112,000.00		\$ 5,425,000.00	\$ 1,110,000.00	\$ 1,112,000.00	\$ 5,427,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/28/2013	750,000.00				75,000.00	75,000.00		
County College Bond Act (P.L. 1971, Chapter 12) Refunding Bonds	6/16/2014	2,955,000.00	09/01/2024-2025	290,000.00	4.00%	1,155,000.00		290,000.00	865,000.00
			09/01/2026	285,000.00	4.00%				
County College Bond Act (P.L. 1971, Chapter 12)	6/23/2015	1,600,000.00	3/15/2024	180,000.00	2.00%	360,000.00		180,000.00	180,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/28/2016	1,500,000.00	3/15/2024-2025	170,000.00	2.00%	510,000.00		170,000.00	340,000.00

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, 2022	Issued	Matured	Balance Dec. 31, 2023
			Outstanding Dec. 31, 2023	Amount					
County College Bond Act (P.L. 1971, Chapter 12) *	6/25/2018	\$ 1,400,000.00	03/15/2024	\$ 140,000.00	4.00%				
			03/15/2025	150,000.00	4.00%				
			03/15/2026	150,000.00	3.00%				
			03/15/2027	155,000.00	3.00%				
			03/15/2028	160,000.00	2.625%	\$ 895,000.00	\$ 140,000.00	\$ 755,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	6/20/2019	1,430,000.00	06/01/2024	150,000.00	3.000%				
			06/01/2025	150,000.00	2.000%				
			06/01/2026-2029	150,000.00	3.000%				
			06/01/2030	150,000.00	2.000%	1,145,000.00	95,000.00	1,050,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	6/15/2021	1,330,000.00	06/15/2024-2026	220,000.00	2.00%				
			06/15/2027	220,000.00	3.00%	1,105,000.00	225,000.00	880,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	6/29/2022	1,335,000.00	06/15/2024-2025	225,000.00	3.00%				
			06/15/2026-2028	220,000.00	4.00%	1,335,000.00	225,000.00	1,110,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	6/27/2023	1,112,000.00	6/15/2024	72,000.00	3.00%				
			06/15/2025-2027	140,000.00	3.00%				
			06/15/2028-2030	140,000.00	4.00%				
			6/15/2031	130,000.00	4.00%				
			6/15/2032	70,000.00	4.00%	\$ 1,112,000.00		1,112,000.00	
Total County College Bond Act (P.L. 1971, Chapter 12)						6,580,000.00	1,112,000.00	1,400,000.00	6,292,000.00
TOTAL ALL BONDS						\$ 70,159,000.00	\$ 2,224,000.00	\$ 10,985,000.00	\$ 61,398,000.00

Ref.

C

C

\* Callable Bonds

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

Ord. No.	Improvement Description	Balance Dec. 31, 2022	2023 Improvement Authorizations	Bond Anticipation Notes Issued	Serial Bonds Issued	Balance Dec. 31, 2023
15-03	Various Capital Improvements	\$ 183,720.00				\$ 183,720.00
16-02	Various Capital Improvements	101,000.00				101,000.00
17-01	Various Capital Improvements	430,000.00				430,000.00
18-01	Various Capital Improvements	774,000.00				774,000.00
19-05	Various Capital Improvements	150,000.00				150,000.00
20-02	Various Capital Improvements	805,000.00		\$ 655,000.00		150,000.00
21-03	Various Capital Improvements	2,363,160.00		950,000.00		1,413,160.00
22-02	Sussex Technical School Improvements under Secure Our Children's Future Bond Act	6,372,356.00		1,000,000.00		5,372,356.00
22-03	Various Capital Improvements	2,250,000.00		100,000.00		2,150,000.00
23-03	Various Capital Improvements		\$ 3,883,000.00	800,000.00		3,083,000.00
23-04	Various Capital Improvements at the Sussex County Community College		2,224,000.00		\$ 2,224,000.00	
		\$ 13,429,236.00	\$ 6,107,000.00	\$ 3,505,000.00	\$ 2,224,000.00	\$ 13,807,236.00

**COUNTY OF SUSSEX**  
**2023**  
**COUNTY LIBRARY FUND**

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

	<u>Ref.</u>	
Balance December 31, 2022	D	\$ 2,167,074.36
Increased by Cash Receipts:		
County Library Taxes Receivable		\$ 6,326,237.63
Deferred Revenue - State Per Capita Aid		69,374.00
Petty Cash Returned		150.00
Void Outstanding Checks		490.00
Nonbudget Revenue		<u>114,328.23</u>
		<u>6,510,579.86</u>
		8,677,654.22
Decreased by Cash Disbursements:		
2023 Budget Appropriations		6,150,348.61
2022 Appropriation Reserves		244,478.21
Petty Cash Advanced		<u>150.00</u>
		<u>6,394,976.82</u>
Balance December 31, 2023	D	<u><u>\$ 2,282,677.40</u></u>

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

	Balance Dec. 31, 2022	2023 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2023
Andover Borough	\$ 225.77	\$ 30,743.45	\$ 70.33	\$ 30,969.22	\$ 70.33
Andover Township	318.06	314,560.15	496.33	314,878.21	496.33
Branchville Borough		52,565.61	3.73	52,565.61	3.73
Byram Township	630.70	432,961.46	361.77	433,592.16	361.77
Frankford Township		337,100.84	969.74	337,100.84	969.74
Franklin Borough	1,550.34	213,427.45	492.81	214,977.79	492.81
Fredon Township	465.34	179,884.59	178.95	180,349.93	178.95
Green Township		208,383.23	832.80	209,216.03	
Hamburg Borough	596.05	123,324.01	1,205.97	125,126.03	
Hampton Township	436.16	292,265.78	613.30	292,701.94	613.30
Hardyston Township	3,915.28	487,617.57	2,170.62	491,532.85	2,170.62
Hopatcong Borough	1,193.37	745,689.41	1,141.36	746,882.78	1,141.36
Lafayette Township	774.63	147,767.98	933.47	148,542.61	933.47
Montague Township		161,222.40	358.00	161,580.40	
Town of Newton	3,374.84	295,288.35	190.31	298,663.19	190.31
Ogdensburg Borough	26.92	88,325.72	383.27	88,352.64	383.27
Sandyston Township	235.14	116,836.22	414.66	117,071.36	414.66
Stanhope Borough	150.70	143,367.72	838.57	143,518.42	838.57
Stillwater Township	806.81	209,661.25	1,061.27	210,468.06	1,061.27
Sussex Borough	119.01	56,418.47	411.28	56,537.48	411.28
Vernon Township	2,920.82	1,137,089.69	1,670.28	1,140,010.51	1,670.28
Walpack Township		1,119.47		1,119.47	
Wantage Township	1,662.92	528,817.18	2,379.32	530,480.10	2,379.32
	<u>\$ 19,402.86</u>	<u>\$ 6,304,438.00</u>	<u>\$ 17,178.14</u>	<u>\$ 6,326,237.63</u>	<u>\$ 14,781.37</u>

Ref.

D

D

2023 County Library Taxes	\$ 6,304,438.00
2023 Added & Omitted County Library Taxes	2,396.77
2022 Added & Omitted County Library Taxes	<u>19,402.86</u>
	<u>\$ 6,326,237.63</u>

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF 2022 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31,2023

	Balance Dec. 31, 2022	Balance After Transfers	Paid or Charged	Balance Lapsed
County Library Operations:				
Salaries	\$ 307,007.23	\$ 307,007.23		\$ 307,007.23
Other Expenses	501,480.21	501,480.21	\$ 244,478.21	257,002.00
	\$ 808,487.44	\$ 808,487.44	\$ 244,478.21	\$ 564,009.23

Ref.

Balance December 31, 2022:

Unencumbered	D	\$ 608,523.43	
Encumbered	D	199,964.01	
		\$ 808,487.44	

**COUNTY OF SUSSEX**  
**2023**  
**COUNTY CLERK**



COUNTY OF SUSSEX  
COUNTY CLERK  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
<u>ASSETS</u>		<u>2023</u>	<u>2022</u>
County Clerk:			
Cash and Cash Equivalents	F-1	\$ 807,730.98	\$ 544,678.47
Cash - Change Fund		500.00	500.00
<u>TOTAL ASSETS</u>		<u>\$ 808,230.98</u>	<u>\$ 545,178.47</u>
 <u>LIABILITIES AND RESERVES</u> 			
County Clerk:			
Due County Treasurer:			
Fees		\$ 137,926.70	\$ 95,366.91
Fees - (P.L. 2001, Ch. 370)		57,299.01	33,312.25
Public Health Priority Funds		35,759.92	23,668.75
Interest		33,322.16	18,441.93
Due State of New Jersey:			
Realty Transfer Fees		526,581.16	321,325.95
Secretary of State		119.00	129.50
Overpayments		107.75	107.75
Reserve for Change Fund		500.00	500.00
Attorney Deposits		14,291.35	50,001.50
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 808,230.98</u>	<u>\$ 545,178.47</u>

COUNTY OF SUSSEX  
COUNTY CLERK  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2022	F	\$ 544,678.47
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 1,466,791.16
Fees - County Clerk (P.L. 2001, Ch. 370)		672,120.46
Fees - Public Health Priority Funds		430,804.30
Interest		33,380.61
Other Trust Fund - County Clerk Fees		46,450.00
Attorney Deposits		6,160,310.25
Overpayments		12,469.00
Fees Due State:		
Secretary of State		1,779.00
State Realty Transfer Fees		7,334,037.48
		16,158,142.26
		16,702,820.73
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,424,231.37
Fees - County Clerk (P.L. 2001, Ch. 370)		648,133.70
Fees - Public Health Priority Funds:		418,713.13
Interest		18,500.38
Other Trust Fund - County Clerk Fees		46,450.00
Attorney Deposits		6,196,020.40
Overpayments		12,469.00
Paid State:		
Secretary of State		1,789.50
State Realty Transfer Fees		7,128,782.27
		15,895,089.75
Balance December 31, 2023	F	\$ 807,730.98

**COUNTY OF SUSSEX**  
**2023**  
**PLANNING BOARD**

COUNTY OF SUSSEX  
PLANNING BOARD  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	2023	2022
<u>ASSETS</u>			
Cash and Cash Equivalents	G-1	\$ -0-	\$ 100.00
<u>TOTAL ASSETS</u>		<u>\$ -0-</u>	<u>\$ 100.00</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ -0-	\$ 100.00
<u>TOTAL LIABILITIES</u>		<u>\$ -0-</u>	<u>\$ 100.00</u>

COUNTY OF SUSSEX  
PLANNING BOARD  
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2022	G	\$	100.00
Increased by:			
Fees Collected			<u>7,335.54</u>
			7,435.54
Decreased by:			
Paid to County Treasurer:			
Nonbudget Revenue			<u>7,435.54</u>
Balance December 31, 2023	G	\$	<u><u>-0-</u></u>

**COUNTY OF SUSSEX**  
**2023**  
**PUBLIC HEALTH NURSING**

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2023</u>	<u>2022</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	\$ 2,001.59	\$ 2,072.82
<u>TOTAL ASSETS</u>		<u>\$ 2,001.59</u>	<u>\$ 2,072.82</u>
 <u>RESERVES</u>			
Due to County Treasurer		\$ 2,001.59	\$ 2,072.82
<u>TOTAL RESERVES</u>		<u>\$ 2,001.59</u>	<u>\$ 2,072.82</u>

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2022	H	\$ 2,072.82
Increased by:		
Collections - Health Clinics/Screenings		\$ 22,976.03
Interest		<u>390.74</u>
		<u>25,439.59</u>
Decreased by:		
Paid to County Treasurer - Current Fund		<u>23,438.00</u>
Balance December 31, 2023	H	<u><u>\$ 2,001.59</u></u>



**COUNTY OF SUSSEX**  
**2023**  
**COUNTY SHERIFF**

COUNTY OF SUSSEX  
SHERIFF  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2023	2022
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 878,704.56	\$ 597,283.72
<u>TOTAL ASSETS</u>		<u>\$ 878,704.56</u>	<u>\$ 597,283.72</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 32,130.52	\$ 18,481.06
Fees - (P.L. 2001, Ch. 370)		16,113.51	9,268.28
Fees - Sheriff's Trust Account		404.00	476.00
Attorneys' Fees		73.16	114.08
Reserve for Court Orders		829,983.37	568,944.30
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 878,704.56</u>	<u>\$ 597,283.72</u>

COUNTY OF SUSSEX  
SHERIFF  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2022	I	\$ 597,283.72
Increased by:		
Due to County Treasurer:		
Fees		\$ 399,369.06
Fees - (P.L. 2001, Ch. 370)		200,284.21
Fees - County Sheriff Trust Account		7,058.00
Attorney's Fees and Court Orders		9,200,270.17
Petty Cash		<u>1,000.00</u>
		<u>9,807,981.44</u>
		10,405,265.16
Decreased by:		
Paid to County Treasurer:		
Fees		385,719.60
Fees - (P.L. 2001, Ch. 370)		193,438.98
Fees - Trust Account		7,130.00
Attorney's Fees and Court Orders		8,939,272.02
Petty Cash		<u>1,000.00</u>
		<u>9,526,560.60</u>
Balance December 31, 2023	I	<u>\$ 878,704.56</u>

**COUNTY OF SUSSEX**  
**2023**  
**COUNTY SURROGATE**

COUNTY OF SUSSEX  
COUNTY SURROGATE  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2023	2022
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 5,073,625.06	\$ 4,076,176.24
Investments - Guardianship Accounts			101,921.59
	J-1	5,073,625.06	4,178,097.83
Surrogate's Account	J-1	23,185.56	25,738.51
Change Fund		200.00	200.00
<u>TOTAL ASSETS</u>		<u>\$ 5,097,010.62</u>	<u>\$ 4,204,036.34</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 5,073,625.06	\$ 4,178,097.83
Due to County Treasurer:			
Fees		6,180.00	7,204.00
Fees - (P.L. 2001, Ch. 370)		4,059.00	4,771.00
Fees - Surrogate Trust Account		896.00	1,010.00
Attorneys' Deposits		12,050.56	12,753.51
Reserve for Change Fund		200.00	200.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 5,097,010.62</u>	<u>\$ 4,204,036.34</u>

COUNTY OF SUSSEX  
COUNTY SURROGATE  
SCHEDULE OF CASH AND INVESTMENTS

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2022	J	\$ 25,738.51	\$ 4,178,097.83
Increased by Receipts:			
Due to County Treasurer:			
Fees		100,068.47	
Fees - (P.L. 2001, Ch. 370)		67,307.00	
Fees - Surrogate Trust Account		14,096.00	
Deposits Pursuant to Court Orders			2,021,431.04
Interest		750.05	193,099.76
		<u>182,221.52</u>	<u>2,214,530.80</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		101,092.47	
Fees - (P.L. 2001, Ch. 370)		68,019.00	
Fees - Surrogate Trust Account		14,210.00	
Attorneys' Deposits		1,453.00	
Payments in Accordance with Court Orders			1,319,003.57
		<u>184,774.47</u>	<u>1,319,003.57</u>
Balance December 31, 2023	J	<u>\$ 23,185.56</u>	<u>\$ 5,073,625.06</u>

**COUNTY OF SUSSEX**  
**2023**  
**BOARD OF TAXATION**

COUNTY OF SUSSEX  
BOARD OF TAXATION  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	2023	2022
<u>ASSETS</u>			
Cash and Cash Equivalents	K-1	\$ 172.22	\$ 16.14
<u>TOTAL ASSETS</u>		\$ 172.22	\$ 16.14
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 37.62	\$ 1.54
Reserve for Tax Appeal Filing Fees		134.60	14.60
<u>TOTAL RESERVES</u>		\$ 172.22	\$ 16.14



COUNTY OF SUSSEX  
BOARD OF TAXATION  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2022	K	\$ 16.14
Increased by:		
Tax Appeal Filing Fees		\$ 6,370.00
Copy Fees		31.61
Interest- Due County Treasurer		39.14
		6,440.75
		6,456.89
Decreased by:		
Paid to County Treasurer - Trust Funds		6,250.00
Paid to County Treasurer- Interest		3.06
Paid to County Treasurer - Nonbudget Revenue/Refunds		31.61
Total Paid to County Treasurer		6,284.67
Balance December 31, 2023	K	\$ 172.22

**COUNTY OF SUSSEX**  
**2023**  
**COUNTY JAIL**

COUNTY OF SUSSEX  
COUNTY JAIL  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2023</u>	<u>2022</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	L-1	\$ 37,353.25	\$ 36,458.34
Inmate Interest Account	L-1	1,700.00	100.00
Sheriff's Labor Assistance Program	L-1	2,980.00	299.00
Inmate Processing Fees Account	L-1	100.00	100.00
		<hr/>	<hr/>
<u>TOTAL ASSETS</u>		<u>\$ 42,133.25</u>	<u>\$ 36,957.34</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Inmate Trust		\$ 37,353.25	\$ 36,458.34
Reserve for Recreational Purchases for Inmates		1,700.00	100.00
Reserve for Sheriff's Labor Assistance Program		2,980.00	299.00
Reserve for Inmate Processing Fees		100.00	100.00
		<hr/>	<hr/>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 42,133.25</u>	<u>\$ 36,957.34</u>

COUNTY OF SUSSEX  
COUNTY JAIL  
SCHEDULE OF CASH

	<u>Ref.</u>	<u>Inmate Trust Account</u>	<u>Inmate Interest Account</u>	<u>Sheriff's Labor Assistance Program</u>	<u>Inmate Processing Fees Account</u>
Balance December 31, 2022	L	\$ 36,458.34	\$ 100.00	\$ 299.00	\$ 100.00
Increased by Receipts:					
Sheriff's Labor Assistance Program Fees		1,410.63		2,681.00	
Interest Earned - Due Inmate Interest			1,600.00		
Social Security Insurance Collected		<u>1,410.63</u>	<u>1,600.00</u>	<u>2,681.00</u>	
Decreased by Disbursements:					
Turned over to County Treasurer - Interest		<u>515.72</u>			
		<u>515.72</u>			
Balance December 31, 2023	L	<u>\$ 37,353.25</u>	<u>\$ 1,700.00</u>	<u>\$ 2,980.00</u>	<u>\$ 100.00</u>

**COUNTY OF SUSSEX**  
**2023**  
**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>2023</u>	<u>2022</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	M-1	<u>\$ 350.00</u>	<u>\$ -0-</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 350.00</u></u>	<u><u>\$ -0-</u></u>
 <u>LIABILITIES</u>			
Due to County Treasurer		<u>\$ 350.00</u>	<u>\$ -0-</u>
<u>TOTAL LIABILITIES</u>		<u><u>\$ 350.00</u></u>	<u><u>\$ -0-</u></u>

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

	<u>Ref:</u>		
Balance December 31, 2022	M	\$	-0-
Increased by:			
Cash Receipts			241,413.19
			<u>241,413.19</u>
Decreased by:			
Paid to County Treasurer - Other Trust Fund			211,978.19
Paid to County Treasurer - Current Fund			29,085.00
			<u>241,063.19</u>
Balance December 31, 2023	M	\$	<u>350.00</u>

**COUNTY OF SUSSEX**  
**PART II**  
**SINGLE AUDIT**  
**YEAR ENDED DECEMBER 31, 2023**



COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
<b>U.S. DEPT. OF AGRICULTURE:</b> Passed Through the NJ Department of Health: WIC Special Supplemental Nutrition Program for Women, Infants, & Children: Senior Farmers Market Nutrition Program 2023	10.557	231NJ704W 1006	DFHS23WMN005	100-046-4220-474	\$ 1,774.00	\$ 1,774.00	05/01/23	09/30/23	\$ 1,773.73	\$ 1,773.73	
<b>TOTAL U.S. DEPT. OF AGRICULTURE</b>					1,774.00	1,774.00			1,773.73	1,773.73	
<b>U.S. DEPT. OF HOUSING &amp; URBAN DEVELOPMENT:</b> Passed Through the NJ Department of Community Affairs: Community Development Block Grants/State's Program & Non-Entitlement Grants in Hawaii: Small Cities Community Development Block Grant (CDBG) 2020/22 Small Cities Community Development Block Grant (CDBG) 2021/22	14.228 14.228	B-19-DC-34-001 B-20-DC-34-001	2020-02292-0080-02 2021-02292-0324-00	100-022-8020-078 100-022-8020-078	200,000.00 107,000.00	88,765.22 107,000.00	01/01/20 01/01/21	12/31/22 12/31/22	44,543.22 107,000.00	200,000.00 107,000.00	\$ 200,000.00 107,000.00
<b>TOTAL U.S. DEPT. OF HOUSING &amp; URBAN DEVELOPMENT</b>					307,000.00	195,765.22			151,543.22	307,000.00	307,000.00
<b>U.S. DEPT. OF THE INTERIOR</b> Payments in Lieu of Taxes (PILOT):											
Payments in Lieu of Taxes 2023, 31. U.S.C. § 6902	15.226	02PIL70070210608-311019019	N/A	N/A	72,659.00	72,659.00	01/01/23	12/31/23	72,659.00	72,659.00	
Payments in Lieu of Taxes 2023, 31. U.S.C. § 6904	15.226	04PIL70070210608-311019019	N/A	N/A	443.00	443.00	01/01/23	12/31/23	443.00	443.00	
<b>TOTAL U.S. DEPT. OF THE INTERIOR</b>					73,102.00	73,102.00			73,102.00	73,102.00	
<b>U.S. DEPT. OF JUSTICE:</b> Passed Through the NJ Department of Law & Public Safety: Addressing the Training Needs of Juvenile Prosecutors: FY18 Addressing Training Needs for Juvenile Prosecutors	16.540	2018-JX-FX-K051	TIP-9-18	100-066-1020-489	6,656.00	735.95	01/01/19	09/30/23	470.08	1,219.11	
<b>Crime Victim Assistance:</b> Victims of Crime Act (VOCA): VOCA Victim Assistance FFY21 2022/23 VOCA Victim Assistance FFY21 2023/24	16.575 16.575	15POVC-21-GG-00587-ASSI 15POVC-21-GG-00587-ASSI	V-19-21 V-49-21	100-066-1020-142 100-066-1020-142	252,076.00 245,140.00	140,997.93 35,068.92	07/01/22 07/01/23	06/30/23 06/30/24	111,087.89 115,533.50	207,490.96 115,533.50	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE): SART/FNE FFY19 2022/23 Subtotal	16.575	2019-V2-GX-0051	VS-119-19	100-066-1020-142	77,492.00	55,424.14	10/01/22	09/30/23	55,424.14	55,424.14	55,424.14
Violence Against Women Formula Grants (VAWA): VAWA FFY21 VAWA FFY22 Subtotal	16.588 16.588	15JOVW-21-GG-00537-STOP 15JOVW-22-GG-00440-STOP	VAWA-49-21 VAWA-49-22	100-066-1020-246 100-066-1020-246	10,371.00 8,905.00	6,146.56	07/01/22 07/01/23	06/30/23 06/30/24	3,827.09 304.08	10,188.94 304.08	
Edward Byrne Memorial Justice Assistance Grant (JAG) Program: Multi-Jurisdictional County Gang, Gun & Narcotics Task Force FY18 Multi-Jurisdictional County Gang, Gun & Narcotics Task Force FY19 Multi-Jurisdictional County Gang, Gun & Narcotics Task Force FY20 Subtotal	16.738 16.738 16.738	2018-DJ-RX-0257 2019-DJ-RX-0051 2020-DJ-RX-0067	JAG 1-19TF-18 JAG 1-19TF-19 JAG 1-19TF-20	100-066-1020-364 100-066-1020-364 100-066-1020-364	42,404.00 39,956.00 33,128.00	42,404.00 39,956.00 10,000.00	07/01/19 07/01/20 07/01/21	06/30/20 06/30/21 06/30/24	42,403.99 39,956.00 10,000.00	42,403.99 39,956.00 10,000.00	
<b>TOTAL U.S. DEPT. OF JUSTICE</b>					716,128.00	280,777.50			379,006.77	482,520.72	55,424.14
<b>U.S. DEPT. OF TRANSPORTATION:</b> Passed Through the North Jersey Transportation Planning Authority: Subregional Transportation Planning (STP) Program FY2023	20.205	PL-NJ-23.01	2021-NJIT-001	N/A	74,434.00	71,183.02	07/01/22	06/30/23	71,183.02	71,183.02	

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
<b>U.S. DEPT. OF TRANSPORTATION: (Cont'd)</b>											
Passed Through the NJ Transit Corporation:											
Formula Grants for Rural Areas & Tribal Transit Program:											
Section 5311 Operating 2021/22 (CY21)	20.509	NJ-2020-015-00 (NJ-18-X031)	N/A	N/A	\$ 581,024.00	\$ 322,640.27	01/01/21	12/31/22	\$ 579,908.00	\$ 501,615.16	
Section 5311 Operating 2022/23 (CY22)	20.509	NJ-2020-015-00 (NJ-18-X031)	N/A	N/A	579,908.00	505,741.14	01/01/22	12/31/23	\$ 579,908.00	579,908.00	
Section 5311 Operating 2021/22 (CY23)	20.509	NJ-2021-020-00 (NJ-18-X032)	N/A	N/A	711,949.00		01/01/23	12/31/24	121,102.18	121,102.18	
Subtotal					1,872,881.00	828,381.41			701,010.18	1,202,625.34	
Transit Services Program Cluster:											
Enhanced Mobility of Seniors and Individuals with Disabilities:											
Section 5310 Operating FFY18	20.513	NJ-2020-024-00 (NJ-16-X015)	N/A	N/A	100,000.00	32,520.94	01/01/22	12/31/22		100,000.00	
Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act:											
COVID-19 Section 5310 Operating FFY19	20.513	NJ-2021-022-00 (NJ-16-X016)	N/A	N/A	75,000.00	49,357.88	01/01/23	12/31/23	75,000.00	75,000.00	
Total Transit Services Programs Cluster					175,000.00	81,878.82			75,000.00	175,000.00	
TOTAL U.S. DEPT. OF TRANSPORTATION											
					2,122,315.00	981,443.25			847,193.20	1,448,808.36	
<b>U.S. DEPT. OF THE TREASURY:</b>											
American Rescue Plan Act (ARPA):											
COVID-19 Coronavirus State and Local Fiscal Recovery Funds:											
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF)	21.027	SLFRP2838	N/A	N/A	27,288,147.00		03/01/21	12/31/24	6,750,961.62	10,833,356.56	\$ 102,500.00
Passed Through the NJ Department of Agriculture:											
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF):											
COVID-19 Spotted Lanternfly (SLF) Chemical Control Treatment Grant	21.027	SLFRP1024	N/A	100-010-3320-130	50,000.00	20,755.97	07/01/23	12/31/23	20,755.97	20,755.97	
Passed Through the NJ Department of Health:											
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF):											
COVID-19 County Health Infrastructure Funding (CHIF) FY24	21.027	SLFRP1024	OLPH24CH1024	100-046-4230-592	321,959.00	32,019.00	07/01/23	06/30/24	104,213.95	104,213.95	
Subtotal					27,660,106.00	53,674.97			6,875,931.54	10,958,326.48	102,500.00
COVID-19 Local Assistance & Tribal Consistency Fund (LATCF)	21.032	LATFCO1559	N/A	N/A	100,000.00	100,000.00	03/15/21	12/31/24			
TOTAL U.S. DEPT. OF THE TREASURY											
					27,760,106.00	153,674.97			6,875,931.54	10,958,326.48	102,500.00
<b>FEDERAL COMMUNICATIONS COMMISSION:</b>											
Emergency Connectivity Fund (ECF):											
2021 SCLS ECF Application	32.009	ECT222117518	N/A	N/A	39,258.00	14,947.71	07/01/24	06/30/22	14,947.71	37,640.31	
TOTAL FEDERAL COMMUNICATIONS COMMISSION											
					39,258.00	14,947.71			14,947.71	37,640.31	
<b>INSTITUTE OF MUSEUM &amp; LIBRARY SERVICES:</b>											
Passed Through the NJ State Library:											
Library Services & Technology Act (LSTA 22)	45.310	LS-25247-OLS-22	2023-1378	56-2-5442000-56100	19,448.00	17,493.05	09/01/22	08/31/23	8,414.10	17,492.95	
TOTAL INSTITUTE OF MUSEUM & LIBRARY SERVICES											
					19,448.00	17,493.05			8,414.10	17,492.95	
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>											
Passed Through the NJ Department of Environmental Protection:											
Performance Partnership Grants:											
County Environmental Health Act (CEHA) SFY22	66.605	BG99248819	CEHA-2022-SCDOH-40020	100-042-4840-094	15,980.00	15,980.00	07/01/21	06/30/22	15,980.00	15,980.00	
County Environmental Health Act (CEHA) SFY23	66.605	BG99248822	CEHA-2023-SCDOH-40023	100-042-4840-094	15,729.00		07/01/22	06/30/23	15,729.00	15,729.00	
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY											
					31,709.00	15,980.00			15,729.00	31,709.00	
<b>U.S. ELECTION ASSISTANCE COMMISSION:</b>											
Passed Through the NJ Department of State:											
Help America Vote Act (HAVA) HAVA Election Security Grants (ESG):	90.404	EAC18-1908NJ	NJ18101001	100-074-2525-020	9,282.21	9,282.21	N/A	N/A	9,282.21	9,282.21	
HAVA ESG - Ord #15-05 Express Vote Tabletop Privacy Screens	90.404	EAC18-1908NJ	NJ18101001	100-074-2525-020	11,933.72	11,933.72	03/23/18	03/22/23	9,282.21	11,933.72	
HAVA ESG obio Byram Twp 2018					21,215.93	21,215.93			9,282.21	21,215.93	
TOTAL U.S. ELECTION ASSISTANCE COMMISSION											

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023

U.S. DEPT. OF HEALTH & HUMAN SERVICES	Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients	
								From	To				
Passed Through National Association of County & City Health Officials: Medical Reserve Corps 2014; MRC 14-0286 Medical Reserve Corps 2015; MRC 15-0286 Subtotal	MRC/CSG 101005-04-00 5 MRC/CSG 101005-04-00	93.008	N/A	N/A	N/A	\$ 3,500.00	\$	N/A	N/A	\$ 800.00	\$ 3,464.62		
		93.008	N/A	N/A	N/A	3,500.00		N/A	N/A	1,602.00	3,446.35		
						7,000.00					2,402.00	6,910.97	
Passed Through NJ Department of Human Services: Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services: Title III D 2022 Title III D 2023; 2022 carryover Title III D 2023	N/A N/A N/A	93.043	N/A	DOAS22AAA020	100-054-7530-060	10,913.00	\$ 4,915.00	01/01/22	12/31/22	5,162.00	6,785.00		
		93.043	N/A	DOAS23AAA017	100-054-7530-060	4,128.00		01/01/23	12/31/23	4,128.00	4,128.00		
		93.043	N/A	DOAS23AAA017	100-054-7530-060	12,289.00	4,033.00	01/01/23	12/31/23	865.00	865.00		
						27,330.00	8,948.00			10,155.00	11,778.00		
COVID-19 American Rescue Plan (ARP) Act: COVID-19 Title III D 2022 COVID-19 Title III D 2023; 2022 carryover COVID-19 Title III D 2023	N/A N/A N/A	93.043	N/A	DOAS22AAA020	100-054-7530-142	7,810.00	1,093.00	07/01/22	09/30/24				
		93.043	N/A	DOAS23AAA017	100-054-7530-142	7,810.00		07/01/22	09/30/24	7,810.00	7,810.00		
		93.043	N/A	DOAS23AAA017	100-054-7530-142	9,545.00	5,027.00	07/01/22	09/30/24	1,150.65	1,150.65		
						25,165.00	6,120.00			8,960.65	8,960.65		
				52,495.00	15,068.00			19,115.65	20,738.65				
Aging Cluster: Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers: Title III B 2022 Title III B 2023; 2022 carryover Title III B 2023	N/A N/A N/A	93.044	N/A	DOAS22AAA020	100-054-7530-058	16,107.00	82,830.00	01/01/22	12/31/22	52,031.32	154,591.70	\$ 129,370.00	
		93.044	N/A	DOAS23AAA017	100-054-7530-058	6,465.30		01/01/23	12/31/23	6,465.30	6,465.30	6,465.30	
		93.044	N/A	DOAS23AAA017	100-054-7530-058	170,405.00	67,355.00	01/01/23	12/31/23	99,574.35	99,574.35	73,009.70	
						337,927.30	150,185.00			158,070.97	260,631.35	208,845.00	
COVID-19 American Rescue Plan Act (ARPA): COVID-19 Title III B 2022 COVID-19 Title III B 2023; 2022 carryover COVID-19 Title III B 2023	N/A N/A N/A	93.044	N/A	DOAS22AAA020	100-054-7530-140	87,694.00	12,277.00	07/01/22	09/30/24				
		93.044	N/A	DOAS23AAA017	100-054-7530-140	87,694.00		07/01/22	09/30/24	49,165.57	49,165.57	10,000.00	
		93.044	N/A	DOAS23AAA017	100-054-7530-140	94,400.00	19,387.00	07/01/22	09/30/24	49,165.57	49,165.57	10,000.00	
						269,788.00	31,664.00			49,165.57	49,165.57	10,000.00	
COVID-19 Expanding the Public Health Workforce 2022 COVID-19 Expanding the Pub Health Workforce 2023; 2022 e/o Subtotal	N/A N/A	93.044	N/A	DOAS22AAA020	100-054-7530-145	78,610.00	2,418.00	07/01/22	09/30/24	2,417.88	2,417.88		
		93.044	N/A	DOAS23AAA017	100-054-7530-145	76,192.12		07/01/22	09/30/24	4,775.91	4,775.91		
						154,802.12	2,418.00			7,193.79	7,193.79		
						762,517.42	184,267.00			214,430.33	316,990.71	218,845.00	
Special Programs for the Aging, Title III, Part C; Nutrition Services: Title III C-1 2022 Title III C-1 2023; 2022 carryover Title III C-1 2023 Title III C-2 2022 Title III C-2 2023; 2022 carryover Title III C-2 2023	N/A N/A N/A N/A N/A	93.045	N/A	DOAS22AAA020	100-054-7530-056	101,959.00	32,281.00	01/01/22	12/31/22				
		93.045	N/A	DOAS23AAA017	100-054-7530-056	66,230.38		01/01/23	12/31/23	66,230.38	66,230.38	54,239.96	
		93.045	N/A	DOAS23AAA017	100-054-7530-056	161,143.00	94,989.00	01/01/23	12/31/23	61,641.25	61,641.25	9,854.00	
		93.045	N/A	DOAS22AAA020	100-054-7530-111	137,526.00	95,771.00	01/01/22	12/31/22	25,216.50	109,337.25	109,337.25	
93.045	N/A	DOAS23AAA017	100-054-7530-111	28,188.75		01/01/23	12/31/23	28,188.75	28,188.75	28,188.75			
93.045	N/A	DOAS23AAA017	100-054-7530-111	123,055.00	60,007.00	01/01/23	12/31/23	31,818.00	31,818.00	31,818.00			
				618,102.13	283,048.00			213,094.88	332,944.25	233,437.96			
COVID-19 American Rescue Plan Act (ARPA): COVID-19 Title III C-1 2022 COVID-19 Title III C-1 2023; 2022 carryover COVID-19 Title III C-1 2023 COVID-19 Title III C-2 2022 COVID-19 Title III C-2 2023; 2022 carryover COVID-19 Title III C-2 2023	N/A N/A N/A N/A N/A	93.045	N/A	DOAS22AAA020	100-054-7530-137	31,846.00	4,458.00	07/01/22	09/30/24				
		93.045	N/A	DOAS23AAA017	100-054-7530-137	31,846.00		07/01/22	09/30/24	31,846.00	31,846.00	31,846.00	
		93.045	N/A	DOAS23AAA017	100-054-7530-137	38,340.00	33,605.00	07/01/22	09/30/24	16,544.50	16,544.50	16,544.50	
		93.045	N/A	DOAS22AAA020	100-054-7530-138	67,088.00	9,392.00	07/01/22	09/30/24	67,088.00	67,088.00	67,088.00	
93.045	N/A	DOAS23AAA017	100-054-7530-138	67,088.00		07/01/22	09/30/24	4,410.00	4,410.00	4,410.00			
93.045	N/A	DOAS23AAA017	100-054-7530-138	7,201.400	109,561.00	07/01/22	09/30/24	119,888.50	119,888.50	119,888.50			
				308,222.00	62,956.00			332,983.38	452,832.75	353,326.46			
				926,324.13	392,609.00								

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period From To	Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
U.S. DEPT. OF HEALTH & HUMAN SERVICES: (Cont'd) Passed Through NJ Department of Human Services: (Cont'd) Aging Cluster: (Cont'd) Nutrition Services Incentive Program (NSIP): NSIP 2022 NSIP 2023 Subtotal	93.053 93.053	N/A N/A	DOAS22AAA020 DOAS23AAA017	100-054-7530-039 100-054-7530-039	\$ 36,048.00 74,412.00	\$ 3,164.00 34,581.00 37,745.00	01/01/22 12/31/22 01/01/23 12/31/23	\$ 13,588.25 20,041.00 33,629.25	\$ 36,048.00 20,041.00 56,089.00	\$ 36,048.00 20,041.00 56,089.00
Total Aging Cluster					1,763,253.55	614,621.00		581,042.96	825,912.46	628,260.46
National Family Caregiver Support, Title III, Part E: Title III E 2022; 2021 carryover Title III E 2022 Title III E 2023; 2022 carryover Title III E 2023	93.052 93.052 93.052 93.052	N/A N/A N/A N/A	DOAS22AAA020 DOAS22AAA020 DOAS23AAA017 DOAS23AAA017	100-054-7530-062 100-054-7530-062 100-054-7530-062 100-054-7530-062	60,102.00 62,590.00 30,049.00 66,661.00	35,173.00	01/01/22 12/31/22 01/01/22 12/31/22 01/01/23 12/31/23 01/01/23 12/31/23	51,008.00 32,541.00 16,351.00	60,102.00 32,541.00 16,351.00	27,024.00 13,721.00
COVID-19 American Rescue Plan Act (ARPA): COVID-19 Title III E 2022 COVID-19 Title III E 2023; 2022 carryover Subtotal	93.052 93.052	N/A N/A	DOAS22AAA020 DOAS23AAA017	100-054-7530-139 100-054-7530-139	22,844.00 43,708.00	3,198.00 3,198.00	07/01/22 09/30/24 07/01/22 09/30/24	2,880.00 2,880.00	1,980.00 2,880.00	1,980.00 4,860.00
Passed Through the NJ Department of Health: Public Health Emergency Preparedness (PHEP): PHEP Cooperative Agreement FY23 PHEP Cooperative Agreement FY24 Subtotal	93.069 93.069	NU90TP922059 NU90TP922059	PHLP23LNC022 PHLP24LNC019	100-046-4230-360 100-046-4230-360	271,128.00 277,946.00	207,718.00	07/01/22 06/30/23 07/01/23 06/30/24	136,748.56 130,053.48	207,718.52 130,053.48	207,718.52 130,053.48
Passed Through the NJ Department of Human Services: Medicare Improvements for Patients & Providers Act (MIPPA): MIPPA 2021/22 MIPPA 2022/23 Subtotal	93.071 93.071	N/A N/A	DOAS21MPA010 DOAS22MPA010	100-054-7530-089 100-054-7530-089	40,000.00	19,676.00	10/01/21 08/31/22 11/01/22 08/31/23	38,579.29	39,675.72	38,579.29
Passed Through the NJ Department of Children & Families: Promising Path to Success 2.0: NJ Promise 2.0 Youth & Family Voice 2021/22 NJ Promise 2.0 Youth & Family Voice 2022/23 Subtotal	93.104 93.104	H79SM082200 H79SM082200	21ADJUR 23ADJUR	100-016-1620-064 100-016-1620-064	10,000.00 5,000.00	5,000.00	10/01/21 09/29/22 09/29/22 09/30/23	6,948.15 3,159.43	10,000.00 3,159.43	10,000.00 3,159.43
Passed Through the NJ Department of Health: Injury Prevention and Control Research and State and Community Based Programs: Overdose Fatality Review Team (OFRT) FFY23	93.136	NUI7CE924966-03-00	OLPH23OFRT024	100-046-4230-544	20,000.00	20,000.00	10/01/22 06/30/23	10,727.55	10,727.55	10,727.55
Passed Through the NJ Department of Law & Public Safety: Injury Prevention and Control Research and State and Community Based Programs: Operation Helping Hand (OHH) FFY20 Operation Helping Hand (OHH) FFY21 Operation Helping Hand (OHH) FFY22 Subtotal	93.136 93.136 93.136	5 NUI7CE924966-02-00 5 NUI7CE924966-02-00 6 NUI7CE924966-03-04	FY OHH-19-2020 FFY OHH-17-2021 FFY OHH-19-2022	100-066-1000-203 100-066-1000-203 100-066-1000-203	47,619.00 52,631.57 50,000.00	50,000.00	09/01/19 08/31/21 09/01/21 08/31/22 09/01/22 08/31/23	(1,633.50) 82.57 28,623.76	45,918.96 52,631.57 28,623.76	45,918.96 52,631.57 28,623.76
Subtotal					170,250.57	70,000.00		37,800.38	137,901.84	137,901.84

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period From To	Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
U.S. DEPT. OF HEALTH & HUMAN SERVICES (Cont'd) Passed Through the NJ Department of Health: Immunization Cooperative Agreements: COVID-19 Vaccination Supplemental Fund (WSF)	93.268	NH231P922594	OLPH22VSP014	100-046-4230-558	\$ 390,000.00	\$ 111,838.00	07/01/21 06/30/24	\$ 105,829.83	\$ 295,347.97	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC): Passed Through the NJ Association of County & City Health Officials: COVID-19 Enhancing Local Public Health Infrastructure 2022/24	93.323	NUS0CK000525	OLPH23PHI002	N/A	2,648,029.00	735,499.00	10/01/22 06/30/24	963,633.36	963,633.36	
Passed Through the NJ Department of Health: COVID-19 ELC Enhancing Detection Expansion FY23 Subtotal	93.323	NUS0CK000525	PHLP23LNC022	100-046-4230-556	325,000.00	291,114.00	07/01/22 06/30/23	160,130.53	291,113.28	
					2,973,029.00	1,026,613.00		1,123,763.89	1,254,746.64	
Passed Through the NJ Department of Human Services: State Health Insurance Assistance Program (SHIP): SHIP 2022/23 Fall 2022 SHIP 2023/24 Fall 2023 Subtotal	93.324 93.324	N/A N/A	DOAS22SHF002 DOAS23SHF006	100-054-7530-055 100-054-7530-055	36,000.00 38,000.00	28,784.00 6,006.00	04/01/22 03/31/23 04/01/23 03/31/24	25,388.62 24,151.04	36,000.00 24,151.04	
					74,000.00	34,790.00		49,539.66	60,151.04	
Passed Through the NJ Department of Health: Public Health Emergency Response, Cooperative Agreement for Emergency Response: Public Health Crisis Response: COVID-19 Public Health Crisis Response Cooperative Agmt FY23 COVID-19 Public Health Crisis Response Cooperative Agmt FY24 Subtotal	93.354 93.354	NU90TP922145 NU90TP922145	PHLP23LNC022 PHLP24LNC019	100-046-4230-562 100-046-4230-562	100,000.00 228,144.00	100,000.00 100,000.00	07/01/22 06/30/23 07/01/23 06/30/24	45,423.07 95,423.07	100,000.00 150,000.00	
Passed Through the NJ Department of Human Services: Temporary Assistance for Needy Families (TANF): Transportation Block Grant 2023	93.558	N/A	TSE3019	100-054-7530-291	18,000.00	1,929.00	01/01/23 12/31/23	1,929.00	1,929.00	
Social Services for the Homeless (SSH): SSH - TANF 2022 SSH - TANF 2023	93.558 93.558	N/A N/A	SH22019 SH23019	100-054-7530-380 100-054-7530-380	24,000.00 24,000.00	21,035.00 17,488.00	01/01/22 12/31/22 01/01/23 12/31/23	4,971.54 18,498.00	21,035.00 18,498.00	\$ 21,035.00 16,298.00
					48,000.00	38,523.00		23,469.54	39,533.00	37,333.00
Passed Through the NJ Transit Corporation: Job Access Reverse Commute (JARC) SFY2023 Job Access Reverse Commute (JARC) SFY2024	93.558 93.558	2301NJTANF 2301NJTANF	NJ JARC 9 NJ JARC 10	N/A N/A	20,000.00 20,000.00	19,370.19 19,370.19	07/01/22 06/30/23 07/01/23 06/30/24	19,370.19 10,690.92	10,690.92	
					40,000.00	38,740.38		30,061.11	10,690.92	
Subtotal					106,000.00	59,822.19		55,459.65	52,152.92	37,333.00
Passed Through the NJ Department of Community Affairs: Low-Income Home Energy Assistance Program (LIHEAP): LIHEAP CWA Administration 2022 LIHEAP CWA Administration 2023 Subtotal	93.568 93.568	2202NJLIEA 2202NJLIEA	2022-05139-0129-00 2023-05139-0279-00	100-022-8050-182 100-022-8050-182	2,883.00 2,638.00	2,883.00 2,638.00	10/01/21 09/30/22 10/01/22 09/30/23	2,883.00 2,638.00	2,883.00 2,638.00	
					5,521.00	5,521.00		5,521.00	5,521.00	
Passed Through the NJ Department of Human Services: Elder Abuse Prevention Interventions Program: Coronavirus Response & Relief Supplemental Appropriations (CRRS) Act: COVID-19 Adult Protective Services 2023; 2022 carryover	93.747	N/A	DOAS23AAA017	100-054-7530-134	3,561.85		01/01/23 12/31/23	3,560.95	3,560.95	3,560.95
Medical Cluster: Medical Assistance Program: Medicaid Match 2022 Medicaid Match 2023; 2022 carryover Medicaid Match 2023	93.778 93.778 93.778	N/A N/A N/A	DOAS22AAA020 DOAS23AAA017 DOAS23AAA017	100-054-7530-066 100-054-7530-066 100-054-7530-066	5,768.00 26.00 5,739.00	3.00 26.00 4,289.00	01/01/22 12/31/22 01/01/23 12/31/23 01/01/23 12/31/23	1,453.00 26.00 4,263.00	5,742.00 26.00 4,263.00	5,742.00 26.00 4,263.00
					11,533.00	4,292.00		5,742.00	10,031.00	10,031.00

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: (Cont'd) Passed Through the NJ Department of Human Services: (Cont'd) Medicaid Cluster: (Cont'd) Federal Financial Participation (FFP) 2022; prior years' carryover Federal Financial Participation (FFP) 2023; prior years' carryover	93.778 93.778	N/A N/A	DOAS22AAA020 DOAS23AAA017	100-04-47530-112 100-04-47530-112	\$ 388,969.38 305,082.70 694,052.08	\$ 4,292.00	01/01/22 01/01/23	12/31/22 12/31/23	\$ 143,020.99 65,366.65 208,387.64	\$ 193,078.68 65,366.65 258,445.33	\$ 10,031.00
Total Medicaid Cluster					705,585.08				214,129.64	268,476.33	
Passed Through the NJ Department of Health: Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations: Comprehensive Cancer Control Planning 2023	93.898	NUS8DP007117	DCHS23CCC008	100-04-4285-535	12,751.00	12,717.00	07/01/22	06/30/23	12,716.18	12,716.18	3,490.00
NJ Cancer Education & Early Detection (CEED) 2023	93.898	NUS8DP007117	DCHS23CED008	100-04-4285-535	36,579.00	25,833.00	07/01/22	06/30/23	22,634.53	26,411.48	26,411.48
NJ Cancer Education & Early Detection (CEED) 2024	93.898	NUS8DP007117	DCHS24CED008	100-04-4285-535	36,580.00	10,544.73	07/01/23	06/30/24	10,544.73	10,029.73	10,029.73
Subtotal					73,159.00	25,833.00			33,179.26	36,956.21	36,441.21
					85,910.00	38,550.00			45,895.44	49,072.39	39,931.21
Passed Through the NJ Department of the Treasury: Governor's Council on Alcoholism & Drug Abuse: Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant:	93.959	B08T083338	OLPH24PHC035	100-04-4230-588	17,467.00		07/01/22	03/30/23	14,708.84	14,708.84	14,708.84
Passed Through the NJ Department of the Health: Strengthening Local Public Health Capacity (SLPH) FY24	93.967	NEHOE000055	OLPH24PHC035	100-04-4230-588	89,365.00	20,819.00	07/01/23	06/30/24	29,389.22	29,389.22	
Special Child Health Services (SCHS) FY22	93.994	B0445231	DFHS23CSE001	100-04-4220-129	11,332.00	8,787.00	07/01/22	06/30/23	11,331.45	11,331.45	
Special Child Health Services (SCHS) FY23	93.994	B0447433	DFHS24CSE010	100-04-4220-129	18,679.00	3,736.00	07/01/23	06/30/24	3,736.00	3,736.00	
Subtotal					30,011.00	12,523.00			15,067.45	15,067.45	
TOTAL U.S. DEPT. OF HEALTH & HUMAN SERVICES					7,608,777.05	2,437,522.19			2,816,918.54	3,733,991.11	774,570.46
U.S. DEPT. OF HOMELAND SECURITY: Passed Through the NJ Office of Emergency Management: Disaster Grants - Public Assistance (Presidentially Declared Disasters): COVID-19 DR-4488-NJ - New Jersey COVID-19 Pandemic: COVID-19 #674618 - Variable Message Boards COVID-19 #689252 - Labor & Equipment 100% Cost Share COVID-19 #689273 - Covid Material Ineligibles 100% Cost Share COVID-19 #689269 - Vaccination Site (Materials & Contracts) COVID-19 #696804 - Management Costs	97.036 97.036 97.036 97.036 97.036	4488DRNJ00000001 4488DRNJ00000001 4488DRNJ00000001 4488DRNJ00000001 4488DRNJ00000001	PA-02-NJ-4488-PW-01729 PA-02-NJ-4488-PW-01863 PA-02-NJ-4488-PW-01897 PA-02-NJ-4488-PW-01907 PA-02-NJ-4488-PW-02004	100-06-61200-C50 100-06-61200-C50 100-06-61200-C50 100-06-61200-C50 100-06-61200-C50	52,632.00 481,093.75 28,090.00 407,098.48 25,933.60	52,632.00 481,093.75 28,090.00 407,098.48 25,933.60	05/09/20 12/27/20 05/09/20 12/27/20 03/25/20	07/01/22 11/30/22 07/01/20 11/30/21 07/01/22	52,632.00 481,093.75 28,090.00 407,098.48 25,933.60	52,632.00 481,093.75 28,090.00 407,098.48 25,933.60	
DR-4597-NJ - New Jersey Severe Winter Storm & Snowstorm "Orlena"; #242461 - Emergency Show Removal Subtotal	97.036	4597DRNJ0000000001	PA-02-NJ-4597-PW-00063	100-06-61200-C80	595,310.00	595,310.00	01/31/21	02/02/21	595,310.00	595,310.00	
Emergency Management Performance Grants: Emergency Management Agency Assistance (EMAA) FY22	97.042	EMN-2022-EP-00006-S01	FY22-EMPG-EMAA-1900	100-06-61200-726	55,000.00	55,000.00	07/01/22	06/30/23	55,000.00	55,000.00	
Passed Through the NJ Office of Emergency Management: COVID-19 Hazard Mitigation Grant Program (HMGP) COVID-19 Local Multijurisdictional Multi-Hazard Mitigation Plan Update	97.039	FEMA-4488-0005-DR-NJ	FEMA-4488-0005-DR-NJ	N/A	200,000.00		08/10/22	08/05/25	36,234.05	36,234.05	

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
<b>U.S. DEPT. OF HOMELAND SECURITY: (Cont'd)</b>											
Passed Through the NJ Office of Emergency Management: (Cont'd)											
Homeland Security Grant Program:											
State Homeland Security Emergency Management Performance FFY20	97.067	EMW-2018-SS-00028-S01	EMW-2020-SS-00042	100-066-1005-006	\$ 140,870.57	\$ 54,041.04	09/01/20	08/31/23	\$ 54,041.04	\$ 140,870.57	
State Homeland Security Emergency Management Performance FFY21	97.067	EMW-2018-SS-00028-S01	EMW-2021-SS-00016	100-066-1005-006	135,811.19	128,598.97	10/01/21	09/30/24	22,896.15	135,811.19	
Subtotal					276,681.76	182,640.01			76,937.19	276,681.76	
TOTAL U.S. DEPT. OF HOMELAND SECURITY					2,121,839.59	1,827,797.84			1,758,329.07	1,958,073.64	
TOTAL FEDERAL AWARD EXPENDITURES					\$ 40,822,672.57	\$ 6,021,493.66			\$ 12,952,171.09	\$ 19,070,962.23	\$ 1,239,494.60

**Analysis of Receipts:**  
 Current Fund:  
 Budget Refunds \$ 37,050.79  
 Miscellaneous Revenue Not Anticipated 34,132.23  
 Due to Municipalities - Payments in Lieu of Taxes 73,102.00  
 Grant Fund:  
 Grant Receivables:  
 Federal 4,272,247.60  
 Trust Fund:  
 Storm Recovery 1,590,157.83  
 General Capital Fund:  
 Reserve for Payment of Debt Service 9,282.21  
 Social Services Fund 5,521.00  
**\$ 6,021,493.66**

**Analysis of Expenditures:**  
 Current Fund:  
 Current Year Appropriations \$ 37,050.79  
 Prior Years Appropriations 34,132.23  
 Due to Municipalities - Payments in Lieu of Taxes 73,102.00  
 Grant Fund:  
 Paid or Charged:  
 Federal 11,583,491.23  
 25% Local Match Section 5311 (350,505.09)  
 50% Local Match JARC (30,061.11)  
 Trust Fund:  
 Storm Recovery 1,590,157.83  
 General Capital Fund:  
 Improvement Authorizations 9,282.21  
 Social Services Fund 5,521.00  
**\$ 12,952,171.09**

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

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</u>							
Human Services Advisory Council (HSAC):							
	100-016-1610-039	\$ 61,336.00	\$ 61,336.00	07/01/22	06/30/23	\$ 18,669.54	\$ 61,336.00
	100-016-1610-039	61,336.00		07/01/23	06/30/24	29,347.79	29,347.79
	Subtotal	122,672.00	61,336.00			48,017.33	90,683.79
Youth Incentive Program (YIP):							
	100-016-1620-013	18,437.00		01/01/21	06/30/21	2,739.84	18,437.00
	100-016-1620-013	36,874.00		07/01/21	06/30/22	4,870.11	36,874.00
	100-016-1620-013	36,874.00	18,436.00	07/01/22	06/30/23	16,332.96	31,461.46
	100-016-1620-013	39,455.00	19,722.00	07/01/23	06/30/24	16,736.24	16,736.24
	Subtotal	131,640.00	38,158.00			40,679.15	103,508.70
TOTAL NJ DEPARTMENT OF CHILDREN & FAMILIES							
		254,312.00	99,494.00			88,696.48	194,192.49
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Universal Service Fund (USF):							
	100-022-8050-B13	1,758.00	1,758.00	07/01/22	06/30/23	1,758.00	1,758.00
	USF CWA Administration #2023-05134-0304-00 2023						
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS							
		1,758.00	1,758.00			1,758.00	1,758.00
<u>NJ DEPARTMENT OF EDUCATION:</u>							
NJ School Bond Reserve Act, 1980 N.J. Laws c. 72, as amended:							
	495-034-5120-017	37,506.00	37,506.00	01/01/23	12/31/23	37,506.00	37,506.00
	Vocational-Technical School Bonds Debt Service						
TOTAL NJ DEPARTMENT OF EDUCATION							
		37,506.00	37,506.00			37,506.00	37,506.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health Act (CEHA):							
	100-042-4801-463						
	CEHA #CEHA-2021-SCDOH-00018 SFY2021	165,816.00	161,405.58	07/01/21	06/30/22		161,405.58
	100-042-4825-072						
	100-042-4850-128						
	495-042-4855-001	164,578.00		07/01/22	06/30/23	164,318.47	164,318.47
	CEHA #CEHA-2023-SCDOH-00022 SFY2023	330,394.00	161,405.58			164,318.47	325,724.05
	Subtotal						
	Clean Communities Program Grant:						
	FY2021	106,658.16		07/01/21	06/30/22	5,640.00	106,235.00
	FY2022	110,437.80		07/01/22	06/30/23	52,052.05	103,052.05
	FY2023	123,779.81	123,779.81	07/01/23	06/30/24	28,325.84	28,325.84
	Subtotal	340,875.77	123,779.81			86,017.89	237,612.89
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION							
		671,269.77	285,185.39			250,336.36	563,336.94



COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH:</u>							
	Overdose Fatality Review Team (OFRT):						
	100-046-4245-191	\$ 55,000.00	\$ 26,658.00	10/01/22	06/30/23	\$ 26,657.61	\$ 26,657.61
	100-046-4245-191	75,000.00	9,165.00	07/01/23	06/30/24	21,835.65	21,835.65
	Subtotal	130,000.00	35,823.00			48,493.26	48,493.26
Special Child Health Services - Case Management (SCHS):							
	100-046-4220-501	86,000.00	66,347.00	07/01/22	06/30/23	41,631.85	83,455.09
	100-046-4220-501	86,000.00	20,316.00	07/01/23	06/30/24	50,722.82	50,722.82
	Subtotal	172,000.00	86,663.00			92,354.67	134,177.91
Right to Know (RTK):							
	100-046-4230-105	9,380.00	7,035.00	07/01/22	06/30/23	7,035.00	9,380.00
	100-046-4230-105	9,380.00	2,345.00	07/01/23	06/30/24	2,345.00	2,345.00
	Subtotal	18,760.00	9,380.00			9,380.00	11,725.00
NJ Comprehensive Cancer Control Planning Grant:							
	100-046-4285-434	99,710.00	88,419.00	07/01/22	06/30/23	57,501.05	98,476.65
	100-046-4285-434	99,690.00	14,101.00	07/01/23	06/30/24	27,745.76	27,745.76
	Subtotal	199,400.00	102,520.00			85,246.81	126,222.41
Senior Farmers' Market Nutrition Program (SFMNP):							
	100-046-4220-219	3,665.00	3,467.00	05/01/23	09/30/23	3,467.10	3,467.10
NJ Cancer Education & Early Detection (NJCEED):							
	100-046-4220-501	76,764.00	50,803.00	07/01/22	06/30/23	31,024.78	68,227.19
	100-046-4285-329	76,764.00	15,754.00	07/01/23	06/30/24	34,077.57	34,077.57
	Subtotal	153,528.00	66,557.00			65,102.35	102,304.76
Passed Through County of Warren:							
	Childhood Lead Exposure Prevention (CLEP):						
	N/A	53,256.00	53,256.00	07/01/22	06/30/23	27,469.82	53,256.00
	N/A	53,256.00		07/01/23	06/30/24	18,189.12	18,189.12
	Subtotal	106,512.00	53,256.00			45,658.94	71,445.12
TOTAL NJ DEPARTMENT OF HEALTH							
		783,865.00	357,666.00			349,703.13	497,835.56
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
	County Comprehensive Alcoholism & Drug Abuse Services:						
	100-054-4219-162	368,162.00	243,881.00	01/01/22	12/31/22	49,029.39	263,901.23
	760-054-4219-001	371,131.00	38,903.00	01/01/23	12/31/23	238,082.41	238,082.41
	Chapter 51 #23-541-ADA-0 2023	739,293.00	282,784.00			287,111.80	501,983.64
	Subtotal						

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<b>NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)</b>							
	Title III - Aging - Area Plan Contract (APC):						
	#DOAS22AAA020 01/01/22 - 12/31/22:						
	State Matching Funds:						
	Title III B-D 2022	\$ 22,162.00	\$ 9,445.00	01/01/22	12/31/22	\$ 4,561.00	\$ 22,162.00
	Title III E 2022; 2021 carryover	22,290.00		01/01/22	12/31/22	20,997.00	22,290.00
	Title III E 2022	19,422.00		01/01/22	12/31/22	5,868.00	5,868.00
	State Weekend Home Delivered Meals (SWHDM) 2022	13,000.00	3,641.00	01/01/22	12/31/22	1,293.90	11,975.85
	Safe Housing & Transportation Program (SHTP) 2022	13,693.00	830.00	01/01/22	12/31/22	2,670.00	7,665.00
	Supplemental/Cost of Living Allowance (COLA) 2022	61,656.00	583.00	01/01/22	12/31/22	15,713.00	61,649.00
	Supplemental Home Delivered Meals (SHDM) 2022	19,486.00	5,614.00	01/01/22	12/31/22		19,486.00
	Supplemental Aging Supportive Services (SASS) 2022	13,191.00	5,379.00	01/01/22	12/31/22	3,287.00	13,186.00
	Care Management Quality Assurance (CMQA) 2022	23,810.00	12,694.00	01/01/22	12/31/22		23,809.00
	Adult Protective Services (APS)/Vulnerable Adults 2022	85,807.00	33,095.00	01/01/22	12/31/22	21,451.00	85,804.00
		294,517.00	71,281.00			75,840.90	273,894.85
<b>#DOAS23AAA017 01/01/23 - 12/31/23:</b>							
	State Matching Funds:						
	Title III B-D 2023	22,281.00	22,281.00	01/01/23	12/31/23	22,281.00	22,281.00
	Title III E 2023; 2022 carryover	13,554.00		01/01/23	12/31/23	107.00	107.00
	Title III E 2023	18,258.00	107.00	01/01/23	12/31/23		
	State Weekend Home Delivered Meals (SWHDM) 2023	13,000.00	10,028.00	01/01/23	12/31/23	10,509.05	10,509.05
	Safe Housing & Transportation Program (SHTP) 2023	13,693.00	9,226.00	01/01/23	12/31/23	9,226.00	9,226.00
	Supplemental/Cost of Living Allowance (COLA) 2023	61,656.00	61,039.00	01/01/23	12/31/23	37,611.00	37,611.00
	Supplemental Home Delivered Meals (SHDM) 2023	19,486.00	16,396.00	01/01/23	12/31/23	16,396.00	16,396.00
	Supplemental Aging Supportive Services (SASS) 2023	13,191.00	9,899.00	01/01/23	12/31/23	9,899.00	9,899.00
	Care Management Quality Assurance (CMQA) 2023	23,810.00	19,485.00	01/01/23	12/31/23	23,810.00	23,810.00
	Adult Protective Services (APS)/Vulnerable Adults 2023	85,807.00	64,353.00	01/01/23	12/31/23	64,353.00	64,353.00
		284,736.00	212,814.00			194,192.05	194,192.05
	Subtotal	579,253.00	284,095.00			270,032.95	468,086.90
	State Aid Reimbursement Program: 2023	58,000.00	58,000.00	01/01/23	12/31/23	58,000.00	58,000.00
	Medication-Assisted Treatment (MAT):						
	MAT #23-928-ADA-B3 SFY2023	144,896.00	72,446.00	07/01/22	06/30/23	55,626.67	55,626.67
	MAT #24-928-ADA-B3 SFY2024	144,896.00	72,450.00	07/01/23	06/30/24	11,162.91	11,162.91
	Subtotal	289,792.00	144,896.00			66,789.58	66,789.58

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<b>NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)</b>							
Social Services for the Homeless (SSH):							
	495-054-7550-006	\$ 194,260.00	\$ 144,687.00	01/01/22	12/31/22	\$ 87,808.72	\$ 144,687.24
	495-054-7550-006	194,260.00	105,879.00	01/01/23	12/31/23	106,256.84	106,256.84
	Subtotal	388,520.00	250,566.00			194,065.56	250,944.08
Personal Assistance Services Program (PASP):							
	PASP #20AVVN 2020	15,894.00		01/01/20	12/30/22	5,953.50	15,894.00
	PASP #21AVVN 2021/22	20,624.00		01/01/21	06/30/22	1,666.14	20,624.00
	PASP #23AVVN SFY2023	13,320.00	6,660.00	07/01/22	06/30/23	6,605.49	13,000.60
	PASP #24AVVN SFY2024	13,320.00	6,660.00	07/01/23	06/30/24	6,344.30	6,344.30
	Subtotal	63,158.00	13,320.00			20,569.43	55,862.90
<b>TOTAL NJ DEPARTMENT OF HUMAN SERVICES</b>							
		2,118,016.00	1,033,661.00			896,569.32	1,401,667.10
<b>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</b>							
Operation Helping Hand (OHH):							
	OHH #SFYOHH-19-2021 SFY2021	90,476.19		09/01/21	08/31/22	43,715.38	84,018.32
	OHH #SFYOHH-19-2022 SFY2022	123,809.50	123,809.50	09/01/22	08/31/23	73,485.97	73,485.97
	OHH #SFYOHH-19-2023 SFY2023	105,263.15	21,052.63	09/01/23	08/31/24		
	Subtotal	319,548.84	144,862.13			117,201.35	157,504.29
Juvenile Detention Alternatives Initiative (JDAL):							
	JDAL #JDAL-22-IF-19 2022	5,512.50	897.69	01/01/22	12/31/22	1,560.69	2,136.09
	JDAL #JDAL-23-IF-19 2023	5,512.50	557.57	01/01/23	12/31/23	907.57	907.57
	Subtotal	11,025.00	1,455.26			2,468.26	3,043.66
State/Community Partnership Program & Family Court Services:							
	Family Court Services #FC-22-19 2022	103,184.00	20,976.29	01/01/22	12/31/22	12,970.63	64,733.98
	Family Crisis Intervention Unit #FCIU-22-19 2022	60,000.00		01/01/22	12/31/22		60,000.00
	Partnership Services #SCP-22-PS-19 2022	149,766.00	39,296.58	01/01/22	12/31/22	3,229.34	149,766.00
	Program Management #SCP-22-PM-19 2022	55,550.00	14,048.46	01/01/22	12/31/22		52,546.81
	Subtotal	368,500.00	74,321.33			16,199.97	327,046.79
	Family Court Services #FC-23-19 2023	103,184.00	36,124.16	01/01/23	12/31/23	71,874.12	71,874.12
	Family Crisis Intervention Unit #FCIU-23-19 2023	60,000.00		01/01/23	12/31/23		
	Partnership Services #SCP-23-PS-19 2023	153,358.00	56,622.68	01/01/23	12/31/23	133,487.85	133,487.85
	Program Management #SCP-23-PM-19 2023	70,000.00	40,175.41	01/01/23	12/31/23	57,958.86	57,958.86
	Subtotal	386,542.00	132,922.25			263,320.83	263,320.83
	Subtotal	755,042.00	207,243.58			279,520.80	590,367.62

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<b>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY: (Cont'd)</b>							
County Prosecutor Insurance Fraud Reimbursement Program:							
	100-066-1020-305	\$ 174,885.00	\$ 58,394.77	01/01/22	12/31/22	\$ 117,512.54	\$ 122,916.49
	100-066-1020-305	186,517.00	87,023.57	01/01/23	12/31/24	\$ 117,512.54	117,512.54
	Subtotal	361,402.00	145,418.34			117,512.54	240,429.03
<b>Body Armor Replacement Fund (BARF):</b>							
Sheriff's Office:							
	718-066-1020-001	3,332.42		01/01/22	12/31/26	766.28	3,332.42
	718-066-1020-001	4,475.08	4,475.08	01/01/23	12/31/27	4,475.08	4,475.08
		7,807.50	4,475.08			5,241.36	7,807.50
<b>Prosecutor's Office:</b>							
	718-066-1020-001	1,335.20		01/01/22	12/31/26	1,335.20	1,335.20
	718-066-1020-001	1,735.50	1,735.50	01/01/23	12/31/27	1,735.50	1,735.50
		3,070.70	1,735.50			3,070.70	3,070.70
	Subtotal	10,878.20	6,210.58			8,312.06	10,878.20
<b>Body-Worn Camera (BWC) Grant Program:</b>							
	100-066-1020-495	46,874.00		01/01/21	12/31/25	15,866.00	46,874.00
	100-066-1020-495	108,014.00		01/01/21	12/31/25	12,337.61	88,256.80
	Subtotal	154,888.00				28,203.61	135,130.80
<b>TOTAL NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY</b>							
		1,612,784.04	505,189.89			553,218.62	1,137,353.60
<b>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</b>							
Veterans Transportation Services:							
	100-067-3610-058	9,000.00	5,250.00	07/01/22	06/30/23	5,250.00	9,000.00
	100-067-3610-058	9,000.00	3,750.00	07/01/23	06/30/24	3,750.00	3,750.00
<b>TOTAL NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS</b>							
		18,000.00	9,000.00			9,000.00	12,750.00
<b>NJ DEPARTMENT OF STATE:</b>							
Election Day Reimbursement Request Application:							
	100-074-2525-007	98,775.00	98,775.00	N/A	N/A	98,775.00	98,775.00
2022 General Election - Poll Workers							
Primary & General Election Day Grant Application for Reimbursement:							
	100-074-2525-027	7,117.54	7,117.54	N/A	N/A	7,117.54	7,117.54
2022 General Election							

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<b><u>NJ DEPARTMENT OF STATE: (Cont'd)</u></b>							
Primary Election Early Voting Grant Application for Reimbursement:							
2023 Primary Election	100-074-2525-027	\$ 124,832.98	\$ 124,832.98	N/A	N/A	\$ 124,832.98	\$ 124,832.98
				N/A	N/A		
General Election Early Voting Grant Application for Reimbursement:							
2022 General Election	100-074-2525-027	77,174.64	77,174.64	N/A	N/A	77,174.64	77,174.64
2022 General Election - Addendum	100-074-2525-027	2,870.00	2,870.00	N/A	N/A	2,870.00	2,870.00
Subtotal		80,044.64	80,044.64			80,044.64	80,044.64
Vote-by-Mail (VBM) Notice Application for Reimbursement:							
2022 Primary Election	100-074-2525-027	33,746.77	33,746.77	N/A	N/A	33,746.77	33,746.77
2022 General Election	100-074-2525-027	24,848.07	24,848.07	N/A	N/A	24,848.07	24,848.07
2023 Primary Election	100-074-2525-027	30,724.00	30,724.00	N/A	N/A	30,724.00	30,724.00
Subtotal		89,318.84	89,318.84			89,318.84	89,318.84
Early Voting 2021 Election Reimbursement Program	100-074-2525-027	1,500,000.00		N/A	N/A	6,300.00	1,137,485.31
State Library Aid (Per Capita):							
2022 #NJSL24APP SFY2024	495-074-2541-001	64,945.00	778.00	01/01/23	12/31/23	64,945.00	64,945.00
2023 #NJSL25APP SFY2025	495-074-2541-001	68,596.00	68,596.00	01/01/24	12/31/24		
Subtotal		133,541.00	69,374.00			64,945.00	64,945.00
TOTAL NJ DEPARTMENT OF STATE		2,033,630.00	469,463.00			471,334.00	1,602,519.31
<b><u>NJ DEPARTMENT OF TRANSPORTATION:</u></b>							
Local Bridges Fund:							
Local Bridges, Future Needs (LBFN):							
LBFN FY18 Bridge Q-06 (Ord. #19-05) FAO #3029979	480-078-6320-AMV	533,866.00		01/13/21	12/31/24	77,006.46	77,006.46
LBFN FY19 Bridge L-04 (Ord. #20-01) FAO #3060464	480-078-6320-ANT	973,159.00		05/23/22	12/31/23	175,249.30	973,159.00
LBFN FY19 Bridge X-54 (Ord. #20-01) FAO #3060467	480-078-6320-ANT	200,000.00	200,000.00	08/10/22	12/31/24	200,000.00	200,000.00
LBFN FY20 Bridge X-54 (Ord. #21-03) FAO #3096775	480-078-6320-AN2	500,000.00	500,000.00	08/10/22	12/31/24	500,000.00	500,000.00
LBFN FY21 Bridge X-54 (Ord. #21-03) FAO #3143681	480-078-6320-AOM	200,000.00	200,000.00	08/10/22	12/31/24	200,000.00	200,000.00
LBFN FY21 Bridge L-04 (Ord. #21-03) FAO #3143671	480-078-6320-AOM	464,139.00		05/23/22	12/31/23	403,234.70	464,139.00
LBFN FY22 Bridge L-04 (Ord. #22-09) FAO #	480-078-6320-AOV	450,000.00		05/23/22	12/31/23	364,842.85	364,842.85
LBFN FY22 Bridge X-54 (Ord. #22-09) FAO #	480-078-6320-AOV	400,000.00	75,000.00	08/10/22	12/31/24	254,371.45	254,371.45
Subtotal		3,721,164.00	975,000.00			2,174,704.76	3,033,518.76
County Local Aid Program:							
Annual Transportation Program (ATP):							
FY21 Resurfacing Program 2022 (Ord. #21-03) FAO #	480-078-6320-AOJ	5,107,912.00	5,107,912.00	04/23/21	12/31/24	5,107,912.00	5,107,912.00
FY22 Resurfacing Program 2023 (Ord. #22-10) FAO #	480-078-6320-AOX	5,014,293.00	2,745,911.67	02/23/22	12/31/24	2,218,637.14	2,218,637.14
Subtotal		10,122,205.00	7,853,823.67			7,326,549.14	7,326,549.14

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF TRANSPORTATION: (Cont'd)</u>							
Local Aid Infrastructure Fund (LAIF):							
LAIF FY19 Signal SC-36 (Ord. #19-10) FAO #3052947	480-078-6320-AJU	\$ 250,000.00	\$ 62,500.00	08/11/21	08/08/22		\$ 250,000.00
Subtotal		250,000.00	62,500.00				250,000.00
TOTAL NJ DEPARTMENT OF TRANSPORTATION		14,093,369.00	8,891,323.67			\$ 9,501,253.90	10,610,067.90
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism & Drug Abuse:							
FY2022	100-082-2000-044	115,989.00	49,350.58	07/01/21	06/30/22	(933.40)	96,565.76
FY2023	100-082-2000-044	115,989.00	26,885.01	07/01/22	06/30/23	72,171.23	99,056.24
FY2024	100-082-2000-044	115,989.00		07/01/23	06/30/24	37,733.16	37,733.16
Subtotal		347,967.00	76,235.59			108,970.99	233,355.16
Higher Education Administration:							
P.L. 1971, c.12 Debt Service	495-082-2155-001	1,607,710.83	1,607,710.83	01/01/23	12/31/23	1,607,710.83	1,607,710.83
TOTAL NJ DEPARTMENT OF THE TREASURY		1,955,677.83	1,683,946.42			1,716,681.82	1,841,065.99
<u>NJ OFFICE OF INFORMATION TECHNOLOGY:</u>							
Next Generation 9-1-1 (NG9-1-1):							
PSAP Upgrades & Consolidation #FY23-100-137-017	100-082-2034-137	43,500.00	43,500.00	07/01/22	06/30/23	39,840.00	39,840.00
TOTAL NJ OFFICE OF INFORMATION TECHNOLOGY		43,500.00	43,500.00			39,840.00	39,840.00
<u>NJ TRANSIT CORPORATION:</u>							
Federal Transit Administration - Section 5311 (State Share):							
Operating 2021/22 #NJ-2020-015-00 (NJ-18-X031)	N/A	290,512.00	18,370.72	01/01/21	12/31/22	289,954.00	290,512.00
Operating 2022/23 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032)	N/A	289,954.00	252,870.56	01/01/22	12/31/23	60,551.08	60,551.08
Subtotal		580,466.00	271,241.28			350,505.08	351,063.08
Job Access Reverse Commute (JARC):							
NJ JARC 9 SFY2023	N/A	100,000.00	96,827.72	07/01/22	06/30/23	39,324.93	96,827.72
NJ JARC 10 SFY2024	N/A	100,000.00		07/01/23	06/30/24	52,196.85	52,196.85
Subtotal		200,000.00	96,827.72			91,521.78	149,024.57

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<b>NJ TRANSIT CORPORATION: (Cont'd)</b>							
Sr Citizen & Disabled Resident Transportation Assistance Program (SCDRTAP):							
SCDRTAP Transit-on-Demand a/k/a TNC Pilot Program:							
	N/A	\$ 20,000.00	\$ 1,718.60	11/01/18	12/31/22	\$ 7,867.54	\$ 20,000.00
	N/A	20,000.00		01/01/23	12/31/23		7,867.54
	N/A	40,000.00	1,718.60			7,867.54	27,867.54
	N/A	497,724.51	201,863.83	01/01/22	12/31/22	56,452.67	462,100.61
	N/A	73,153.00	21,265.98	01/01/22	12/31/22	76.60	71,044.22
		570,877.51	223,129.81			56,529.27	533,144.83
	N/A	496,233.00	417,844.49	01/01/23	12/31/23	469,362.55	469,362.55
	N/A	78,105.00	71,336.81	01/01/23	12/31/23	74,445.71	74,445.71
		574,338.00	489,181.30			543,808.26	543,808.26
		1,965,681.51	1,082,098.71			1,050,231.93	1,604,908.28
		\$ 25,589,369.15	\$ 14,499,792.08			\$ 14,966,129.56	\$ 19,544,801.17
<b>TOTAL NJ TRANSIT CORPORATION</b>							
<b>TOTAL STATE AWARD EXPENDITURES</b>							

**Analysis of Receipts:**

Current Fund:	
Budget Refunds	\$ 33,518.88
Higher Education Bonds	1,607,710.83
Miscellaneous Revenue Not Anticipated	366,570.12
Grant Fund:	
Grant Receivables:	
State	3,492,030.58
General Capital Fund:	
New Jersey Department of Transportation Grants	8,891,323.67
Vocational-Technical School Bonds	37,506.00
Library Fund	69,374.00
Social Services Fund	1,758.00
	\$ 14,499,792.08

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>Analysis of Expenditures:</u>							
Current Fund:							
						\$	
		Current Year Appropriations				33,518.88	
		Prior Years' Appropriations				366,570.12	
		Higher Education Bonds				1,607,710.83	
Grant Fund:							
		Paid or Charged:					
		State				3,562,455.22	
Adjustments for Local Match:							
		NJ Department of Children & Families				(12,004.22)	
		NJ Department of Health				(54,833.46)	
		NJ Department of Human Services				(43,361.41)	
		NJ Transit Corporation				(99,389.30)	
General Capital Fund:							
		New Jersey Department of Transportation Grants				9,501,253.90	
		Vocational-Technical School Bonds				37,506.00	
		Library Fund				64,945.00	
		Social Services Fund				1,758.00	
						<u>\$ 14,966,129.56</u>	

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



COUNTY OF SUSSEX  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED DECEMBER 31, 2023

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, 2023. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Sussex (the "County") as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements and have issued our report thereon dated April 26, 2024. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2023-001, that we consider to be a significant deficiency.

The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
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### **Report on Compliance and Other Matters**

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

### **The County's Response to the Finding**


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

### **Purpose of this Report**

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

Mt. Arlington, NJ  
April 26, 2024

NISIVOCIA LLP

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



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Independent Member  
 BKR International

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

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

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

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

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2023. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal and State Program***

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

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

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

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$182,699 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, 2023. Our compliance audit, described in the "Opinion on Each Major Federal and State Program", does not include the operations of the Division of Social Services because the respective component unit engaged auditors to perform an audit of compliance in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

The Honorable Director and Members  
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### ***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

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

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

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

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

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

Mt. Arlington, NJ  
April 26, 2024

NISIVOCCIA LLP

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

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023

Summary of Auditors' Results:

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

	<u>Assistance Listing #</u>	<u>Program Disbursements</u>
U.S. Department of Treasury:		
American Rescue Plan Act (ARPA):		
COVID-19 Coronavirus State and Local Fiscal Recovery Funds:		
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF)	21.027	\$ 6,750,961.62
Passed Through NJ Department of Agriculture:		
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF):		
COVID-19 Spotted Lanternfly (SLF) Chemical Control Treatment Grant	21.027	20,755.97
Passed Through NJ Department of Health:		
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF):		
COVID-19 County Health Infrastructure Funding (CHIF) FY24	21.027	104,213.95
U.S. Department of Homeland Security:		
Passed Through the NJ Office of Emergency Management:		
Disaster Grants - Public Assistance (Presidentially Declared Disasters):		
COVID-19 DR-4488-NJ - New Jersey COVID-19 Pandemic:		
COVID-19 #674618 - Variable Message Boards	97.036	52,632.00
COVID-19 #689252 - Labor & Equipment 100% Cost Share	97.036	481,093.75
COVID-19 #689273 - Covid Material Ineligibles 100% Cost Share	97.036	28,090.00
COVID-19 #689269 - Vaccination Site (Materials & Contracts)	97.036	407,098.48
COVID-19 #696804 - Management Costs	97.036	25,933.60
DR-4597-NJ - New Jersey Severe Winter Storm & Snowstorm "Orlena":		
#242461 - Emergency Snow Removal	97.036	595,310.00

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023  
 (Continued)

Summary of Auditors' Results: (Cont'd)

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

<u>State:</u>	<u>State Agency Account Number/ Grant Number</u>	<u>Program Disbursements</u>
Department of Transportation:		
County Local Aid Program:		
Annual Transportation Program (ATP):		
FY21 Resurfacing Program 2022	480-078-6320-AOJ	\$ 5,107,912.00
FY22 Resurfacing Program 2023	480-078-6320-AOX	2,218,637.14

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

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

Finding 2023-001:

Segregation of Duties

Criteria

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

Condition

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

Cause

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

Effect or Potential Effect

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



COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

Finding 2023-001: (Cont'd)

Segregation of Duties (Cont'd)

Recommendation

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

Management's Response

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

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards

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

COUNTY OF SUSSEX  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2023

The prior year finding 2022-001 with respect to segregation of duties with respect to certain County outside departments has not been resolved due to budgetary constraints and is included as current year Finding 2023-001.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2023

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

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

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

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

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

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

New Jersey Administrative Code Accounting Requirements

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

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

The County is currently conforming to the above accounting requirements.

Management Suggestions:

Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 101, *Compensated Absences*, is effective for the year ended December 31, 2024. This statement requires that the liability for compensated absences to be calculated for 1 – leave that has not been used and 2 – leave that has been used but not yet paid. The liability should be recognized for leave that has not been used if (a) – the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. The Statement directs that for leave that has not been used the calculation should generally use an employee's pay rate as of the date of the financial statements.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Management Suggestions: (Cont'd)

COVID-19 Federal Funding

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

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

The American Rescue Plan funding must be obligated by December 31, 2024 and the liquidation of the obligation must be completed by December 31, 2026.

Improvement Authorization Balances

There are improvement authorization balances in the General Capital Fund older than 10 years. We suggest that the County continue to review the improvement authorization balances for possible cancellation.

FEMA Reimbursements

During our review of FEMA reimbursements, it was noted that there was no formal plan for submitting FEMA reimbursements related to the Covid-19 pandemic. All of the proper documentation was included in the reimbursement requests; however, it is suggested that management put together a formal plan for future emergent need FEMA requests to ensure all documentation is accurate and available prior to submission.

Minutes

During our review of the Commissioner meeting minutes it was noted that not all minutes were available in a timely manner. All minutes under audit were made available, however we suggest all meeting minutes be made available in a more timely manner.

Status of Prior Year Recommendations

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

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.

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